



GOVERNMENT OF ENUGU STATE, NIGERIA

**2020
THIRD QUARTER
BUDGET IMPLEMENTATION
REPORT**

Produced and Published by

Enugu State Ministry of Budget and Planning

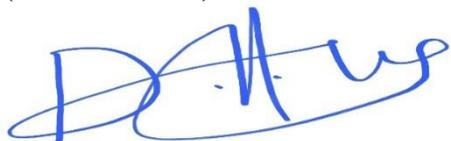
OCTOBER, 2020.

FOREWORD

The year 2020 has proven to be a year faced with so many unforeseen unfortunate events particularly, the outbreak of the novel COVID-19 pandemic and its negative consequences on the global economy. Subsequently, Enugu State amongst its peers in a bid to stay afloat and meet the daunting challenges of year 2020 readjusted the State's fiscal targets. The 2020 Approved Budget of ₦169.5 billion (One Hundred and Sixty-Nine Billion Naira) was dropped by 13.6% to ₦146.3 billion (One Hundred and Forty-Six billion) by the end of July, 2020. Thus, this 3rd quarter budget implementation report in year 2020 is a witness to the beginning of the implementation of the revised 2020 Budget of Responsive and Accountable Governance.

The Q3 of 2020 is filled with various activities targeted at vigorously containing the COVID-19 pandemic while making critical investments across sectors to palliate the negative consequences of the global outbreak on the State economy. The Q3 2020 budget implementation report establishes 82.34% budget performance for the State as contained therein. Also contained therein is the overall implementation report of the 2020 budget from the beginning of the year up to the end of the 3rd quarter. The performance assessment process involves fiscal analysis, trends determination, comparisons of outcomes against budget and conceivable explanations of variations from projections. From this report, readers can continue to discover the State's responsiveness in achieving the 2020 Approved Revised Budget in an accountable governance structure put in place by His Excellency, Rt. Hon. Ifeanyi Ugwuanyi, the Executive Governor of Enugu State.

While not hesitating to thank Our Dear Governor for His unalloyed financial support in the production of this report, I equally thank the staff of Enugu State Ministry of Budget and Planning and Office of the Accountant General for harmoniously reconciling the data used in fixing this report. It is indeed my pleasure to prelude for readers' apprehension the 2020 budget implementation report for Q3 and Q1 – Q3 (consolidated).



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

PREFACE

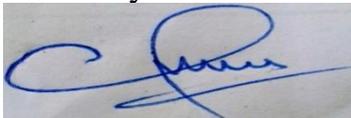
The Q3 report of Enugu State 2020 Budget is loaded with activities, as it marked the period of the revision of the Budget which was necessitated by the economic Crisis that was brought about by the Corona Virus Pandemic that ravaged the World since the beginning of the Year. Most of the Budget Implementation was affected by the Covid-19 activities as efforts were intensified at stemming the tide of the pandemic. For this Singular reason, efforts were geared towards implementing projects with covid-19 impact. These were mostly in the Ministry of Health, Education, Works and Infrastructure, Agriculture etc.

It is instructive that Revenue generation within the Q3 was a bit higher than in the Q1 and Q2 due to measures put in place to Stimulate the economy that had been Comatose since the beginning of the year mostly due to the Global recess occasioned by the glut in oil market and the ravaging impact of the COVID-19,

However, with the opening up of the economy from August, things got better. When compared with the Q2, the Q3 Statutory revenue grew by N1.9 Billion or 24:43%. Whereas the IGR equally had a leap from N3.4 Billion to N5 billion in the Q3. This represents a 64% increase in the revenue expectation for the Q3. This could be explained by the opening up of the economy after the lockdown.

On the expenditure side, it must be noted that income usually determines the output. This when explained further, implies that with more money available in the treasury due to the pick-up in economic activities, there was money to be spent in the Budget within this Q3.

I encourage all our Stakeholders to take out time to read the analysis contained in this report to be able to appreciate our level of performance, while we continue to thank the Governor of Enugu State for providing us with the finances and the enabling environment to produce this report. In assembling the data for the report, I equally thank the Office of the Accountant General for always assisting with necessary information and data. Happy reading.



Ugwu Casmir K.

Permanent Secretary,

Ministry of Budget and Planning, Enugu State.

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EXECUTIVE SUMMARY

Following the economic challenges anchored on the Covid-19 pandemic which crept into Nigeria in the second quarter of 2020, there was the need to revise the State's Budget an exercise that was concluded by the end of July, 2020. The 2020 revised budget reflect changes in the resource envelope as well as the corresponding adjustments in the expenditure (recurrent and capital) to respond and cushion the recessive consequences of the COVID-19 pandemic on the economy of the State. The approved budget was declined by 13.6%, from ₦169 (One Hundred and Sixty-Nine Billion Naira) to 146 Billion (One Hundred and Forty-Six Billion Naira). This was predicated by the changes in the Macro Economic assumptions of the 2020 budget.

2020 BUDGET MACRO ECONOMIC ASSUMPTIONS			
<i>S/N</i>	<i>PARTICULARS</i>	<i>APPROVED BUDGET BENCHMARKS</i>	<i>REVISED BUDGET BENCHMARKS</i>
1	Crude oil price benchmark	US\$57 per barrel	US\$25 per barrel
2	Oil production estimate	2.18 million barrels per day (mbpd)	2 million barrels per day (mbpd)
3	Exchange rate	N305 / US\$	N360 / US\$
4	Real GDP growth	2.93 %	2%
5	Inflation Rate	10.81 percent	15%

Source: NBS and Budget Office of the Federal (BOF), 2020.

The above 2020 revised budget assumptions guided the revised Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) for the State. The macroeconomic indicators show clear deviations amongst crude oil price, oil production, exchange rate, real GDP growth as well as inflation. By extension, these changes in macroeconomic outcomes were expected to greatly influence the earnings of the State for the rest of the year.

Q3 2020 REVENUE PERFORMANCE

The Q3 of 2020 witnessed varying degrees of performance for the individual revenue items but however, a total revenue of ₦25,629,533,034 (Twenty Five Billion, Six Hundred and Twenty Nine Million, Five Hundred and Thirty Three Thousand, Thirty Four Naira) representing 86.42% performance against a quarterly revenue projection of ₦29,655,869,346 (Twenty Nine Billion, Six Hundred and Fifty Five Million, Eight Hundred and Sixty Nine Thousand, Three Hundred and Forty Six Naira) was recorded.

3RD QUARTER 2020 REVENUE BUDGET AND OUTCOME

DESCRIPTION	2020 REVISED BUDGET		2020 ACTUAL	VARIANCE	
	ANNUAL	QUARTERLY	Q3	DIFF.	PERF.
	N	N	N	N	%
FAAC					
Statutory Allocation	32,637,770,001	8,159,442,500	10,153,136,205	1,993,693,705	124.43
Value Added Tax (VAT)	20,648,042,381	5,162,010,595	4,154,040,562	(1,007,970,033)	80.47
Sub-Total	53,285,812,382	13,321,453,096	14,307,176,768	985,723,672	107.40
IGR					
Main IGR	12,164,279,700	3,041,069,925	5,005,233,568	1,964,163,643	164.59
Retained Revenue	6,335,720,300	1,583,930,075	1,247,179,352	(336,750,723)	78.74
Sub-Total (IGR)	18,500,000,000	4,625,000,000	6,252,412,920	1,627,412,920	135.19
CAPITAL RECEIPTS					
Aids and Grants	19,390,000,000	4,847,500,000	-	(4,847,500,000)	0.00
Public Private Partnership	2,000,000,000	500,000,000	-	(500,000,000)	0.00
Domestic Loans	16,029,065,000	4,007,266,250	-	(4,007,266,250)	0.00
External Loans	9,418,600,000	2,354,650,000	5,069,943,346	2,715,293,346	215.32
Sub-Total	46,837,665,000	11,709,416,250	5,069,943,346	(6,639,472,904)	43.30
Grand Total	118,623,477,382	29,655,869,346	25,629,533,034	(4,026,336,312)	86.42

Source: MB&P and OAG

While statutory allocation witnessed 124.43% performance, value added tax witnessed 80.47% performance. The actual Statutory Allocation in the 2020 Q3 stood at ₦10,153,136,205.00 (Ten Billion, One Hundred and Fifty-Three Million, One Hundred and Thirty-Six Thousand, Two Hundred and Five Naira). This reflects an increase of ₦1,993,693,705.00 (One Billion, Nine Hundred and Ninety-Three Million, Six Hundred and Ninety-Three Thousand, Seven Hundred and Five Naira) or 24.43% above the quarterly revised budget estimate of ₦8,159,442,500 (Eight Billion, One Hundred and Fifty-Nine Million, Four Hundred and Forty-Two Thousand, Five Hundred Naira). The sum of ₦4,154,040,562.00 (Four Billion, One Hundred and Fifty-Four Million, Forty Thousand, Five Hundred and Sixty-Two Naira) was received as VAT as against the quarterly estimate of ₦5,162,010,595 (Five Billion, One Hundred and Sixty-Two Million, Ten Thousand, Five Hundred and Ninety-Five Naira). This reflects a drop in the quarterly estimate by ₦1,007,970,033.00 (One Billion, Seven Million, Nine Hundred and Seventy Thousand, Thirty-Three Naira). Main IGR achieved 164.59% performance by generating the sum of ₦5,005,233,568.00 (Five Billion, Five Million, Two Hundred and Thirty-Three Thousand, Five

Hundred and Sixty-Eight Naira). This is above the quarterly revised budget estimate of ₦3,041,069,925.00 (Three Billion, Forty-one Million, Sixty-Nine Thousand, Nine Hundred and Twenty-Five Naira) by ₦1,964,163,643.00 (One Billion, Nine Hundred and Sixty-Four Million, One Hundred and Sixty-Three Thousand, Six Hundred and Forty-Three Naira) or by 64.59%. Actual Retained Revenue in the third quarter was ₦1,247,179,352.00 (One Billion, Two Hundred and Forty-Seven Million, One Hundred and Seventy-Nine Thousand, Three Hundred and Fifty-Two Naira) against a quarterly revised budget of ₦1,583,930,075.00 (One Billion, Five Hundred and Eighty-Three Million, Nine Hundred and Thirty Thousand, Seventy-Five Naira) thus achieving 78.74% performance. In the quarter under review, no fund was received as Aids and Grant, Public Private Partnership Fund, and Domestic/Internal Loan. The State under capital receipt component however accessed the sum of ₦5,069,943,346.00 (Five Billion, Sixty-Nine Million, Nine Hundred and Forty-Three Thousand, Three Hundred and Forty-Six Naira) in the third quarter of 2020 as External Loan. This translates to a ₦2,715,293,346.00 (Two Billion, Seven Hundred and Fifteen Million, Two Hundred and Ninety-Three Thousand, Three Hundred and Forty-Six Naira) or 115.32% performance above the 2020 quarterly revised budget of ₦2,354,650,000.00 (Two Billion, Three Hundred and Fifty-Four Million, Six Hundred and Fifty Thousand Naira).

Q3 2020 EXPENDITURE PERFORMANCE

In the period under review, a total of expenditure of ₦30,132,562,220 (Thirty Billion, One Hundred and Thirty-Two Million, Five Hundred and Sixty-Two Thousand, Two Hundred and Twenty-Two Naira) representing 82.34% budget performance of a total projected quarterly expenditure of ₦36,593,660,270 (Thirty-Six Billion, Five Hundred and Ninety-Three Million, Six Hundred and Sixty Thousand, Two Hundred and Seventy Naira) was recorded.

Q3 2020 AGGREGATE EXPENDITURE PERFORMANCE

<i>DESCRIPTION</i>	<i>2020 REVISED BUDGET</i>		<i>2020 ACTUAL</i>	<i>2020 VARIANCE</i>	<i>PERF.</i>
	<i>ANNUAL</i>	<i>QUARTERLY</i>	<i>Q3</i>	<i>Q3 ACTUAL Vs Q3 BUDGET</i>	<i>Q3 ACTUAL / Q3 BUDGET</i>
	<i>N</i>	<i>N</i>	<i>N</i>	<i>N</i>	<i>%</i>
<i>EXPENDITURE</i>					
<i>RECURRENT</i>	69,790,000,000	17,447,500,000	15,878,937,693	(1,568,562,307)	91.01
<i>CAPITAL</i>	76,584,641,080	19,146,160,270	14,253,624,527	(4,892,535,743)	74.45
<i>Total</i>	146,374,641,080	36,593,660,270	30,132,562,220	(6,461,098,050)	82.34

Source: MB&P and OAG

While total recurrent expenditure recorded 91.01% performance, capital expenditure recorded 74.45% budget performance. For recurrent expenditure, a total of ₦15,878,937,693.00 (Fifteen billion, Eight Hundred and Seventy-Eight Million, Nine Hundred and Thirty-Seven Thousand, Six Hundred and Ninety-Three naira) was released and cash backed as at the end of the third quarter 2020. This record includes FAAC deductions at source and debt service cost. On the other hand, the sum of ₦14,253,624,527.00 (Fourteen Billion, Two Hundred and Fifty-Three Million, Six Hundred and Twenty-Four Thousand, Five Hundred and Twenty-Seven Naira) was utilized for capital expenditure against the quarterly revised budget estimate of ₦19,146,160,270.00 (Nineteen Billion, One Hundred and Forty-Six Million, One Hundred and Sixty Thousand, Two Hundred and Seventy Naira).

CONSOLIDATED (JANUARY – SEPTEMBER) 2020 REVENUE PERFORMANCE

The consolidated (January – September, 2020) total revenue stood at ₦68,869,567,217 (Sixty-Eight Billion, Eight Hundred and Sixty-Nine Million, Five Hundred and Sixty-Seven Thousand, Two Hundred and Seventeen Naira) recording 77.41% performance against a total consolidated budget of ₦88,967,608,037 (Eighty-Eight Billion, Nine Hundred and Sixty-Seven Million, Six Hundred and Eight Thousand, Thirty-Seven Naira).

2020 CONSOLIDATED PERFORMANCE (JANUARY – SEPTEMBER)					
ITEMS	2020 REVISED BUDGET		ACTUAL	VARIANCE	
	ANNUAL	Q1 - Q3	Q1 - Q3	DIFF.	PERF.
	N	N	N	N	%
FAAC					
Statutory Allocation (VAT)	32,637,770,001	24,478,327,501	29,549,858,105	5,071,530,604	120.72
Sub-Total	53,285,812,382	39,964,359,287	40,389,580,419	425,221,132	101.06
IGR					
Main IGR	12,164,279,700	9,123,209,775	13,103,514,548	3,980,304,773	143.63
Retained Revenue	6,335,720,300	4,751,790,225	5,370,621,014	618,830,789	113.02
Sub-Total (IGR)	18,500,000,000	13,875,000,000	18,474,135,562	4,599,135,562	133.15
CAPITAL RECEIPTS					
Aids and Grants	19,390,000,000	14,542,500,000	1,440,000,000	(13,102,500,000)	9.90
Public Private Partnership	2,000,000,000	1,500,000,000	-	(1,500,000,000)	0.00
Domestic Loans	16,029,065,000	12,021,798,750	-	(12,021,798,750)	0.00
External Loans	9,418,600,000	7,063,950,000	8,565,851,236	1,501,901,236	121.26
Sub-Total	46,837,665,000	35,128,248,750	10,005,851,236	(25,122,397,514)	28.48
Grand Total	118,623,477,382	88,967,608,037	68,869,567,217	(20,098,040,820)	77.41

Source: MB&P and OAG

A cursory look at the table above comprising of three quarters (Q1-Q3) shows that statutory allocation, main IGR, retained revenue, and external loans performed above 100% of 120.72%, 143.63%, 113.02%, and 121.26% respectively. On sub-total basis, while FAAC receipts performed at 101.06%, IGR performed at 133.15%, and capital receipt performed at 77.41%. The accumulated (January – September) actual Statutory Allocation stood at ₦29,549,858,105.00 (Twenty-Nine Billion, Five Hundred and Forty-Nine Million, Eight Hundred and Fifty-Eight Thousand, One Hundred and Five Naira). This translates to ₦5,071,530,604.00 (Five Billion, Seventy-One Million, Five Hundred Thirty Thousand, Six Hundred and Four Naira) or 20.72% performance above the 3-Quarters revised budgeted projection of ₦24,478,327,501.00 (Twenty-Four Billion, Four Hundred and Seventy-Eight Million, Three Hundred and Twenty-Seven Thousand, Five Hundred and One Naira). The aggregate Value Added Tax (VAT) receipt for the 3-Quarters of 2020 recorded ₦10,839,722,314.00 (Ten Billion, Eight Hundred and Thirty-Nine Million, Seven Hundred and Twenty-Two Thousand, Three Hundred and Fourteen Naira). The sum of ₦13,103,514,548.00 (Thirteen Billion, One Hundred and Three Million, Five Hundred and Fourteen Thousand, Five Hundred and Forty-Eight Naira) was received as aggregate Main IGR (January to September). The total actual retained revenue for 2020 3-Quarters stood at ₦5,370,621,014.00 (Five Billion, Three Hundred and Seventy Million, Six Hundred and Twenty-One Thousand, Fourteen Naira) against its revised budget of ₦4,751,790,225.00 (Four Billion, Seven Hundred and Fifty-One Million, Seven Hundred and Ninety Thousand, Two Hundred and Twenty-Five Naira). The aggregate inflows from Aids and Grants stood at One Billion, Four Hundred and Forty Million Naira (₦1,440,000,000.00) while the aggregate actual inflows from External Loan stood at ₦8,565,851,236.00 (Eight Billion, Five Hundred and Sixty Five Million, Eight Hundred and Fifty One Thousand, Two Hundred and Thirty Six Naira) indicating an increase of ₦1,501,901,236.00 (One Billion, Five Hundred and One Million, Nine Hundred and One Thousand, Two Hundred and Thirty Six Naira) or 21.26% performance above the 3-Quarters of 2020 revised budget of ₦7,063,950,000.00 (Seven Billion, Sixty Three Million, Nine Hundred and Fifty Thousand Naira).

CONSOLIDATED (JANUARY – SEPTEMBER) 2020 EXPENDITURE PERFORMANCE

The consolidated (January – September, 2020) recurrent expenditure as shown below.

