



GOVERNMENT OF ENUGU STATE OF NIGERIA

**2020
2ND QUARTER & MID-YEAR
CONSOLIDATED
BUDGET IMPLEMENTATION
REPORT**

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JULY, 2020.

FOREWORD

The 2020 approved budget of Enugu State stood at ₦169,557,658,300 (One Hundred and Sixty-nine Billion, Five Hundred and Fifty-seven Million, Six Hundred and Fifty-eight Thousand, Three Hundred Naira) and translates into a quarterly estimate of ₦42,389,414,575.00 (Forty-two Billion, Three Hundred and Eighty-nine million, Four Hundred and Fourteen Thousand, Five Hundred and Seventy-five naira).

With the end of the 2nd quarter and the 1st half of 2020 on the 31st day of June, I am pleased to present the 2020 second quarter and mid-year consolidated budget implementation report. This report contains the outcome of budgetary implementation, comparison of actuals against provisions, fiscal analysis, calculations as well as explanation of deviations from the 2020 approved estimates titled “**Budget of Responsive and Accountable Governance**”. As a consolidated second quarter and mid-year report, it evidences the numerous achievements Enugu State Government under the leadership of His Excellency, Rt. Hon. Dr. Lawrence Ifeanyi Ugwuanyi in the 2nd quarter and 1st half of year 2020.

I thank the staff of Ministry of Budget and Planning for achieving this task even in the midst of the numerous tasks facing the Ministry of Budget and Planning within the last lap of the 1st half of 2020. I also thank immensely our colleagues in the Office of the Accountant General of Enugu State for reconciling and corroborating the facts presented in this report.

Thank you.



Dr. David Okelue Ugwunta
Hon. Commissioner,
Ministry of Budget and Planning, Enugu State.

PREFACE

The Second quarter of 2020 witnessed very anxious moments in the Socio-Political and Economic life due to the emergence of the Corona Virus (COVID-19) in the globe. At the Inception of the Year, we heard of the COVID-19 in the other Climes without having a full import of the virus in the economy; however, by the end of the first quarter there was a complete lockdown of the polity which adversely affected the economy and by extension the budget Implementation.

The Q2 budget Implementation was influenced by the COVID-19 response which diverted the attention of most expenditures to containing the COVID-19. There was an urgent need to reappraise our budget in respect to the Current realities which the Pandemic has brought. There was a call by the State Government for a review of the budget to bring it down to the level of our Revenue expectation which has started to show a very unhealthy picture. Despite the fall in the oil prices, the economy was almost short down due to the lockdown that was witnessed in the globe. Most if not all businesses were shut down for over six weeks, no transportation, air, water and Road. Whereas our oil revenue was almost at a zero level, other income sources were non-existence as all the businesses were shut down. This was what necessitated the Federal Government, and the Nigerian Governor's forum to request all the States to revise their 2020 budget downwards to an appreciable level.

Notwithstanding this major shock to the economy, the State Government was upbeat in attending to her Obligations in payment of Salaries and allowances throughout the quarter, while attending to the major COVID-19 response by providing necessary medicaments, and building some Isolation Centres to checkmate the Spread of the Pandemic. Within this Q2 the State upgraded some health facilities in response to the Pandemic as well as provided Palliatives to different organizations and individuals to stave the effect of the COVID-19.

Finally, let me thank our team in the Ministry who continued to provide Service throughout the lockdown and made this report possible.

I wish to acknowledge the Invaluable support of the Accountant General and his Officers in providing the necessary data that formed the basis for this report.



Ugwu Casmir K.

Permanent Secretary

Ministry of Budget and Planning, Enugu State.

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EXECUTIVE SUMMARY

The year 2020 has seen its fair share of challenge and economic meltdown and this can be anchored on the pandemic ravaging the whole world. The first quarter of the year can be characterized as eventful in terms of budget implementation but it has not been easy in this second quarter as a result of corona virus and nationwide lockdown. That notwithstanding, the government of the state led by His Excellency Rt. Hon. Ifeanyi Ugwuanyi has done and continues to do its bit in making sure that both the capital and recurrent projects budgeted in the states are adequately carried out without interference. It is worthy to note that the state work force had their salaries paid promptly and all other overhead items were equally given adequate attention.

The 2020 Budget Estimate is based on key indicators from State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) which is anchored on National Macro-Economic Framework.

On this premise, the budget was predicated on the following benchmarks or economic assumptions:

Crude oil price benchmark	-	US\$57 per barrel
Oil production	-	2.18 million barrels per day
Exchange Rate	-	N305/US\$
GDP growth	-	2.93 percent
Inflation Rate	-	10.81 percent

Knowing that the nation's economic activities revolve around the oil economy, the activities in the oil market has greatly influenced the State earnings in period under review. Also, the pandemic has put a stop to most of the state's economic activities.

SECOND QUARTER PERFORMANCE

The crude oil price benchmark increased from USD30 per barrel in the first quarter to average USD34 per barrel in the second quarter although still below the year's approved budget benchmark. The quarter also witnessed an increase in oil production while exchange rate remained unchanged at N360/USD but above the year's approved budget assumption of N305/USD. Consequently, actual statutory allocation for the State in the 2020 second quarter stood at Nine Billion, Three Hundred and Forty-Nine Million, Five Hundred and Twenty Eight Thousand, Seven Hundred and Forty-Three Naira (₦9,349,528,743.00). Also, the sum of Three Billion, Three Hundred and Thirty-Nine Million, Seven Hundred and Fifty-Five Thousand, Two Hundred and Twenty-Nine Naira (₦3,339,755,229.00) was realized as VAT. The Main IGR available to fund the 2020 budget in the second quarter stood at Four Billion, Three Hundred and Four Million, Eight Hundred and Eighty Thousand, One Hundred and Fifty-Seven Naira (₦4,304,880,157.00) against quarterly budget of Four Billion, Four Hundred and Fifty-Four Million, One Hundred and Eighty-Nine Thousand Naira (₦4,454,189,000.00). It denotes a shortfall of One Hundred and Forty-Nine Million, Three Hundred and Eight Thousand, Eight Hundred and Forty-Three Naira (₦149,308,843.00) or 3.35% when compared with the quarterly budget. The actual Retained Revenue in 2020 second quarter stood at One Billion, One Hundred and Three Million, One Thousand, One Hundred and Eight Naira (₦1,103,001,108.00) indicating a One Billion, Nine Hundred and Seventeen Million, Four Hundred and Thirty-Nine Thousand, Four Hundred and Forty-Five Naira (₦1,917,439,445.00) or 63.48% below the

prorated budget of Two Billion, Six Hundred and Fifty Four Million, Eight Hundred Thousand, Five Hundred and Seventy-Five Naira (₦2,654,800,575.00). The 2020 actual retained revenue was however One billion, nine hundred and seventeen million, four hundred and thirty-nine thousand, four hundred and forty-five naira (₦1,917,439,445.00) or 63.48% lower than the actual recorded in the 2020 first quarter. The sum of One billion, four hundred and forty million naira the sum of (₦1,440,000,000.00) was received as aids and grants while the sum of Two billion, two hundred and two million, one hundred and seven thousand, eight hundred and eighty naira (₦2,202,107,890.00) was received as international loan in the 2020 second quarter.

For recurrent expenditure, the sum of Six billion, three hundred and sixty-five million, seven hundred and nine thousand, five hundred and eight naira (₦6,365,709,508.00) was released and fully cash backed within the period as personnel cost; the sum of Five billion, eighty three million, four hundred and eighty one thousand, nine hundred and fifty two naira (₦5,083,481,952) or 74.8% was utilized for overhead cost; subvention stood at One billion, four hundred and sixty million, nine hundred and thirty five thousand, two naira (₦1,460,935,002) representing 88% performance from the quarterly projection. Further analysis revealed that Two billion, seven hundred and sixteen million, fifty-seven thousand, four hundred and nineteen naira (₦2,716,057,419.00) was utilized as consolidated revenue fund charges.

This brought the total recurrent expenditure to of Fifteen billion, six hundred and twenty-six million, one hundred and eighty-three thousand, eight hundred and eighty-two naira (₦15,626,183,882.00) as at the end of second quarter of 2020.

During the second quarter of 2020, the capital expenditure amounted to Six Billion, Four Hundred and Eighty Four Million, Nine Hundred and Eighty Six Thousand, One Hundred and Seventy Seven Naira (₦6,484,986,177.00) against quarterly budget of Twenty Five Billion, One Hundred Ninety One Million, Nine Hundred Fourteen Thousand, Five Hundred and Seventy Five Naira (₦25,191,914,575.00) indicating a decrease of Eighteen Billion, Seven Hundred and Six Million, Nine Hundred and Twenty Eight Thousand, Three Hundred and Ninety Eight Naira (₦18,706,928,398.00) or 74.26%.

2020 MID YEAR CONSOLIDATED PERFORMANCE

In the mid-year (January – June) of 2020, aggregate Statutory Allocation received was Nineteen Billion, Three Hundred and Ninety-Six Million, Seven Hundred and Twenty-One Thousand, Eight Hundred and Ninety-Nine Naira (₦19,396,721,899.00). The sum of Six Billion, Six Hundred and Eighty-Five Million, Six Hundred and Eighty-One Thousand, Seven Hundred and Fifty-Two Naira (₦6,685,681,752.00) was received in the mid-year of 2020 as VAT. The Main IGR for 2020 half year stood at Eight Billion, Ninety-Eight Million, Two Hundred and Eighty Thousand, Nine Hundred and Eighty Naira (₦8,098,280,980.00) while the Four Billion, One Hundred and Twenty-Three Million, Four Hundred and Forty-One Thousand, Six Hundred and Sixty-Two Naira (₦4,123,441,662.00) was gotten from retained earnings in the mid-year. Aids and grants remained One Billion, Four Hundred and Forty Million Naira (₦1,440,000,000.00) in the 2020 mid-year while the sum of Three billion, four hundred and ninety-five million, nine hundred and seven thousand, eight hundred and ninety naira (₦3,495,907,890.00) was gotten from external/international loans.

The 2020 half year total recurrent cash backed expenditure stood at Thirty Billion, Eight Hundred and Sixty-Two Million, Seven Hundred and Seventy-Seven Thousand, Eight Hundred and Five Naira (~~₦~~30,862,777,805.00). This is Three Billion, Five Hundred and Thirty-Two Million, Two Hundred and Twenty-Two Thousand, One Hundred and Ninety-Five Naira (~~₦~~3,532,222,195.00) or 10.27% lower than the projected half year budget of Thirty-Four Billion, Three Hundred and Ninety-Five Million Naira (~~₦~~34,395,000,000.00). Capital expenditure in the mid-year of 2020 was Fifteen Billion, Eight Hundred and One Million, Seven Hundred and Sixty One Thousand, Seven Hundred and Ninety Four Naira (~~₦~~15,801,761,794.00) implying a reduction of Thirty Four Billion, Five Hundred and Eighty Two Billion, Sixty Seven Thousand, Three Hundred and Fifty Six Naira (~~₦~~34,582,067,356.00) or 68.64% below the half year projection of Fifty Billion, Three Hundred and Eighty Three Million, Eight Hundred and Twenty Nine Thousand, One Hundred and Fifty Naira (~~₦~~50,383,829,150.00). Furthermore, the aggregate expenditure cash backed (Recurrent and Capital) amounted to the sum of Forty-Six Billion, Six Hundred and Sixty-Four Million, Five Hundred and Thirty-Nine Thousand, Five Hundred and Ninety-Nine Naira (~~₦~~46,664,539,599.00) in the half year of 2020. The performance of recurrent expenditure stood at 89.73%, capital expenditure stood at 31.36% while total expenditure performance was 55.04% against the half year budget respectively. Thus, the 2020 second quarter and mid-year report has clearly shown increased socio-economic developments in the area of security, health, Education, Human Capital development, Urban and Rural Development, Housing and others in Enugu State. This was occasioned by revenue inflow of Forty three billion, two hundred and forty million, thirty four thousand, one hundred and eighty three naira (~~₦~~43,240,034,183) thus far.

1.0 INTRODUCTION

The 2020 second quarter budget implementation report offers evidence on the realization and utilization of the Enugu State resources between April to June, 2020. The 2020 Approved Budget titled “Budget of Responsive and Accountable Governance” sets out to create an enabling environment for full development of human capital resources, diversified and sustainable State economic growth as well as provision of critical infrastructure in Health, Agriculture, Education, Roads, Electricity, improved security of lives and property etc. The 2020 total revenue (recurrent revenue and capital receipts) projections is anchored on National Macro-Economic Framework indicators of: Crude Oil Price Benchmark – US\$57 per barrel, Oil Production Estimate – 2.18 million barrels per day, Exchange rate – N305/US\$, Real GDP Growth – 2.93 percent and Inflation Rate – 10.81 percent. Within these indicators, the 2020 budget focused on consolidating the 8-Point Development Agenda of Rt. Hon. Ifeanyi Ugwuanyi administration as follows:

1. Poverty Reduction/Wealth Creation
2. Healthy and productive citizens with right attitude, aptitude and values
3. Highly educated and technically ready workforce
4. Youth empowerment/employment
5. Urban/City renewal
6. Peace and Security
7. Responsive, Inclusive and Accountable Governance
8. Fiscal Sustainability and Accountable Governance

The 2020 Budget was also prepared in line with the recommendations of twelve (12) ad hoc Sectoral Committees for stimulation of rapid economic growth and development, advancement of good governance and optimization of Service Delivery in Enugu State.

It may be necessary to point out that revenue from both internally generated, federal allocation and Value Added Tax, performed optimally to an average of about 80% in the 1st quarter of 2020. The 2nd quarter is expected to showcase the Covid-19 effect and the expected strident drop in crude oil price. The expenditure within the Q1, 2020 was smooth because of the availability of funds from the combination of the IGR and the FAAC. In the 1st quarter, whereas the recurrent budget posted an average of 88.60% performance implementation, the capital Budget posted an average of 36.98%. Thus, how the Enugu State Government has fared in the second quarter of 2020 and in the half-year of 2020 is x-rayed in this report.

The second quarter 2020 budget implementation report provides information on the realization and utilization of the Enugu State resources for the period under review. The rest of the report is organized as follows: a brief analysis of the macroeconomic development under which the budget was executed, fiscal analysis of the 2020 Budget Implementation and assumptions, followed by 2020 resources profile. This is followed by a careful analysis of 2020 second quarter budget implementation and a conclusion. This report also provides information on the 2020 half year budget performance.

2.0 MACRO-ECONOMIC AND FISCAL UPDATE

The World after COVID-19 is unlikely to return to the world it was. Many trends already underway in the global economy are being accelerated by the impact of the pandemic. This is especially true of the digital economy with the rise of digital behavior such as remote working and learning telemedicine, and delivery services. Other structural changes may also accelerate, including regionalization of supply chains and a further explosion of cross-border data inflows.

The future of work has arrived faster, along with its challenges – many of them potentially multiplied such as income polarization, worker vulnerability, more gig work and the need for workers to adapt to occupational transitions. In a baseline scenario – which assumes that the pandemic fades in the second half of 2020 and containment efforts can be gradually unwound – the global economy is projected to grow by 5.8 percent in 2021 as economic activity normalizes, helped by policy support the risk for even more severe outcomes, however, are substantial targeted fiscal, monetary and financial market measures to support affected households and businesses domestically.

NIGERIAN ECONOMIC UPDATE

The COVID – 19 outbreaks and collapse in international crude oil prices are set to push the economy back into recession this year. Job losses and lower remittances are posed to hit private consumption hard, while investment activity will suffer amid project delays and uncertainty. The oil price shock blow to the country's Forex earnings and fiscal revenues are major risk ahead. Focus Economics panelists see GDP contracting 2.5 in 2020, which is down 0.5 percentage points from last month's estimate, and growing 2.0 in 2021.

The Corona Virus Pandemic lock down measures put in place major economic hubs, and depressed global crude prices have completely derailed the economy's already-fragile recovery from its 2016 recession. On the heels of oil price crash in March, the private sector PM plunged to a survey record low in April as evaporated demand crushed output and new orders. Notably, disruptions to supply chains and tighter FX liquidity are also likely to stoke inflationary pressures. This, coupled with authority's indication of abiding to the OPEC agreement struck in April to cut output in May and June, will be pummeling the economy in Q2 in a bid to ease the economic pain, authorities started to gradually lift the lockdown in early May. Although this should enable an improvement in activity in the vast informal sector, possible retightening due to continued health concerns could exacerbate the economic impact.

3.0 ANALYSIS OF THE FIRST QUARTER 2020 BUDGET IMPLEMENTATION

3.1 2020 FISCAL FRAMEWORK/BUDGET ASSUMPTIONS/Q2 outcome

The 2020 approved Budget is based on key indicators from Macro-economic development, State Medium Term Expenditure Framework (MTEF), Fiscal Strategy Paper (FSP), 8-Point Development Agenda and State Strategic Architecture arising from the recommendations of the twelve (12) ad hoc Sectoral Committees set up by the State government at the beginning of the second term of this administration. Table 3.1 compares the macro economic assumptions of the 2020 approved budget against the 2020 second quarter outcomes.

Table 3.1: 2020 Budget Macro Economic Assumptions/Outcome

SN	PARTICULARS	2020 BUDGET BENCHMARKS	2020 SECOND QUARTER OUTCOME
1	Crude oil price benchmark	US\$57 per barrel	US\$34 per barrel
2	Oil production estimate	2.18 million barrels per day	1.8 million barrels per day
3	Exchange rate	₦305/US\$	₦360/US\$
4	Real GDP growth	2.93 percent	2.5 percent
5	Inflation Rate	10.81 percent	13.7 percent

Source: NBS and Budget Office of the Federal (BOF)

Table 3.1 shows that by the end of the 2020 2nd quarter, the crude oil price benchmark declined from \$57 to \$34 per barrel. Oil production came down from estimated 2.18mbpd to average 1.8mbpd, the official exchange rate for naira moved from NGN305/\$1 to NGN/\$360; Real GDP declined to 2.5% and inflation rate rose to 13.7%.

3.2 ENUGU STATE 2020 RESOURCES PROFILE

The 2020 Resource Profile of the State presented in the table 3.2 shows the summary of recurrent revenue, capital receipts, recurrent expenditure and capital expenditure.

Table 3.2: 2020 Budget Resource Profile

ITEMS	Approved Budget 2019	%	Revised Budget 2019	%	Approved Budget 2020	%
	₦		₦		₦	
Opening Balance	-	-	-	-	26,203,100,000	21.86
Statutory Allocation	54,475,243,000	58.14	54,475,243,000	58.14	51,250,000,000	42.75
Value Added Tax (VAT)	11,490,000,000	12.26	11,490,000,000	12.26	14,000,000,000	11.68
Independent Revenue (IGR)	27,734,000,000	29.60	27,734,000,000	29.60	28,435,958,300	23.72
TOTAL RECURRENT REVENUE	93,699,243,000	100.00	93,699,243,000	100.00	119,889,058,300	100.00
RECURRENT EXPENDITURE						
Personnel Cost	24,337,180,000	37.04	24,337,180,000	37.04	23,146,000,000	33.65
Consolidated Revenue Fund Charges (CRFC)	14,325,000,000	21.80	11,405,000,000	17.36	11,825,000,000	17.19
Overhead Cost	20,065,720,000	30.54	22,985,720,000	34.98	27,181,140,000	39.51
Subvention	6,978,000,000	10.62	6,978,000,000	10.62	6,637,860,000	9.65
SUB TOTAL	65,705,900,000	100.00	65,705,900,000	100.00	68,790,000,000	100.00
CAPITAL RECIEPTS						
Transfer from Consolidated Revenue Fund	27,993,343,000	64.36	27,993,343,000	64.36	51,099,058,300	50.71
Aids and Grants	4,000,000,000	9.20	4,000,000,000	9.20	6,150,000,000	6.10
Public Private Partnership	500,000,000	1.15	500,000,000	1.15	2,100,000,000	2.08
Domestic Loans/Borrowing Receipts	5,000,000,000	11.50	5,000,000,000	11.50	32,000,000,000	31.76
International Loans/Borrowing Receipts	6,000,000,000	13.80	6,000,000,000	13.80	9,418,600,000	9.35
TOTAL	43,493,343,000	100.00	43,493,343,000	100.00	100,767,658,300	100.00
CAPITAL EXPENDITURE SUMMARY BY SECTORS						
Administration Sector	6,157,243,000	14.16	8,939,143,000	20.55	16,479,480,500	16.35
Economic Sector	24,584,264,000	56.52	26,064,264,000	59.93	66,183,770,300	65.68
Law & Justice Sector	1,046,320,000	2.41	746,320,000	1.72	1,616,642,500	1.60
Regional Sector	380,000,000	0.87	280,000,000	0.64	361,500,000	0.36
Social Sector	11,325,516,000	26.04	7,463,616,000	17.16	16,126,265,000	16.00
TOTAL	43,493,343,000	100.00	43,493,343,000	100.00	100,767,658,300	100.00
BUDGET SIZE	109,199,243,000		109,199,243,000		169,557,658,300	

Source: MB&P

The sum of One Hundred and Sixty-Nine Billion, Five Hundred Fifty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira (~~₦~~169,557,658,300.00) was presented by the Governor and approved by the Enugu State House of Assembly for 2020 fiscal year. This is 55.27 percent higher than 2019 approved budget of One Hundred and Nine Billion, One Hundred and Ninety-Nine Million, Two Hundred and Forty-Three Thousand Naira (~~₦~~109,199,243,000.00). Out of the Approved Budget size for 2020 Fiscal year, the sum of One Hundred and Nineteen Billion, Eight Hundred and Eighty-Nine Million, Fifty-Eight Thousand, Three Hundred Naira (~~₦~~119,889,058,300.00) is expected from Recurrent Revenue which is 70.71 percent of the total revenue. A total of Forty-Nine Billion, Six Hundred and Sixty-Eight Million, Six Hundred Thousand Naira (~~₦~~49,668,600,000.00) expected from Capital Receipts representing 29.29 percent of the total revenue. The sum of Fifty-One Billion, Ninety-Nine Million, Fifty-Eight Thousand, Three Hundred Naira (~~₦~~51,099,058,300.00) was transferred from Consolidated Revenue Fund to Capital Development Fund. Enugu State Government provided the sum of Twenty-Six Billion, Two Hundred and Three Million, One Hundred Thousand Naira (~~₦~~26,203,100,000.00) as Opening Balance for the 2020 Fiscal Year (see table 3.2).