2020 CONSOLIDATED PERFORMANCE (JANUARY – SEPTEMBER)					
ITEMS	REVISED BUDGET		ACTUAL	VARIANCE	
	ANNUAL	Q1 - Q3	Q1 - Q3	DIFF.	PERF.
EXPENDITURE	N	N	N	N	%
RECURRENT	69,790,000,000	52,342,500,000	46,741,715,498	(5,600,784,502)	89.30
CAPITAL	76,584,641,080	57,438,480,810	30,055,386,321	(27,383,094,489)	52.33
Total	146,374,641,080	109,780,980,810	76,797,101,819	(32,983,878,991)	69.95

Source: MB&P and OAG

The aggregate expenditure cash backed (Recurrent and Capital) from January to September, 2020 amounted to the sum of ₦76,797,101,819.00 (Seventy-Six Billion, Seven Hundred and Ninety-Seven Million, One Hundred and One Thousand, Eight Hundred and Nineteen Naira) representing 69.95% budget performance. While the performance of recurrent expenditure stood at 89.30% performance, capital expenditure stood at 52.33% performance.

1.0 INTRODUCTION

The 2020 third quarter budget implementation report shows the detailed budget performance of 2020 approved revised budget between July to September, 2020; also, from January to September, 2020. During the 2020 third quarter, there was an urgent need to revise 2020 approved budget in order to reflect changes in the resource envelope as well as the corresponding adjustments in the expenditure (recurrent and capital) to respond and cushion the recessive consequences of the COVID-19 pandemic on the economy of the State. This included provision of critical infrastructure in Health, Agriculture, Education, Roads, Electricity, Environment, Water, Food Security, improved security of lives and property etc. Considering the negative impact of COVID-19 on the Nigerian economy, the economic and fiscal updates in the approved 2020 budget changed from US\$57 per barrel, 2.18mbpd, N305/\$, 2.93% and 10.81% to US\$25 per barrel, 2 million barrels per day (mbpd), N360/\$, 2% and 15% for crude oil price, oil production estimate, exchange rate, real GDP growth and inflation rate respectively. Within these indicators, the 2020 revised 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 Revised 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.

The 2020 revised budget decreased by ₦23,183,017,220.00 (Twenty-Three Billion, One Hundred and Eighty-Three Million, Seventeen Thousand, Two Hundred and Twenty Naira) or 13.6%. This is a decrease from an approved budget of ₦169,557,658,300.00 (One Hundred and Sixty-Nine Billion, Five Hundred and Fifty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira) to a revised budget of ₦146,374,641,080.00 (One Hundred and Forty-Six Billion, Three Hundred and Seventy-Four Million, Six Hundred and Forty-One Thousand, Eighty Naira). The 2020 revised recurrent expenditure increased by 1.45% to ₦69,790,000,000.00 (Sixty-Nine Billion, Seven Hundred and Ninety Million Naira) from the original 2020 recurrent expenditure of ₦68,790,000,000.00 (Sixty-Eight Billion, Seven Hundred and Ninety Million Naira). This indicates an absolute increase of ₦1,000,000,000.00 (One Billion Naira) in the total recurrent expenditure of the State because of the commitments of the State Government on recurrent activities such as payment of new minimum wage, payment of allowances to frontline healthcare providers in response to COVID-19, essential employment within the year etc. In capital expenditure, the approved budget decreased by 24.00% from ₦100,767,658,300.00 (One Hundred Billion, Seven Hundred and Sixty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira) to revised budget of

₦76,584,641,080.00 (Seventy-Six Billion, Five Hundred and Eighty-Four Million, Six Hundred and Forty-One Thousand, Eighty Naira). This shows a decrease of ₦24,183,017,220.00 (Twenty-Four Billion, One Hundred and Eighty-Three Million, Seventeen Thousand, Two Hundred and Twenty Naira). However, priorities were accorded to all ongoing projects while new projects required in response to the COVID-19 pandemic in the State were introduced in the revised budget.

The third 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 third quarter budget implementation and a conclusion. This report also provides information on the 2020 3 quarters budget performance.

2.0 MACROECONOMIC DEVELOPMENT ANALYSIS

With the COVID-19 pandemic continuing to threaten jobs, businesses, health and well-being of millions amid exceptional uncertainty, building confidence will be crucial to ensure that economies recover and adapt. After an unprecedented collapse in the first half of the year, economic output recovered swiftly following the easing of containment measures and the initial re-opening of businesses, but the pace of recovery has lost some momentum more recently. Restoring confidence will be crucial to how successful economies can recover, and for this we need to learn to safely live with the virus (afdb.org., accessed 15/9/2020).

Uncertainty remains high and the strength of the recovery varies markedly between countries and business sectors. Prospects for an inclusive resilient and sustainable economic growth will depend on a range of factors including the likelihood of new outbreaks of the virus, how well individuals observe health measures and restrictions, consumer and business confidence, and the extent to which government support to maintain jobs and help businesses succeeds in boosting demand (afdb.org., accessed 15/9/2020).

The interim economic outlook projects global GDP to fall by 4.5percent this year, before growing by 5percent in 2021. The forecast is less negative than those in June, due primarily to better than expected outcomes for China and the United States in the first half of this year and a response by government on a massive scale. However, output in many countries at the end of 2021 will still be below the levels at the end of 2019 (afdb.org., accessed 15/9/2020).

NIGERIAN ECONOMIC SITUATION

The economy contracted sharply in Q2 as the COVID-19 outbreak and oil price plunges took their toll. Oil output declined steadily through the quarter in line with the OPEC production cut deal. Moreover, recently released labor market data showed that the unemployment rate climbed to its highest level in roughly a decade in Q2 which coupled with higher inflation should have weighed heavily on private consumption. Turning to Q3, although July's Stanbic IBTC Bank Nigeria Purchasing Managers' Index (PMI) pointed to an improvement in business conditions for the first time since March, the gain was marginal and firms continued to cut employment. In addition, oil cuts will likely remain steep in Q3 as the country compensates for previous under compliance. Complicating matters, approval for a much-needed USD 1.5 billion World Bank loan is reportedly facing delays on lingering reform concerns (FocusEconomics, 2020).

The pandemic and oil price shock is set to plunge the economy into a severe recession. Considerable job and income losses as well as likely lower remittances will hamper consumer spending, while business investment will be hammered due to greater uncertainty (FocusEconomics, 2020).

3.0 ANALYSIS OF ENUGU STATE Q3 3RD 2020 BUDGET IMPLEMENTATION

3.1 2020 FISCAL FRAMEWORK/BUDGET ASSUMPTIONS/Q3 OUTCOME

The 2020 approved revised budget is based on key indicators from Macro-economic development, State Medium Expenditure Framework (MTEF), Fiscal Strategy Paper (FSP), 8-Point Development Agenda and State Strategic Architecture arising from the recommendations of 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 micro economic assumptions of the 2020 approved revised budget against the 2020 third quarter outcomes.

Table 3.1: 2020 Budget Micro Economic Assumptions / Outcome

PARTICULARS	2020 APPROVED BUDGET BENCHMARKS	2020 REVISED BUDGET BENCHMARKS	2020 THIRD QUARTER OUTCOME
CRUDE OIL PRICE BENCHMARK	US\$57 per barrel	US\$25 per barrel	\$65 per barrel
OIL PRODUCTION ESTIMATE	2.18 million barrels per day	2 million barrels per day	2.5 million barrels per day
EXCHANGE RATE	N305/US\$	N360/US\$	N382/US\$
REAL GDP GROWTH	2.93 percent	2%	3.6%
INFLATION RATE	10.81 percent	15%	13.22% (Consumer Price Index by NBS)

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

Table 3.1 shows that by the end of the 2020 3rd quarter, the crude oil price benchmark moved from \$25 to \$65. Oil production moved up to 2.5mbpd from 2.0 mbpd, the official exchange rate for naira has moved from NGN360/\$1 to NGN382/\$1; Real GDP increased to 2% and Inflation Rate decreased from 15% to 13.22%.

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. The opening balance increased by 5.91% from approved opening balance of ₦26,203,100,000.00 (Twenty-Six Billion, Two Hundred and Three Million, One Hundred Thousand Naira) to a revised opening balance of ₦27,751,163,698.00 (Twenty-Seven Billion, Seven Hundred and Fifty-One Million, One Hundred and Sixty-Three Thousand, Six Hundred and Ninety-Eight Naira). Thus, the revised opening balance increased by the sum of ₦1,548,063,698.00 (One Billion, Five Hundred and Forty-Eight Million, Sixty-Three Thousand, Six Hundred and Ninety-Eight Naira). The sum of ₦32,637,770,001.00 (Thirty-Two Billion, Six Hundred and Thirty-Seven Million, Seven Hundred and Seventy Thousand, One Naira) has been provided as Statutory Allocation in the 2020 revised budget. This reflects 36.32% decrease of ₦18,612,229,999.00 (Eighteen Billion, Six Hundred and Twelve Million, Two Hundred and Twenty-Nine Thousand, Nine Hundred and Ninety-Nine Naira) against the 2020 approved FAAC of ₦51,250,000,000.00 (Fifty-One Billion, Two Hundred and Fifty Million Naira).

Table 3.2: 2020 Revised Budget Resource Profile

ITEMS	APPROVED BUDGET 2019	%	REVISED BUDGET 2019	%	APPROVED BUDGET 2020	%	REVISED BUDGET 2020	%
	₦		₦		₦		₦	
OPENING BALANCE	-	-	-	-	26,203,100,000	21.86	27,751,163,698	27.88
STATUTORY ALLOCATION	54,475,243,000	58.14	54,475,243,000	58.14	51,250,000,000	42.75	32,637,770,001	32.79
VALUE ADDED TAX (VAT)	11,490,000,000	12.26	11,490,000,000	12.26	14,000,000,000	11.68	20,648,042,381	20.74
INDEPENDENT REVENUE (IGR)	27,734,000,000	29.60	27,734,000,000	29.60	28,435,958,300	23.72	18,500,000,000	18.59
TOTAL RECURRENT REVENUE	93,699,243,000	100.00	93,699,243,000	100.00	119,889,058,300	100.00	99,536,976,080	100.00
RECURRENT EXPENDITURE								
PERSONNEL COST	24,337,180,000	37.04	24,337,180,000	37.04	23,146,000,000	33.65	26,926,000,000	38.58
CONSOLIDATED REVENUE FUND CHARGES (CRFC)	14,325,000,000	21.80	11,405,000,000	17.36	11,825,000,000	17.19	12,325,000,000	17.66
OVERHEAD COST	20,065,720,000	30.54	22,985,720,000	34.98	27,181,140,000	39.51	23,901,140,000	34.25
SUBVENTION	6,978,000,000	10.62	6,978,000,000	10.62	6,637,860,000	9.65	6,637,860,000	9.51
SUB TOTAL	65,705,900,000	100.00	65,705,900,000	100.00	68,790,000,000	100.00	69,790,000,000	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	29,746,976,080	38.84
AIDS AND GRANTS	4,000,000,000	9.20	4,000,000,000	9.20	6,150,000,000	6.10	19,390,000,000	25.32
PUBLIC PRIVATE PARTNERSHIP	500,000,000	1.15	500,000,000	1.15	2,100,000,000	2.08	2,000,000,000	2.61
DOMESTIC LOANS RECEIPTS	5,000,000,000	11.50	5,000,000,000	11.50	32,745,100,000	32.50	16,029,065,000	20.93

INTERNATIONAL LOANS RECEIPTS	6,000,000,000	13.80	6,000,000,000	13.80	8,673,500,000	8.61	9,418,600,000	12.30
TOTAL	43,493,343,000	100.00	43,493,343,000	100.00	100,767,658,300	100.00	76,584,641,080	100.00
CAPITAL EXPENDITURE SUMMARY BY SECTORS								
ADMINISTRATION	6,157,243,000	14.16	8,939,143,000	20.55	16,479,480,500	16.35	10,946,631,180	14.29
ECONOMIC	24,584,264,000	56.52	26,064,264,000	59.93	66,183,770,300	65.68	49,026,564,300	64.02
LAW & JUSTICE	1,046,320,000	2.41	746,320,000	1.72	1,616,642,500	1.60	780,642,500	1.02
REGIONAL	380,000,000	0.87	280,000,000	0.64	361,500,000	0.36	256,500,000	0.33
SOCIAL	11,325,516,000	26.04	7,463,616,000	17.16	16,126,265,000	16.00	15,574,303,100	20.34
TOTAL	43,493,343,000	100.00	43,493,343,000	100.00	100,767,658,300	100.00	76,584,641,080	100.00
BUDGET SIZE	109,199,243,000		109,199,243,000		169,557,658,300		146,374,641,080	

Source: MB&P

The sum of ₦20,648,042,381.00 (Twenty Billion, Six Hundred and Forty-Eight Million, Forty-Two Thousand, Three Hundred and Eighty-One Naira) was provided in the 2020 revised budget for Value Added Tax (VAT). The provision is above the 2020 approved budget of ₦14,000,000,000.00 (Fourteen Billion Naira) by 47.49% with ₦6,648,042,381.00 (Six Billion, Six Hundred and Forty-Eight Million, Forty-Two Thousand, Three Hundred and Eighty-One Naira). Internally Generated Revenue (IGR) is projected to decline by 34.94% from an approved budget of ₦28,435,958,300.00 (Twenty-Eight Billion, Four Hundred and Thirty-Five Million, Nine Hundred and Fifty-Eight Thousand, Three Hundred Naira) to a revised IGR of ₦18,500,000,000.00 (Eighteen Billion, Five Hundred Million Naira). This represents a decline by ₦9,935,958,300.00 (Nine Billion, Nine Hundred and Thirty-Five Million, Nine Hundred and Fifty-Eight Thousand, Three Hundred Naira) or 34.94%. Aids and grants are projected to increase by 215.28% from the approved sum of ₦6,150,000,000.00 (Six Billion, One Hundred and Fifty Million Naira) in the 2020 budget to a revised sum of ₦19,390,000,000.00 (Nineteen Billion, Three Hundred and Ninety Million Naira) in 2020 revised budget. Thus, the revised projection which increased by ₦13,240,000,000.00 (Thirteen Billion, Two Hundred and Forty Million Naira). Public Private Partnership of ₦2,100,000,000.00 (Two Billion, One Hundred Million Naira) in the 2020 approved budget was revised to the sum of ₦2,000,000,000.00 (Two Billion Naira) which was declined by ₦100,000,000.00 (One Hundred Million Naira) or 4.76%. The internal / domestic loan of the State declined by 51.05% from ₦32,745,100,000.00 (Thirty-Two Billion, Seven Hundred and Forty-Five Million, One Hundred Thousand Naira) in the 2020 approved budget to ₦16,029,065,000.00 (Sixteen Billion, Twenty-Nine Million, Sixty-Five Thousand Naira) in the 2020 revised budget. This decline in absolute terms is ₦16,716,035,000.00 (Sixteen Billion, Seven Hundred and Sixteen Million, Thirty-Five

Thousand Naira). The sum of ₦8,673,500,000.00 (Eight Billion, Six Hundred and Seventy-Three Million, Five Hundred Thousand Naira) for external loans in the original budget was revised upwards by 8.59% to ₦9,418,600,000.00 (Nine Billion, Four Hundred and Eighteen Million, Six Hundred Thousand Naira). The increase is occasioned by the reclassification of the sum of ₦745,100,000.00 (Seven Hundred and Forty-Five Million, One Hundred Thousand Naira) in the 2020 approved budget for National Urban Water Sector Reform Project (3rd NUWSRP) as external loan in the 2020 revised budget since AFDB has disbursed the funds.

The 2020 revised recurrent expenditure increased by 1.458% to ₦69,790,000,000.00 (Sixty-Nine Billion, Seven Hundred and Ninety Million Naira) from the original 2020 recurrent expenditure of ₦68,790,000,000.00 (Sixty-Eight Billion, Seven Hundred and Ninety Million Naira). This indicates an absolute increase of ₦1,000,000,000.00 (One Billion Naira) in the total recurrent expenditure of the State because of the commitments of the State Government on recurrent activities such as payment of new minimum wage, payment of allowances to frontline healthcare providers in response to COVID-19, essential employment within the year etc. In capital expenditure, the approved budget decreased by 24.00% from ₦100,767,658,300.00 (One Hundred Billion, Seven Hundred and Sixty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira) has been revised to ₦76,584,641,080.00 (Seventy-Six Billion, Five Hundred and Eighty-Four Million, Six Hundred and Forty-One Thousand, Eighty Naira). This shows a decrease of ₦24,183,017,220.00 (Twenty-Four Billion, One Hundred and Eighty-Three Million, Seventeen Thousand, Two Hundred and Twenty Naira). However, priorities were accorded to all ongoing projects while new projects required in response to the COVID-19 pandemic in the State were introduced in the revised budget.

3.3 ANALYSIS OF RECURRENT REVENUE AND CAPITAL RECEIPTS PERFORMANCE

In table 3.3, the Q3 Inflows are presented alongside the quarterly and annual budget.

Table 3.3: 2020 Q3 Revenue Variance and Performance (Budget Vs Actual)

DESCRIPTION	2020 REVISED BUDGET		2020 ACTUAL	VARIANCE		PERFORMANCE	
	ANNUAL	QUARTERLY	THIRD QUARTER	THIRD QUARTER ACTUAL Vs QUARTERLY REVISED BUDGET		Q3 ACTUAL / Q3 REVISED BUDGET	Q3 ACTUAL / ANNUAL
REVENUE	N	N	N	N	%	%	% (Contribution)
STATUTORY ALLOCATION VALUE ADDED TAX (VAT)	32,637,770,001	8,159,442,500	10,153,136,205	1,993,693,705	24.43	124.43	39.61
	20,648,042,381	5,162,010,595	4,154,040,562	(1,007,970,033)	(19.53)	80.47	16.21
SUB-TOTAL INTERNALLY GENERATED REVENUE (IGR)	53,285,812,382	13,321,453,096	14,307,176,768	985,723,672	7.40	107.40	
MAIN IGR RETAINED REVENUE	12,164,279,700	3,041,069,925	5,005,233,568	1,964,163,643	64.59	164.59	19.53
	6,335,720,300	1,583,930,075	1,247,179,352	(336,750,723)	(21.26)	78.74	4.87
SUB-TOTAL (IGR) CAPITAL RECEIPTS AIDS AND GRANTS PUBLIC PRIVATE PARTNERSHIP DOMESTIC/ INTERNAL LOANS EXTERNAL LOANS	18,500,000,000	4,625,000,000	6,252,412,920	1,627,412,920	35.19	135.19	
	19,390,000,000	4,847,500,000	-	(4,847,500,000)	(100.00)	0.00	0.00
	2,000,000,000	500,000,000	-	(500,000,000)	(100.00)	0.00	0.00
	16,029,065,000	4,007,266,250	-	(4,007,266,250)	(100.00)	0.00	0.00
	9,418,600,000	2,354,650,000	5,069,943,346	2,715,293,346	115.32	215.32	19.78
SUB-TOTAL GRAND TOTAL	46,837,665,000	11,709,416,250	5,069,943,346	(6,639,472,904)	(56.70)	43.30	
	118,623,477,382	29,655,869,346	25,629,533,034	(4,026,336,312)	(13.58)	86.42	100

Source: MB&P and OAG

Table 3.4: Comparison between First, Second and Third Quarter Revenue Variance

DESCRIPTION	2020 ACTUAL			VARIANCE		VARIANCE	
	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	THIRD QUARTER ACTUAL Vs SECOND QUARTER ACTUAL		Q3 ACTUAL Vs Q1 ACTUAL	
REVENUE	N	N	N	N	%	N	%
STATUTORY ALLOCATION VALUE ADDED TAX (VAT)	10,047,193,156	9,349,528,743	10,153,136,205	803,607,462	8.60	105,943,049	1.05
	3,345,926,523	3,339,755,229	4,154,040,562	814,285,334	24.38	808,114,039	24.15
SUB-TOTAL	13,393,119,679	12,689,283,972	14,307,176,768	1,617,892,796	12.75	914,057,088	6.82

INTERNALLY GENERATED REVENUE (IGR)							
MAIN IGR							
	3,793,400,823	4,304,880,157	5,005,233,568	700,353,411	16.27	1,211,832,745	31.95
RETAINED REVENUE							
SUB-TOTAL (IGR)	3,020,440,554	1,103,001,108	1,247,179,352	144,178,244	13.07	(1,773,261,201)	(58.71)
	6,813,841,377	5,407,881,265	6,252,412,920	844,531,655	15.62	(561,428,457)	(8.24)
CAPITAL RECEIPTS							
AIDS AND GRANTS	-	1,440,000,000	-	(1,440,000,000)	(100.00)	-	-
PUBLIC PRIVATE PARTNERSHIP	-	-	-	-	-	-	-
DOMESTIC/ INTERNAL LOANS	-	-	-	-	-	-	-
INTERNATIONAL/ EXTERNAL LOANS	1,293,800,000	2,202,107,890	5,069,943,346	2,867,835,456	130.23	3,776,143,346	291.86
SUB-TOTAL	1,293,800,000	3,642,107,890	5,069,943,346	1,427,835,456	39.20	3,776,143,346	291.86
GRAND TOTAL	21,500,761,056	21,739,273,127	25,629,533,034	3,890,259,907	17.90	4,128,771,978	19.20

Source: MB&P and OAG

3.3.1 2020 RECURRENT REVENUE THIRD QUARTER PERFORMANCE

Statutory Allocation

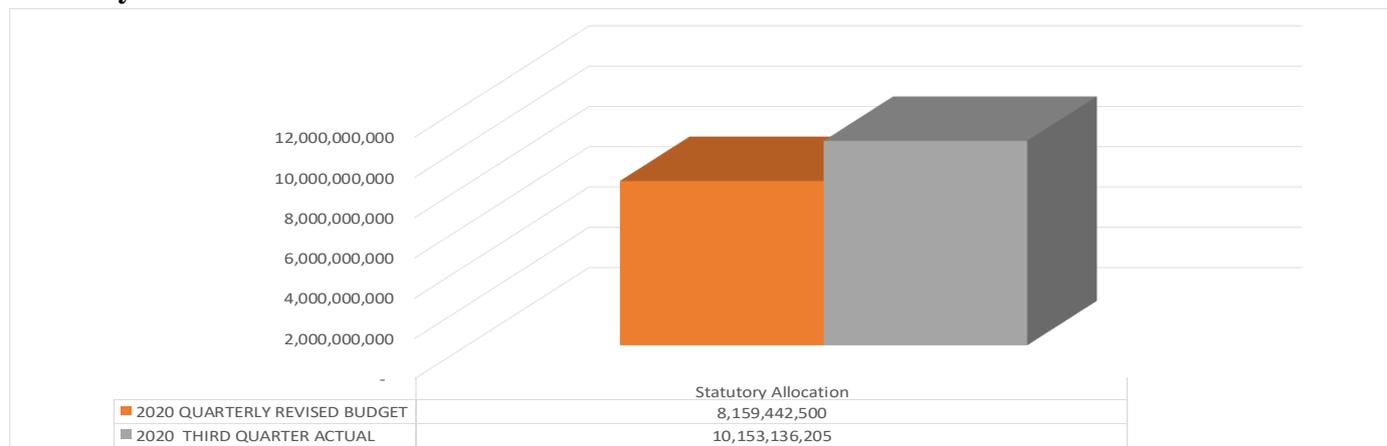


Figure 3.1: Statutory Allocation (Third Quarter Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

The sum of ₦51,250,000.000 (Fifty-One Billion, Two Hundred and Fifty Million Naira) was projected to finance 2020 Budget from Statutory Allocation. As a result of the changes in the 2020 approved budget economic and fiscal assumptions, during the 3rd quarter of 2020 it was revised to ₦32,637,770,001.00 (Thirty-Two Billion, Six Hundred and Thirty-Seven Million, Seven Hundred and Seventy Thousand, One Naira). This gives a quarterly budget of ₦8,159,442,500 (Eight Billion, One Hundred and Fifty-Nine Million, Four Hundred and Forty-Two Thousand, Five Hundred Naira). The actual Statutory Allocation in the 2020 third quarter stood at ₦10,153,136,205.00 (Ten Billion, One Hundred and Fifty-Nine Million, Four Hundred

and Forty-Two Thousand, Five Hundred Naira) which reflects an increase of ₦1,993,693,705.00 (One Billion, Nine Hundred and Ninety-Three Million, Six Hundred and Ninety-Three Thousand, Seven Hundred and Five Naira) or 24.43% over the quarterly revised budget. Also, there was an increase of ₦803,607,462.00 (Eight Hundred and Three Million, Six Hundred and Seven Thousand, Four Hundred and Sixty-Two Naira) or 8.60% and ₦105,943,049.00 (One Hundred and Five Million, Nine Hundred and Forty-Three Thousand, Forty-Nine Naira) or 1.05% when compared 2020 third quarter actual to 2020 second and first quarter actuals respectively. The 2020 third quarter actual contributed 39.61% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3 and 3.4).

Value Added Tax (VAT)

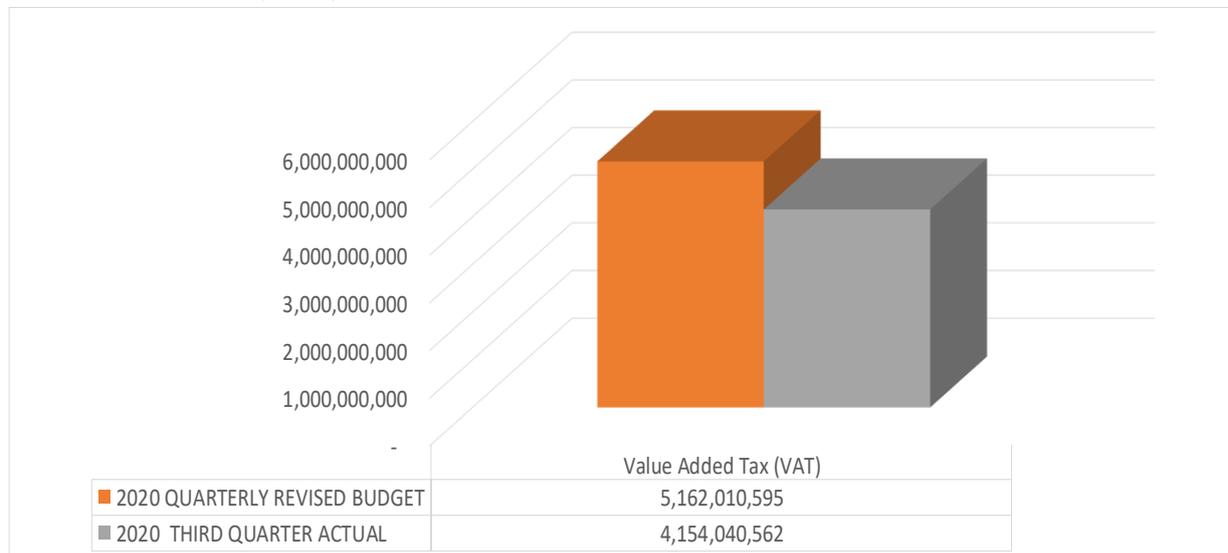


Figure 3.2: Value Added Tax (VAT) (Q3 Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

The sum of ₦20,648,042,381.00 (Twenty Billion, Six Hundred and Forty-Eight Million, Forty-Two Thousand, Three Hundred and Eighty-One Naira) was provided in the 2020 revised budget for Value Added Tax (VAT) above the 2020 approved budget of ₦14,000,000,000.00 (Fourteen Billion Naira) by 47.49% because of the FGN increase of VAT from 5% to 7.5%. This gives quarterly revised budget of ₦5,162,010,595.00 (Five Billion, One Hundred and Sixty-Two Million, Ten Thousand, Five Hundred and Ninety-Five Naira). The third quarter actual revenue received from Value Added Tax (VAT) was ₦4,154,040,562.00 (Four Billion, One Hundred and Fifty-Four Million, Forty Thousand, Five Hundred and Sixty-Two Naira). This reflects a decline by the sum of ₦1,007,970,033.00 (One Billion, Seven Million, Nine Hundred and Seventy Thousand, Thirty-Three Naira) or 19.53% when compared to the quarterly revised budget. Also, there was an increase of ₦814,258,334.00 (Eight Hundred and

Fourteen Million, Two Hundred and Fifty-Eight Thousand, Three Hundred and Thirty-Four Naira) or 24.38% and ₦808,114,039.00 (Eight Hundred and Eight Million, One Hundred and Fourteen Three Thousand, Forty-Nine Naira) or 24.15% when compared 2020 third quarter actual to 2020 second and first quarter actuals respectively. The 2020 third quarter actual contributed 16.21% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3 and 3.4).

Internally Generated Revenue (IGR) - Main

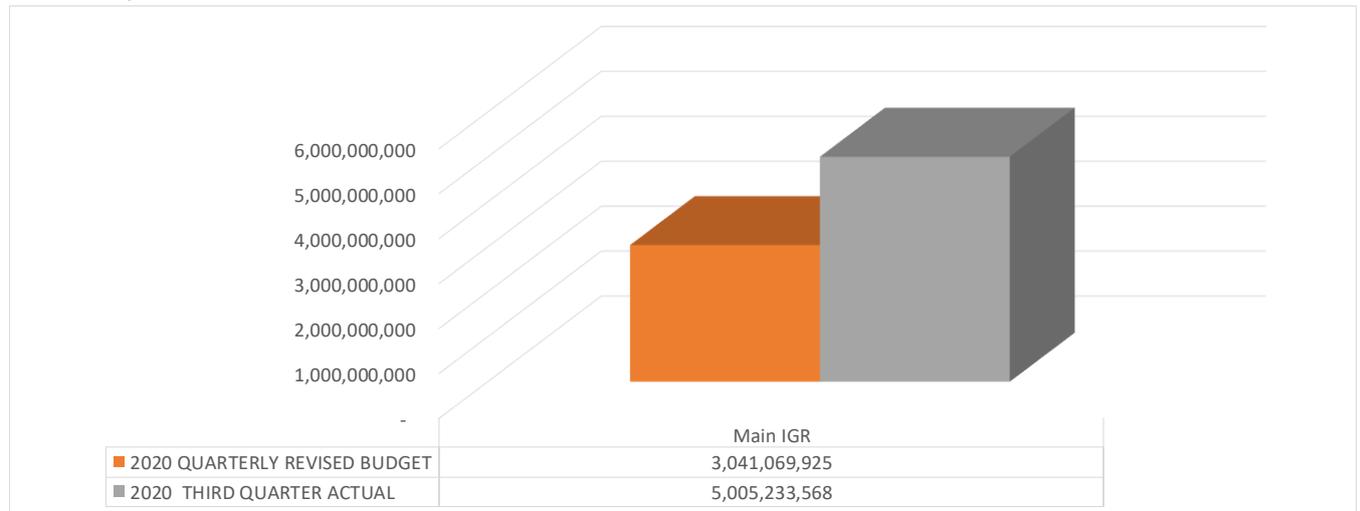


Figure 3.3: IGR - Main (Third Quarter Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

A total of ₦17,816,756,000.00 (Seventeen Billion, Eight Hundred and Sixteen Million, Seven Hundred and Fifty-Six Thousand Naira) was budgeted to fund 2020 fiscal year from IGR Main, however, it was revised downward by 31.72% to ₦12,164,279,700.00 (Eighteen Billion, Five Hundred Million Naira). The downward decline was as a result of the COVID-19 pandemic negative impact on IGR sources. The revised figure gives quarterly budget of ₦3,041,069,925.00 (Three Billion, Forty-One Million, Sixty-Nine Thousand, Nine Hundred and Twenty-Five Naira). During the 2020 third quarter, the sum of the ₦5,005,233,568.00 (Five Billion, Five Million, Two Hundred and Thirty-Three Thousand, Five Hundred and Sixty-Eight Naira) was generated which was above the quarterly revised budget by ₦1,964,163,643.00 (One Billion, Nine Hundred and Sixty-Four Million, One Hundred and Sixty-Three Thousand, Six Hundred and Forty-Three Naira) or 64.59%. The third quarter actual was above the 2020 second and first quarter actuals by ₦700,353,411.00 (Seven Hundred Million, Three Hundred and Fifty-Three Thousand, Four Hundred and Eleven Naira) or 13.07% and ₦1,211,832,745.00 (One Billion, Two Hundred and Eleven Million, Eight Hundred and Thirty-Two Thousand, Seven Hundred and Forty-Five Naira) or 31.95%

respectively. It yielded 19.53% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3 and 3.4).

Internally Generated Revenue (IGR) – Retained Revenue

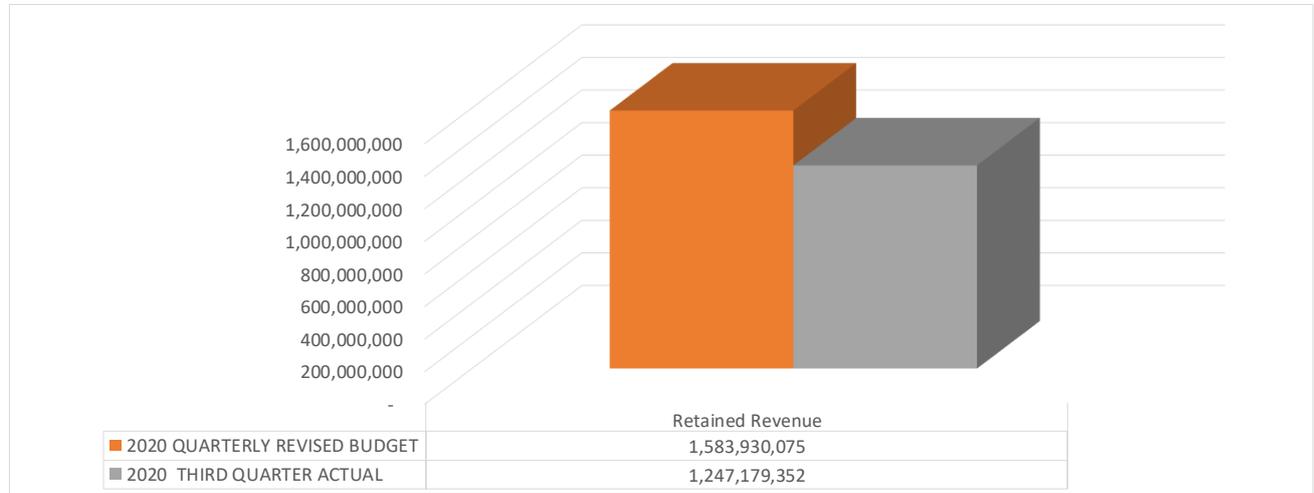


Figure 3.4: IGR – Retained Revenue (Q3 Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

The 2020 approved budget for Retained Revenue of ₦10,619,202,300.00 (Ten Billion, Six Hundred and Nineteen Million, Two Hundred and Two Thousand, Three Hundred Naira) was revised to ₦6,335,720,300.00 (Six Billion, Three Hundred and Thirty-Five Million, Seven Hundred and Twenty Thousand, Three Hundred Naira) by 40.34% below. The downward revised is attributed to the COVID-19 lockdown and majority of retained revenue come from Tertiary Institutions in the State. The inflows from Retained Revenue in the third quarter was ₦1,247,179,352.00 (One Billion, Two Hundred and Forty-Seven Million, One Hundred and Seventy-Nine Thousand, Three Hundred and Fifty-Two Naira) against quarterly revised budget of ₦1,583,930,075.00 (One Billion, Five Hundred and Eighty-Three Million, Nine Hundred and Thirty Thousand, Seventy-Five Naira). It denotes a shortfall of ₦336,750,723.00 (Three Hundred and Thirty-Six Million, Seven Hundred and Fifty Thousand, Seven Hundred and Twenty-Three Naira) or 21.26% when compared with the quarterly revised budget. The 2020 third quarter actual grew by ₦144,178,244.00 (One Hundred and Forty-Four Million, One Hundred and Seventy-Eight Thousand, Two Hundred and Forty-Four Naira) or 13.07% above the 2020 second quarter actual while declined by ₦1,773,261,201.00 (One Billion, Seven Hundred and Seventy-Three Million, Two Hundred and Sixty-One Thousand, Two Hundred and One Naira) or 58.71% when compared to the 2020 first quarter actual. It yielded 4.87% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3 and 3.4).