On the expenditure side, the sum of Sixty-Eight Billion, Seven Hundred Ninety Million Naira (~~₦~~68,790,000,000.00) was budgeted for recurrent expenditure representing 40.57 percent while One Hundred Billion, Seven Hundred and Sixty-Seven Million, Six Hundred Fifty-Eight Thousand, Three Hundred Naira (~~₦~~100,767,658,300.00) was budgeted for Capital Expenditure representing 59.43 percent (see table 3.2).

3.3 Analysis of Recurrent Revenue and Capital Receipts Performance

In table 3.3, the Q2 inflows are presented alongside the quarterly and annual budget variances.

Table 3.3: 2020 Q2 Revenue Variance and Performance (Budget Vs Actual)

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	VARIANCE		PERFORMANCE	
		ANNUAL	QUARTERLY	SECOND QUARTER	2ND QTR Actual Vs Quarterly Budget		Second Qtr Actual/ Quarterly budget	Second Qtr Actual
	REVENUE	N	N	N	N	%	%	% (Contribution)
1	Statutory Allocation	51,250,000,000	12,812,500,000	9,349,528,743	-3,462,971,257	-27.03	72.97	43.01
2	Value Added Tax (VAT)	14,000,000,000	3,500,000,000	3,339,755,229	-160,244,771	-4.58	95.42	15.36
	Sub-Total	65,250,000,000	16,312,500,000	12,689,283,972	-3,623,216,028	-22.21	77.79	
	Internally Generated Revenue (IGR)							
3	Main IGR	17,816,756,000	4,454,189,000	4,304,880,157	-149,308,843	-3.35	96.65	19.8
4	Retained Revenue	10,619,202,300	2,654,800,575	1,103,001,108	-1,551,799,467	-58.45	41.55	5.07
	Sub-Total (IGR)	28,435,958,300	7,108,989,575	5,407,881,265	-1,701,108,310	-23.93	76.07	
	CAPITAL RECEIPTS							
5	Aids and Grants	6,150,000,000	1,537,500,000	1,440,000,000	-97,500,000	-6.34	93.66	6.62
6	Public Private Partnership	2,100,000,000	525,000,000	-	-525,000,000	-100	0	0
7	Domestic/Internal Loans	32,000,000,000	8,000,000,000	-	-8,000,000,000	-100	0	0
8	International / External Loans	9,418,600,000	2,354,650,000	2,202,107,890	-152,542,110	-6.48	93.52	10.13
	Sub-Total	49,668,600,000	12,417,150,000	3,642,107,890	-8,775,042,110	-70.67	29.33	
	Grand Total	143,354,558,300	35,838,639,575	21,739,273,127	-14,099,366,448	-39.34	60.66	100

Source: MB&P and OAG

In table 3.4, the comparison between first quarter 2020 and second quarter 2020 are presented alongside variances therein.

Table 3.4: Comparison between First and Second Quarter Revenue Variance

S/N	DESCRIPTION	2020 BUDGET			2020 ACTUAL	VARIANCE
		QUARTERLY	FIRST QUARTER	SECOND QUARTER	2ND Quarter Actual Vs 1ST Quarter Actual	
	REVENUE	N	N	N	N	%
1	Statutory Allocation	12,812,500,000.00	10,047,193,156.00	9,349,528,743.00	(697,664,413.00)	(6.94)
2	Value Added Tax (VAT)	3,500,000,000.00	3,345,926,523.00	3,339,755,229.00	(6,171,294.00)	(0.18)
	Sub-Total	16,312,500,000.00	13,393,119,679.00	12,689,283,972.00	(703,835,708.00)	(5.26)
	Internally Generated Revenue (IGR)					
3	Main IGR	4,454,189,000.00	3,793,400,823.00	4,304,880,157.00	511,479,334.00	13.48
4	Retained Revenue	2,654,800,575.00	3,020,440,554.00	1,103,001,108.00	(1,917,439,445.00)	(63.48)
	Sub-Total (IGR)	7,108,989,575.00	6,813,841,377.00	5,407,881,265.00	(1,405,960,111.00)	(20.63)
	CAPITAL RECEIPTS					
5	Aids and Grants	1,537,500,000.00	-	1,440,000,000.00	1,440,000,000.00	-
6	Public Private Partnership	525,000,000.00	-	-	-	-
7	Domestic/Internal Loans	8,000,000,000.00	-	-	-	-
8	International/ External Loans	2,354,650,000.00	1,293,800,000.00	2,202,107,890.00	908,307,890.00	70.20
	Sub-Total	12,417,150,000.00	1,293,800,000.00	3,642,107,890.00	2,348,307,890.00	181.50
	Grand Total	35,838,639,575.00	21,500,761,056.00	21,739,273,127.00	238,512,071.00	1.11

Source: MB&P and OAG

3.3.1 2020 RECURRENT REVENUE SECOND QUARTER PERFORMANCE

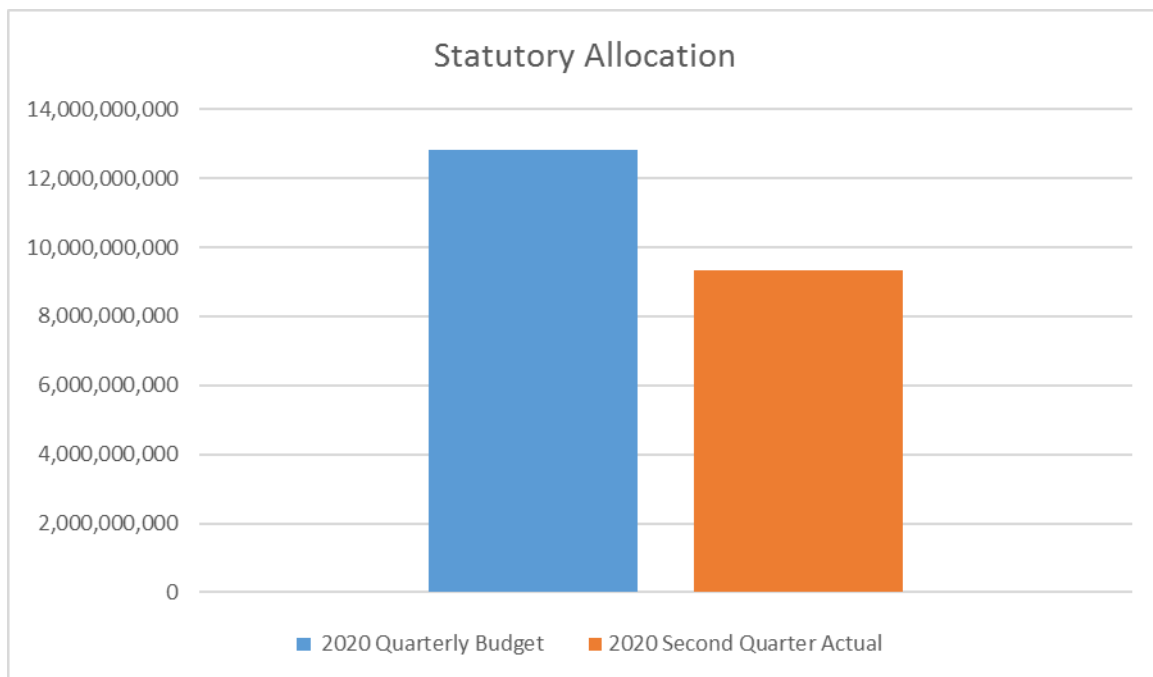


Figure 3.1: Statutory allocation (Second quarter Vs. Quarterly budget)

Source: Table 3.3

The sum of Fifty-One Billion, Two Hundred and Fifty Million Naira (₦51,250,000,000.00) was projected to fund 2020 Budget which gives a quarterly estimate of Twelve Billion, Eight Hundred and Twelve Million, Five Hundred Thousand Naira (₦12,812,500,000.00). The actual Statutory Allocation in the 2020 second quarter stood at Nine Billion, Three Hundred and Forty-Nine Million, Five Hundred and Twenty Eight Thousand, Seven Hundred and Forty-Three Naira (₦9,349,528,743.00). This reflects a decline by the sum of Three Billion, Four Hundred and Sixty-Two Million, Nine Hundred and Seventy-One Thousand, Two Hundred and Fifty-Seven Naira (₦3,462,971,257.00) or 27.03% when compared to the quarterly budget. Also, there was a decrease of Six Hundred and Ninety-Seven Million, Six Hundred and Sixty-Four Thousand, Four Hundred and Thirteen Naira (₦697,664,413.00) or 6.94% when compared 2020 second quarter actual to 2020 first quarter actual. This is as a result of negative impact of COVID-19 on Nigerian economy. The 2020 second quarter actual contributed 43.01% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3).

Value Added Tax (VAT):

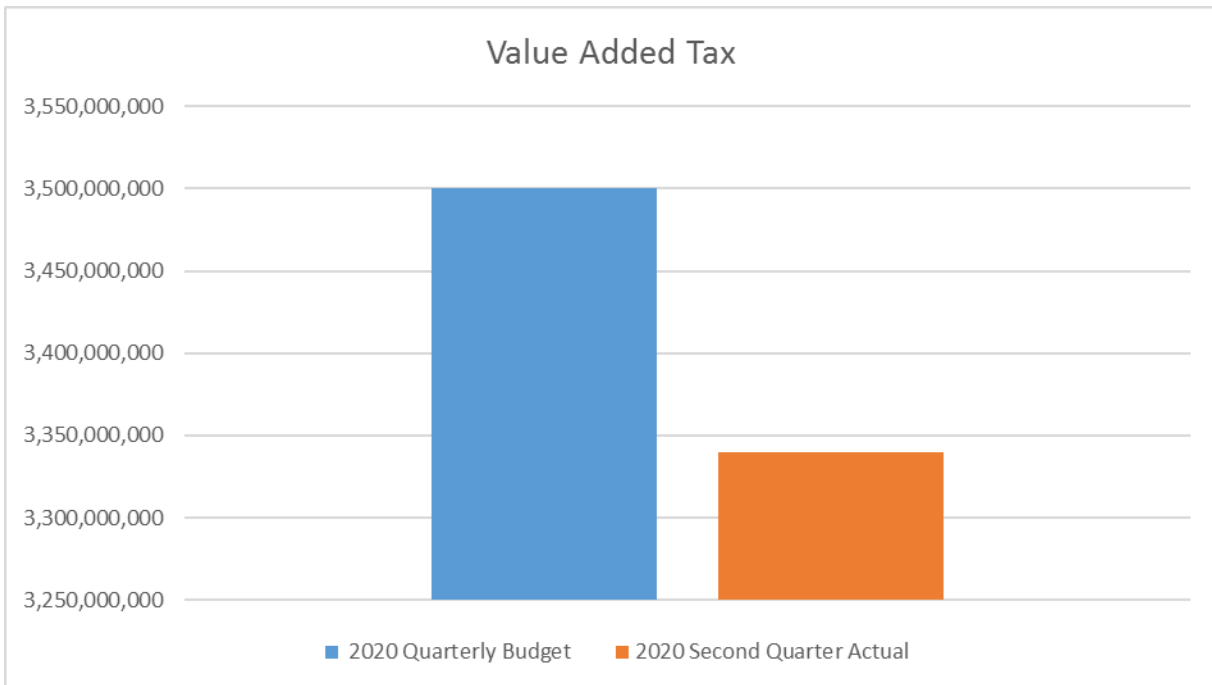


Figure 3.2: Value added tax (Second quarter Vs. Quarterly budget)

Source: Table 3.3

A total of Fourteen Billion Naira (₦14,000,000,000.00) was budgeted in 2020 fiscal year for Value Added Tax (VAT) giving quarterly budget of Three Billion, Five Hundred Million Naira (₦3,500,000,000.00). During the 2020 second quarter, the sum of Three Billion, Three Hundred and Thirty-Nine Million, Seven Hundred and Fifty-Five Thousand, Two Hundred and Twenty-Nine Naira (₦3,339,755,229.00) was realized which was below the quarterly projection by One Hundred and Sixty Million, Two Hundred and Forty-Four Thousand, Seven Hundred and Seventy-One Naira (₦160,244,771.00) or 4.58%. It also fell below 2020 first quarter actual by (₦6,171,294.00) or 0.18%. It yielded 15.36% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3).

Internally Generated Revenue (IGR) – Main:

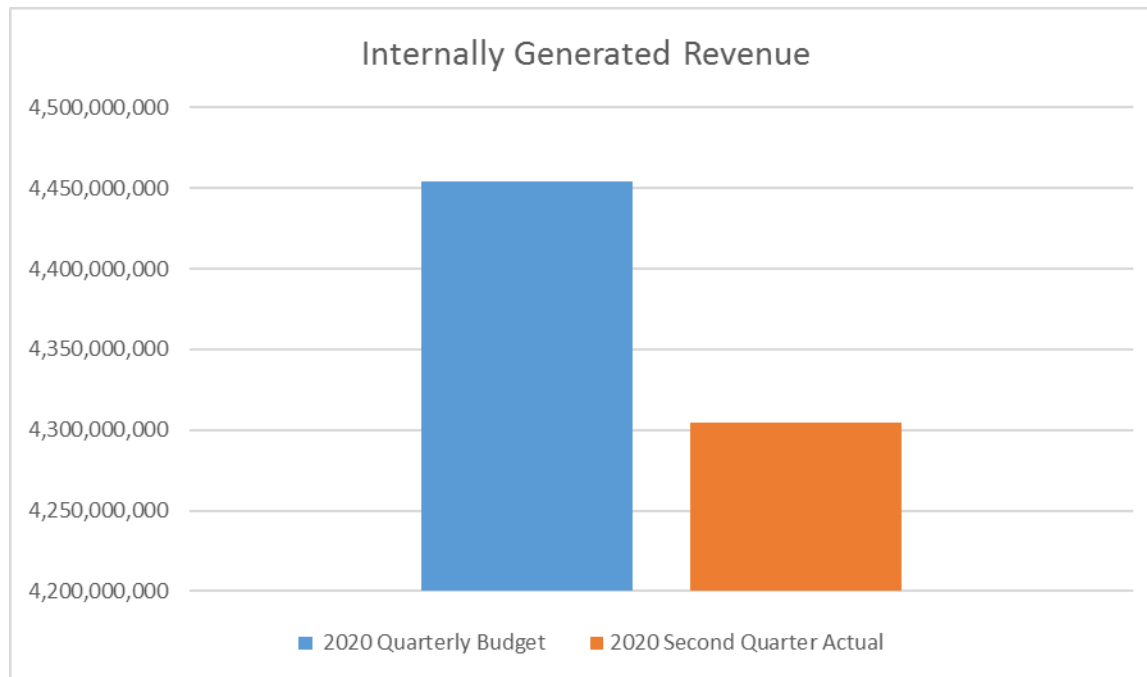


Figure 3.3: Main IGR (Second quarter Vs. Quarterly budget)

Source: Table 3.3

The budgeted Figure for Internally Generated Revenue Main was Seventeen Billion, Eight Hundred and Sixteen Million, Seven Hundred and Fifty-Six Thousand Naira (₦17,816,756,000.00) for the year 2020. The inflow available to fund the 2020 budget for the period under review stood at Four Billion, Three Hundred and Four Million, Eight Hundred and Eighty Thousand, One Hundred and Fifty-Seven Naira (₦4,304,880,157.00) against quarterly budget of Four Billion, Four Hundred and Fifty-Four Million, One Hundred and Eighty-Nine Thousand Naira (₦4,454,189,000.00). It denotes a shortfall of One Hundred and Forty-Nine Million, Three Hundred and Eight Thousand, Eight Hundred and Forty-Three Naira (₦149,308,843.00) or 3.35% when compared with the quarterly budget. It grew by Five Hundred and Eleven Million, Four Hundred and Seventy-Nine Thousand, Three Hundred and Thirty-Four Naira (₦511,479,334.00) or 13.48% above the 2020 first quarter actual. It yielded 19.80% the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) in the 2nd quarter 2020 (see table 3.3).

Internally Generated Revenue (IGR) – Retained Earnings:

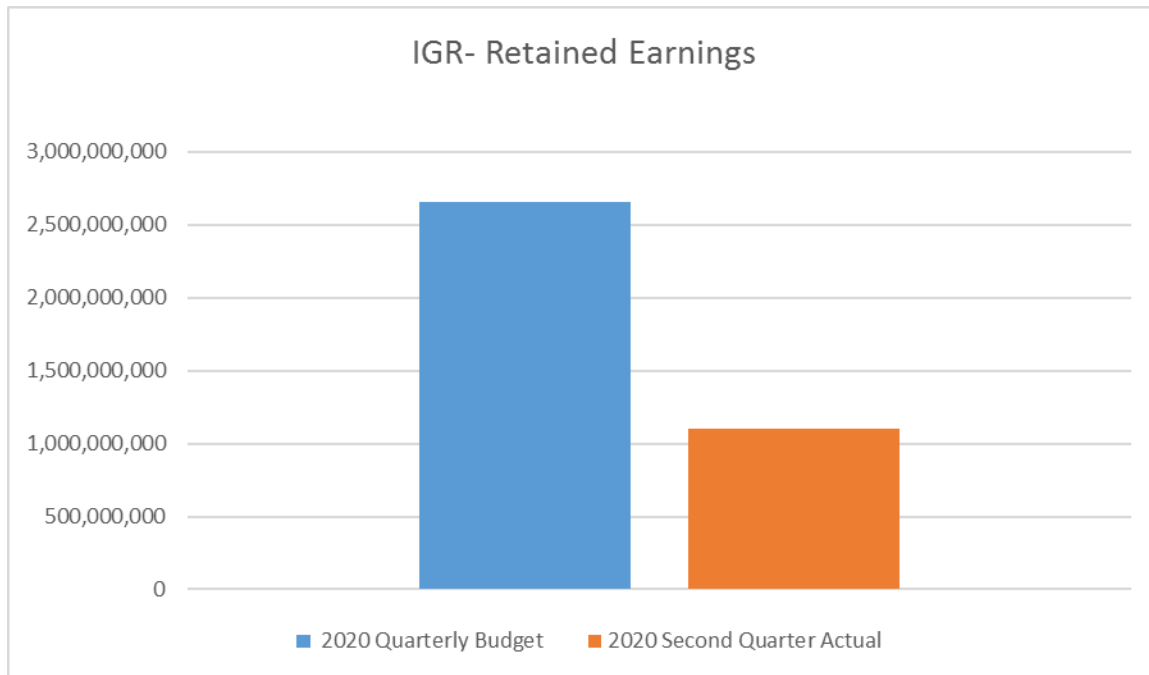


Figure 3.4: IGR- Retained Earnings (Second quarter Vs. Quarterly budget)

Source: Table 3.3

Enugu State Government budgeted the sum of Ten Billion, Six Hundred and Nineteen Million, Two Hundred and Two Thousand, Three Hundred Naira (₦10,619,202,300.00) for Retained Revenue in the 2020 Budget. The actual Retained Revenue in 2020 second quarter stood at One Billion, One Hundred and Three Million, One Thousand, One Hundred and Eight Naira (₦1,103,001,108.00) indicating a One Billion, Nine Hundred and Seventeen Million, Four Hundred and Thirty-Nine Thousand, Four Hundred and Forty-Five Naira (₦1,917,439,445.00) or 63.48% below the prorated budget of Two Billion, Six Hundred and Fifty Fore Million, Eight Hundred Thousand, Five Hundred and Seventy-Five Naira (₦2,654,800,575.00). The 2020 actual retained revenue was however One Billion, Nine Hundred and Seventeen Million, Four Hundred and Thirty-Nine Thousand, Four Hundred and Forty-Five Naira (₦1,917,439,445.00) or 63.48% lower than the actual recorded in the 2020 first quarter. This was mainly due to the COVID-19 lockdown during the 2020 second quarter and majority of retained revenue come from Tertiary Institutions in the State. It contributed 5.07% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) in the 2nd quarter 2020 (see table 3.3).