3.3.2 2020 CAPITAL RECEIPTS THIRD QUARTER PERFORMANCE

Aids and Grants

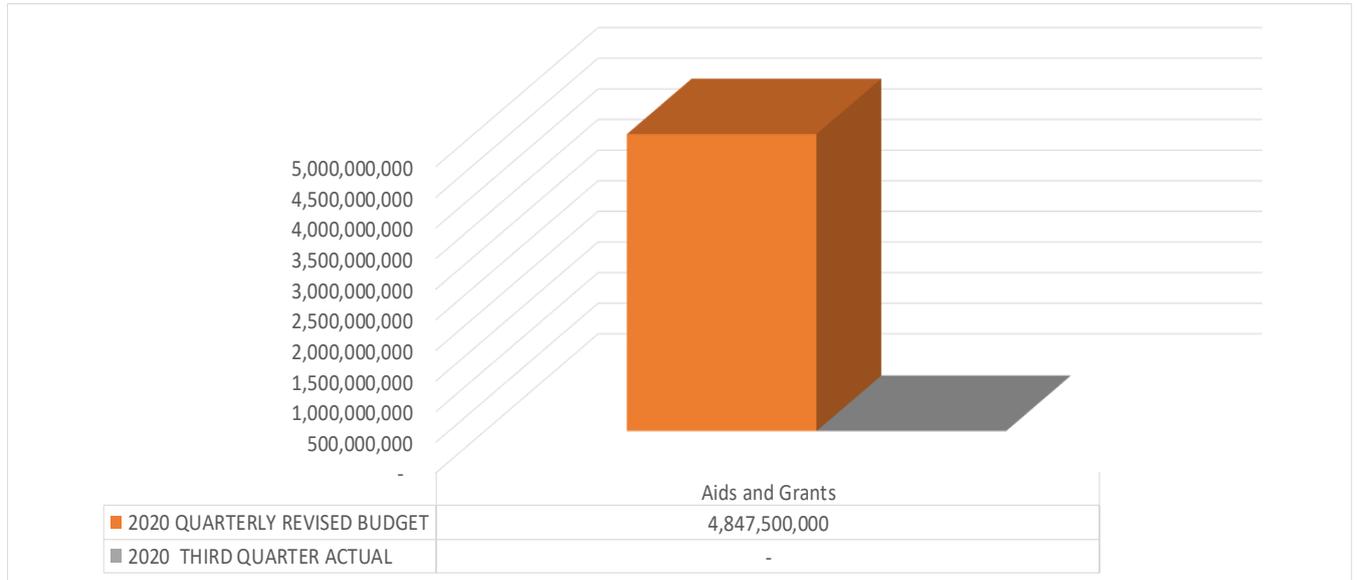


Figure 3.5: Aids and Grants (Third Quarter Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

Enugu State Government approved the sum of ₦6,150,000,000.00 (Six Billion, One Hundred and Fifty Million Naira) for Aids and Grants in the 2020 budget which was increased by 215.28% in the 2020 revised budget to sum of ₦19,390,000,000.00 (Nineteen Billion, Three Hundred and Ninety Million Naira). The projection increase in the 2020 revised budget was the State earnings on the SFTAS Programme, COVID-19 Action Recovery and Economic Stimulus as well as Federal Government Interventions to State in response to COVID-19 outbreak. During the quarter under review, nothing was received from Aids and Grant. (see table 3.3 and 3.4).

Public Private Partnership

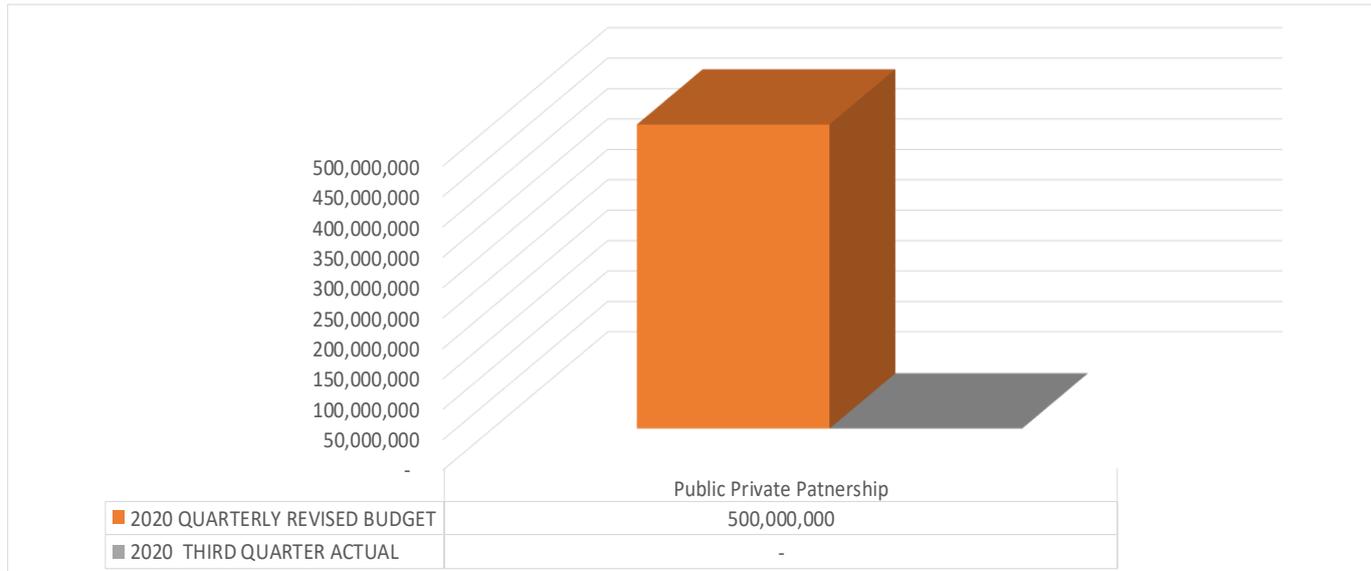


Figure 3.6: Public Private Partnership (Q3 Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

The State approved budget of ₦2,100,000,000.00 (Two Billion, One Hundred Million Naira) for Public Private Partnership but was revised downward to the sum of ₦2,000,000,000.00 (Two Billion Naira) by 4.76%. This was because of the declined revenue projections from FAAC to LGAs and actual receipts from Local Governments from January – June 2020. However, no Public Private Partnership Fund has been received in the first, second and third quarter of 2020. (see table 3.3 and 3.4).

Domestic/Internal Loan

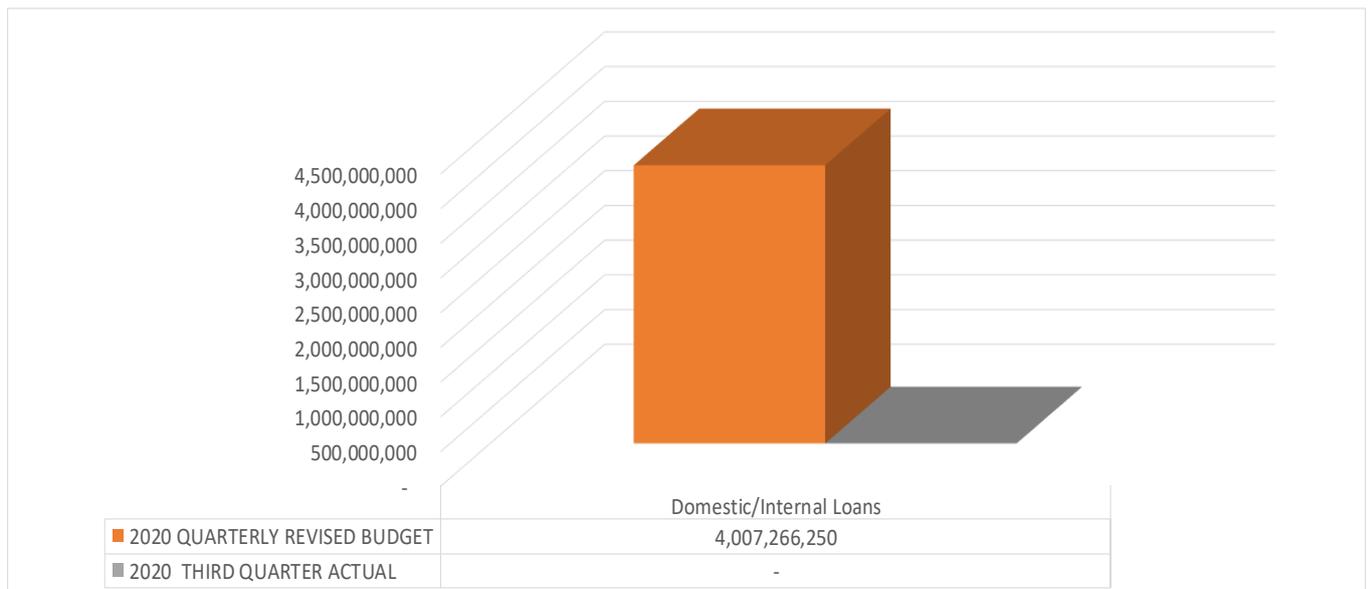


Figure 3.7: Domestic/Internal Loan (Q3 Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

The State Projected the sum of ₦32,745,100,000.00 (Thirty-Two Billion, Seven Hundred and Forty-Five Million, One Hundred Thousand Naira) in the 2020 approved budget which was declined by 51.05% in the 2020 revised budget to ₦16,029,065,000.00 (Sixteen Billion, Twenty-Nine Million, Sixty-Five Thousand Naira). In the first, second and third quarter 2020, no fund has been received from domestic loan against quarterly revised budget of ₦4,007,266,250.00 (Four Billion, Seven Million, Two Hundred and Sixty-Six Thousand, Two Hundred and Fifty Naira). (see table 3.3 and 3.4).

International/External Loan

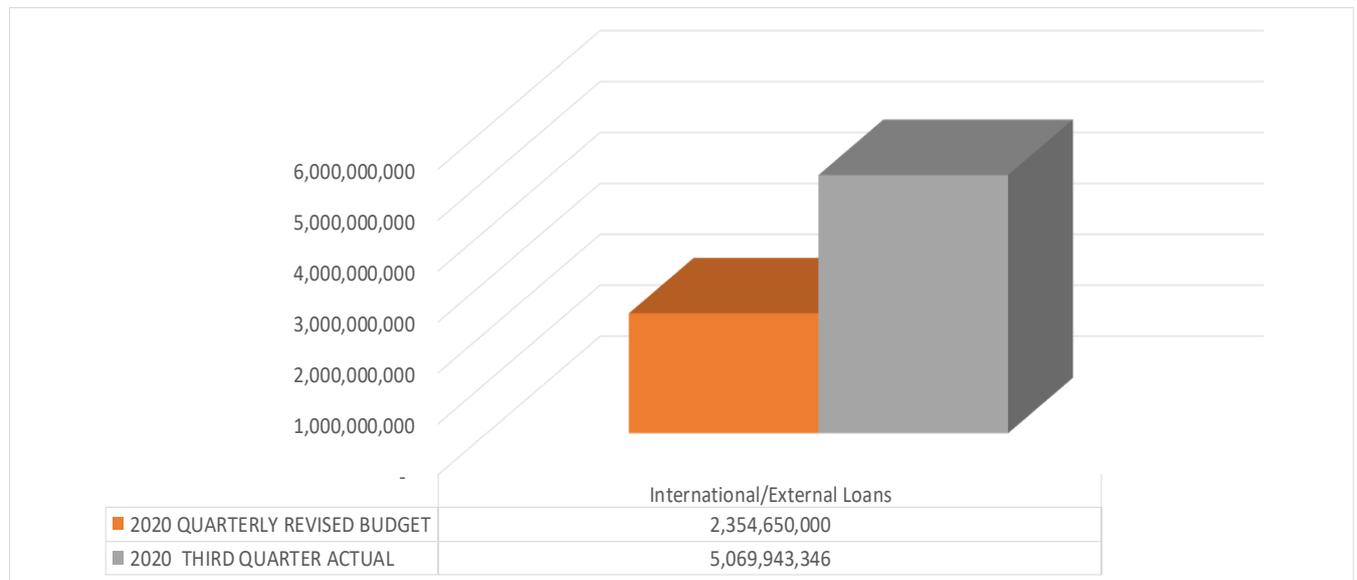


Figure 3.8: International/External Loan (Q3 Actual Vs. Quarterly Revised Budget)

Source: Table 3.3

The budgeted figure for International Loan was ₦8,673,500,000.00 (Eight Billion, Six Hundred and Seventy-Three Million, Five Hundred Thousand Naira) for the 2020 fiscal year. This was revised upwards by 8.59% to ₦9,418,600,000.00 (Nine Billion, Four Hundred and Eighteen Million, Six Hundred Thousand Naira). The increase is occasioned by the reclassification of the sum of ₦745,100,000.00 (Seven Hundred and Forty-Five Million, One Hundred Thousand Naira) in the 2020 approved budget for National Urban Water Sector Reform Project (3rd NUWSRP) as external loan in the 2020 revised budget since AFDB has disbursed the funds. During the 3rd quarter of 2020, the State received the sum of ₦5,069,943,346.00 (Five Billion, Sixty-Nine Million, Nine Hundred and Forty-Three Thousand, Three Hundred and Forty-Six Naira). This translated to a ₦2,715,293,346.00 (Two Billion, Seven Hundred and Fifteen Million, Two Hundred and Ninety-Three Thousand, Three Hundred and Forty-Six Naira) or 115.32% above the 2020 quarterly revised budget of

₦2,354,650,000.00 (Two Billion, Three Hundred and Fifty-Four Million, Six Hundred and Fifty Thousand Naira). The third quarter actual received was above the 2020 second and first quarter actuals by ₦2,867,835,456.00 (Two Billion, Eight Hundred and Sixty-Seven Million, Eight Hundred and Thirty-Five Thousand, Four Hundred and Fifty-Six Naira) or 130.23% and ₦3,776,143,346.00 (Three Billion, Seven Hundred and Seventy-Six Million, One Hundred and Forty-Three Thousand, Three Hundred and Forty-Six Naira) or 291.86% respectively. It yielded 19.78% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.3 and 3.4).

3.3.3 THIRD QUARTER OF 2020 VS THIRD QUARTER 2019 REVENUE PERFORMANCE

Table 3.5 shows a comparison of Q3 2020 and Q3 2019 Revenue Performance

Table 3.5: Comparison of Q3 2019 and Q3 2020 Revenue Performance

DESCRIPTION	2019 THIRD QUARTER ACTUAL N	2020 THIRD QUARTER ACTUAL N	VARIANCE	
			3RD QUARTER 2020 Vs 3ED QUARTER 2019 N	%
REVENUE				
STATUTORY ALLOCATION	11,814,674,613	10,153,136,205	(1,661,538,408)	(14.06)
VALUE ADDED TAX (VAT)	3,310,485,228	4,154,040,562	843,555,334	25.48
SUB-TOTAL	15,125,159,841	14,307,176,768	(817,983,073)	(5.41)
INTERNALLY GENERATED REVENUE (IGR)				
MAIN IGR	2,740,200,990	5,005,233,568	2,265,032,578	82.66
RETAINED REVENUE	1,342,550,607	1,247,179,352	(95,371,255)	(7.10)
SUB-TOTAL (IGR)	4,082,751,597	6,252,412,920	2,169,661,323	53.14
CAPITAL RECEIPTS				
AIDS AND GRANTS				
PUBLIC PRIVATE PARTNERSHIP	-	-	-	-
DOMESTIC/INTERNAL LOANS INTERNATIONAL/EXTERNAL LOANS	-	-	-	-
	3,204,392,237	5,069,943,346	1,865,551,109	58.22
SUB-TOTAL	3,204,392,237	5,069,943,346	1,865,551,109	58.22
TOTAL INFLOWS	22,412,303,675	25,629,533,034	3,217,229,359	14.35

Source: MB&P and OAG

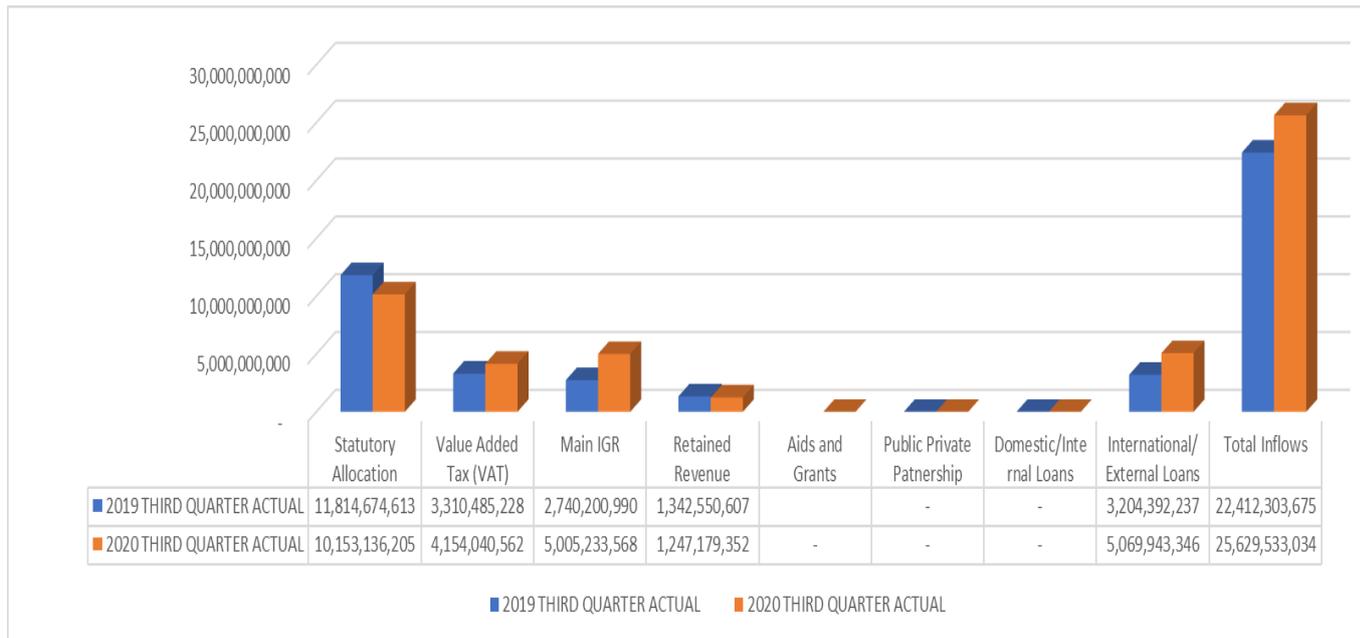


Figure 3.9: Comparison of Q3 2020 and Q3 2019 Revenue Performance

Source: Table 3.5

The actual Statutory Allocation received in the third quarter of 2020 declined by ₦1,661,538,408.00 (One Billion, Six Hundred and Sixty-One Million, Five Hundred Thirty-Eight Thousand, Four Hundred and Eight Naira) or 14.06% when compared to the third quarter of 2019. The Value Added Tax (VAT) recorded an increase of ₦843,555,334.00 (Eight Hundred and Forty-Three Million, Five Hundred and Fifty-Five Thousand, Three Hundred and Thirty-Four Naira) or 25.48% in the third quarter of 2020 when compared to the third quarter of 2019. (see table 3.5).