3.3.2 2020 SECOND QUARTER CAPITAL RECEIPTS PERFORMANCE

Aids and Grants:

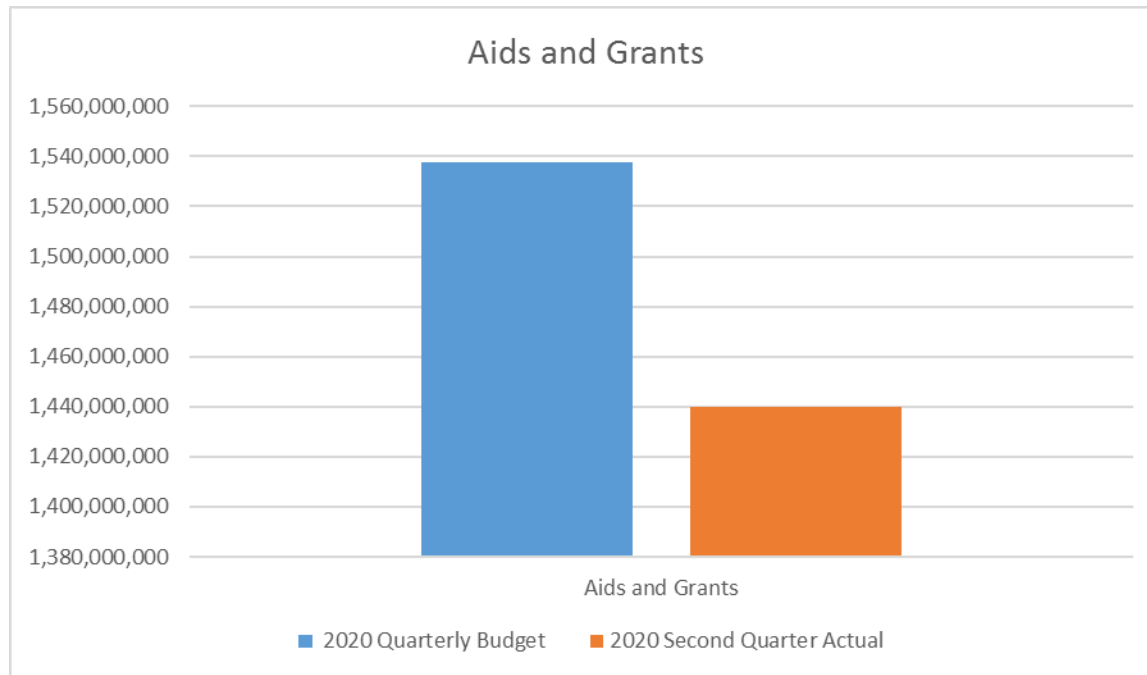


Figure 3.5: Aids and Grants (Second quarter Vs. Quarterly budget)

Source: Table 3.3

The State projected an annual budget of Six billion, one hundred and fifty million naira (₦6,150,000,000.00) with quarterly budget of One billion, five hundred and thirty seven million, five hundred thousand naira (₦1,537,500,000.00) to be realized from Aids and Grant. During the 2020 second quarter, the sum of One billion, four hundred and forty million naira (₦1,440,000,000.00) was received to fund the 2020 budget. This translated to a Ninety-seven million, five hundred thousand naira (₦97,500,000.00) shortfall below the quarterly budget. It however yielded 6.62% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts). (see table 3.3).

Public Private Partnership:

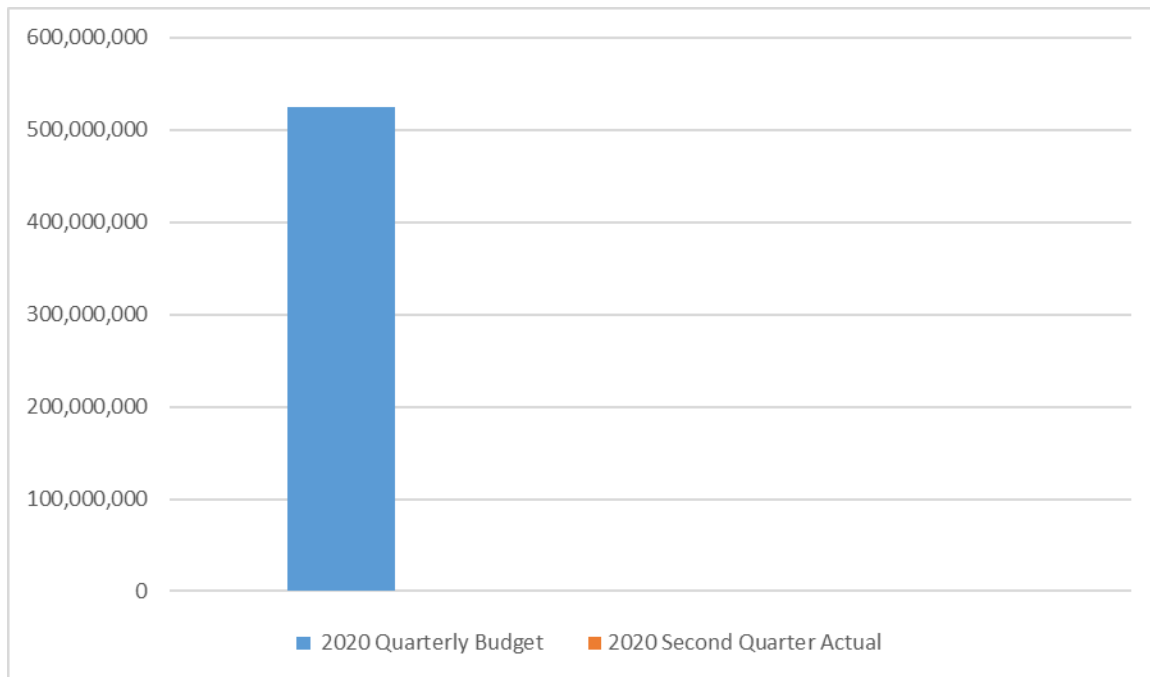


Figure 3.6: Public Private Partnership (Second quarter Vs. Quarterly budget)

Source: Table 3.3

The State projected Two billion, one hundred million naira (₦2,100,000,000.00) for the year 2020 with a quarterly budget of Five hundred and twenty five million naira (₦525,000,000.00) to be realized from Public Private Partnership. However, no Public Private Partnership Fund has been received in the first and second quarter of 2020 (see table 3.3).

Domestic/Internal Loan:



Figure 3.7: Domestic/Internal Loan (Second quarter Vs. Quarterly budget)

Source: Table 3.3

In the first and second quarter 2020, nothing was received against Eight billion naira (₦8,000,000,000.00) quarterly budget projection with approved budget of Thirty two billion naira (₦32,000,000,000.00) for year 2020 (see table 3.3).

International/External Loan:

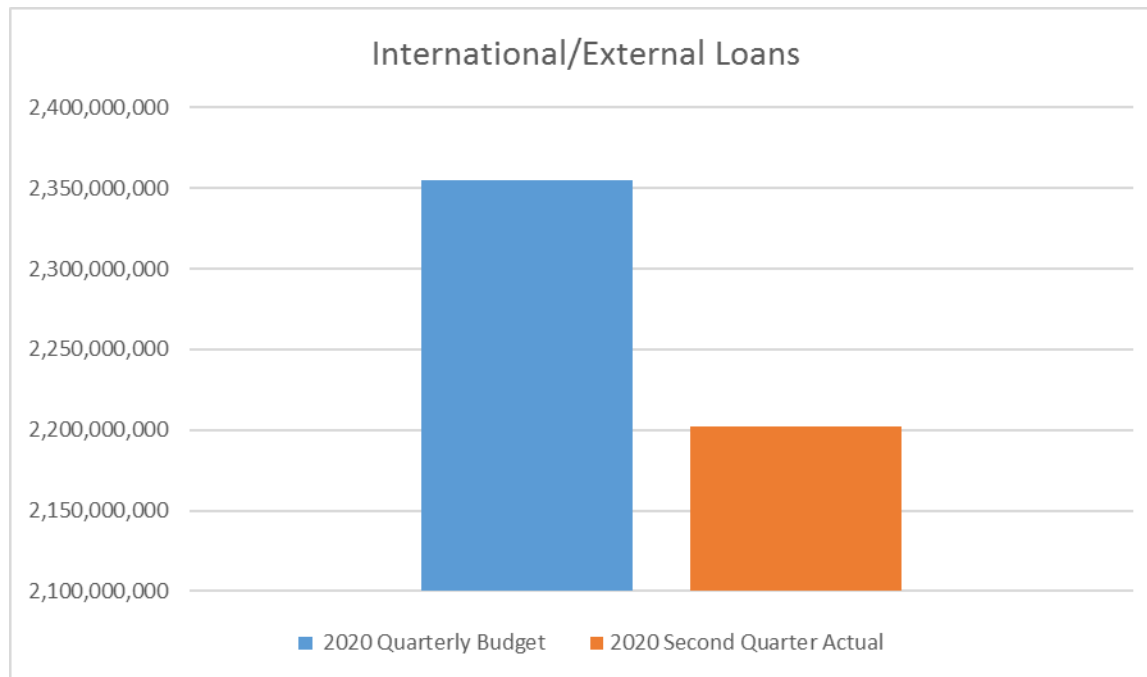


Figure 3.8: International/External Loan (Second quarter Vs. Quarterly budget)

Source: Table 3.3

The sum of Nine billion, four hundred and eighteen million, six hundred thousand naira (₦9,418,600,000.00) was budgeted for the year 2020. The actual inflow was Two billion, two hundred and two million, one hundred and seven thousand, eight hundred and ninety naira (₦2,202,107,890.00) in the 2020 second quarter. This depicts a One hundred and fifty two million, five hundred and twenty four thousand, one hundred and ten naira (₦152,524,110.00) or 6.48% lower than the quarterly budget of Two billion, three hundred and fifty four million, six hundred and fifty thousand naira (₦2,354,650,000.00). It is Nine hundred and eight million, three hundred and seven thousand, eight hundred and ninety naira (₦908,307,890.00) or 70.20% higher than actual received in the 2020 first quarter. It produced about 10.13% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3).

3.3.3 Second Quarter of 2020 Vs 2019 Revenue Performance

Table 3.5 shows a comparison of Q2 2019 and Q2 2020 Revenue Performance.

Table 3.5: Comparison of Q2 2019 and Q2 2020 Revenue Performance

S/N	DESCRIPTION	2019	2020	VARIANCE	
		2nd Quarter Actual	2nd Quarter Actual	2nd Quarter 2020 Vs 2nd Quarter 2019	
	REVENUE	N	N	N	%
1	Statutory Allocation	10,132,845,556	9,349,528,743	(783,316,813)	(7.73)
2	Value Added Tax (VAT)	3,107,889,892	3,339,755,229	231,865,337	7.46
3	50% Refund from Paris and London Club (Ex. Gain)	600,000,000	-	(600,000,000)	(100.00)
4	Refund (Federal Roads)	9,057,423,308	-	(9,057,423,308)	(100.00)
5	Budget Support	700,000,000	-	(700,000,000)	(100.00)
	Sub-Total	23,598,158,756	12,689,283,972	(10,908,874,784)	(46.23)
	Internally Generated Revenue (IGR)				
6	Main IGR	2,705,976,791	4,304,880,157	1,598,903,366	59.09
7	Retained Earning	1,917,451,545	1,103,001,108	(814,450,437)	(42.48)
	Sub-Total (IGR)	4,623,428,336	5,407,881,265	784,452,929	16.97
	CAPITAL RECEIPTS				
8	Aids and Grants	-	1,440,000,000	1,440,000,000	-
9	Public Private Partnership	-	-	-	-
10	Domestic/Internal Loans	-	-	-	-
11	International/External Loans	326,756,360	2,202,107,890	1,875,351,530	573.93
	Sub-Total	326,756,360	3,642,107,890	3,315,351,530	1,014.62
	Grand Total	28,548,343,452	21,739,273,127	(6,809,070,325)	(23.85)

Source: MB&P and OAG

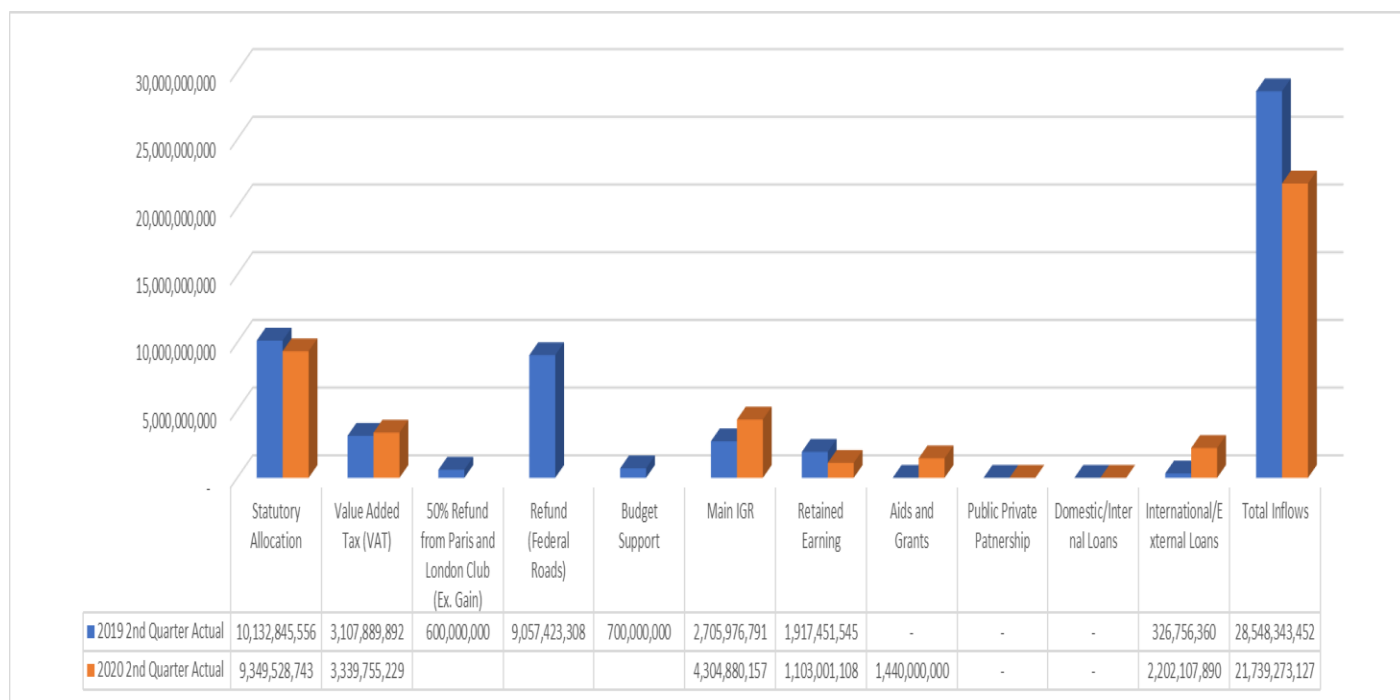


Figure 3.9: Comparison of Q2 2019 and Q2 2020 Revenue Performance

Source: Table 3.5

The actual statutory allocation received in the second quarter of 2020 declined by Seven Hundred and Eighty-Three Million, Three Hundred Sixteen Thousand, Eight Hundred and Thirteen Naira (₦783,316,813.00) or 7.73% when compared to the second quarter of 2019. The Value Added Tax (VAT) recorded an increase of Two Hundred and Thirty-One Million, Eight Hundred and Sixty-Five Thousand, Three Hundred and Thirty-Seven Naira (₦231,865,337.00) or 7.46% in the second quarter of 2020 when compared to the second quarter of 2019. In the 2019 second quarter, the State received revenue from Paris and London Club, refund from Federal Roads and budget support while in the 2020 second quarter nothing was received. (see table 3.5).

The inflow from main IGR in the second quarter of 2020 indicated an increase of One Billion, Five Hundred and Ninety-Eight Million, Nine Hundred and Three Thousand, Three Hundred and Sixty-Six Naira (₦1,598,903,366.00) or 59.09% relative to the actual recorded in the corresponding quarter of 2019 while retained revenue declined by Eight Hundred and Fourteen Million, Four Hundred and Fifty Thousand, Four Hundred and Thirty-Seven Naira (₦814,450,437.00) or 42.48%. (See table 3.5).

However, under Capital Receipts the State was able to realize One Billion, Four Hundred and Forty Million Naira (₦1,440,000,000.00) from aids and grants in the 2020 second quarter as against nil receipt in the 2019 second quarter. Also, the State received fund to finance 2020 budget from International Loan and there was a significant increase in the 2020 second quarter by One Billion, Eight Hundred and Seventy-Five Million, Three Hundred and Fifty-One

Thousand, Five Hundred and Thirty Naira (~~₦~~1,875,351,530.00) or 573.93% above actual received in the 2020 second quarter (see table 3.5).

Furthermore, the total inflows in the 2020 second quarter declined by Six billion, eight hundred and nine million. Seventy thousand, three hundred and twenty five naira (~~₦~~6,809,070,325.00) or 23.85% when compared to the 2019 second quarter. The decline was as a result of COVID-19 lockdown in the second quarter of 2020 (see table 3.5)

3.4 Analysis of Recurrent and Capital Expenditure Performance

Analysis of the 2020 second quarter budget implementation is presented in table 3.6 followed by a comparison of first quarter 2020 and second quarter 2020 in table 3.7.

Table 3.6: Outflows from Enugu State 2020 Budget for 2020 second quarter (Budget Vs Actual)

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	2020 VARIANCE		PERFORMANCE	
		ANNUAL	QUARTERLY	SECOND QUARTER	2ND Quarter Actual Vs Quarterly Budget		SECOND QUARTER ACTUAL/ QUARTERLY BUDGET	SECOND QUARTER ACTUAL
	EXPENDITURE	N	N	N	N	%	%	% (Distribution)
1	Personnel Cost	23,146,000,000	5,786,500,000	6,365,709,509	579,209,509	10.01	110.01	28.79
2	Consolidated Revenue Fund Charges (CRFC)	11,825,000,000	2,956,250,000	2,716,057,419	-240,192,581	-8.12	91.88	12.28
3	Overhead Cost	27,181,140,000	6,795,285,000	5,083,481,952	-1,711,803,048	-25.19	74.81	22.99
4	Subvention	6,637,860,000	1,659,465,000	1,460,935,002	-198,529,998	-11.96	88.04	6.61
5	Capital Expenditure	100,767,658,300	25,191,914,575	6,484,986,177	-18,706,928,398	-74.26	25.74	29.33
	Total	169,557,658,300	42,389,414,575	22,111,170,059	-20,278,244,516	-47.84	52.16	100

Source: MB&P and OAG

Table 3.7: Comparison between the first quarter and second quarter outflows

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL		2ND Quarter Actual Vs 1ST Quarter Actual	
		ANNUAL	QUARTERLY	FIRST QUARTER	SECOND QUARTER		
	EXPENDITURE	N	N	N	N	N	%
1	Personnel Cost	23,146,000,000.00	5,786,500,000.00	5,948,791,091.00	6,365,709,509.00	416,918,418.00	7.01
2	Consolidated Revenue Fund Charges (CRFC)	11,825,000,000.00	2,956,250,000.00	3,069,987,352.00	2,716,057,419.00	(353,929,933.00)	(11.53)
3	Overhead Cost	27,181,140,000.00	6,795,285,000.00	4,699,718,123.00	5,083,481,952.00	383,763,829.00	8.17
4	Subvention	6,637,860,000.00	1,659,465,000.00	1,518,097,357.00	1,460,935,002.00	(57,162,355.00)	(3.77)
5	Capital Expenditure	100,767,658,300.00	25,191,914,575.00	9,316,775,617.00	6,484,986,177.00	(2,831,789,440.00)	(30.39)
	Total	169,557,658,300.00	42,389,414,575.00	24,553,369,540.00	22,111,170,059.00	(2,442,199,481.00)	(9.95)

Source: MB&P and OAG

3.4.1 Recurrent Expenditure Performance

The State Government appropriated the sum of one hundred and sixty-nine billion, five hundred and fifty-seven million, six hundred and fifty-eight thousand, three hundred naira (₦169,557,658,300.00) for the 2020 fiscal year; Out of which the sum of Sixty-eight billion, seven hundred and ninety million naira (₦68,790,000,000.00) was estimated for recurrent expenditure, representing 41% of the total budget. This translates to a quarterly expenditure outlay of Seventeen billion, one hundred and ninety-seven million, five hundred naira (₦17,197,500,000.00) for recurrent utilization as shown in table 3.08 below.

Analysis revealed that a total amount of Fifteen billion, six hundred and twenty-six million, one hundred and eighty-three thousand, eight hundred and eighty-two naira (₦15,626,183,882.00) was released and cash backed for Recurrent Expenditure as at the end of second quarter 2020. This record includes FAAC deductions at source and debt service cost, hence the variance in the warrant releases and cashback.