The inflow from main IGR in the third quarter of 2020 indicated an increase of ₦2,265,032,578.00 (Two Billion, Two Hundred and Sixty-Five Million, Thirty-Two Thousand, Five Hundred and Sixty-Eight Naira) or 82.66% relative to the actual recorded in the corresponding quarter of 2019 while retained revenue declined by ₦95,371,255.00 (Ninety-Five Million, Three Hundred and Seventy-One Thousand, Two Hundred and Fifty-Five Naira) or 7.10%. (See table 3.5).

However, under Capital Receipts the State received fund to finance 2020 budget from International Loan and there was an increase in the 2020 third quarter by ₦1,865,551,109.00 (One Billion, Eight Hundred and Sixty-Five Million, Five Hundred and Fifty-One Thousand, One Hundred and Nine Naira) or 58.22% above actual received in the 2019 third quarter (see

table 3.5). Furthermore, the total inflows in the 2020 third quarter was above the 2019 third quarter by ₦3,217,229,359.00 (Three billion, Two hundred and Seventeen million. Two Hundred and Twenty-Nine thousand, Three hundred and Fifty-Nine Naira) or 14.35%. (see table 3.5).

3.4 ANALYSIS OF RECURRENT & CAPITAL EXPENDITURE PERFORMANCE

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

Table 3.6: Outflows from Enugu State 2020 Budget for 2020 Q3 (Budget Vs Actual)

DESCRIPTION	2020 REVISED BUDGET		2020 ACTUAL	VARIANCE		PERFORMANCE	
	ANNUAL	QUARTERLY	THIRD QUARTER	Q3 ACTUAL Vs QUARTERLY REVISED BUDGET		Q3 ACTUAL / QUARTERLY REVISED BUDGET	Q3 ACTUAL
EXPENDITURE	N	N	N	N	%	%	% (Distribution)
PERSONNEL COST	26,926,000,000	6,731,500,000	6,592,230,361	(139,269,639)	(2.07)	97.93	21.88
CONSOLIDATED REVENUE FUND CHARGES (CRFC)	12,325,000,000	3,081,250,000	1,466,226,088	(1,615,023,912)	(52.41)	47.59	4.87
OVERHEAD COST	23,901,140,000	5,975,285,000	5,222,482,331	(752,802,669)	(12.60)	87.40	17.33
SUBVENTION	6,637,860,000	1,659,465,000	2,597,998,913	938,533,913	56.56	156.56	8.62
CAPITAL EXPENDITURE	76,584,641,080	19,146,160,270	14,253,624,527	(4,892,535,743)	(25.55)	74.45	47.30
TOTAL	146,374,641,080	36,593,660,270	30,132,562,220	(6,461,098,050)	(17.66)	82.34	100.00

Source: MB&P and OAG

Table 3.7: Comparison between the First, Second and Third Quarter Outflows

DESCRIPTION	2020 ACTUAL			VARIANCE		VARIANCE	
	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	THIRD QUARTER ACTUAL Vs SECOND QUARTER ACTUAL		THIRD QUARTER ACTUAL Vs FIRST QUARTER ACTUAL	
EXPENDITURE	N	N	N	N	%	N	%
PERSONNEL COST	5,948,791,091	6,365,709,509	6,592,230,361	226,520,852	3.56	643,439,270	10.82
CONSOLIDATED REVENUE FUND CHARGES (CRFC)	3,069,987,352	2,716,057,419	1,466,226,088	(1,249,831,331)	(46.02)	(1,603,761,264)	(52.24)
OVERHEAD COST	4,699,718,123	5,083,481,952	5,222,482,331	139,000,379	2.73	522,764,208	11.12
SUBVENTION	1,518,097,357	1,460,935,002	2,597,998,913	1,137,063,911	77.83	1,079,901,556	71.14
CAPITAL EXPENDITURE	9,316,775,617	6,484,986,177	14,253,624,527	7,768,638,350	119.79	4,936,848,911	52.99
TOTAL	24,553,369,540	22,111,170,059	30,132,562,220	8,021,392,161	36.28	5,579,192,681	22.72

Source: MB&P and OAG

3.4.1 RECURRENT EXPENDITURE PERFORMANCE

The State Government approved a revised budget of ₦146,374,641,080 (One Hundred and Forty-Six Billion, Three Hundred and Seventy-Four Million, Six Hundred and Forty One Thousand, Eight Hundred and Eighty Naira) for the 2020 fiscal year, out of which there was an upward revision of the recurrent expenditure from ₦68,790,000,000.00 (Sixty Eight billion, Seven Hundred and Ninety Million naira) compared to original budget of ₦69,790,000000.00 (Sixty nine billion, seven hundred and ninety million naira) in which the recurrent expenditure was set at. This representing 48% of the total revised budget and translates to a quarterly recurrent expenditure out lay of ₦17,447.500,000.00 (Seventeen billion, Four hundred and Forty Seven Million, Five Hundred Thousand naira) for recurrent utilization as shown in table 3.8.

Record revealed that a total amount of ₦15,878,937,693.00 (Fifteen billion, Eight Hundred and Seventy-Eight Million, Nine Hundred and Thirty-Seven Thousand, Six Hundred and Ninety-Three naira) was released and cash backed for recurrent expenditure as at the end of third 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: Q3 2020 Recurrent Expenditure Summary Performance

DESCRIPTION	APPROVED BUDGET (N)	APPROVED REVISED BUDGET (N)	APPROVED Q3	WARRANT RELEASES	ACTUAL RELEASES	BALANCE FOR Q3	%
PERSONNEL COST	23,146,000,000	26,926,000,000	6,731,500,000	6,671,472,507	6,592,230,361	139,269,640	98
OVERHEAD COST	27,181,140,000	23,901,140,000	5,975,285,000	5,424,117,371	5,222,482,331	752,802,669	87
SUBVENTION	6,637,860,000	6,637,860,000	1,659,465,000	1,459,112,878	1,466,226,088	193,238,912	88
CRFC	11,825,000,000	12,325,000,000	3,081,250,000	2,002,921,361	2,597,998,913	483,251,087	84
TOTAL	68,790,000,000	69,790,000,000	17,447,500,000	15,557,624,117	15,878,937,693	1,568,562,308	91
TOTAL	68,790,000,000	69,790,000,000	17,447,500,000	15,557,624,117	15,878,937,693	1,568,562,308	91

Source: MOPB/Office of the Accountant General

The table above compares the level of recurrent performance against approved budget for quarter three (Q3) of the year ended 30th September 2020. Available Data shows that the personnel cost was revised from ₦23,146,000,000 to ₦26,926,000,000. The bulk of the increase in the recurrent expenditure in the revised budget was channeled into the payment of the new minimum wage which came on board after the approval of 2020 original budget in December 2019. However, the total Personnel cost as revised, translates to a quarterly projection of ₦6,731,500,000 (Six billion, Seven Hundred and Thirty-One Million, Five

Hundred Thousand naira) but the sum of ₦6,592,230,361.00 (Six billion, Five Hundred and Ninety-Two Million, Two Hundred and Thirty Thousand, Three Hundred and Sixty-One Naira) was released and fully cash backed within the period. This signifies 98% performance during the quarter under review.

The Overhead cost was also revised downwards, significantly from ₦27,181,140,000.00 (Twenty-Seven Billion, One Hundred and Eighty-One Million, One Hundred and Forty Thousand Naira) to ₦23,901,140,000 (Twenty-three billion, nine hundred and one million, one hundred and forty thousand) but adjustment was made to key areas to reflect the priorities. The revised overhead cost stand at a quarterly estimate of ₦5,975,285,000.00 (Five billion, Nine Hundred and Seventy-Five Million, Two Hundred and Eighty-Five Thousand Naira) but recorded a total actual expenditure of ₦5,222,482,331 (Five billion, Two Hundred and Twenty-Two Million, Four Hundred and Eighty-Two Thousand, Three Hundred and Thirty-One Naira) or 87% during the quarter.

The State Government subvention to parastatals is expected to maintain the trend as the year progress as maintained its original budget of ₦1,659,465,000.00 (One Billion, Six Hundred and Fifty-Nine Million, Four Hundred and Sixty-Five Thousand) for the quarter. The actual expenditure however stood at ₦1,466,226,088.00 (One billion, four Hundred and Sixty-Six Million, Two Hundred and Twenty-Six Thousand, Eighty-Eight Naira) representing 88% performance.

The consolidated revenue fund charges initially set at ₦2,956,250,000.00 (Two Billion, Nine Hundred and Fifty-Six Million, Two Hundred and Fifty Thousand Naira) was also revised upwards to ₦3,081,250,000 (Three Billion, Eighty-One Million, Two Hundred and Fifty Thousand Naira). This is for regular payment of gratuity, pensions and other debt services within the quarter. However, actual expenditure amounted to ₦2,597,998,913.00 (Two Billion, Five Hundred and Ninety-Seven Million, Nine Hundred and Ninety-Eight Thousand, Nine Hundred and Thirteen Naira), representing 84% budget performance in the third quarter.

TABLE 3.9: COMPARISON OF Q3 TO Q2 2020 PERFORMANCES

DESCRIPTION	PROVISIONS			QUARTER 2		QUARTER 3		
	APPROVED BUDGET (JAN - JUNE)	APPROVED REVISED BUDGET (N)	QUARTERLY PROVISION	Q 2 WARRANT RELEASES	Q 2 ACTUAL RELEASES	Q 3 WARRANT RELEASES	Q 3 ACTUAL RELEASES	% (Q3 / Q2)
PERSONNEL COST	23,146,000,000	26,926,000,000	6,731,500,000	6,366,063,014	6,365,709,508	6,671,492,507	6,592,230,361	103.6
OVERHEAD COST	27,181,140,000	23,901,140,000	5,975,285,000	5,086,618,041	5,083,481,952	5,424,117,371	5,222,482,331	102.7
SUBVENTION	6,637,860,000	6,637,860,000	1,659,465,000	1,460,935,002	1,460,935,002	1,459,112,878	1,466,226,088	100.4
CRFC	11,825,000,000	12,325,000,000	3,081,250,000	1,957,279,338	2,716,057,419	2,002,921,361	2,597,998,913	95.7
TOTAL	68,790,000,000	69,790,000,000	17,447,500,000	14,870,895,395	15,626,183,882	15,557,644,117	15,878,937,693	101.6

Source: MOPB/Office of the Accountant General

Table 3.9 shows the performance for third quarter of 2020 recurrent expenditure over the second quarter 2020 performance and reveals that the third quarter maintained an outflow of approximately ₦15b as witnessed in the second quarter. The Q3 total as recorded signifies a slight increase of ₦252,743,811.00 (Two Hundred and Fifty-Two Million, Seven Hundred and Forty-Three Thousand, Eight Hundred and Eleven Naira) above the second quarter or a 101.6% performance.

TABLE 3.10: COMPARISON OF Q3 2020 TO Q3 2019 PERFORMANCES

ITEMS	2019			2020			ACTUAL	% PERF (20 / 19)
	Q3 APPROVED BUDGET	Q3 REVISED BUDGET	TOTAL CASH BACK	TOTAL ORIGINAL BUDGET (N)	APPROVED REVISED BUDGET (N)	Q3 APPROVED BUDGET		
PERSONNEL COST			4,679,486,957	23,146,000,000	26,926,000,000	6,731,500,000	6,592,230,361	140.9
OVERHEAD COST	6,084,295,000	6,084,295,000	4,370,101,377	27,181,140,000	23,901,140,000	5,975,285,000	5,222,482,331	119.5
SUBVENTION	1,744,500,000	1,744,500,000	1,292,958,270	6,637,860,000	6,637,860,000	1,659,465,000	1,466,226,088	113.4
CRFC	3,581,250,000	3,581,250,000	2,439,226,055	11,825,000,000	12,325,000,000	3,081,250,000	2,597,998,913	106.5
TOTAL			12,781,772,659	68,790,000,000	69,790,000,000	17,447,500,000	15,878,937,693	124.2
	16,426,475,000	16,426,475,000						

Source: MOPB/Office of the Accountant General

The table represents the recurrent expenditure budget performance for the third quarter of 2020 over the corresponding quarter of the 2019 fiscal year. The percentage change is also represented on the template. A detailed analysis revealed that a total amount of ₦15,878,937,693.00 (Fifteen Billion, Eight Hundred and Seventy-Eight Million, Nine Hundred and Thirty-Seven Thousand, Six Hundred and Ninety-Three Naira) was spent for Recurrent expenditure during the third quarter of 2020 fiscal year. However, it shows an increase of ₦3.09billion or 24.2% above the figure in the corresponding quarter of 2019 fiscal year.

Tables 3.11 - 3.14 shows the recurrent sectoral expenditure performance for the quarter ended 30th September 2020.

Table 3.11: Q3 PERSONNEL COST SECTORAL PERFORMANCE

DESCRIPTION	TOTAL APPROVED BUDGET	TOTAL REVISED BUDGET	Q3 APPROVED BUDGET	ACTUAL RELEASES	VARIATION	% PERF
ADMIN SECTOR	3,270,566,259	3,270,566,259	817,641,564.66	643,961,310	173,680,254	78.8
ECONOMIC SECTOR	3,944,050,018	7,444,050,018	1,861,012,504.50	520,576,752	1,340,435,753	28.0
LAW & JUSTICE	2,622,773,132	2,622,773,132	655,693,283.09	428,485,309	227,207,974	65.3
REGIONAL SECTOR	45,694,148	45,694,148	11,423,537.03	10,635,351	788,186	93.1
SOCIAL SECTOR	13,262,916,443	13,542,916,443	3,385,729,110.81	4,988,571,638	(1,602,842,527)	147.3
TOTAL	23,146,000,000	26,926,000,000	6,731,500,000	6,592,230,361	139,269,640	98

Source: MOPB/Office of the Accountant General

The State wage bill recorded a positive performance in all sectors but the social sector reflected an over expenditure of 47.3% above the estimated figure for the quarter.

Table 3.12: Q3 SECTORAL OVERHEAD COST PERFORMANCE

DESCRIPTION	TOTAL APPROVED BUDGET	TOTAL REVISED BUDGET	Q3 APPROVED BUDGET	QUARTERLY WARRANT RELEASES	QUARTERLY ACTUAL RELEASES	% PERF.
TOTAL ADMIN SECTOR	19,676,440,000	16,117,640,000	4,029,410,000.00	3,988,009,237	3,924,424,223	97.4
TOTAL ECONOMIC SECTOR	4,796,060,000	4,323,410,000	1,080,852,500.00	883,066,700	760,150,364	70.3
TOTAL LAW & JUSTICE	1,111,810,000	947,260,000	236,815,000.00	228,875,948	208,875,948	88.2
TOTAL REGIONAL SECTOR	59,300,000	63,100,000	15,775,000.00	19,269,000	19,269,000	122.1
TOTAL SOCIAL SECTOR	153,753,0000	2,449,730,000	612,432,500.00	304,896,486	309,762,797	50.6
TOTAL	27,181,140,000	23,901,140,000	5,975,285,000	5,424,117,371	5,222,482,331	87.4

Source: MOPB/Office of the Accountant General

Table 3.12 above indicates that the Regional sector recorded the highest performance with 122.5% which indicates an increase of 22.5% above the budgeted figure, while the social sector had the lowest with 50.6% budget performance.

Table 3.13: Q3 SECTORAL PERFORMANCE FOR SUBVENTION

DESCRIPTION	TOTAL APPROVED BUDGET	TOTAL REVISED BUDGET	Q3 APPROVED BUDGET	WARRANT RELEASES	ACTUAL RELEASES	% PERF.
TOTAL ADMIN SECTOR	358,502,137	358,502,137	89,625,534.25	61,736,000	61,736,000	68.9
TOTAL ECONOMIC SECTOR	877,820,642	877,820,642	219,455,160.50	157,177,293	168,660,025	76.9
TOTAL SOCIAL SECTOR	5,401,537,221	5,401,537,221	1,350,384,305.14	1,240,199,585	1,235,830,063	91.5
TOTAL	6,637,860,000	6,637,860,000	1,659,465,000	1,459,112,878	1,466,226,088	88.4

Source: MOPB/Office of the Accountant General

The table above shows that ₦1,659,465,000.00 (One Billion, Six Hundred and Fifty-Nine Million, Four Hundred and Sixty-Five Thousand Naira) was appropriated for subvention to parastatals for the third quarter but the releases/actual expenditure stood at ₦1,466,226,088 (One Billion, Four Hundred and Sixty-Six Million, Two Hundred and Twenty-Six Thousand, Eighty-Eight Naira) representing 88.4% performance.

Table 3.14: Q3 SECTORAL PERFORMANCE OF CRFC

DESCRIPTION	TOTAL APPROVED BUDGET	REVISED BUDGET	Q3 APPROVED BUDGET	WARRANT RELEASES	ACTUAL RELEASES	VARIATION (ACTUAL/BUDGET)	% PERF.
TOTAL ADMIN SECTOR	9,005,000,000	9,005,000,000	2,251,250,000.00	2,002,921,361	2,056,242,799	195,007,201	91.3
TOTAL ECONOMIC SECTOR	2,820,000,000	3,320,000,000	830,000,000.00		541,756,114	288,243,886	65.3
TOTAL	11,825,000,000	12,325,000,000	3,081,250,000	2,002,921,361	2,597,998,913	483,251,087	84.3

Source: MOPB/Office of the Accountant General

The sector received an upward revision of ₦3,081,250,000.00 (Three Billion, Eighty-One Million, Two Hundred and Fifty Thousand Naira) from the initial sum of ₦2,956,250,000.00 (Two Billion, Nine Hundred and Fifty-Six Million, Two Hundred and Fifty Thousand Naira) budgeted for the servicing of Consolidated revenue fund charges in the 3rd quarter. However, the administrative sector had the highest performance of 91.3% performance while the Economic sector recorded 65.3% performance during the quarter. The Consolidated fund in the Administrative sector includes the payment of pensions and gratuities and other benefits to political office holders' state wide. The economic sector in this report recorded debt servicing and other FAAC deductions during the period under review. See Appendix 1-4 for details.

3.4.2 CAPITAL EXPENDITURE PERFORMANCE

The capital approved budget decreased by 24.00% from ₦100,767,658,300.00 (One Hundred Billion, Seven Hundred and Sixty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira) has been revised to ₦76,584,641,080.00 (Seventy-Six Billion, Five Hundred and Eighty-Four Million, Six Hundred and Forty-One Thousand, Eighty Naira). In the 2020 revised budget, all the ongoing projects were considered and new projects required in response to the COVID-19 pandemic in the State which include critical infrastructure in health, education, environment, food security, water, roads and electricity etc.

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

Table 3.15 shows that Economic Sector received the highest revised capital expenditure allocation of 64.02%, Regional Sector received a revised capital expenditure allocation of 0.33%.

Table 3.15: Allocation of Revised Capital Expenditure by sector

S/N	SECTOR	APPROVED BUDGET 2020 (₦)	%	REVISED BUDGET 2020 (₦)	%
1	Administration	16,479,480,500	16.35	10,946,631,180	14.29
2	Economic	66,183,770,300	65.68	49,026,564,300	64.02
3	Law & Justice	1,616,642,500	1.60	780,642,500	1.02
4	Regional	361,500,000	0.36	256,500,000	0.33
5	Social	16,126,265,000	16.00	15,574,303,100	20.34
	Total Capital Budget	100,767,658,300	100.00	76,584,641,080	100.00

Source: MB&P

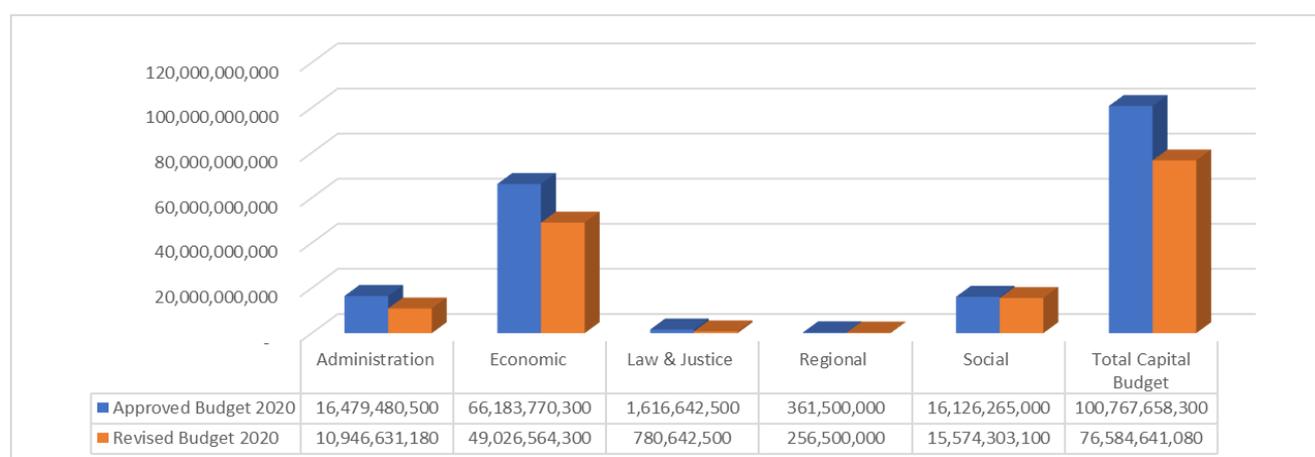


Figure 3.10: Allocation of Revised Capital Expenditure by sector

Source: Table 3.15

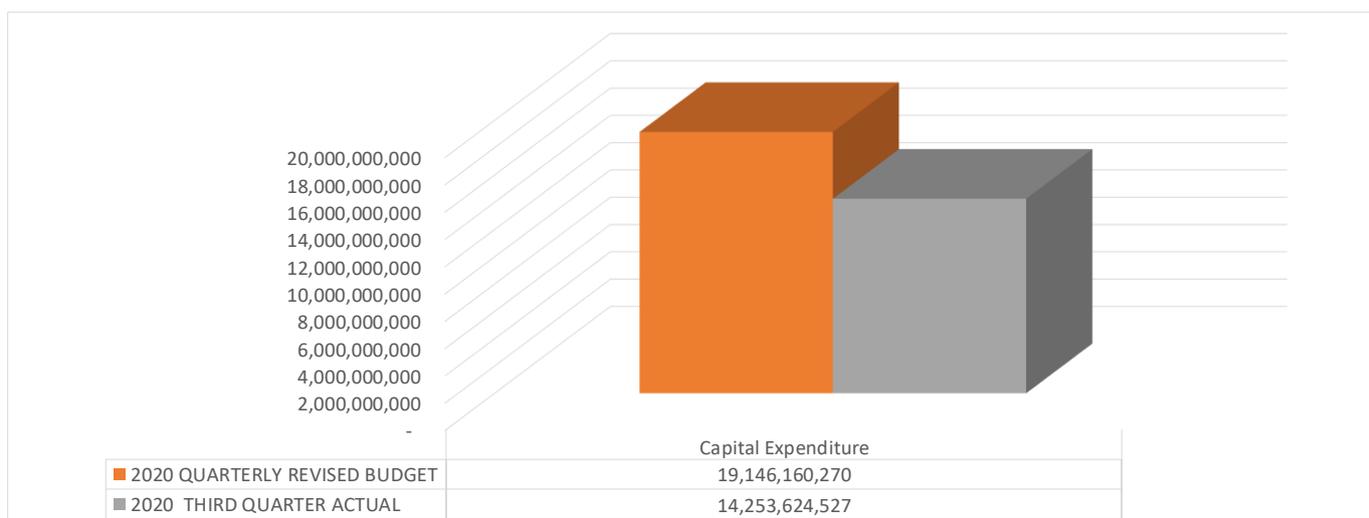


Figure 3.11: Capital Expenditure (Third Quarter Actual Vs Quarterly Revised Budget)

Source: Table 3.6

The sum of ₦14,253,624,527.00 (Fourteen Billion, Two Hundred and Fifty-Three Million, Six Hundred and Twenty-Four Thousand, Five Hundred and Twenty-Seven Naira) was utilized against quarterly revised budget of ₦19,146,160,270.00 (Nineteen Billion, One Hundred and Forty-Six Million, One Hundred and Sixty Thousand, Two Hundred and Seventy Naira). This reflects a decrease of ₦4,892,535,743.00 (Four Billion, Eight Hundred and Ninety-Two Million, Five Hundred and Thirty-Five Thousand, Seven Hundred and Forty-Three Naira) or 25.55% against the quarterly revised budget. The actual expenditure in the third quarter of 2020 was above the second and first quarter of 2020 by ₦7,768,638,350.00 (Seven Billion, Seven Hundred and Sixty-Eight Million, Six Hundred and Thirty-Eight Thousand, Three Hundred and Fifty Naira) or 119.79% and ₦4,936,848,911.00 (Four Billion, Nine Hundred and Thirty-Six Million, Eight Hundred and Forty-Eight Thousand, Nine Hundred and Eleven Naira) or 52.99% respectively. (see table 3.6).

Table 3.16: The capital expenditure cash backed during the 2020 3rd quarter includes the World Bank Assisted Projects as follows:

S/N	MDAS	AMOUNT (₦)
1	Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS)	232,394,256.90
2	Community and Social Development Project	1,181,286,522.50
3	Rural Access Mobility Project (RAMP)	3,407,668,360.83
4	Nigerian Erosion Watershed Programme	1,527,622,502.58
	Total	6,348,971,642.81

Source: MB&P

3.4.3 MDAs' CAPITAL VOTE UTILIZATION

Capital Vote Utilization shows how MDAs were able to access and utilize capital budgetary provision in the third quarter of 2020. (see details in Appendix 5).

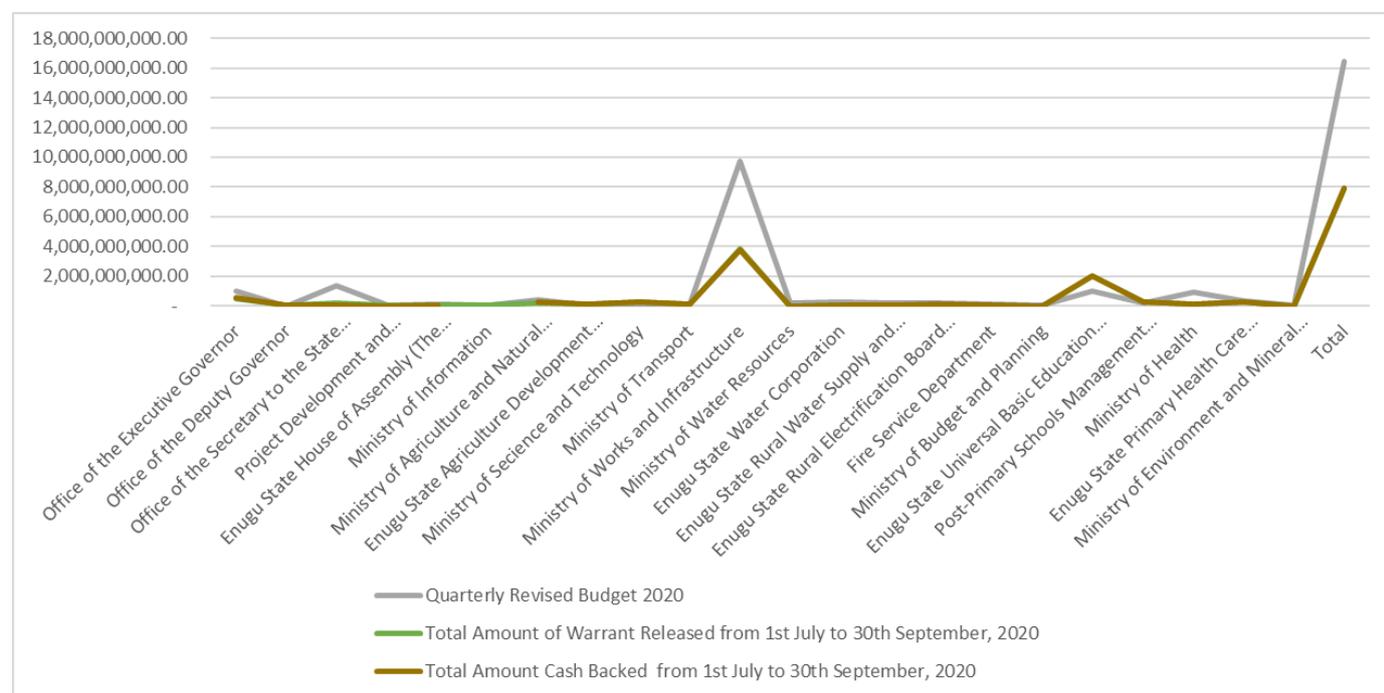


Figure 3.12: Revised Capital Budget Release by MDAs (2020 Q3 Actual Expenditure)

Source: Appendix 5

Consequently, a sectoral summary of capital outflows is presented in table 3.17

Table 3.17: Q3 Sectoral Outflows from Enugu State 2020 Revised Capital Budget

SECTOR	REVISED BUDGET 2020	QUARTERLY REVISED BUDGET 2020	TOTAL AMOUNT OF WARRANT RELEASED Q3	TOTAL AMOUNT CASH BACKED Q3	% OF CASH BACKED /QTRLY REVISED BUDGET	% OF CASH BACKED/ REVISED BUDGET
	(₦)	(₦)	(₦)	(₦)	%	%
ADMINISTRATION	10,946,631,180	2,736,657,795	653,291,339	606,378,749	22.16	5.54
ECONOMIC	49,026,564,300	12,256,641,075	4,616,716,701	4,651,636,360	37.95	9.49
LAW & JUSTICE	780,642,500	195,160,625	-	-	0.00	0.00
REGIONAL	256,500,000	64,125,000	-	-	0.00	0.00
SOCIAL	15,574,303,100	3,893,575,775	2,646,637,776	2,646,637,776	67.97	16.99
CAPITAL EXPENDITURE: WORLD BANK ASSISTED PROJECTS	-	-	-	6,348,971,643	0.00	0.00
TOTAL	76,584,641,080	19,146,160,270	7,916,645,816	14,253,624,527	74.45	18.61

Source: MB&P and OAG

During the third quarter of 2020, sectoral capital expenditure performance against quarterly revised budget stood at 22.16%, 37.95%, 0.00%, 0.00% and 67.97% for Administration, Economic, Law & Justice, Regional and Social respectively.

3.4.4 AGGREGATE EXPENDITURE PERFORMANCE

The aggregate expenditure performance in the third quarter of 2020 is presented in table 3.18.

Table 3.18 Third Quarter 2020 Aggregate Expenditure Performance

DESCRIPTION	2020 REVISED BUDGET		2020 ACTUAL	2020 VARIANCE		PERFORMANCE	
	ANNUAL	QUARTERLY	THIRD QUARTER	THIRD QUARTER ACTUAL Vs QUARTERLY REVISED BUDGET	%	Q3 / QTRLY REVISED BUDGET	Q3 ACTUAL / ANNUAL
EXPENDITURE	₦	₦	₦	₦	%	%	%
RECURRENT	69,790,000,000	17,447,500,000	15,878,937,693	(1,568,562,307)	(8.99)	91.01	52.70
CAPITAL	76,584,641,080	19,146,160,270	14,253,624,527	(4,892,535,743)	(25.55)	74.45	47.30
TOTAL	146,374,641,080	36,593,660,270	30,132,562,220	(6,461,098,050)	(17.66)	82.34	100.00

Source: MB&P and OAG

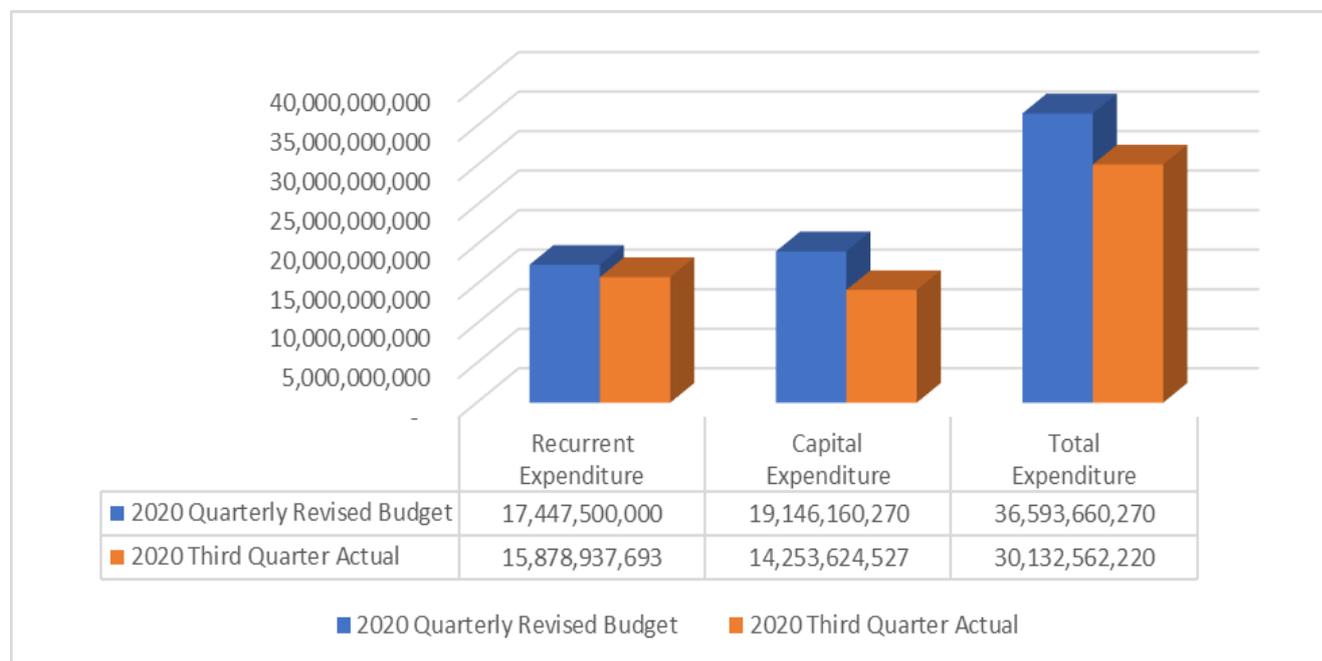


Figure 3.13: Third Quarter 2020 Aggregate Expenditure Performance

Source: Table 3.18

Table 3.19: Comparison between Q1, Q2, Q3 2020 Aggregate Expenditure Performance Variance

DESCRIPTION	2020 ACTUAL			VARIANCE		VARIANCE	
	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	THIRD QUARTER ACTUAL Vs SECOND QUARTER ACTUAL		THIRD QUARTER ACTUAL Vs SECOND QUARTER ACTUAL	
	N	N	N	N	%	N	%
RECURRENT	15,236,593,923	15,626,183,882	15,878,937,693	252,753,811	1.62	642,343,770	4.22
CAPITAL	9,316,775,617	6,484,986,177	14,253,624,527	7,768,638,350	119.79	4,936,848,911	52.99
TOTAL	24,553,369,540	22,111,170,059	30,132,562,220	8,021,392,161	36.28	5,579,192,681	22.72

Source: MB&P and OAG

The recurrent expenditure in the third quarter of 2020 stood at sum of ₦15,878,937,693.00 (Fifteen Billion, Eight Hundred and Seventy-Eight Million, Nine Hundred and Thirty-Seven Thousand, Six Hundred and Ninety-Three Naira) against quarterly revised budget of ₦17,447,500,000.00 (Seventeen Billion, Four Hundred and Forty-Seven Million, Five Hundred Naira). This implies a decrease ₦1,568,562,307.00 (One Billion, Five Hundred Sixty-Eight Million, Five Hundred and Sixty-Two Thousand, Three Hundred and Seven Naira) or 8.99% below the quarterly revised budget. This is ₦252,753,811.00 (Two Hundred and Fifty-Two Million, Seven Hundred and Fifty-Three Thousand, Eight Hundred and Eleven Naira) or 1.62% higher than 2020 second quarter actual expenditure and ₦642,343,770.00 (Six Hundred and Forty-Two Million, Three Hundred and Forty-Three Thousand, Seven Hundred and Seventy Naira) or 4.22% higher than 2020 first quarter actual expenditure. (see table 3.17 and 3.18).

The 2020 third quarter actual capital expenditure stood at sum of ₦14,253,624,527.00 (Fourteen Billion, Two Hundred and Fifty-Three Million, Six Hundred and Twenty-Four Thousand, Five Hundred and Twenty-Seven Naira). This indicates a shortfall of ₦4,892,535,743.00 (Four Billion, Eight Hundred and Ninety-Two Million, Five Hundred and Thirty-Five Thousand, Seven Hundred and Forty-Three Naira) or 25.55% against quarterly revised budget of ₦19,146,160,270.00 (Nineteen Billion, One Hundred and Forty-Six Million, One Hundred and Sixty Thousand, Two Hundred and Seventy Naira). This is ₦7,768,638,350.00 (Seven Billion, Seven Hundred and Sixty-Eight Million, Six Hundred and Thirty-Eight Thousand, Three Hundred and Fifty Naira) or 119.79% higher than 2020 second quarter actual expenditure and ₦4,936,848,911.00 (Four Billion, Nine Hundred and Thirty-Six

Million, Eight Hundred and Forty-Eight Thousand, Nine Hundred and Eleven Naira) or 52.99% higher than 2020 first quarter actual expenditure. (see table 3.17 and 3.18).