Table 3.8: Second Quarter 2020 Recurrent Expenditure Summary

DESCRIPTION	APPROVED BUDGET (N)	APPROVED 2ND QUARTER	Q 2 WARRANT RELEASES	Q 2 ACTUAL RELEASES	BALANCE FOR THE QUARTER	% PERFORMANCE
PERSONNEL COST	23,146,000,000	5,786,500,000	6,366,063,014	6,365,709,508	-579,209,508	110.0
OVERHEAD COST	27,181,140,000	6,795,285,000	5,086,618,041	5,083,481,952	1,711,803,048	74.8
SUBVENTION	6,637,860,000	1,659,465,000	1,460,935,002	1,460,935,002	198,529,998	88.0
CONSOLIDATED	11,825,000,000	2,956,250,000	1,957,279,338	2,716,057,419	240,192,581	91.9
TOTAL	68,790,000,000	17,197,500,000	14,870,895,395	15,626,183,882	1,571,316,118	90.9

Source: MOPB / Office of the Accountant General

Table 3.8 above compares the level of recurrent performance against approved budget for the second (2nd) quarter of the year ended 30th June 2020, it shows that out of Five billion, seven hundred and eighty six million, five hundred thousand naira (₦5,786,500,000) budgeted for Personnel cost within the second quarter of 2020, the sum of Six billion, three hundred and sixty five million, seven hundred and nine thousand, five hundred and eight naira (₦6,365,709,508.00) was released and fully cash backed within the period. This signifies 110.0% performance of the appropriated sum, and translates to an increase of five hundred and seventy-nine Million, two hundred and nine thousand, five hundred and eight naira (₦579,209,508.00) above the quarterly budget projection.

The analysis further reveals that a total of Twenty-seven billion, one hundred and eighty-one million, one hundred and forty thousand naira (₦27,181,140,000.00) was for overhead cost which translates to a quarterly estimate of Six billion, seven hundred and ninety-five thousand, two hundred and eighty-five naira (₦6,795,285,000.00), however a total expenditure of Five billion, eighty three million, four hundred and eighty one thousand, nine hundred and fifty two naira (₦5,083,481,952) or 74.8% was released and fully cash backed. Similarly, the sum One billion, six hundred and fifty nine million, four hundred and sixty five thousand naira (₦1,659,465,000.00) was appropriated for subvention to parastatals for the quarter but the releases/actual expenditure stood at One billion. Four hundred and sixty million, nine hundred and thirty five thousand, two naira (₦1,460,935,002) representing 88% performance. The sum of Two billion, nine hundred and fifty-six million, two hundred and fifty thousand naira (₦2,956,250,000.00) was approved for consolidated Revenue fund charges (payment of gratuity, pensions and other debt services) within the quarter. However, actual expenditure amounted to Two billion, seven hundred and sixteen million, fifty-seven thousand, four hundred and nineteen naira (₦2,716,057,419.00). This represents 91.9 budget performance in the year 2020 second quarter of the year 2020.

Table 3.9: Compares Q2 OVER Q1 2020 performances

DESCRIPTION	APPROVED BUDGET (JAN - JUNE)	APPROVED 2ND UARTER	Q1 WARRANT RELEASES	Q2 WARRANT RELEASES	Q1 ACTUAL RELEASES	Q 2 ACTUAL RELEASES	QURTERLY % PERFORMAN CE
PERSONNEL COST	23,146,000,000	5,786,500,000	5,965,891,439	6,366,063,014	5,948,791,091	6,365,709,508	107.0
OVERHEAD COST	27,181,140,000	6,795,285,000	4,704,950,337	5,086,618,041	4,699,718,123	5,083,481,952	108.2
SUBVENTION	6,637,860,000	1,659,465,000	1,525,270,729	1,460,935,002	1,518,097,357	1,460,935,002	96.2
CRFC	11,825,000,000	2,956,250,000	1,622,201,159	1,957,279,338	3,069,987,352	2,716,057,419	88.5
TOTAL	68,790,000,000	17,197,500,000	13,818,313,664	14,870,895,395	15,236,593,924	15,626,183,882	102.6

Source: MOPB/Office of the Accountant General

Table 3.9 shows the performance for second quarter recurrent expenditure over the first quarter 2020 performance and reveals that second quarter maintained an outflow of approximately Fifteen billion naira (₦15b) as witnessed in the first quarter. The quarter as recorded Signifies a slight increase of Three hundred and eighty-nine million, five hundred and eighty-nine thousand, nine hundred and fifty-eight naira (₦389,589,958.00) over the first quarter actual

performance which recorded Fifteen billion, two hundred and thirty-six million, five hundred and ninety-three thousand, nine hundred and twenty-four naira (₦15,236,593,924.00).

TABLE 3.10: COMPARISON OF Q2 2020 OVER Q2 2019 PERFORMANCES

DESCRIPTION	2019 Q2 ACTUAL RELEASES	2020 Q2 ACTUAL RELEASES	VARIANCE	PERCENTAGE CHANGE
PERSONNEL COST	4,828,294,094	6,365,709,508	1,537,415,414	131.8
OVERHEAD COST	5,069,932,591	5,083,481,952	13,549,361	100.3
SUBVENTION	1,292,849,843	1,460,935,002	168,085,159	113.0
CONSOLIDATED	2,419,059,240	2,716,057,419	296,998,179	112.3
TOTAL	13,610,135,768	15,626,183,882	2,016,048,114	114.8

Source: MOPB/Office of the Accountant General

Table 3.10 presents the recurrent expenditure budget performance for the 2020 second quarter over the second quarter of the 2019 fiscal year. The variance and percentage performance are also represented on the table. A detailed analysis revealed that a total amount of fifteen billion, six hundred and twenty-six million one hundred and eighty-three thousand, eight hundred and eighty-two naira (₦15,626,183,882.00) was released and cash backed for recurrent expenditure during the second quarter of 2020 fiscal year. However, it represented an increase of Two billion, sixteen million, forty-eight thousand, one hundred and fourteen naira (₦2,016,048,114.00) or 14.8% above the figure in the corresponding quarter of 2019, which recorded Thirteen billion, six hundred and ten million, one hundred and thirty-five thousand, seven hundred and sixty-eight naira (₦13,610,135,768.00).

The tables 3.11 – 3.14 below shows the recurrent sectorial expenditure performance for the quarter ended 30th June 2020.

Table 3.11: Q2 PERSONNEL COST SECTORAL PERFORMANCE

DESCRIPTION	TOTAL APPROVED BUDGET	QUARTERLY APPROVED PERSONNEL COST	ACTUAL RELEASES	VARIATION	% PERFORMANCE
ADMIN SECTOR	3,270,566,259	817,641,565	693,857,143	123,784,421	84.9
ECONOMIC SECTOR	3,944,050,018	986,012,505	523,321,574	462,690,930	53.1
LAW & JUSTICE	2,622,773,132	655,693,283	421,692,886	234,000,397	64.3
REGIONAL SECTOR	45,694,148	11,423,537	10,669,417	754,120	93.4
SOCIAL SECTOR	13,262,916,443	3,315,729,111	4,716,168,487	(1,400,439,376)	142.2
TOTAL	23,146,000,000	5,786,500,000	6,365,709,508	(579,209,508)	110.0

Source: MOPB/Office of the Accountant General

The State wage bill recorded the highest performance in the social sector. Table 3.11 revealed that the social sector recorded the highest expenditure with one billion, four hundred million, four hundred and thirty nine thousand, three hundred and seventy six naira (₦1,400,439,376.00) or 42.2% above the budgetary provision.

Table 3.12: Q2 SECTORAL OVERHEAD COST PERFORMANCE

DESCRIPTION	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	QUARTERLY WARRANT RELEASES	QUARTERLY ACTUAL RELEASES	PERCENTAGE PERFORMANCE
TOTAL ADMIN SECTOR	19,676,440,000	4,919,110,000	3,723,306,904	3,737,450,122	76.0
TOTAL ECONOMIC SECTOR	4,796,060,000	1,199,015,000	931,595,445	938,763,900	78.3
TOTAL LAW & JUSTICE	1,111,810,000	277,952,500	181,358,448	181,358,448	65.2
TOTAL REGIONAL SECTOR	59,300,000	14,825,000	21,270,000	21,270,000	143.5
TOTAL SOCIAL SECTOR	1,537,530,000	384,382,500	235,587,244	204,639,482	53.2
TOTAL	27,181,140,000	6,795,285,000	5,093,118,041	5,083,481,952	74.8

Source: MOPB/Office of the Accountant General

Table 3.12 indicates that the Regional sector recorded the highest performance with 143.5% which indicates an increase of 43.5% above the budgeted figure, while the social sector had the lowest sectoral overhead 53.2% performance.

Table 3.13: Q2 SECTORAL PERFORMANCE FOR SUBVENTION

DESCRIPTION	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	WARRANT RELEASES	QUARTERLY ACTUAL RELEASES	PERCENTAGE PERFORMANCE
TOTAL ADMIN SECTOR	358,502,137	89,625,534	58,536,000	58,536,000	65.3
TOTAL ECONOMIC SECTOR	877,820,642	219,455,161	167,719,893	167,719,893	76.4
TOTAL SOCIAL SECTOR	5,401,537,221	1,350,384,305	1,234,679,109	1,234,679,109	91.4
TOTAL	6,637,860,000	1,659,465,000	1,460,935,002	1,460,935,002	88.0

Source: MOPB/Office of the Accountant General

The table above shows that one billion, six hundred and fifty-nine million, four hundred and sixty-five thousand naira (₦1,659,465,000.00) was appropriated for subvention to parastatals for the second quarter but the releases/actual expenditure stood at One billion, four hundred and sixty million, nine hundred and thirty-five thousand, two naira (₦1,460,935,002) representing 88.0% performance.

Table 3.14: Q2 SECTORAL PERFORMANCE OF CRFC

DESCRIPTION	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	WARRANT RELEASES	ACTUAL RELEASES	VARIATION (ACTUAL /BUDGET)	PERCENTAGE PERFORMANCE
TOTAL ADMIN SECTOR	9,005,000,000	2,251,250,000	1,957,279,338	2,062,053,408	189,196,592	91.6
TOTAL ECONOMIC SECTOR	2,820,000,000	705,000,000		654,004,011	50,995,989	92.8
TOTAL	11,825,000,000	2,956,250,000	1,957,279,338	2,716,057,419	240,192,581	91.9

Source: MOPB/Office of the Accountant General

The sum of Two billion, nine hundred and fifty-six million, two hundred and fifty thousand naira (₦2,956,250,000.00) was approved for consolidated Revenue fund charges within the quarter. However, actual expenditure including FAAC deductions amounted to Two billion, seven hundred and sixteen million, fifty-seven thousand, four hundred and nineteen naira (₦2,716,057,419.00). This represents 91.9% budget performance in the second quarter. See Appendix 1-4 for details.

3.4.2 CAPITAL EXPENDITURE PERFORMANCE

The sum of One Billion, Seven Hundred and Sixty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira (₦100,767,658,300.00) was allocated for capital expenditure representing 59.43 percent of the budget size. This is for the provision of critical infrastructure in health, education, environment, physical security, food security, roads, electricity, water and good governance etc.

The allocation of 2020 capital expenditure by sector is as presented in table 3.15.

Table 3.15 shows that while Economic Sector received the highest capital expenditure allocation of 65.68 percent, Regional Sector received a capital expenditure allocation of 0.36 percent.

Table 3.15: Allocation of Capital Expenditure by sector

S/N	SECTOR	APPROVED BUDGET 2020 (₦)	%
1	Administration	16,479,480,500.00	16.35
2	Economic	66,183,770,300.00	65.68
3	Law & Justice	1,616,642,500.00	1.60
4	Regional	361,500,000.00	0.36
5	Social	16,126,265,000.00	16.00
	Total Capital Budget	100,767,658,300.00	100.00

Source: MB&P

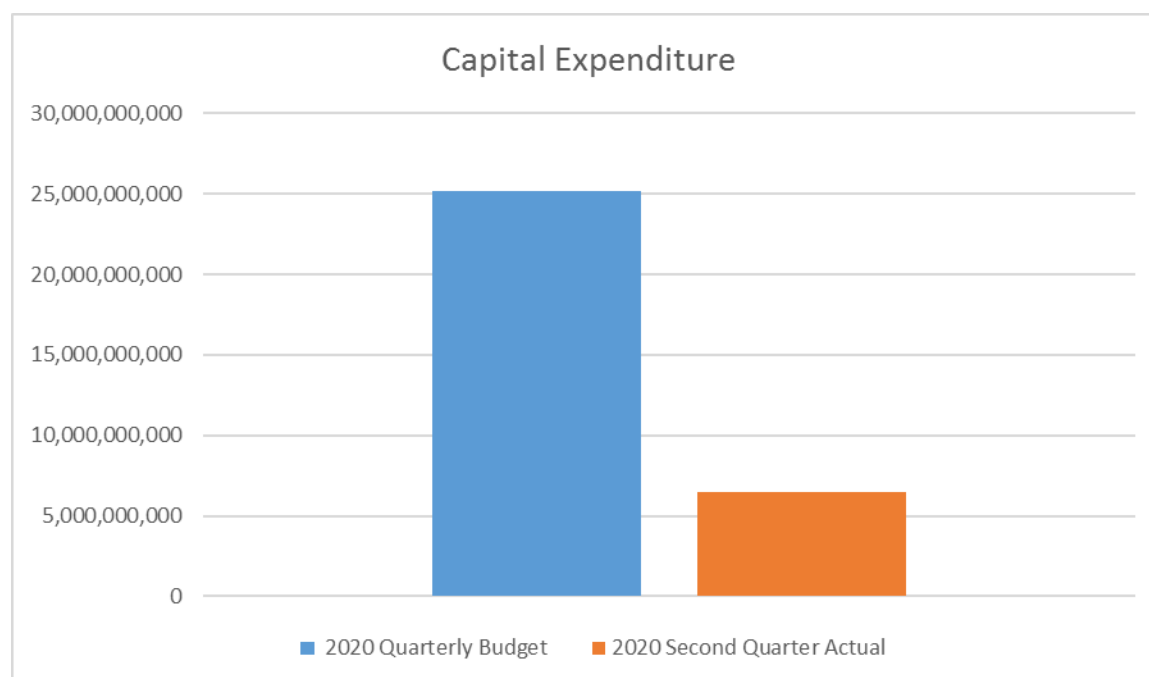


Figure 3.10: Capital Expenditure (Second quarter Vs. Quarterly budget)
Source: Table 3.6

During the second quarter of 2020, the sum of Six Billion, Four Hundred and Eighty Four Million, Nine Hundred and Eighty Six Thousand, One Hundred and Seventy Seven Naira (₦6,484,986,177.00) was spent against quarterly budget of Twenty Five Billion, One Hundred Ninety One Million, Nine Hundred Fourteen Thousand, Five Hundred and Seventy Five Naira (₦25,191,914,575.00). This indicates a decrease of Eighteen Billion, Seven Hundred and Six Million, Nine Hundred and Twenty Eight Thousand, Three Hundred and Ninety Eight Naira (₦18,706,928,398.00) or 74.26% from the approved estimated quarterly expenditure. This is also Two Billion, Eight Hundred and Thirty Million, Seven Hundred and Eighty-Nine Thousand, Four Hundred and Forty Naira (₦2,831,789,440.00) or 30.39% lower than the actual expenditure recorded in the first quarter of 2020 (see table 3.6).

3.4.3 MDAs' Capital Vote Utilization

Capital Vote Utilization shows how MDAs were able to access and utilize their capital budgetary provision in the quarter under review. (see details in Appendix 5).

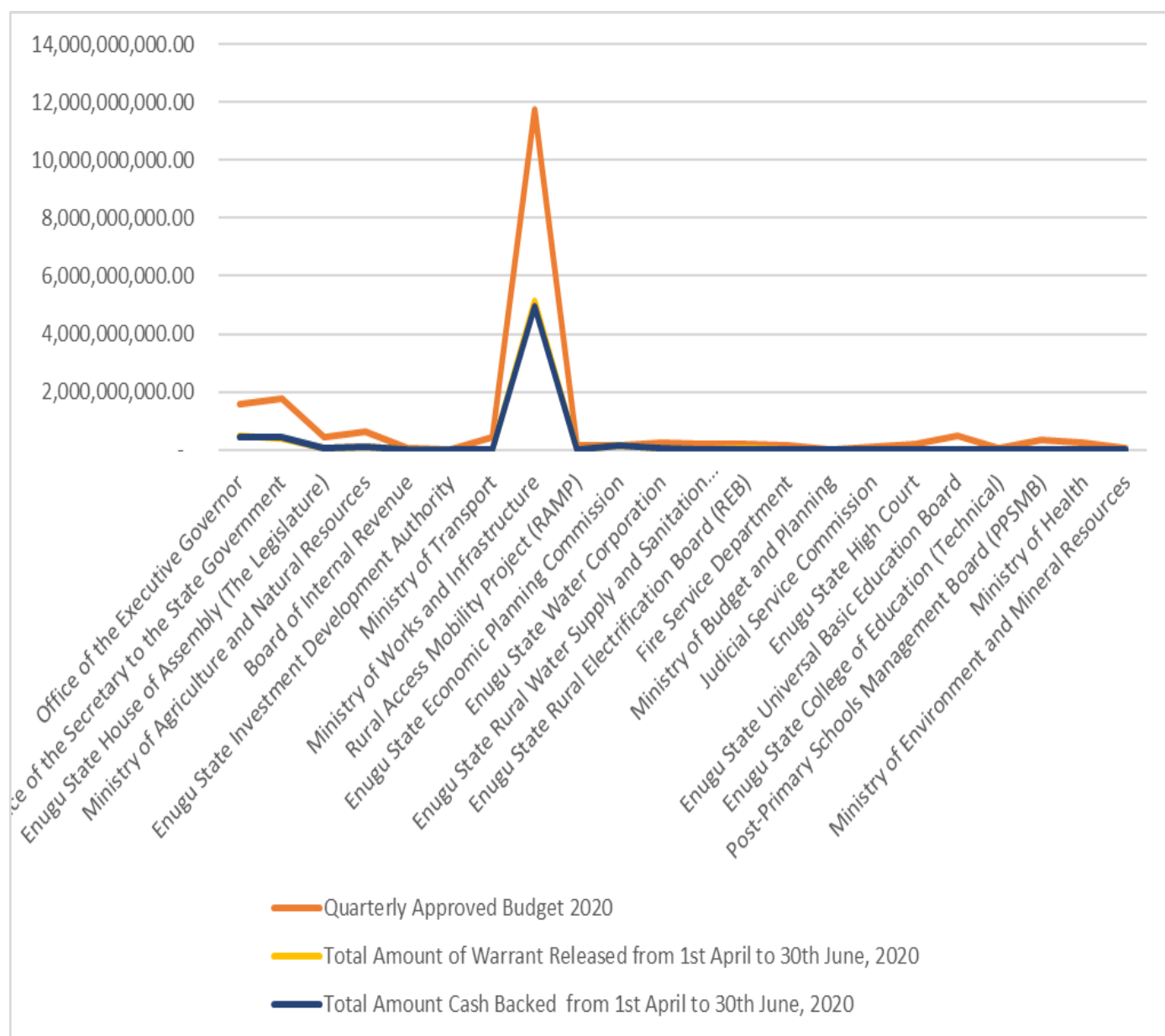


Figure 3.11: MDAs Capital Budget Release by MDAs (2020 second quarter)

Source: Appendix 5

Consequently, a sectoral summary of capital outflows is presented in table 3.16.

Table 3.16: Q2 Sectoral Outflows from Enugu State 2020 Capital Budget

S/N	Sector	Approved Budget 2020 (₦)	Quarterly Approved Budget 2020 (₦)	Total Amount of Warrant Released (1st April - 30th June)	Total Amount Cash Backed (1st April - 30th June)	Percentage of Cash Backed / Approved Budget	Percentage of Cash Backed / Quarterly Approved Budget
1	Administration	16,479,480,500.00	4,119,870,125.00	965,910,883.19	932,201,578.94	5.66	22.63
2	Economic	66,183,770,300.00	16,545,942,575.00	5,530,726,953.96	5,306,326,481.09	8.02	32.07
3	Law & Justice	1,616,642,500.00	404,160,625.00	25,816,136.52	25,816,136.52	1.60	6.39
4	Regional	361,500,000.00	90,375,000.00	-	-	0.00	0.00
5	Social	16,126,265,000.00	4,031,566,250.00	202,120,932.06	220,641,980.57	1.37	5.47
	Total Capital Budget	100,767,658,300.00	25,191,914,575.00	6,724,574,905.73	6,484,986,177.12	6.44	25.74

Source: MB&P and OAG

During the second quarter of 2020, sectoral capital expenditure performance against quarterly budget stood at 22.63%, 32.07%, 6.39%, 0.00% and 5.47% for Administration, Economic, Law & Justice, Regional and Social respectively.

3.4.4 Aggregate Expenditure Performance

The aggregate expenditure performance in the second quarter of 2020 is presented in table 3.17.

Table 3.17 Second Quarter 2020 Expenditure Performance.

S/N	DESCRIPTION	APPROVED 2020 BUDGET		Q2 2020 ACTUAL	VARIANCE		PERFORMANCE
		ANNUAL	QUARTERLY	SECOND QUARTER	2ND Quarter Actual Vs Quarterly Budget		SECOND QUARTER ACTUAL / QUARTERLY BUDGET
	EXPENDITURE	N	N	N	N	%	%
1	RECURRENT	68,790,000,000	17,197,500,000	15,626,183,882	(1,571,316,118.00)	(9.14)	90.86
2	CAPITAL	100,767,658,300	25,191,914,575	6,484,986,177	(18,706,928,398.00)	(74.26)	25.74
	Total	169,557,658,300	42,389,414,575	22,111,170,059	(20,278,244,516.00)	(47.84)	52.16

Source: MB&P and OAG

The aggregate expenditure performance stood at 52.16% in the second quarter of 2020 which represents 90.86% and 25.74% for recurrent and capital expenditure respectively.

Table 3.18: Q2 2020 Aggregate Expenditure Variance

DESCRIPTION	2020 BUDGET		2020 ACTUAL		2020 VARIANCE				PERFORMANCE	
	ANNUAL	QUARTERLY	Q1	Q2	2ND Quarter Actual Vs Quarterly Budget		2ND Quarter Actual Vs 1ST Quarter Actual		Q2 / QUARTERLY BUDGET	Q2
EXPENDITURE	N	N	N	N	N	%	N	%	%	% of Contribution
RECURRENT	68,790,000,000	17,197,500,000	15,236,593,923	15,626,183,882	(1,571,316,118)	(9.14)	389,589,959	2.56	90.86	70.67
CAPITAL	100,767,658,300	25,191,914,575	9,316,775,617	6,484,986,177	(18,706,928,398)	(74.26)	(2,831,789,440)	(30.39)	25.74	29.33
Total	169,557,658,300	2,389,414,575	4,553,369,540	22,111,170,059	(20,278,244,516)	47.84)	(2,442,199,481)	(9.95)	52.16	100.00

Source: MB&P and OAG

The recurrent expenditure in the second quarter of 2020 stood at a total of Fifteen Billion, Six Hundred and Twenty-Six Million, One Hundred and Eighty-Three Thousand, Eight Hundred and Eighty-Two Naira (₦15,626,183,882.00) against a quarterly budget of Seventeen Billion, One Hundred and Ninety-Seven Thousand, Five Hundred Thousand Naira (₦17,197,500,000.00). This amount implies a decrease of One Billion, Five Hundred and Seventy-One Million, Three Hundred and Sixteen Thousand, One Hundred and Eighteen Naira (₦1,571,316,118.00) or 9.14% below the quarterly budget of Seventeen Billion, One Hundred and Ninety-Seven Thousand, Five Hundred Thousand Naira (₦17,197,500,000.00). This is also Three Hundred and Eighty-Nine Million, Five Hundred and Eighty-Nine Thousand, Nine Hundred and Fifty-Nine Naira (₦389,589,959.00) or 2.56% higher than actual expenditure in the 2020 first quarter.

The capital expenditure stood at Six Billion, Four Hundred and Eighty Four Million, Nine Hundred and Eighty Six Thousand, One Hundred and Seventy Seven Naira (₦6,484,986,177.00) in the second quarter of 2020. This indicates a shortfall of Eighteen Billion, Seven Hundred and Six Million, Nine Hundred and Twenty Eight Thousand, Three Hundred and Ninety Eight Naira (₦18,706,928,398.00) or 74.26% from the Twenty Five Billion, One Hundred and Ninety One Million, Nine Hundred and Fourteen Thousand, Five Hundred and Seventy Five Naira (₦25,191,914,575.00) prorated quarterly budget for the period under review (see tables 3.17, 3.18).

Consequently, a total cash backed (recurrent and capital) of Twenty-Two Billion, One Hundred and Eleven Million, One Hundred and Seventy Thousand, Fifty-Nine Naira (₦22,111,170,059.00) was released in the second quarter of 2020. The performance of recurrent expenditure stood at 90.86% while capital expenditure stood at 25.74%. These result into a total expenditure performance of 52.16% against the quarterly budget of Forty-Two Billion, Three Hundred and Eighty-Nine Million, Four Hundred and Fourteen Thousand, Five Hundred and Seventy-Five Naira (₦42,389,414,575.00).

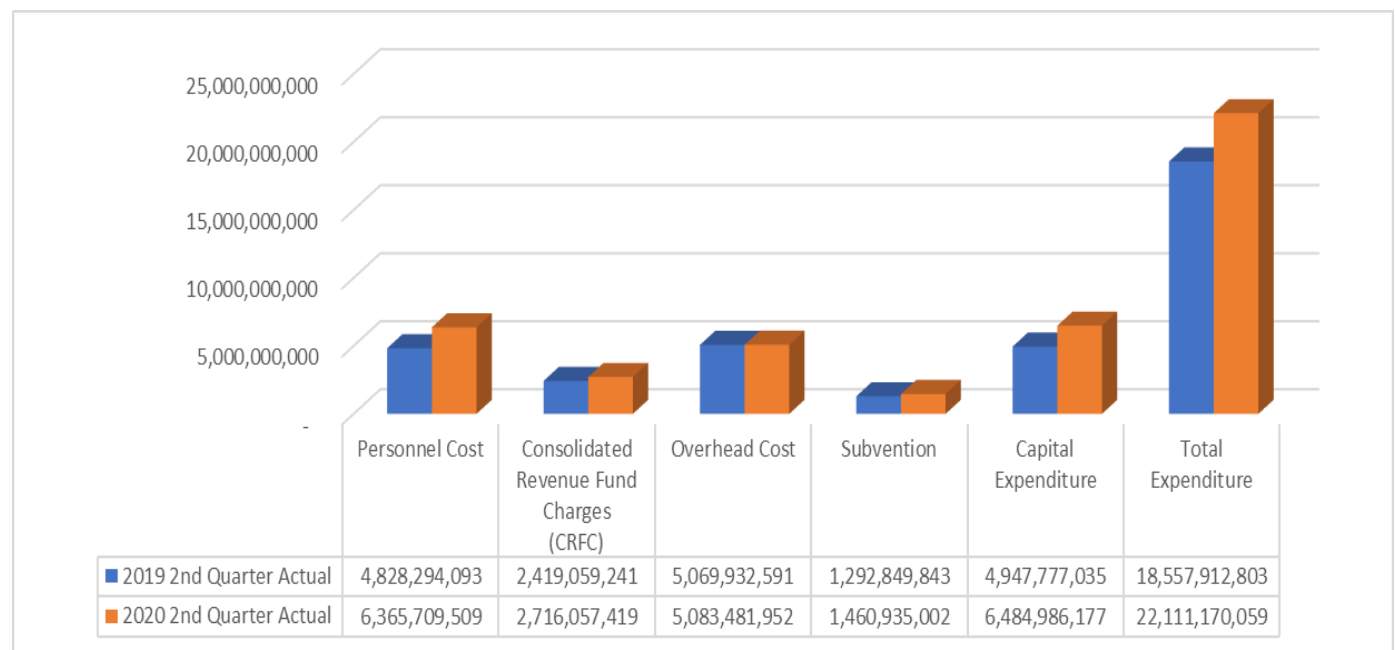
3.4.5 Comparison of Q2 2020 Vs Q2 2019 Expenditure Performance

Table 3.19 and Figure 3.12 compares Q2 2019 to Q2 2020 recurrent and capital expenditure performance.

Table 3.19: Comparison of Q2 2020 Vs Q2 2019 Expenditure Performance

S/N	EXPENDITURE	2019	2020	VARIANCE	
		2nd Quarter Actual	2nd Quarter Actual	2nd Quarter 2020 Vs 2nd Quarter 2019	
		N	N	N	%
1	Personnel Cost	4,828,294,093	6,365,709,509	1,537,415,416	31.84
2	Consolidated Revenue Fund Charges (CRFC)	2,419,059,241	2,716,057,419	296,998,178	12.28
3	Overhead Cost	5,069,932,591	5,083,481,952	13,549,361	0.27
4	Subvention	1,292,849,843	1,460,935,002	168,085,159	13.00
5	Capital Expenditure	4,947,777,035	6,484,986,177	1,537,209,142	31.07
	Total	18,557,912,803	22,111,170,059	3,553,257,256	19.15

Source: MB&P

**Figure 3.12: Q2 2020 Vs Q2 2019 Expenditure Performance**

Source: Table 3.19

A look at table 3.19 and figure 3.13 show that 2020 second quarter actual expenditures surpassed 2019 second quarter actual expenditures by 31.84%, 12.28%, 0.27%, 13.00% and 31.07% for Personnel Cost, CRFC, Overhead Cost, Subvention and Capital Expenditure respectively.

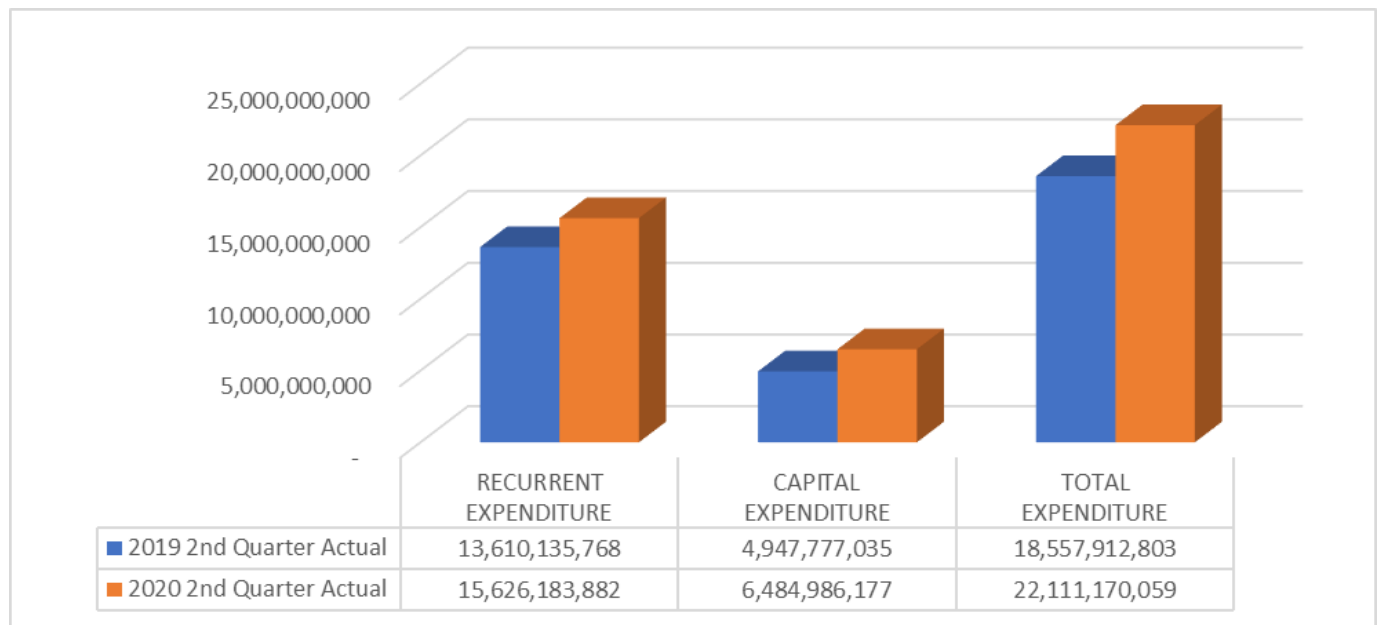
Furthermore, the aggregate expenditure is presented in table 3.18 and figure 3.13.

Table 3.20 shows that all expenditure (recurrent and capital) recorded in the second quarter of 2020 are above second quarter of 2019.

Table 3.20: Q2 2020 Vs Q2 2019 Aggregate Expenditure Performance

S/N	EXPENDITURE	2019	2020	VARIANCE	
		2nd Quarter Actual	2nd Quarter Actual	2nd Quarter 2020 Vs 2nd Quarter 2019	
		N	N	N	%
1	RECURRENT	13,610,135,768	15,626,183,882	2,016,048,114	14.81
2	CAPITAL	4,947,777,035	6,484,986,177	1,537,209,142	31.07
	Total	18,557,912,803	22,111,170,059	3,553,257,256	19.15

Source: MB&P

**Figure 3.13: Q2 2020 Vs Q2 2019 Aggregate Expenditure Performance**

Source: Table 3.20

The aggregate recurrent expenditure in the second quarter of 2020 surpassed that of second quarter of 2019 by Three Billion, Five Hundred and Fifty-Three Million, Two Hundred and Fifty-Seven Thousand, Two Hundred and Fifty-Six Naira (₦3,553,257,256.00). This represents an increase of 19.15% above the 2019 second quarter. Table 3.20 and figure 3.14 also shows a 31.07% increase in capital expenditure. This depicts that a total of One Billion, Five Hundred and Thirty-Seven Million, Two Hundred and Nine Thousand, One Hundred and Forty-Two Naira (₦1,537,209,142.00) was spent in the second quarter of 2020 above 2019 second quarter capital expenditure.

4.0 2020 MID YEAR (JANUARY – JUNE) REPORT

4.1 Analysis of Recurrent Revenue and Capital Receipts Performance

In table 4.1, the 2020 half year Inflows, half year and annual budget are presented.

Table 4.1: Half year 2020 Revenue Variance and Performance (Budget Vs Actual)

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	VARIANCE		PERFORMANCE		
		ANNUAL	HALF YEAR	HALF YEAR	Half Year Actual Vs Half Year Budget		HALF YEAR ACTUAL/HALF YEAR BUDGET	HALF YEAR ACTUAL	HALF YEAR ACTUAL/ANNUAL BUDGET
	REVENUE	N	N	N	N	%	%	% (Contribution)	%
1	Statutory Allocation	51,250,000,000	25,625,000,000	19,396,721,899	(6,228,278,101)	(24.31)	75.69	44.86	37.85
2	Value Added Tax (VAT)	14,000,000,000	7,000,000,000	6,685,681,752	(314,318,248)	(4.49)	95.51	15.46	47.75
	Sub-Total	65,250,000,000	32,625,000,000	26,082,403,651	(6,542,596,349)	(20.05)	79.95		39.97
	Internally Generated Revenue (IGR)								
3	Main IGR	17,816,756,000	8,908,378,000	8,098,280,980	(810,097,020)	(9.09)	90.91	18.73	45.45
4	Retained Revenue	10,619,202,300	5,309,601,150	4,123,441,662	(1,186,159,488)	(22.34)	77.66	9.54	38.83
	Sub-Total (IGR)	28,435,958,300	14,217,979,150	12,221,722,642	(1,996,256,508)	(14.04)	85.96		42.98
	CAPITAL RECEIPTS								
5	Aids and Grants	6,150,000,000	3,075,000,000	1,440,000,000	(1,635,000,000)	(53.17)	46.83S	3.33	23.41
6	Public Private Partnership	2,100,000,000	1,050,000,000	-	(1,050,000,000)	(100.00)	0.00	0.00	0.00
7	Domestic/Internal Loans	32,000,000,000	16,000,000,000	-	(16,000,000,000)	(100.00)	0.00	0.00	0.00
8	International/External Loans	9,418,600,000	4,709,300,000	3,495,907,890	(1,213,392,110)	(25.77)	74.23	8.08	37.12
	Sub-Total	49,668,600,000	24,834,300,000	4,935,907,890	(19,898,392,110)	(80.12)	19.88		9.94
	Grand Total	143,354,558,300	71,677,279,150	43,240,034,183	(28,437,244,967)	(39.67)	60.33	100.00	30.16

Source: MB&P and OAG

4.1.1 RECURRENT REVENUE MID-YEAR 2020 PERFORMANCE

Statutory Allocation

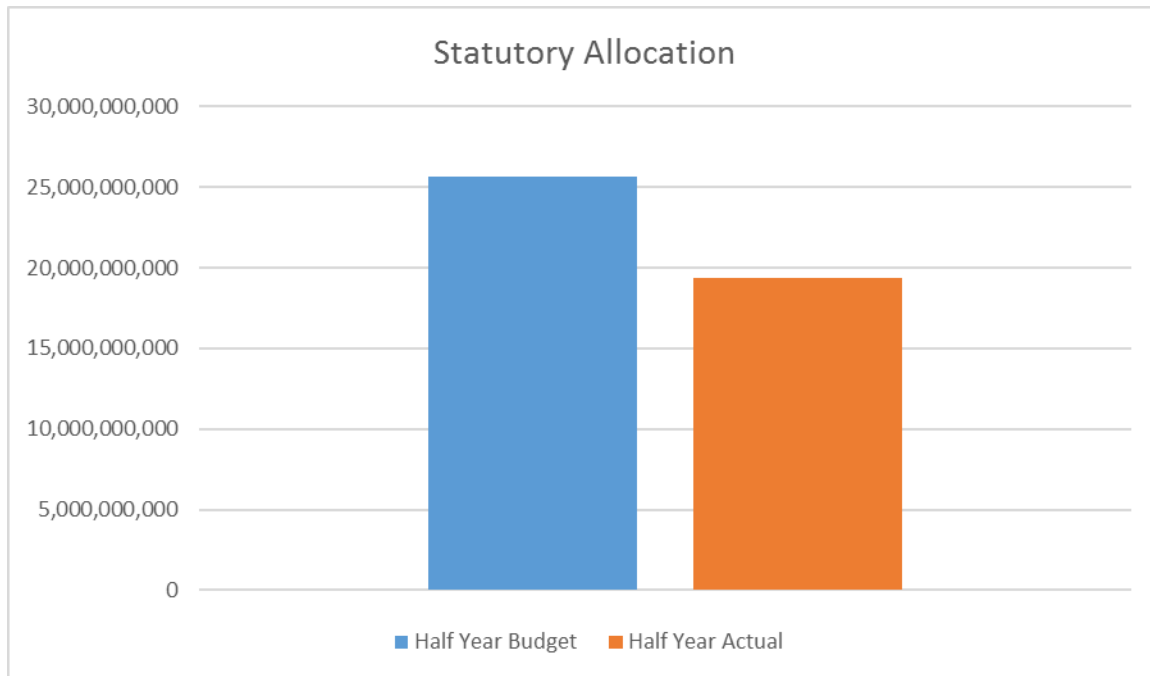


Figure 4.1: Statutory Allocation (Half Year Actual Vs Half Year Budget)

Source: Table 4.1

For 2020 mid-year, aggregate Statutory Allocation received was Nineteen Billion, Three Hundred and Ninety-Six Million, Seven Hundred and Twenty-One Thousand, Eight Hundred and Ninety-Nine Naira (₦19,396,721,899.00) against half year budget of Twenty-Five Billion, Six Hundred and Twenty-Five Million Naira (₦25,625,000,000.00) indicating Six Billion, Two Hundred and Twenty-Eight Million, Two Hundred and Seventy-Eight Thousand, One Hundred and One Naira (₦6,228,278,101.00) or 24.31% lower than the half year budget. It contributed 44.86% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

Value Added Tax (VAT):

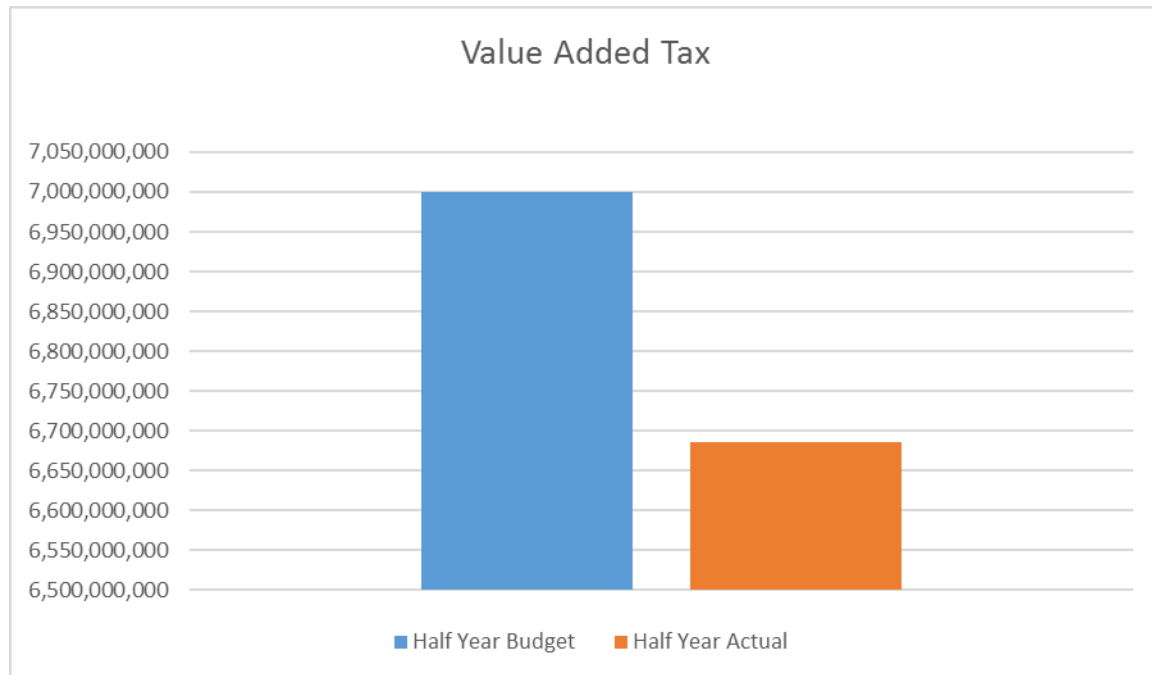


Figure 4.2: Value Added Tax (Half Year Actual Vs Half Year Budget)