Consequently, a total cash backed (recurrent and capital expenditure) of ₦30,132,562,220.00 (Thirty Billion, One Hundred and Thirty-Two Million, Five Hundred and Sixty-Two Thousand, Two Hundred and Twenty Naira) was released in the 2020 third quarter against quarterly revised budget of ₦36,593,660,270.00 (Thirty-Six Billion, Five Hundred and Ninety-Three Million, Six Hundred and Sixty Thousand, Two Hundred and Seventy Naira). This reflects a shortfall of ₦6,461,098,050.00 (Six Billion, Four Hundred and Sixty-One Million, Ninety-Eight Thousand, Fifty Naira) or 17.66% against quarterly revised budget. The aggregate actual expenditure in the third quarter of 2020 was above the aggregate second and first quarter of 2020 by Eight Billion, Twenty-One Million, Three Hundred and Ninety-Two Thousand, One Hundred and Sixty-One Naira (₦8,021,392,161.00) or 36.28% and Five Billion, Five Hundred and Seventy-Nine Million, One Hundred and Ninety-Two Thousand, Six Hundred and Eighty-One Naira (₦5,579,192,681.00) or 22.27% respectively. (see table 3.19 and 3.20). The aggregate expenditure performance stood at 82.34% in the third quarter of 2020 against quarterly revised budget which represents 91.01% and 47.30% for recurrent and capital expenditure respectively (see table 3.19).

3.4.5 Comparison of Q3 2020 Vs Q3 2019 Expenditure Performance

Table 3.20 and Figure 3.12 compares Q3 2019 and Q3 2020 recurrent and capital expenditure performance.

Table 3.20: Comparison of Q3 2020 Vs Q3 2019 Expenditure Performance

DESCRIPTION	2019 THIRD QUARTER ACTUAL	2020 THIRD QUARTER ACTUAL	VARIANCE	
			3RD QUARTER 2020 Vs 3RD QUARTER 2019	
EXPENDITURE	₦	₦	₦	%
PERSONNEL COST	4,679,486,957	6,592,230,361	1,912,743,404	40.88
CONSOLIDATED REVENUE FUND CHARGES (CRFC)			(972,999,967)	(39.89)
OVERHEAD COST	2,439,226,055	1,466,226,088		
SUBVENTION	4,370,101,377	5,222,482,331	852,380,954	19.50
CAPITAL EXPENDITURE	1,292,958,270	2,597,998,913	1,305,040,643	100.93
TOTAL	2,299,821,648	14,253,624,527	11,953,802,879	519.77
	15,081,594,307	30,132,562,220	15,050,967,913	99.80

Source: MB&P and OAG

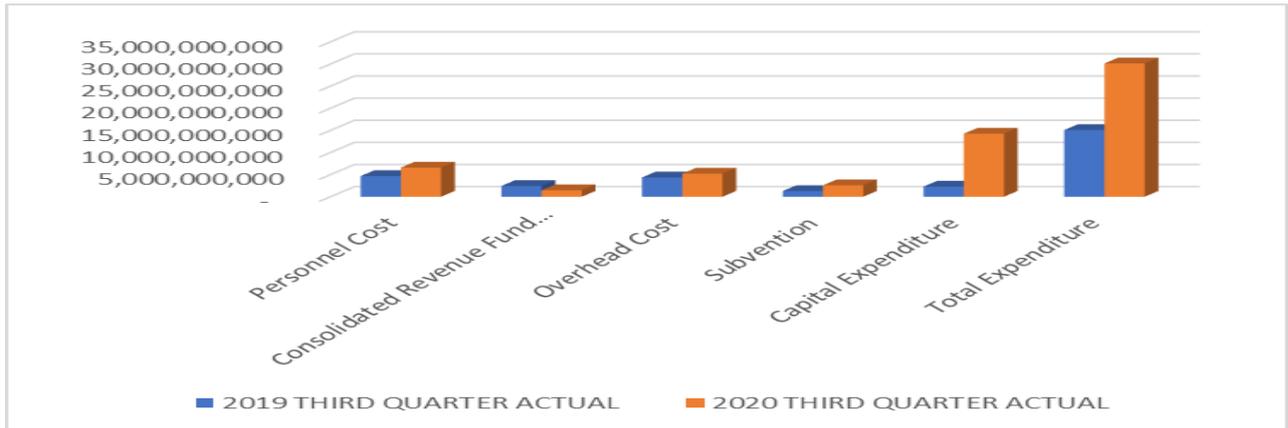


Figure 3.14: Comparison of Q3 2020 Vs Q3 2019 Expenditure Performance

Source: Table 3.20

The 2020 third quarter actual expenditures surpassed the 2019 third quarter actual expenditures by 40.88%, 19.50%, 100.93% and 519.77% for Personnel Cost, Overhead Cost, Subvention and Capital Expenditure respectively while CRFC performed below by 39.89%. Furthermore, the aggregate expenditure is presented in table 3.19 and figure 3.13. Table 3.21 shows that all expenditure (recurrent and capital) recorded in the third quarter of 2020 are above third quarter of 2019.

Table 3.21: Q3 2020 Vs Q3 2019 Aggregate Expenditure Performance

S/N	DESCRIPTION	2019 THIRD QUARTER ACTUAL	2020 THIRD QUARTER ACTUAL	VARIANCE	
				3RD QUARTER 2020 Vs 3RD QUARTER 2019	
	EXPENDITURE	₦	₦	₦	%
1	RECURRENT	12,781,772,659	15,878,937,693	3,097,165,034	24.23
2	CAPITAL	2,299,821,648	14,253,624,527	11,953,802,879	519.77
	Total	15,081,594,307	30,132,562,220	15,050,967,913	99.80

Source: MB&P and OAG

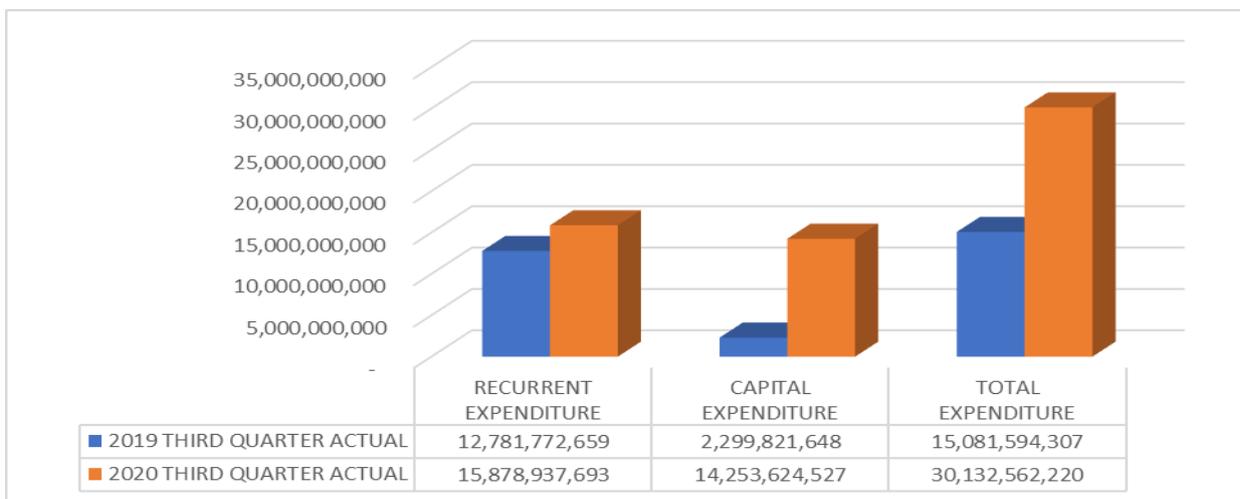


Figure 3.15: Q3 2020 Vs Q3 2019 Aggregate Expenditure Performance

Source: Table 3.21

The 2020 third quarter aggregate recurrent expenditure surpassed the 2019 third quarter aggregate recurrent expenditure by ₦3,097,165,034.00 (Three Billion, Ninety Seven Million, One Hundred and Sixty Five Thousand, Thirty Four Naira) or 24.23%, the 2020 third quarter aggregate capital expenditure surpassed the 2019 third quarter aggregate capital expenditure by ₦11,953,502,879.00 (Eleven Billion, Nine Hundred and Fifty Three Million, Five Hundred and Two Thousand, Eight Hundred and Seventy Nine Naira) or 519.77%. Also, the 2020 third quarter aggregate recurrent and capital expenditure surpassed the 2019 third quarter aggregate recurrent and capital expenditure by ₦15,050,967,913.00 (Fifteen Billion, Fifty Million, Nine Hundred and Sixty-Seven Thousand, Nine Hundred and Thirteen Naira) or 99.80%.

4.0 2020 3 QUARTERS (Q1 – Q3) PERFORMANCE

4.1 Analysis of Recurrent Revenue and Capital Receipts Performance

In table 4.1, the 2020 3 quarters Inflows, 3 quarters revised budget and annual revised budget are presented.

Table 4.1: 3 quarters 2020 Revenue Variance and Performance (Revised Budget Vs Actual)

DESCRIPTION	2020 REVISED BUDGET		2020 ACTUAL			VARIANCE			PERFORMANCE		
	ANNUAL	3 QUARTERS	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	3 QUARTERS	3QUARTERS ACTUAL Vs 3QUARTERS REVISED BUDGET	3QUARTERS ACTUAL/ 3QUARTER REVISED BUDGET	3QUARTERS ACTUAL	3QUARTERS ACTUAL/ANNUAL REVISED BUDGET	
	₦	₦	₦	₦	₦	₦	%	%	(Contribution)	%	
REVENUE											
STATUTORY ALLOCATION VALUE ADDED TAX (VAT)	32,637,770,001	24,478,327,501	10,047,193,156	9,349,528,743	10,153,136,205	29,549,858,105	5,071,530,604	20.72	120.72	42.91	90.54
SUB-TOTAL	53,285,812,382	39,964,359,287	13,393,119,679	12,689,283,972	14,307,176,768	40,389,580,419	425,221,132	1.06	101.06		75.80
INTERNALLY GENERATED REVENUE (IGR)											
MAIN IGR	12,164,279,700	9,123,209,775	3,793,400,823	4,304,880,157	5,005,233,568	13,103,514,548	3,980,304,773	43.63	143.63	19.03	107.72
RETAINED REVENUE	6,335,720,300	4,751,790,225	3,020,440,554	1,103,001,108	1,247,179,352	5,370,621,014	618,830,789	13.02	113.02	7.80	84.77
SUB-TOTAL (IGR)	18,500,000,000	13,875,000,000	6,813,841,377	5,407,881,265	6,252,412,920	18,474,135,562	4,599,135,562	33.15	133.15		99.86
CAPITAL RECEIPTS											
AIDS AND GRANTS	19,390,000,000	14,542,500,000	-	1,440,000,000	-	1,440,000,000	(13,102,500,000)	(90.10)	9.90	2.09	7.43
PUBLIC PRIVATE PARTNERSHIP	2,000,000,000	1,500,000,000	-	-	-	-	(1,500,000,000)	(100.00)	0.00	0.00	0.00
DOMESTIC/INTERNAL LOANS	16,029,065,000	12,021,798,750	-	-	-	-	(12,021,798,750)	(100.00)	0.00	0.00	0.00

INTERNATIONAL/EXTERNAL LOANS	9,418,600,000	7,063,950,000	1,293,800,000	2,202,107,890	5,069,943,346	8,565,851,236	1,501,901,236	21.26	121.26	12.44	90.95
SUB-TOTAL	46,837,665,000	35,128,248,750	1,293,800,000	3,642,107,890	5,069,943,346	10,005,851,236	(25,122,397,514)	(71.52)	28.48		21.36
GRAND TOTAL	118,623,477,382	88,967,608,037	21,500,761,056	21,739,273,127	25,629,533,034	68,869,567,217	(20,098,040,820)	(22.59)	77.41	100.00	58.06

Source: MB&P and OAG

4.1.1 2020 3 QUARTERS RECURRENT REVENUE PERFORMANCE

Statutory Allocation

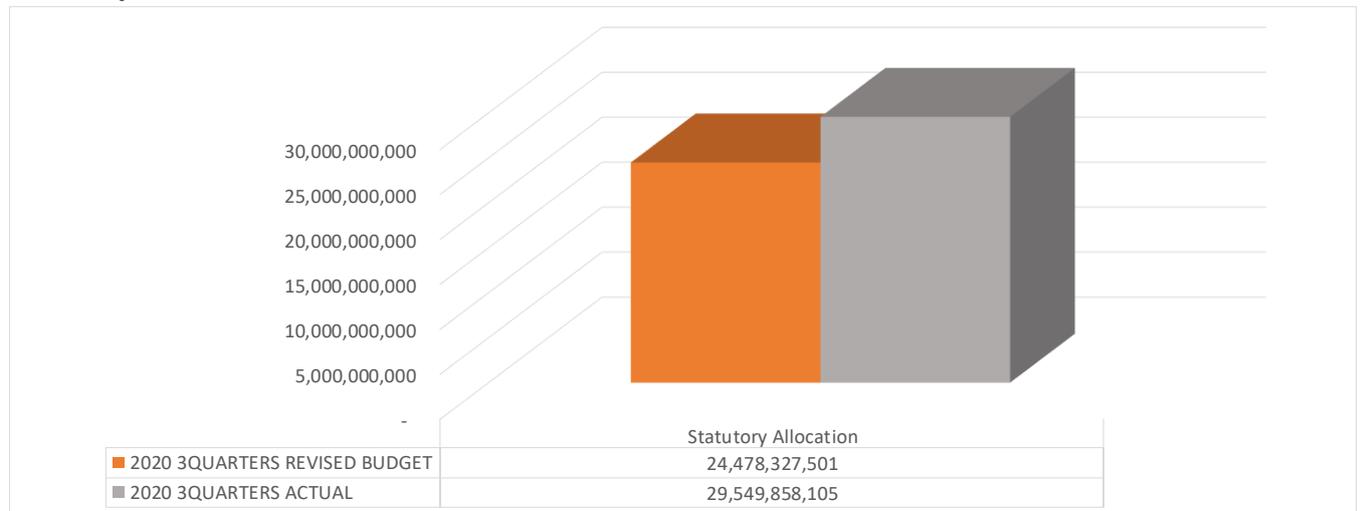


Figure 4.1: Statutory Allocation (3 Quarters Actual and 3Quarters Revised Budget)

Source: Table 4.1

The accumulated actual Statutory Allocation for 2020 3 quarters was ₦29,549,858,105.00 (Twenty Nine Billion, Five Hundred and Forty Nine Million, Eight Hundred and Fifty Eight Thousand, One Hundred and Five Naira) which translate to ₦5,071,530,604.00 (Five Billion, Seventy One Million, Five Hundred Thirty Thousand, Six Hundred and Four Naira) or 20.72% above 3 quarters revised budgeted projection of ₦24,478,327,501.00 (Twenty Four Billion, Four Hundred and Seventy Eight Million, Three Hundred and Twenty Seven Thousand, Five Hundred and One Naira). This was 42.91% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts). (see table 4.1).

Value Added Tax (VAT)

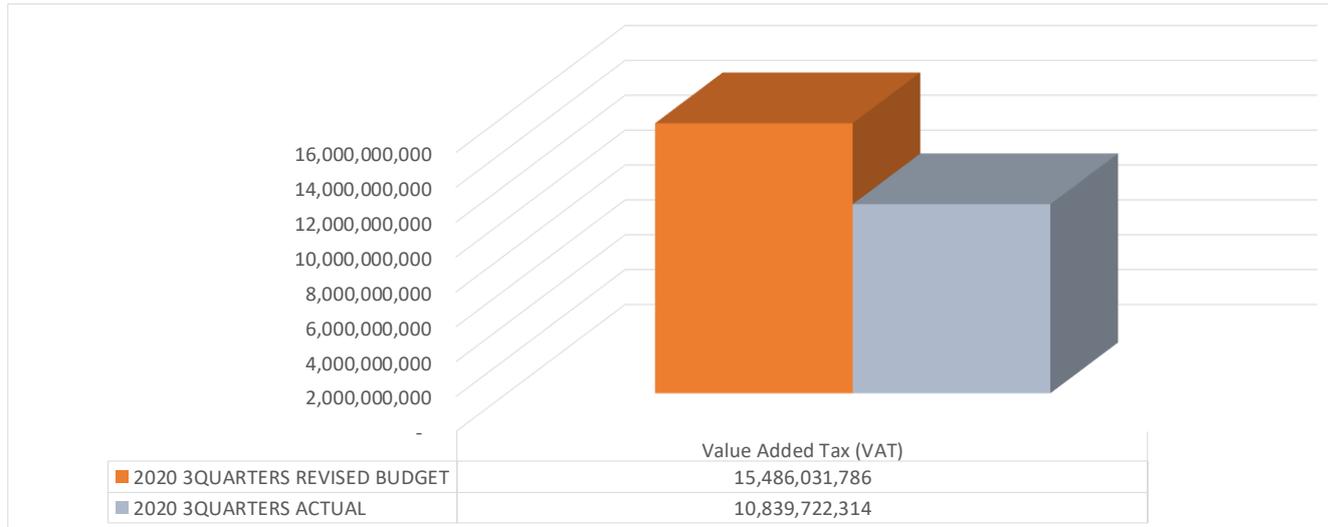


Figure 4.2: Value Added Tax (VAT) (3 Quarters Actual and 3 Quarters Revised Budget)
Source: Table 4.1

The aggregate Value Added Tax (VAT) for 2020 3 quarters received was ₦10,839,722,314.00 (Ten Billion, Eight Hundred and Thirty Nine Million, Seven Hundred and Twenty Two Thousand, Three Hundred and Fourteen Naira) against 2020 3 quarters revised budget of ₦15,486,031,786.00 (Fifteen Billion, Four Hundred and Eighty Six Million, Thirty One Thousand, Seven Hundred Eighty Six Naira) indicating ₦4,646,309,472.00 (Four Billion, Six Hundred and Forty Six Million, Three Hundred and Nine Thousand, Four Hundred Seventy Two Naira) or 30.00% lower than 3 quarters revised budget. It contributed 15.74% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts). (see table 4.1).