Source: Table 4.1

The sum of Six Billion, Six Hundred and Eighty-Five Million, Six Hundred and Eighty-One Thousand, Seven Hundred and Fifty-Two Naira (~~₦~~6,685,681,752.00) was received in the mid-year of 2020 as against a projected half year budget of Seven Billion Naira (~~₦~~7,000,000,000.00). The amount received revealed underperformance by Three Hundred and Fourteen Million, Three Hundred and Eighteen Thousand, Two Hundred and Forty-Eight Naira (~~₦~~314,318,248.00) or 4.49%. It however contributed about 15.46% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

Internally Generated Revenue (IGR) – Main:

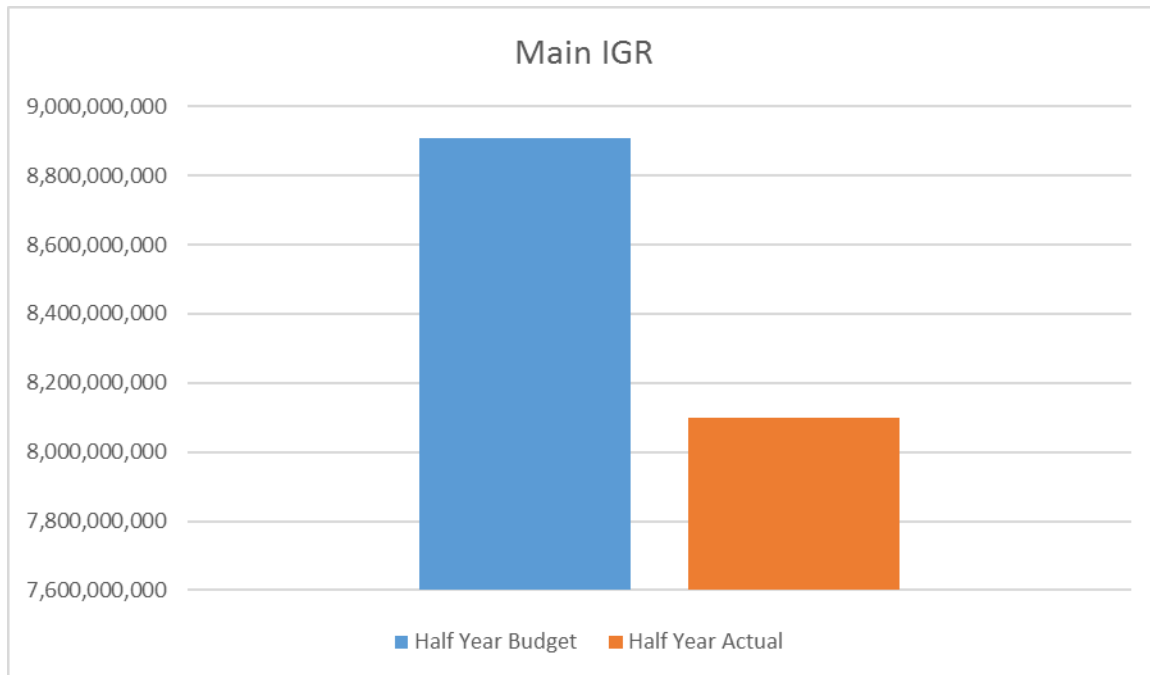


Figure 4.3: Internally Generated Revenue (IGR) – Main (Half Year Actual Vs Half Year Budget)

Source: Table 4.1

The actual IGR Main for 2020 half year stood at Eight Billion, Ninety-Eight Million, Two Hundred and Eighty Thousand, Nine Hundred and Eighty Naira (₦8,098,280,980.00) against its projected budget of Eight Billion, Nine Hundred and Eight Million, Three Hundred and Seventy-Eight Thousand Naira (₦8,908,378,000.00) indicating Eight hundred and ten million, ninety seven thousand, twenty naira (₦810,097,020.00) or 9.09% shortfall. However, it contributed 18.73 percent of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

Internally Generated Revenue (IGR) – Retained Earnings:



Figure 4.4: Internally Generated Revenue (IGR) – Retained Earnings (Half Year Actual Vs Half Year Budget)

Source: Table 4.1

The aggregate revenue of Four Billion, One Hundred and Twenty Three Million, Four Hundred and Forty One Thousand, Six Hundred and Sixty Two Naira (~~₦~~4,123,441,662.00) receipts for the 2020 half year was decreased by One Billion, One Hundred and Eighty Six Million, One Hundred and Fifty Nine Thousand, Four Hundred and Eighty Eight Naira (~~₦~~1,186,159,488.00) or 22.34% against the mid-year projection of Five Billion, Three Hundred and Nine Million, Six Hundred and One Thousand, One Hundred and Fifty Naira (~~₦~~5,309,601,150.00). It however yielded 9.45 percent of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

4.1.2 2020 SECOND QUARTER AND MID YEAR CAPITAL RECEIPTS PERFORMANCE

Aids and Grants:

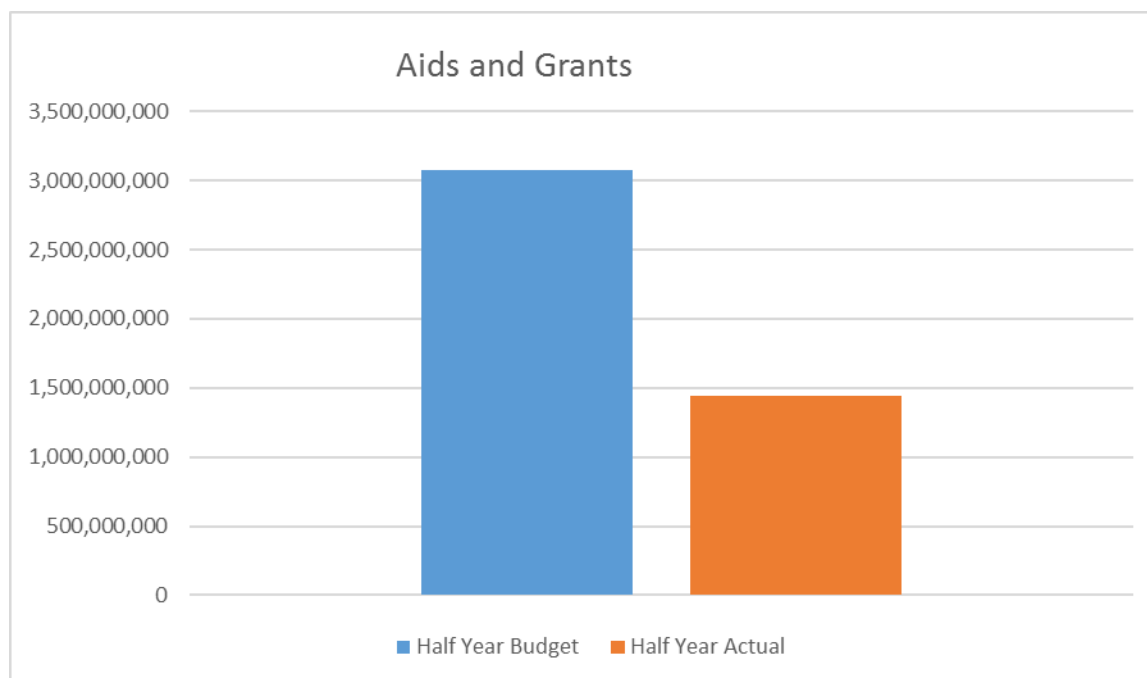


Figure 4.5: Aids and Grants (Half Year Actual Vs Half Year Budget)

Source: Table 4.1

The actual aids and grants amounted to a One Billion, Four Hundred and Forty Million Naira (₦1,440,000,000.00) in the 2020 mid-year due to zero inflows in the 2020 first quarter. It resulted in a shortfall of One Billion, Six Hundred and Thirty-Five Million Naira (₦1,635,000,000.00) or 53.17% when compared to the 2020 half year budget but contributed 3.33% the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

Public Private Partnership:

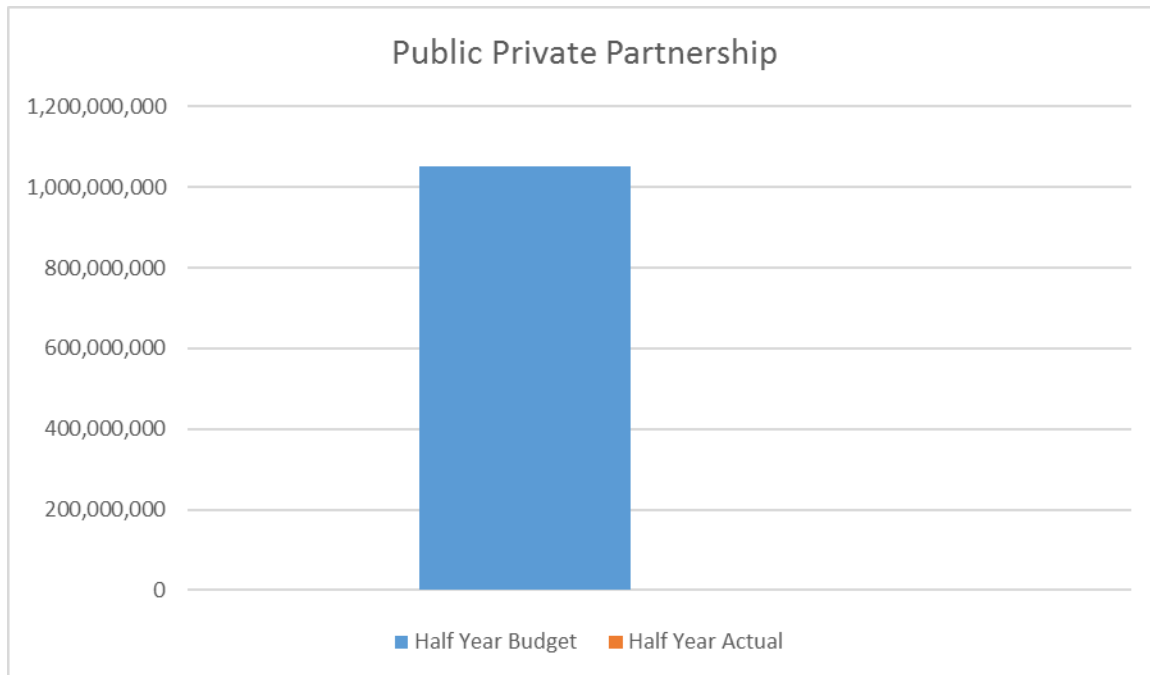


Figure 4.6: Public Private Partnership (Half Year Actual Vs Half Year Budget)

Source: Table 4.1

The State projected Two billion, one hundred million naira (₦2,100,000,000.00) for the year 2020 with a quarterly budget of Five hundred and twenty five million naira (₦525,000,000.00) to be realized from Public Private Partnership. However, no Public Private Partnership Fund has been received as at the mid-year of 2020 (see table 4.1).

Domestic/Internal Loan:

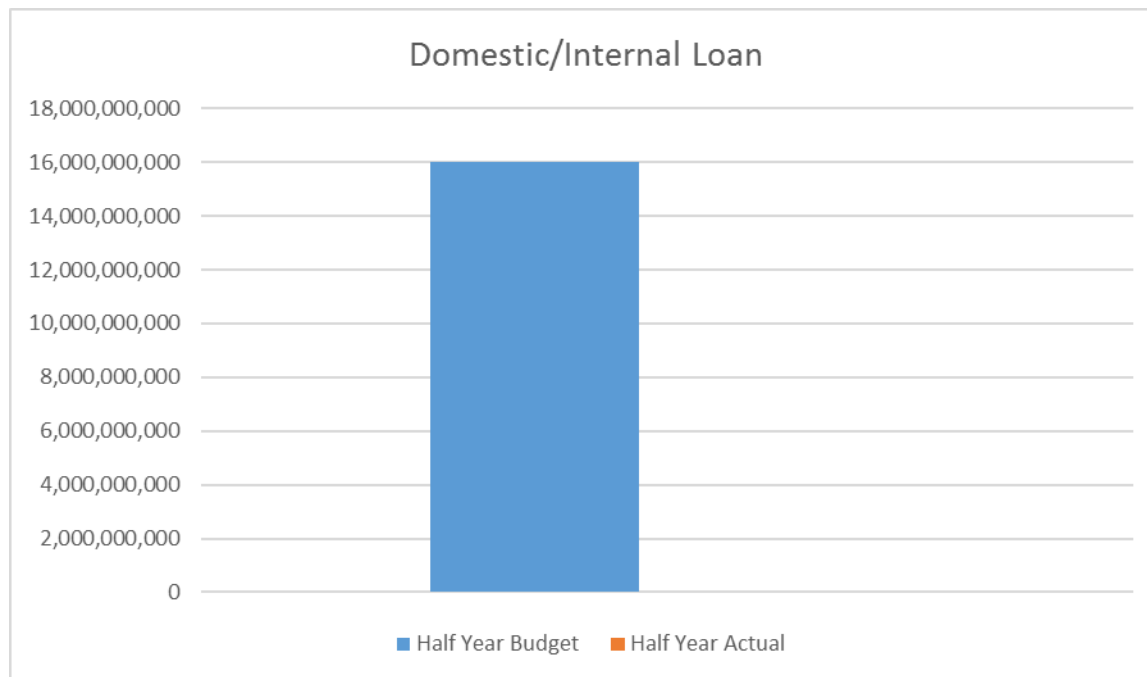


Figure 4.7: Domestic/Internal Loan (Half Year Actual Vs Half Year Budget)

Source: Table 4.1

In the mid-year quarter 2020, no domestic loan has been drawn against Eight billion (~~₦~~8,000,000,000.00) quarterly budget projection with approved budget of Thirty two billion (~~₦~~32,000,000,000.00) for year 2020 (see table 4.1).

International/External Loan:

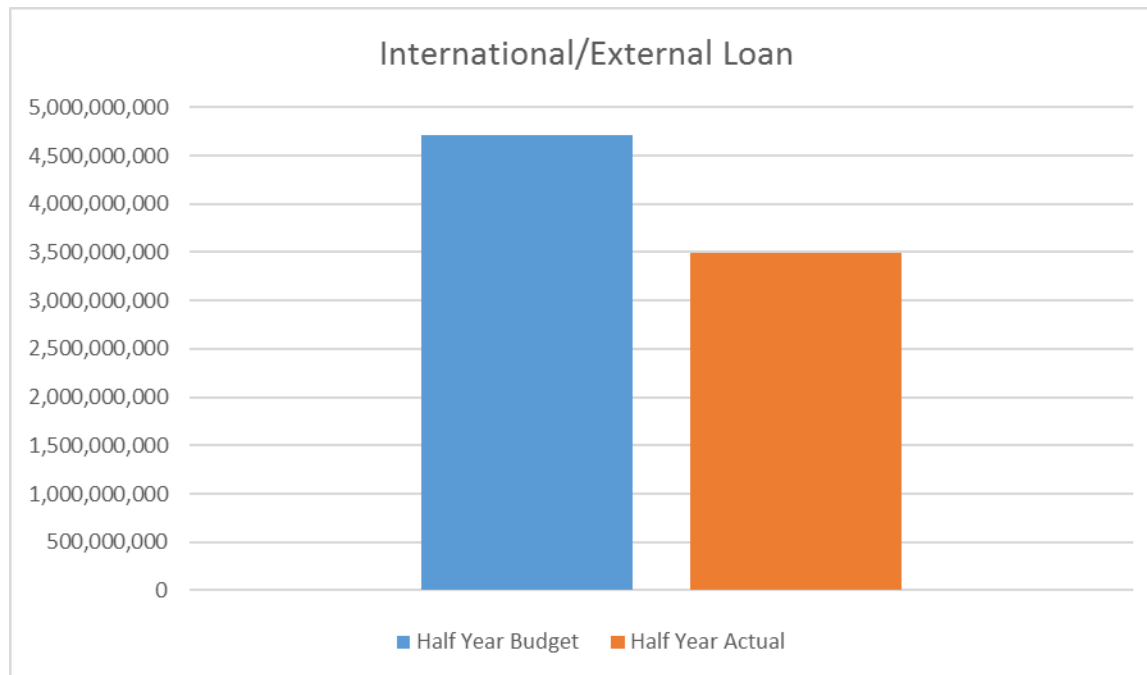


Figure 4.8: International/External Loan (Half Year Actual Vs Half Year Budget)
Source: Table 4.1

The aggregate actual inflow in the first half year of 2020 stood at Three billion, four hundred and ninety five million, nine hundred and seven thousand, eight hundred and ninety (₦3,495,907,890.00) indicating a decrease of One billion, two hundred and thirteen million, three hundred and ninety two thousand, one hundred and ten naira (₦1,213,392,110.00) or 25.77% against the mid-year budget projection of Four billion, seven hundred and nine million, three hundred thousand naira (₦4,709,300,000.00). It contributed about 8.08 to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

4.2 ANALYSIS OF RECURRENT & CAPITAL EXPENDITURE PERFORMANCE

4.2.1 Recurrent Expenditure Performance

Table 4.2: Midyear Recurrent Expenditure Performance (Jan – June) 2020

DESCRIPTION	APPROVED BUDGET	APPROVED BUDGET (JAN - JUNE)	Q1 WARRANT RELEASES	Q 2 WARRANT RELEASES	CUMULATIVE JAN - JUNE (WARRANTS)	Q1 ACTUAL RELEASES	Q 2 ACTUAL RELEASES	CUMULATIVE JAN - JUNE (ACTUAL)	VARIANCE	ANNUAL % PERFORMANCE
PERSONNEL COST	23,146,000,000	11,573,000,000	5,965,891,439	6,366,063,014	12,331,954,453	5,948,791,091	6,365,709,508	12,314,500,600	-741,500,600	106.4
OVERHEAD COST	27,181,140,000	13,590,570,000	4,704,950,337	5,086,618,041	9,791,568,377	4,699,718,123	5,083,481,952	9,783,200,076	3,807,369,924	72.0
SUBVENTION	6,637,860,000	3,318,930,000	1,525,270,729	1,460,935,002	2,986,205,731	1,518,097,357	1,460,935,002	2,979,032,359	339,897,641	89.8
CONSOLIDATED	11,825,000,000	5,912,500,000	1,622,201,159	1,957,279,338	3,579,480,497	3,069,987,352	2,716,057,419	5,786,044,771	126,455,229	97.9
TOTAL	68,790,000,000	34,395,000,000	13,818,313,664	14,870,895,395	28,689,209,059	15,236,593,924	15,626,183,882	30,862,777,805	3,532,222,195	89.7

Source: MOPB/Office of the Accountant General

Table 4.2 shows the midyear performance for the period January to June 2020. The sum of Thirty-four billion, three hundred and ninety-five million naira (₦34,395,000,000.00) was earmarked for the recurrent expenditure for the period under review but a total sum of Thirty billion, eight hundred and sixty-two million seven hundred and seventy-seven thousand, eight hundred and five naira (₦30,862,777,805.00), representing midyear performance of 89.7%. Further review shows that the personnel cost recorded expenditure of Seven hundred and forty-one million, five hundred thousand, six hundred naira (₦741,500,600.00) or 6% above the budgetary provision as a result of the new minimum wage which was approved by the state Government in February 2020. However, other recurrent items including overhead cost and subventions recorded expenditure below the half year projections.

4.2.2 CAPITAL EXPENDITURE PERFORMANCE

Table 4.3: Half Year Sectoral Outflows from Enugu State 2020 Capital Budget

S/N	Sector	Approved Budget 2020 (₦)	Mid-Year Approved Budget 2020 (₦)	Total Amount of Warrant Released from 1st January to 30th June, 2020	Total Amount Cash Backed from 1st January to 30th June, 2020	Percentage of Cash Backed/Approved Budget	Percentage of Cash Backed/Mid-Year Approved Budget
1	Administration	16,479,480,500.00	8,239,740,250.00	5,328,886,095.45	5,247,301,521.60	31.84	63.68
2	Economic	66,183,770,300.00	33,091,885,150.00	8,761,947,999.21	8,344,626,335.97	12.61	25.22
3	Law & Justice	1,616,642,500.00	808,321,250.00	188,619,965.66	188,619,965.66	11.67	23.33
4	Regional	361,500,000.00	180,750,000.00	-	-	0.00	0.00
5	Social	16,126,265,000.00	8,063,132,500.00	2,021,213,970.57	2,021,213,970.57	12.53	25.07
	Total Capital Budget	100,767,658,300.00	50,383,829,150.00	16,300,668,030.89	15,801,761,793.80	15.68	31.36

Source: MB&P and OAG

The total actual capital expenditure in the mid-year of 2020 was Fifteen Billion, Eight Hundred and One Million, Seven Hundred and Sixty One Thousand, Seven Hundred and Ninety Four Naira (₦15,801,761,794.00) and is Thirty Four Billion, Five Hundred and Eighty Two Billion, Sixty Seven Thousand, Three Hundred and Fifty Six Naira (₦34,582,067,356.00) or 68.64% below the half year projection of Fifty Billion, Three Hundred and Eighty Three Million, Eight Hundred and Twenty Nine Thousand, One Hundred and Fifty Naira (₦50,383,829,150.00).

During the half year of 2020, sectoral capital expenditure performance against half budget stood at 63.68%, 25.22%, 23.33%, 0.00% and % for Administration, Economic, Law & Justice, Regional and Social respectively as presented in table 4.3.

4.2.3 Aggregate Expenditure Performance

Table 4.4: Outflows from Enugu State 2020 Budget for 2020 half year (Budget Vs Actual)

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	VARIANCE		PERFORMANCE		
		ANNUAL	HALF YEAR	HALF YEAR	Half Year Actual Vs Half Year Budget		HALF YEAR ACTUAL / HALF YEAR BUDGET	HALF YEAR ACTUAL	HALF YEAR ACTUAL / ANNUAL BUDGET
	EXPENDITURE	N	N	N	N	%	%	% (Distribution)	%
1	Personnel Cost	23,146,000,000	11,573,000,000	2,314,500,600	41,500,600	6.41	106.41	26.39	53.20
2	Consolidated Revenue Fund Charges (CRFC)	11,825,000,000	5,912,500,000	5,786,044,771	126,455,229	(2.14)	97.86	12.40	48.93
3	Overhead Cost	27,181,140,000	13,590,570,000	9,783,200,075	(3,807,369,925)	(28.01)	71.99	20.96	35.99
4	Subvention	6,637,860,000	3,318,930,000	2,979,032,359	(339,897,641)	(10.24)	89.76	6.38	44.88
5	Capital Expenditure	100,767,658,300	50,383,829,150	15,801,761,794	(34,582,067,356)	(68.64)	31.36	33.86	15.68
	Total	169,557,658,300	84,778,829,150	46,664,539,599	(38,114,289,551)	(44.96)	55.04	100.00	27.52

Source: MB&P and OAG

Table 4.5: Midyear 2020 Aggregate Expenditure Performance

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	VARIANCE		PERFORMANCE		
		ANNUAL	HALF YEAR	HALF YEAR	Half Year Actual Vs Half Year Budget		HALF YEAR ACTUAL/HALF YEAR BUDGET	HALF YEAR ACTUAL	HALF YEAR ACTUAL/ANNUAL BUDGET
	EXPENDITURE	N	N	N	N	%	%	% (Distribution)	%
1	RECURRENT	68,790,000,000	34,395,000,000	30,862,777,805	(3,532,222,195)	(10.27)	89.73	66.14	44.87
2	CAPITAL	100,767,658,300	50,383,829,150	15,801,761,794	(34,582,067,356)	(68.64)	31.36	33.86	15.68
	Total	169,557,658,300	84,778,829,150	46,664,539,599	(38,114,289,551)	(44.96)	55.04	100.00	27.52

Source: MB&P and OAG

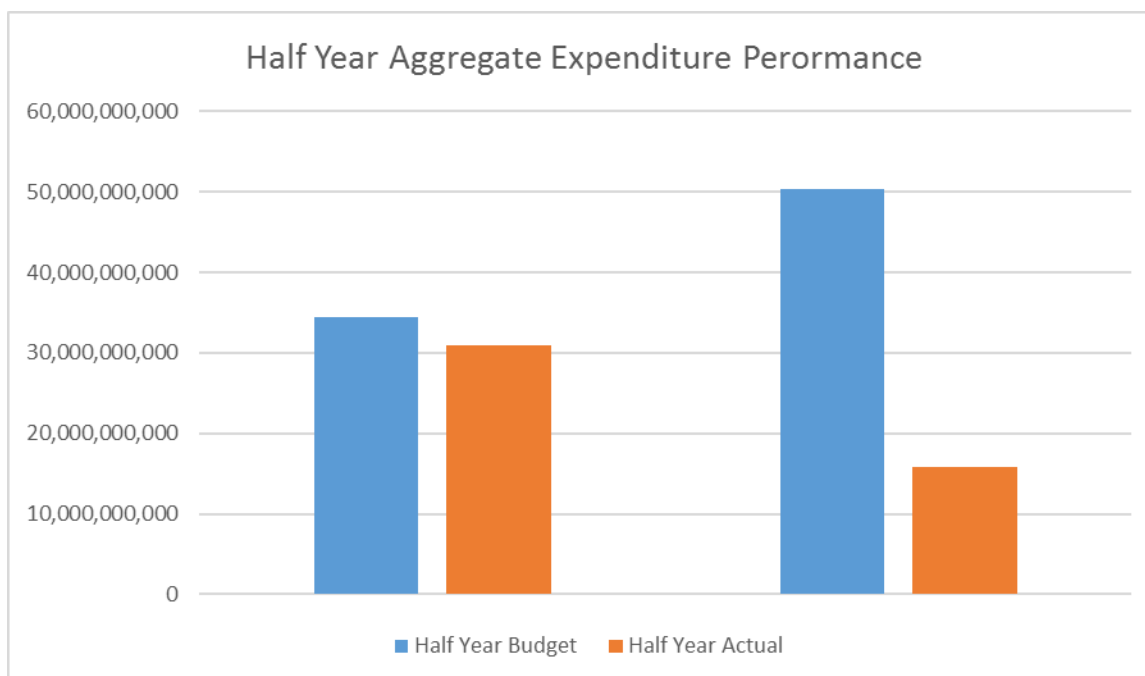


Figure 4.9: Midyear 2020 Aggregate Expenditure Performance

Source: Table 4.5

The 2020 half year recurrent total cash backed expenditure stood at a total of Thirty Billion, Eight Hundred and Sixty-Two Million, Seven Hundred and Seventy-Seven Thousand, Eight Hundred and Five Naira (₦30,862,777,805.00). This is Three Billion, Five Hundred and Thirty-Two Million, Two Hundred and Twenty-Two Thousand, One Hundred and Ninety-Five Naira (₦3,532,222,195.00) or 10.27% lower than the projected half year budget of Thirty-Four Billion, Three Hundred and Ninety-Five Million Naira (₦34,395,000,000.00) (see table 4.5).

The 2020 half year capital expenditure cash backed stood at a total of Fifteen billion, eight hundred and one million, seven hundred and sixty-one thousand, seven hundred and ninety-four naira (₦15,801,761,794). This is Thirty-four billion, five hundred and eighty-two million, sixty-seven thousand, three hundred and fifty-six naira (₦34,582,067,356) lower than the budgeted amount of Fifty billion, three hundred and eighty-three million, eight hundred and twenty-nine thousand, one hundred and fifty naira (₦50,383,829,150).

Furthermore, the aggregate expenditure cash backed (Recurrent and Capital) amounted to the sum of Forty-Six Billion, Six Hundred and Sixty-Four Million, Five Hundred and Thirty-Nine Thousand, Five Hundred and Ninety-Nine Naira (₦46,664,539,599.00) in the half year of 2020. The performance of recurrent expenditure stood at 89.73%, capital expenditure stood at 31.36% while total expenditure performance is at 55.04% against the half year budget respectively (see tables 4.5).

5.0 Conclusion

In the second quarter of 2020, the actual revenue that accrued to the State stood at N21,739,273,127.00 (twenty one billion, seven hundred and thirty nine million, two hundred and seventy three thousand, one hundred and twenty seven naira) against the quarterly projected revenue of N35,838,639,575 (thirty five billion, eight hundred and thirty eight million, six hundred and thirty nine thousand, five hundred and seventy five naira). This is N14,099,366,448 (fourteen billion, ninety nine million, three hundred and sixty six thousand, four hundred and forty eight naira) reduced than the quarterly projection and translates into 60.66% revenue performance. On expenditure, recurrent expenditure amounted to the sum of fifteen billion, six hundred and twenty-six million, one hundred and eighty-three thousand, eight hundred and eighty-two naira (N15,626,183,882.00) as at the end of second quarter of 2020. Capital expenditure in the quarter under review stood at Six Billion, Four Hundred and Eighty Four Million, Nine Hundred and Eighty Six Thousand, One Hundred and Seventy Seven Naira (N6,484,986,177.00) against quarterly budget of Twenty Five Billion, One Hundred Ninety One Million, Nine Hundred Fourteen Thousand, Five Hundred and Seventy Five Naira (N25,191,914,575.00). This is Eighteen Billion, Seven Hundred and Six Million, Nine Hundred and Twenty Eight Thousand, Three Hundred and Ninety Eight Naira (N18,706,928,398.00) or 74.26% less than the projected capital expenditure in the quarter. Thus, aggregate expenditure (recurrent and capital) in the second quarter of 2020 stood at N22,111,170,059.00 (Twenty Two Billion, One Hundred and Eleven Million, One Hundred And Seventy Thousand, Fifty Nine Naira) and translates into a quarterly budget performance of 52.16%.

The Mid-Year witnessed a revenue inflow of Forty three billion, two hundred and forty million, thirty four thousand, one hundred and eighty three naira (~~N~~43,240,034,183). Thus, in the year 2020 mid-year, expected revenue (recurrent revenue and capital receipt) estimate of Forty nine billion, six hundred and sixty eight million, six hundred thousand naira (~~N~~49,668,600,000) was not achieved by a sum of six billion, four hundred and twenty eight million, five hundred and sixty five thousand, eight hundred and seventeen naira (~~N~~6,428,565,817) from the approved mid-year revenue. This translates into 87.06% revenue performance. On expenditure, the capital expenditure in the mid-year of 2020 stood at Fifteen Billion, Eight Hundred and One Million, Seven Hundred and Sixty One Thousand, Seven Hundred and Ninety Four Naira (~~N~~15,801,761,794.00) implying a reduction of Thirty Four Billion, Five Hundred and Eighty Two Billion, Sixty Seven Thousand, Three Hundred and Fifty Six Naira (~~N~~34,582,067,356.00) or 68.64% below the half year projection of Fifty Billion, Three Hundred and Eighty Three Million, Eight Hundred and Twenty Nine Thousand, One Hundred and Fifty Naira (~~N~~50,383,829,150.00). Recurrent expenditure stood at a total of Thirty Billion, Eight Hundred and Sixty-Two Million, Seven Hundred and Seventy-Seven Thousand, Eight Hundred and Five Naira (~~N~~30,862,777,805.00). This is Three Billion, Five Hundred and Thirty-Two Million, Two Hundred and Twenty-Two Thousand, One Hundred and Ninety-Five Naira (~~N~~3,532,222,195.00)

or 10.27% below the projected half year budget of Thirty-Four Billion, Three Hundred and Ninety-Five Million Naira (~~₦~~34,395,000,000.00).

Thus, given a budget size of One Hundred and Sixty-Nine Billion, Five Hundred and Fifty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira (~~₦~~169,557,658,300.00), and a mid-year budget of Eighty four billion, seven hundred and seventy eight million, eight hundred and twenty nine thousand, one hundred and fifty naira (~~₦~~84,778,829,150.00), aggregate expenditure (capital and recurrent) stood Forty six billion, six hundred and sixty four million, five hundred and thirty nine thousand, five hundred and ninety nine naira (~~₦~~46,664,539,599.00). While the performance of recurrent expenditure stood at 89.73%, capital expenditure stood at 31.36% resulting in a total expenditure performance of 55.04% against the mid-year budget. Thus, the 2020 second quarter and mid-year report has clearly shown increased socio-economic developments in the area of security, health, Education, Human Capital development, Urban and Rural Development, Housing and others in Enugu State. This was occasioned by revenue inflow of Forty three billion, two hundred and forty million, thirty four thousand, one hundred and eighty three naira (~~₦~~43,240,034,183) thus far.

Appendix 1

DETAILS OF PERSONNEL COST

MINISTRY/DEPARTMENT/AGENCY	TOTAL PERSONNEL COSTS 2020	QUARTERLY APPROVED PERSONNEL COST	1ST QUARTER ACTUAL RELEASES	2ND QUARTER ACTUAL RELEASES	% PERFORMANCE
ADMINISTRATIVE SECTOR					
Office of the Executive Governor	163,652,579	40,913,145	150,756,236.30	204,665,272.00	
Deputy Governor's office	10,441,373	2,610,343	3,940,238.06	3,881,755.08	
Secretary to State Government (Including Allowances for political office holders)	1,378,297,103	344,574,276	47,631,080.79	21,483,102.14	
Enugu State Liaison Office Lagos	21,975,860	5,493,965	7,770,122.88	8,193,163.46	
Enugu State Liaison Office Abuja	17,559,168	4,389,792	5,808,466.11	5,760,672.34	
Enugu State House of Assembly	221,095,096	55,273,774	62,319,387.70	63,818,318.13	
Ministry of Information	85,684,143	21,421,036	28,515,692.71	28,792,902.81	
Government Printing and Stationary Dept (Govt Press)	22,681,229	5,670,307	8,383,692.49	7,805,447.70	
Office of the Head of Service	1,117,235,420	279,308,855	253,672,311.43	277,142,887.60	
Office of the Auditor General of the State	34,828,536	8,707,134	11,217,579.75	11,151,942.28	
Office of the Auditor General for Local Government	19,488,239	4,872,060	6,783,190.53	6,981,290.67	
Civil Service Commission	48,160,253	12,040,063	16,074,568.95	15,845,071.32	
Local Government Service Commission	16,922,135	4,230,534	4,884,474.87	4,780,531.41	
Enugu State Independent Electoral Commission	83,276,206	20,819,051	19,902,420.53	20,333,686.68	
Ministry of Inter-Ministerial Affairs	5,434,673	1,358,668	2,666,386.62	2,569,676.08	
Ministry of Inter-Governmental Affairs			3,613,656.38	2,768,182.29	
Ministry of Human Dev and Poverty Reduction	23,834,246	5,958,562	7,508,463.08	7,883,241.32	
TOTAL ADMIN SECTOR	3,270,566,259	817,641,565	641,447,969.18	693,857,143.31	
ECONOMIC SECTOR					
Ministry of Agriculture	470,681,571	117,670,393	101,580,032.26	114,419,384.31	
Forestry Commission	32,263,833	8,065,958	8,168,489.71	8,455,179.97	
Ministry of Finance and Economic Development HQTRS	172,425,558	43,106,390	69,607,097.67	70,621,688.40	
Office of the Accountant General	2,176,976,100	544,244,025			
Board of Internal Revenue	156,481,632	39,120,408	52,585,523.31	54,987,382.88	
Enugu State Gaming Commission	16,180,186	4,045,047	5,333,368.18	5,248,520.02	
Ministry of Commerce and Industry	122,894,403	30,723,601	39,208,568.42	41,818,432.00	
Nike Lake Resort Hotel		0	5,243,131.35		
Ministry of Labour and Productivity	7,983,241	1,995,810	3,259,055.40	3,502,566.89	
Ministry of Science and Technology	28,487,774	7,121,944	7,217,834.00	7,203,845.88	
Ministry of Transport	145,606,360	36,401,590	8,347,855.85	8,782,678.59	
Ministry of Works and Infrastructure	129,525,038	32,381,260	37,543,373.04	41,792,811.14	
Ministry of Culture and Tourism	41,824,105	10,456,026	14,645,676.97	16,291,159.73	
State Economic Planning Commission	40,654,039	10,163,510	9,211,753.92	10,221,855.77	

State Bureau of Statistics	32,021,068	8,005,267	6,945,740.77	7,150,908.21	
Ministry of water Resources	41,987,789	10,496,947	12,144,739.50	12,327,616.95	
Ministry of Housing	15,615,618	3,903,905	5,831,966.32	6,016,664.28	
State Housing Corporation	-	0			
Ministry of Rural Development	83,365,049	20,841,262	33,588,223.08	37,039,667.15	
Ministry of Lands and Urban Development	208,550,610	52,137,653	65,813,106.08	70,999,065.02	
Ministry of Budget and Planning	20,526,044	5,131,511	6,565,566.54	6,442,147.23	
TOTAL ECONOMIC SECTOR	3,944,050,018.0	986,012,505	492,841,102.37	523,321,574.42	
LAW AND JUSTICE					
The Judiciary (High Court/Magistrate Court) With Budgetary provision for CONJUS implementation	1,590,268,961	397,567,240	184,916,828.00	181,055,514.22	
Judicial Service Commission	4,908,396	1,227,099	1,519,211.81	1,632,874.02	
Ministry of Justice	632,999,146	158,249,786	145,695,050.00	121,902,814.12	
Customary court of appeal – Headquarters	394,596,629	98,649,157	171,290,974.36	117,101,683.82	
TOTAL LAW & JUSTICE	2,622,773,132.3	655,693,283	503,422,064.17	421,692,886.18	
REGIONAL SECTOR					
Ministry of Capital Territory Development	45,694,148	11,423,537	10,715,148.65	10,669,417.20	
TOTAL REGIONAL SECTOR	45,694,148.1	11,423,537	10,715,148.65	10,669,417.20	
SOCIAL SECTOR					
Ministry of Youth and Sports	75,145,766	18,786,442	22,809,148.65	24,075,280.98	
Ministry of Gender Affairs and Social Development	53,503,623	13,375,906	16,752,104.98	17,923,845.27	
Ministry of Education	107,855,936	26,963,984	35,053,521.00	36,267,024.10	
Examination Development Centre	21,916,538.1	5,479,135	6,551,290.54	6,962,253.81	
Post Primary School Management Board (PPSMB)	7,284,301,930	1,821,075,482	2,412,252,081.21	2,597,921,712.17	
Enugu State Science and Tech and Voc Sch Board	775,039,808	193,759,952	279,503,328.95	297,297,922.00	
Ministry of Health	448,816,649	112,204,162	177,605,903.38	176,996,863.64	
Parklane Specialist Hospital	3,141,956,260	785,489,065	925,987,474.51	1,072,909,725.13	
State Health Board	1,169,819,380	292,454,845	394,591,605.12	455,984,298.12	
Ministry of Environment and Mineral Resources	147,508,874	36,877,219	18,271,463.29	18,893,664.28	
Ministry of Local Government Matters	20,716,028	5,179,007	6,078,024.64	5,997,550.28	
Ministry of Chieftaincy Matters	16,335,651	4,083,913	4,908,860.83	4,938,347.25	
TOTAL SOCIAL SECTOR	13,262,916,443.1	3,315,729,111	4,300,364,807.10	4,716,168,487.03	
TOTAL	23,146,000,000	5,786,500,000	5,948,791,091	6,365,709,508	110.0

Source: MOPB/Office of the Accountant General

Appendix 2: Showing Details of Overhead Expenditure

MINISTRY/DEPARTMENT/AGENCY	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	1ST QUARTER WARRANT RELEASES	1ST QUARTER ACTUAL RELEASES	2ND QUARTER ACTUAL RELEASES	2ND QUARTER ACTUAL RELEASES	(%) PERF
ADMINISTRATIVE SECTOR							
Office of the Executive Governor	16,864,100,000	4,216,025,000	2,987,585,049	2,966,156,319.40	3,226,475,290.00	3,205,222,940.13	
Deputy Governor's office	317,400,000	79,350,000	91,752,600	90,132,600	56,142,000	56,022,000	
Boundary Adjustment programme	6,400,000	1,600,000		1,980,000	600,000		
State Comm on Privatization Commercialization	52,000,000	13,000,000		2,760,000			
State Emergency Management Agency	221,500,000	55,375,000	10,829,300	10,829,300	6,350,000	6,350,000	
Budget Monitoring and Due Process	8,000,000	2,000,000		2,250,000			
Enugu State Investment Dev Authority	127,630,000	31,907,500		460,000	524,730	524,730	
Enugu State Social Investment Programme (SIP)	31,430,000	7,857,500			120,000	120,000	
Secretary to State Government	327,700,000	81,925,000	152,878,543	152,878,543	158,573,314	158,573,314	
Economic Affairs and Parastatals	4,000,000	1,000,000	300,000	300,000			
Enugu State Economic Development Unit	4,350,000	1,087,500	450,000	450,000			
Enugu State Liaison Office Lagos	18,750,000	4,687,500	3,600,000	3,600,000	3,600,000	3,600,000	
Enugu State Liaison Office Abuja	41,600,000	10,400,000	18,185,019	18,185,019	10,671,568	11,771,570	
Enugu State Action Committee on AIDS (ENSACA)	30,800,000	7,700,000	600,000	600,000	600,000	600,000	
Hajj/Moslem Pilgrims commission/board	30,100,000	7,525,000		180,000			
Christian Pilgrim commission /board	77,350,000	19,337,500		3,977,055			
Performance Improvement Bureau (PIB) SERVICOM	17,700,000	4,425,000	4,500,000	4,500,000	4,500,000		
Project Development and Implementation Dept	5,650,000	1,412,500	750,000	750,000		3,750,000	
Volunteer Service Agency	5,250,000	1,312,500	600,000	600,000	600,000	600,000	
Enugu State House of Assembly	1,102,000,000	275,500,000	234,380,000	234,380,000	191,700,000	194,700,000	
Ministry of Information	92,650,000	23,162,500	11,035,444	11,035,444	4,950,000	2,850,000	
Government Printing and Stationary Dept (Govt Press)	14,600,000	3,650,000	600,000	1,150,000	600,000	600,000	
Office of the Head of Service	57,400,000	14,350,000	16,890,252	16,890,252	23,300,002	57,115,568	
Establishment, Pensions and Training	6,750,000	1,687,500	300,000	300,000		300,000	
Public Service Department (PSD)	5,130,000	1,282,500					
Office of the Auditor General of the State	26,450,000	6,612,500	13,176,971	13,176,971	3,000,000	9,500,000	
Office of the Auditor General for Local Govt	13,550,000	3,387,500	1,323,968	1,323,968	900,000	900,000	
Civil Service Commission	42,900,000	10,725,000	7,780,000	7,780,000	6,000,000	6,000,000	
Local Government Service Commission	10,950,000	2,737,500					
Enugu State Indendent Electoral Commission	53,150,000	13,287,500	33,690,000	33,690,000	15,800,000	15,800,000	
Ministry of Inter-Ministerial Affairs	18,930,000	4,732,500	6,451,960	6,451,960	900,000	900,000	

Ministry of Inter-Governmental Affairs	8,020,000	2,005,000	750,000	750,000		750,000	
Ministry of Human Dev and Poverty Reduction	32,250,000	8,062,500	5,823,880	5,823,880	900,000	900,000	
TOTAL ADMIN SECTOR	19,676,440,000	4,919,110,000	3,604,232,986	3,593,341,311	3,716,806,904	3,737,450,122	
ECONOMIC SECTOR							
Ministry of Agriculture	97,200,000	24,300,000	4,507,174	4,507,174	73,236,000	76,506,000	
Veterinary School Achi	3,900,000	975,000	300,000	300,000	300,000	300,000	
Enugu State Agricultural Development Programme	11,400,000	2,850,000	300,000	300,000		300,000	
Forestry Commission	8,600,000	2,150,000	600,000	600,000	600,000	600,000	
NEWMAP, ENUGU	-		8,654,385	8,654,385	8,654,385	2,884,795	
Ministry of Finance and Economic Development HQTRS	290,150,000	72,537,500	51,516,466	51,516,466	14,344,148	14,344,148	
Office of the Accountant General	782,500,000	195,625,000	27,139,263	27,139,263	15,586,028	15,486,028	
Board of Internal Revenue	769,250,000	192,312,500	84,261,272	83,681,276	441,629,381	437,069,301	
Enugu State Gaming Commission	12,900,000	3,225,000	600,000	600,000	600,000	600,000	
Ministry of Commerce and Industry	239,400,000	59,850,000	5,721,290	5,721,290	900,000	900,000	
Small and Medium Scale Enterprises Promotion	106,100,000	26,525,000	1,666,000	1,666,000	1,500,000	1,500,000	
Enugu State Marketing Company	9,800,000	2,450,000	0	-	-		
Nike Lake Resort Hotel						19,593,125.0	
Ministry of Labour and Productivity	23,680,000	5,920,000	900,000	965,579	900,000	900,000	
Ministry of Science and Technology	41,300,000	10,325,000	9,187,860	9,187,860	900,000	900,000	
Ministry of Transport	31,730,000	7,932,500	39,770,000	39,770,000	48,063,600	48,063,600	
Ministry of Works and Infrastructure	1,843,100,000	460,775,000	284,755,310	284,352,022	286,131,000	283,356,000	
Ministry of Culture and Tourism	24,850,000	6,212,500	900,000	900,000	900,000	900,000	
State Economic Planning Commission	94,100,000	23,525,000	1,500,000	2,702,500	1,500,000	1,500,000	
State Bureau of Statistics	13,400,000	3,350,000	1,760,130	1,760,130	3,831,390	3,831,390	
Ministry of water Resources	44,500,000.0	11,125,000	8,529,270	8,529,270	3,381,213	3,381,213	
Small Town Water and Sanitation Agency	5,800,000	1,450,000	0	-	-		
Ministry of Housing	17,100,000	4,275,000	900,000	900,000	900,000	900,000	
Ministry of Rural Development	28,200,000	7,050,000	32,686,580	32,685,580	1,500,000	900,000	
Community Development Council (CDCC)	10,300,000	2,575,000	600,000	600,000	600,000	600,000	
Enugu State Fire Service	105,600,000	26,400,000		1,565,666	5,988,300	5,988,300	
Ministry of Lands and Urban Development	30,600,000	7,650,000	4,050,000	1,860,000	4,050,000	1,860,000	
Ministry of Budget and Planning	150,600,000	37,650,000	31,664,000	31,664,000	15,600,000	15,600,000	
TOTAL ECONOMIC SECTOR	4,796,060,000	1,199,015,000	602,469,000	602,128,461	931,595,445	938,763,900	
LAW AND JUSTICE							
The Judiciary (High Court/Magistrate Court)	488,350,000	122,087,500	87,171,963	87,171,963	107,850,448	107,850,448	
Judicial Service Commission	86,700,000	21,675,000	9,000,000	9,000,000	1,500,000	1,500,000	
Ministry of Justice	378,900,000	94,725,000	67,389,532	62,589,532	51,008,000	46,208,000	

Legal Aids Council	4,900,000	1,225,000	300,000	300,000		300,000	
Citizens right Mediation Centre	12,460,000	3,115,000	900,000	900,000		900,000	
Administrator-General/Public Trustees	5,900,000	1,475,000					
Enugu State Justice Reform Team	40,100,000	10,025,000		3,600,000		3,600,000	
Customary court of appeal – Headquarters	94,500,000	23,625,000	26,000,000	26,000,000	21,000,000	21,000,000	
TOTAL LAW & JUSTICE	1,111,810,000.0	277,952,500	190,761,495	189,561,495.0	181,358,448.0	181,358,448.0	
REGIONAL SECTOR							
Ministry of Capital Territory Development	59,300,000	14,825,000	21,344,000	21,344,000	21,270,000	21,270,000	
TOTAL REGIONAL SECTOR	59,300,000	14,825,000	21,344,000	21,344,000	21,270,000	21,270,000	
SOCIAL SECTOR							
Ministry of Youth and Sports	219,800,000	54,950,000	17,146,000	16,846,000	1,200,000	900,000	
National Youths Service Corp (NYSC)	65,930,000	16,482,500	78,507,000	78,507,000	78,507,000	78,507,000	
Games Village Awgu	4,350,000	1,087,500					
Ministry of Gender Affairs and Social Development	91,950,000	22,987,500	8,005,000	10,455,000	7,290,000	7,290,000	
Vocational & Rehabilitation Centre	14,000,000	3,500,000	2,400,000	2,400,000			
Remand Home Akwuke	7,000,000	1,750,000					
Skill Acquisition Centre	8,500,000.0	2,125,000					
Social Welfare Centre Emene	12,200,000	3,050,000					
FSP Medical Centre	14,400,000	3,600,000					
Ministry of Education	109,300,000	27,325,000	3,315,014	3,315,014	7,292,362	3,692,362	
Examination Development Centre	66,500,000	16,625,000					
Agency for Mass Literacy	10,300,000	2,575,000	300,000	300,000	300,000	300,000	
Special Education Centre, Oji River	10,450,000	2,612,500	2,250,000	2,250,000	2,250,000		
Special Education Centre, Ogbete	12,000,000	3,000,000	2,400,000	2,400,000	2,400,000		
Post Primary School Management Board (PPSMB)	82,600,000	20,650,000	20,993,110	20,993,110	3,750,000	7,350,000	
Enugu State Science and Tech and Voc Sch Board	55,000,000	13,750,000	2,924,366	2,924,366	1,500,000	2,336,500	
Enugu State Scholarship and Education Loans Board	104,700,000	26,175,000	15,850,000	15,850,000	1,500,000	1,530,000	
Ministry of Health	79,300,000	19,825,000	69,226,746	69,226,746	35,365,562	2,951,300	
Esuth Colledge of Medicine (Teaching Hospital)	97,250,000	24,312,500	6,750,000	6,750,000	6,750,000	6,750,000	
Enugu State Primary Health Care	85,900,000	21,475,000	10,255,000	10,255,000	13,301,600	13,301,600	
Enugu State Agency for Universal Health Coverage	102,900,000	25,725,000					
State Health Management Board	41,500,000	10,375,000	900,000	900,000	900,000	900,000	
Ministry of Environment and Mineral Resources	193,050,000	48,262,500	26,456,500	26,456,500	31,480,720	31,480,720	
Ministry of Local Government Matters	19,300,000.0	4,825,000	1,972,880	1,972,880.0	900,000.0	900,000.0	
Ministry of Chieftaincy Matters	29,350,000	7,337,500	16,491,240	16,491,240	40,600,000	40,600,000	
Staff Development Centre				150,000		150,000	

YSFON				300,000		300,000	
Nig Construction & Foundation Company				3,000,000		3,000,000	
State Operation Cordinating Unit				600,000		600,000	
Enugu State Structure for Signage Advert				1,000,000		1,500,000	
Community Dev Project					300,000	300,000	
TOTAL SOCIAL SECTOR	1,537,530,000	384,382,500	286,142,856	293,342,856	235,587,244	204,639,482	
TOTAL	27,181,140,000	6,795,285,000	4,704,950,337	4,699,718,123	5,086,618,041	5,083,481,952	74.9

Source: MOPB/Office of the Accountant General

Appendix 3: Details of subvention (Q2)

MINISTRY/DEPARTMENT/AGENCY	SUBVENTIO N '2020	QUATERLY APPROVED BUDGET	1st WARRANT RELEASES	1ST QUARTER ACTUAL RELEASES	2ND QUARTER WARRANT RELEASES	2ND QUARTER ACTUAL RELEASES	BALANCE FOR THE QUARTER	% PERF
ADMINISTRATIVE SECTOR								
Enugu State Broadcasting Service Radio/TV	274,567,607	68,641,902	45,090,000	45,090,000	45,090,000	45,090,000	23,551,902	
Enugu State Printing and Publishing Company	83,934,530	20,983,633	13,446,000	13,446,000	13,446,000	13,446,000	7,537,633	
TOTAL ADMIN SECTOR	358,502,137	89,625,534	58,536,000	58,536,000	58,536,000	58,536,000	31,089,534	
ECONOMIC SECTOR							-	
ENTRACO	67,294,141	16,823,535	-	-	-		16,823,535	
Coal City Transport Services	116,962,960	29,240,740	43,376,151	43,376,151	43,376,151	43,376,151	(14,135,411)	
Council for Arts and Culture	44,965,514	11,241,379	3,679,929	3,676,929	3,679,929	3,679,929	7,561,450	
Tourism Board	43,381,405	10,845,351	4,267,581	4,267,581	4,267,581	4,267,581	6,577,770	
Enugu State Water Coperation	395,563,370	98,890,843	55,716,500	55,716,500	51,000,000	51,000,000	47,890,843	
Rural water Supply and Sanitation Agency	23,231,982	5,807,996	2,653,632	4,537,782	2,653,632	2,653,632	3,154,364	
Rural Electrification Board (REB)	186,421,270	46,605,318	57,860,000	57,860,000	62,742,600	62,742,600	(16,137,283)	
TOTAL ECONOMIC SECTOR	877,820,642.0	219,455,161	167,553,793.0	169,434,943.0	167,719,893.0	167,719,893.0	51,735,268	
LAW AND JUSTICE	-	-	-	-			-	
SOCIAL SECTOR							-	
Rangers Management Corporation	526,703,451	131,675,863	132,912,600	132,912,600	81,161,303	81,161,303	50,514,560	
Universal Basic Education Board (SUBEB)	271,201,710	67,800,428	54,000,000	54,000,000	54,000,000	54,000,000	13,800,428	
State Library Board,	73,126,305	18,281,576	11,100,000	11,100,000	11,100,000	11,100,000	7,181,576	
Enugu State Polytechnic, Iwollo	460,490,678	115,122,669	115,395,459	115,395,459	115,395,459	115,395,459	(272,790)	
Enugu State College of Education (Technical)	339,573,955	84,893,489	107,936,877	107,936,877	107,936,877	107,936,877	(23,043,388)	
Enugu State University Sc and Tech (ESUT)	1,678,930,000	419,732,500	408,000,000	408,000,000	408,000,000	408,000,000	11,732,500	
Institute of Management and Technology (IMT)	1,485,400,000	371,350,000	363,696,000	363,696,000	360,000,000	360,000,000	11,350,000	
Enugu Waste Management Authority (ESWAMA)	266,111,122	66,527,781	31,140,000	22,085,478	22,085,470	22,085,470	44,442,311	
Local Government Pensions board	300,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	-	
TOTAL SOCIAL SECTOR	5,401,537,220.6	1,350,384,305	1,299,180,936.0	1,290,126,414.0	1,234,679,109.0	1,234,679,109.0	115,705,196	
							-	
TOTAL	6,637,860,000	1,659,465,000	1,525,270,729	1,518,097,357	1,460,935,002	1,460,935,002	198,529,998	91.5

Source: MOPB/Office of the Accountant General

Appendix 4: Details of consolidated revenue fund charges

MINISTRY/DEPARTMENT/AGENCY	TOTAL APPROVED CRF	QUARTERLY APPROVED BUDGET	1st QUARTER WARRANT RELEASES	1ST QUARTERL ACTUAL RELEASES	2ND QUARTER WARRANT RELEASES	2ND QUARTERL ACTUAL RELEASES	VARIATION (ACTUAL/ BUDGET)	PERCENTAGE PERFORMANCE
Consolidated Fund (Pensions, Gratuities & Death Benefit State Wide)	9,005,000,000	2,251,250,000	1,622,201,159	1,662,547,697	1,957,279,338	2,062,053,408	588,702,303	73.8
TOTAL ADMIN SECTOR	9,005,000,000	2,251,250,000	1,622,201,159	1,662,547,697	1,957,279,338	2,062,053,408	588,702,303	
Consolidated fund (Domestic loan/Foreign loan repayment with interest)	2,820,000,000	705,000,000	-	1,407,439,655		654,004,011	-702,439,655	199.6
TOTAL ECONOMIC SECTOR	2,820,000,000	705,000,000	-	1,407,439,655		654,004,011	-702,439,655	
TOTAL CONSOLIDATED FUND CHARGES	11,825,000,000	2,956,250,000	1,622,201,159	3,069,987,352	1,957,279,338	2,716,057,419	-113,737,352	103.8

Source: MOPB/Office of the Accountant General

Appendix 5: Capital Budget Releases by MDAs (2020 second quarter)

S/N	MDAs	Quarterly Approved Budget 2020	Total Amount of Warrant Released from 1st April to 30th June, 2020	Total Amount Cash Backed from 1st April to 30th June, 2020	Percentage of Cash Backed/Approved Budget	Percentage of Cash Backed/Quarterly Approved Budget
1	Office of the Executive Governor	1,558,700,000.00	500,384,262.00	451,674,957.75	7.24	28.98
2	Office of the Secretary to the State Government	1,767,250,000.00	412,076,621.19	427,076,621.19	6.04	24.17
3	Enugu State House of Assembly (The Legislature)	418,092,625.00	53,450,000.00	53,450,000.00	3.20	12.78
4	Ministry of Agriculture and Natural Resources	653,750,000.00	112,800,000.00	100,000,000.00	3.82	15.30
5	Board of Internal Revenue	42,625,000.00	-	-	0.00	0.00
6	Enugu State Investment Development Authority	31,805,000.00	1,846,500.00	1,846,500.00	1.45	5.81
7	Ministry of Transport	454,000,000.00	17,335,000.00	7,335,000.00	0.40	1.62
8	Ministry of Works and Infrastructure	11,722,750,000.00	5,123,167,202.59	4,968,967,731.52	10.60	42.39
9	Rural Access Mobility Project (RAMP)	132,250,000.00	-	-	0.00	0.00
10	Enugu State Economic Planning Commission	136,562,500.00	151,000,000.00	151,000,000.00	27.64	110.57
11	Enugu State Water Corporation	257,250,000.00	52,060,808.00	52,060,808.00	5.06	20.24
12	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA)	196,012,500.00	608,742.17	608,742.17	0.08	0.31
13	Enugu State Rural Electrification Board (REB)	200,000,000.00	67,718,701.20	20,317,699.40	2.54	10.16
14	Fire Service Department	166,500,000.00	-	-	0.00	0.00
15	Ministry of Budget and Planning	11,786,325.00	4,190,000.00	4,190,000.00	8.89	35.55
16	Judicial Service Commission	94,162,500.00	-	-	0.00	0.00
17	Enugu State High Court	187,500,000.00	25,816,136.52	25,816,136.52	3.44	13.77
18	Enugu State Universal Basic Education Board	500,000,000.00	-	18,521,048.51	0.93	3.70
19	Enugu State College of Education (Technical)	76,375,000.00	23,153,450.00	23,153,450.00	7.58	30.32
20	Post-Primary Schools Management Board (PPSMB)	357,500,000.00	-	-	0.00	0.00
21	Ministry of Health	268,500,000.00	4,500,000.00	4,500,000.00	0.42	1.68
25	Ministry of Environment and Mineral Resources	36,875,000.00	4,750,000.00	4,750,000.00	3.22	12.88
	Total	20,326,466,450.00	6,724,574,905.73	6,484,986,177.12	7.98	31.90

Source: MB&P and OAG

Appendix 6: Capital Budget Releases by MDAs (2020 Mid-Year)

S/N	MDAs	Approved Budget 2020	Half Year Approved Budget 2021	Total Amount of Warrant Released from 1st January to 30th June, 2020	Total Amount Cash Backed from 1st January to 30th June, 2020	Percentage of Cash Backed/Approved Budget	Percentage of Cash Backed/Half Year Approved Budget
		N	N	N	N	%	%
1	Office of the Executive Governor	6,234,800,000.00	3,117,400,000.00	1,590,615,474.26	1,518,030,900.41	24.35	48.70
2	Office of the Secretary to the State Government	7,069,000,000	3,534,500,000.00	3,684,820,621.19	3,675,820,621.19	52.00	104.00
3	Enugu State House of Assembly (The Legislature)	1,672,370,500	836,185,250.00	53,450,000.00	53,450,000.00	3.20	6.39
4	Ministry of Agriculture and Natural Resources	2,615,000,000	1,307,500,000.00	233,800,000.00	221,000,000.00	8.45	16.90
5	Board of Internal Revenue	170,500,000	85,250,000.00	1,600,000.00	1,600,000.00	0.94	1.88
6	Enugu State Investment Development Authority	127,220,000	63,610,000.00	1,846,500.00	1,846,500.00	1.45	2.90
7	Ministry of Transport	1,816,000,000	908,000,000.00	17,335,000.00	7,335,000.00	0.40	0.81
8	Ministry of Works and Infrastructure	46,891,000,000	23,445,500,000.00	7,758,900,355.74	7,411,779,694.30	15.81	31.61
9	Rural Access Mobility Project (RAMP)	529,000,000	264,500,000.00	337,000,000.00	337,000,000.00	63.71	127.41
10	Enugu State Economic Planning Commission	546,250,000	273,125,000.00	151,000,000.00	151,000,000.00	27.64	55.29
11	Enugu State Water Corporation	1,029,000,000	514,500,000.00	67,577,314.40	67,577,314.40	6.57	13.13
12	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA)	784,050,000	392,025,000.00	33,308,742.17	33,308,742.17	4.25	8.50
13	Enugu State Rural Electrification Board (REB)	800,000,000	400,000,000.00	112,347,172.90	64,946,171.10	8.12	16.24
14	Fire Service Department	666,000,000	333,000,000.00	43,042,914.00	43,042,914.00	6.46	12.93
15	Ministry of Budget and Planning	47,145,300	23,572,650.00	4,190,000.00	4,190,000.00	8.89	17.77
16	Judicial Service Commission	376,650,000	188,325,000.00	9,000,000.00	9,000,000.00	2.39	4.78
17	Enugu State High Court	750,000,000	375,000,000.00	179,619,965.66	179,619,965.66	23.95	47.90
18	Enugu State Universal Basic Education Board	2,000,000,000	1,000,000,000.00	1,537,203,048.51	1,537,203,048.51	76.86	153.72
19	Enugu State College of Education (Technical)	305,500,000	152,750,000.00	23,153,450.00	23,153,450.00	7.58	15.16
20	Post-Primary Schools Management Board (PPSMB)	1,430,000,000	715,000,000.00	240,071,240.00	240,071,240.00	16.79	33.58
21	Ministry of Health	1,074,000,000	537,000,000.00	4,500,000.00	4,500,000.00	0.42	0.84
22	Enugu State Primary Health Care Development Agency	2,230,380,000	1,115,190,000.00	26,158,950.00	26,158,950.00	1.17	2.35
23	ESUT Teaching Hospital Park Lane, Enugu	1,244,500,000	622,250,000.00	169,717,482.06	169,717,482.06	13.64	27.27
24	State Health Management Board (SHB)	750,000,000	375,000,000.00	15,659,800.00	15,659,800.00	2.09	4.18
25	Ministry of Environment and Mineral Resources	147,500,000	73,750,000.00	4,750,000.00	4,750,000.00	3.22	6.44
	Total	81,305,865,800.00	40,652,932,900.00	16,300,668,030.89	15,801,761,793.80	19.43	38.87

Source: MB&P and OAG