Internally Generated Revenue (IGR) - Main

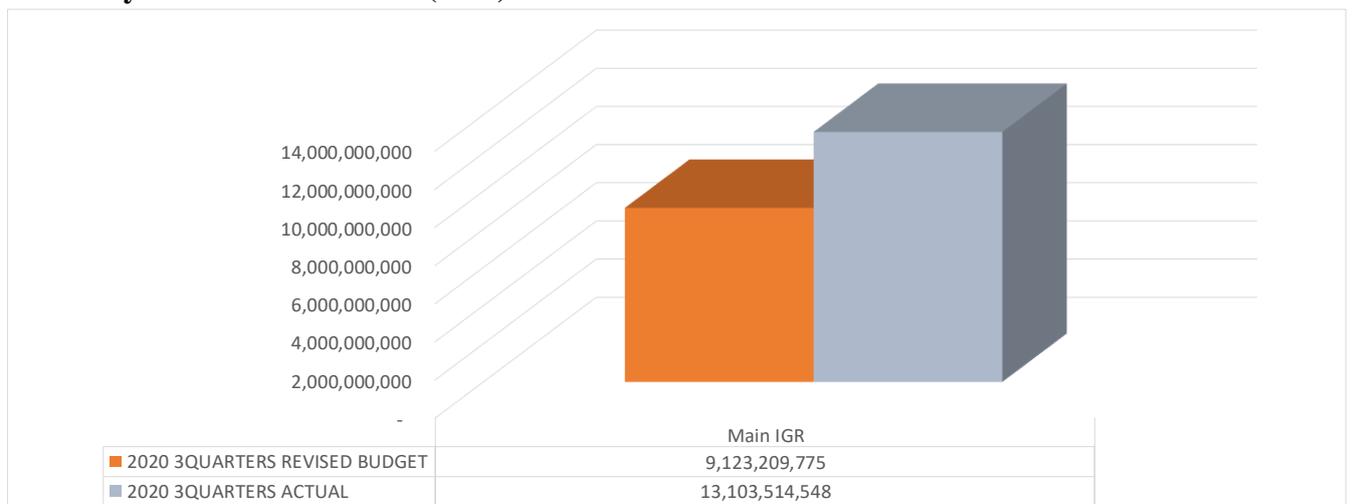


Figure 4.3: IGR - Main (3 Quarters Actual and 3 Quarters Revised Budget)
Source: Table 4.1

The sum of ₦13,103,514,548.00 (Thirteen Billion, One Hundred and Three Million, Five Hundred and Fourteen Thousand, Five Hundred and Forty-Eight Naira) was received as aggregate revenue in the 2020 3rd quarter against 2020 3 quarters revised budget of ₦9,123,209,775.00 (Nine Billion, One Hundred and Twenty-Three Million, Two Hundred and Nine Thousand, Seven Hundred and Seventy-Five Naira). It shows 43.63% or ₦3,980,304,773.00 (Three Billion, Nine Hundred and Eighty Million, Three Hundred and Four Thousand, Seven Hundred and Seventy-Three Naira) above the 2020 3quarters revised budget. This was 19.03% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

Internally Generated Revenue (IGR) – Retained Revenue

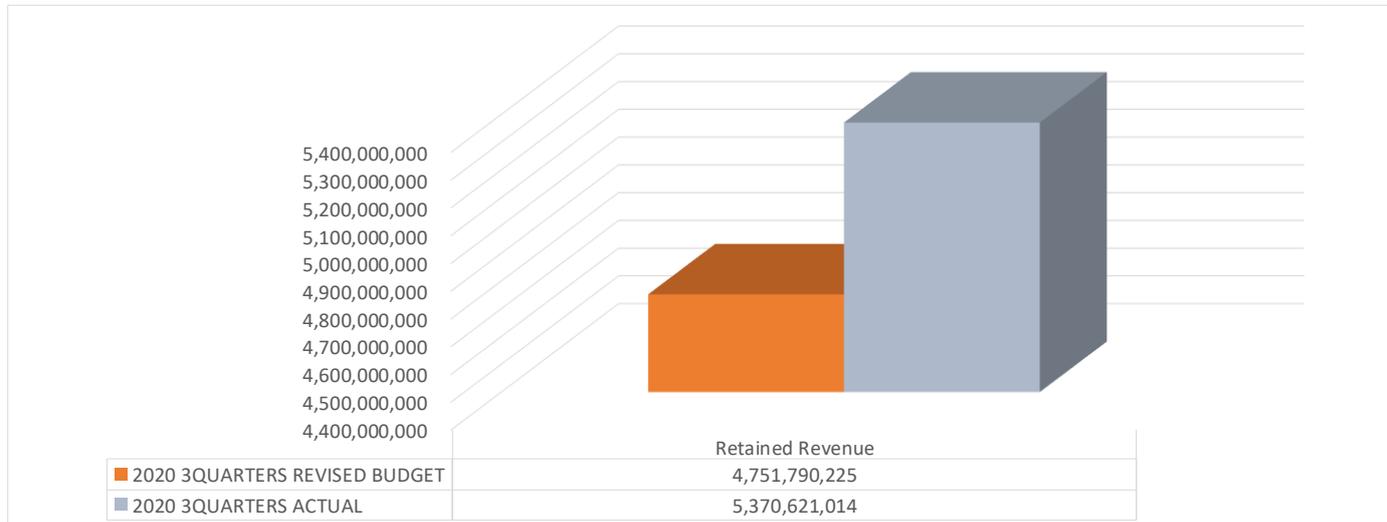


Figure 4.4: IGR – Retained Revenue (3 Quarters Actual and 3 Quarters Revised Budget)
Source: Table 4.1

The total actual retained revenue for 2020 3 quarters stood at ₦5,370,621,014.00 (Five Billion, Three Hundred and Seventy Million, Six Hundred and Twenty-One Thousand, Fourteen Naira) against its revised budget of ₦4,751,790,225.00 (Four Billion, Seven Hundred and Fifty-One Million, Seven Hundred and Ninety Thousand, Two Hundred and Twenty-Five Naira). This indicates 13.02% or ₦618,830,789.00 (Six Hundred and Eighteen Million, Eight Hundred and Thirty Thousand, Seven Hundred and Eighty-Nine Naira) above 2020 3 quarters revised budget. This was 7.80% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts). (see table 4.1).

4.1.2 2020 3QUARTERS CAPITAL RECEIPTS PERFORMANCE

Aids and Grants

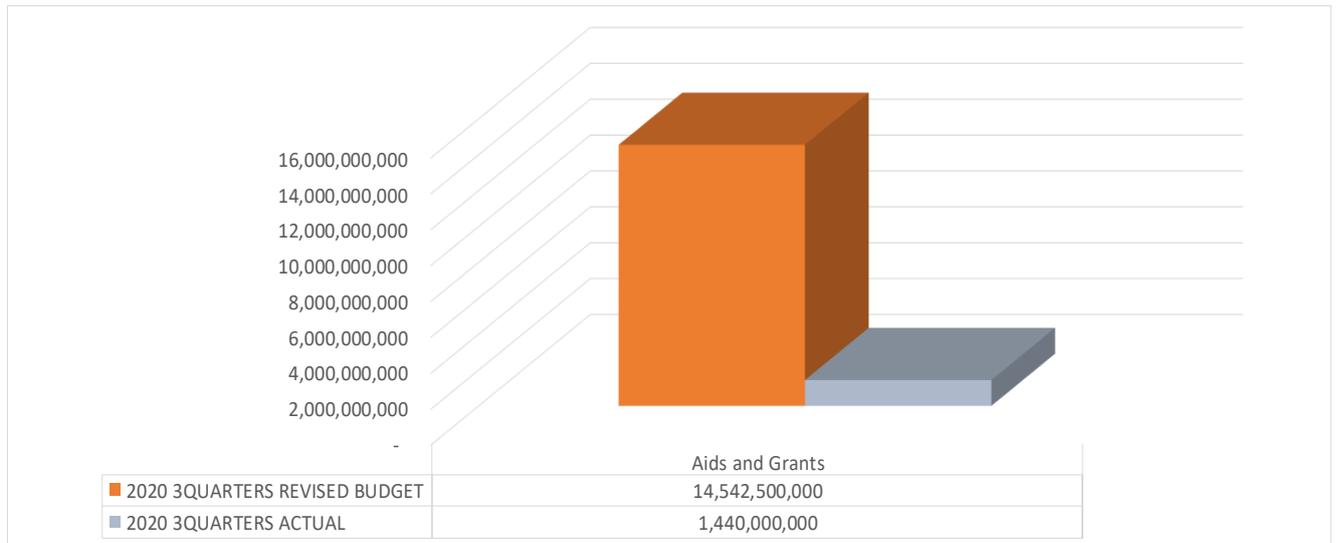


Figure 4.5: Aids and Grants (3 Quarters Actual and 3 Quarters Revised Budget)

Source: Table 4.1

The aggregate inflows from Aids and Grants stood at ₦1,440,000,000.00 (One Billion, Four Hundred and Forty Million Naira). This is as a result of zero inflows in the 1st and 3rd quarter of 2020. It declined by ₦13,102,500,000.00 (Thirteen Billion, One Hundred and Two Million, Five Hundred Thousand Naira) or 90.10% against 2020 3 quarters revised budget of ₦14,542,500,000.00 (Fourteen Billion, Five Hundred and Forty-Two Thousand, Five Hundred Naira). This was 2.09% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts). (see table 4.1).

Public Private Partnership

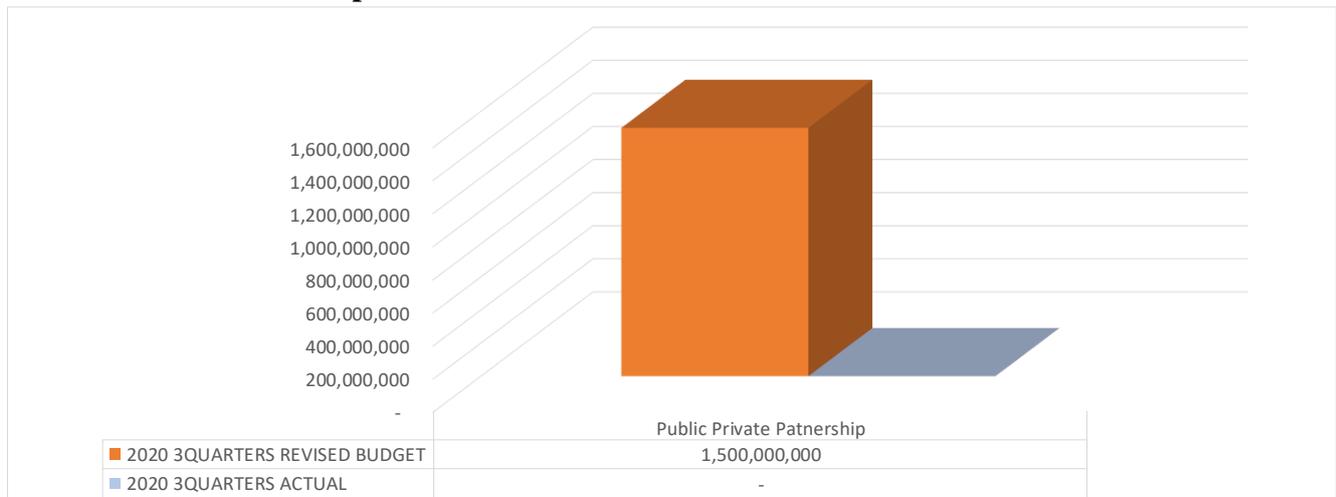


Figure 4.6: Public Private Partnership (3 Quarters Actual and 3 Quarters Revised Budget)

Source: Table 4.1

The State Government projected a revised budget of ₦2,000,000,000.00 (Two Billion Naira) for the 2020 fiscal year. However, no fund has been received from Public Private Partnership (see table 4.1).

Domestic/Internal Loan

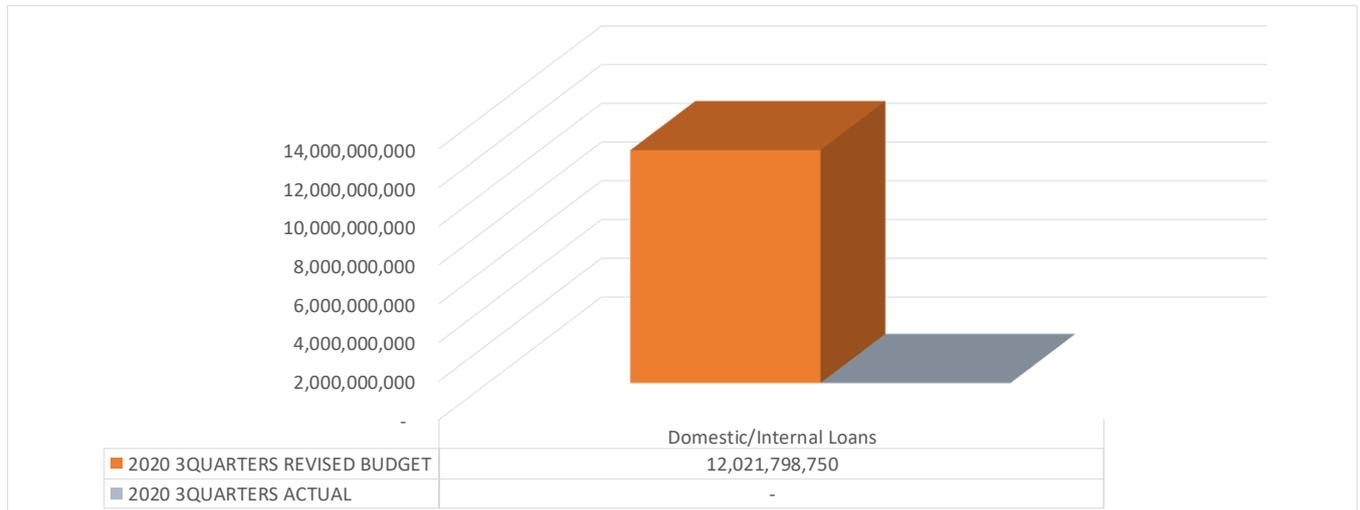


Figure 4.7: Domestic/Internal Loan (3 Quarters Actual and 3 Quarters Revised Budget)

Source: Table 4.1

The sum of ₦16,029,065,000.00 (Sixteen Billion, Twenty-Nine Million, Sixty-Five Thousand Naira) was projected in the 2020 revised budget to be received from domestic loan. However, Enugu State recorded zero inflows in the first, second and third quarter of 2020 (see table 4.1).

International/External Loan

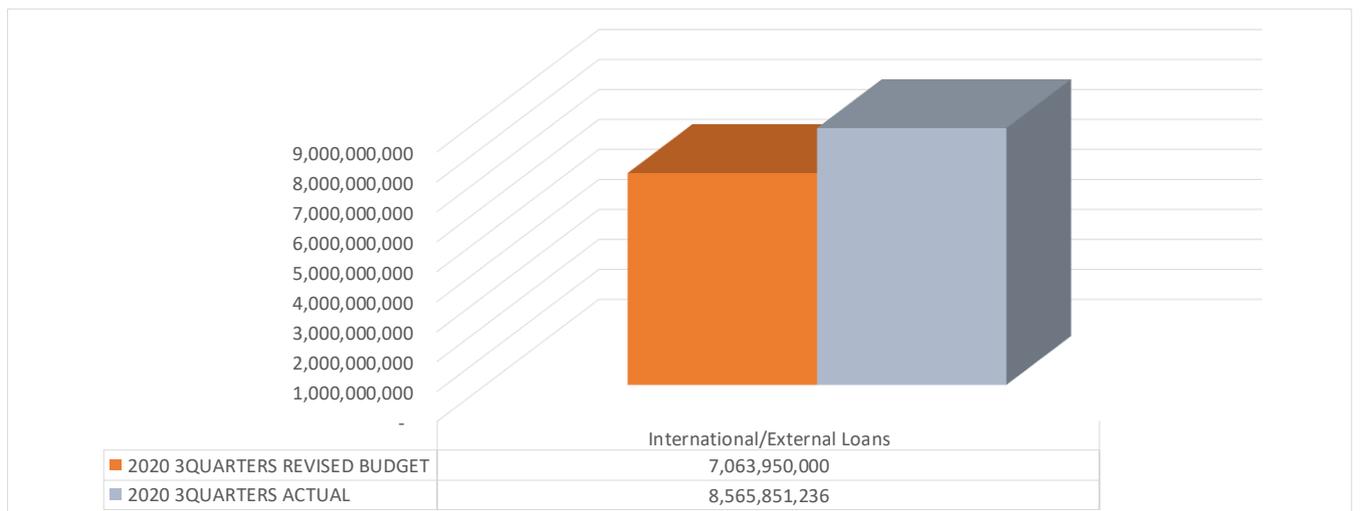


Figure 4.8: International/External Loan (3 Quarters Actual and 3 Quarters Revised Budget)

Source: Table 4.1

The 2020 3 quarters aggregate actual inflows from External Loan stood at ₦8,565,851,236.00 (Eight Billion, Five Hundred and Sixty Five Million, Eight Hundred and Fifty One Thousand, Two Hundred and Thirty Six Naira) indicating an increase of ₦1,501,901,236.00 (One Billion, Five Hundred and One Million, Nine Hundred and One Thousand, Two Hundred and Thirty Six Naira) or 21.26% against the 2020 3 quarters revised budget of ₦7,063,950,000.00 (Seven Billion, Sixty Three Million, Nine Hundred Fifty Naira). This was 12.44% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 4.1).

4.2 ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE

4.2.1 RECURRENT EXPENDITURE PERFORMANCE

Table 4.2: Shows cumulative budget performance (Jan – SEPT) 2020

DESCRIPTION	APPROVED BUDGET (N)	APPROVED REVISED BUDGET (N)	Q1 ACTUAL PERFORMANCE	Q 2 ACTUAL PERFORMANCE	Q 3 ACTUAL PERFORMANCE	CUMULATIVE	TOTAL BUDGET BALANCE	% PERF .
PERSONNEL COST	23,146,000,000	26,926,000,000	5,948,791,091	6,365,709,508	6,592,230,361	18,906,730,960	8,019,269,040	70.2
OVERHEAD COST	27,181,140,000	23,901,140,000	4,699,718,123	5,083,481,952	5,222,482,331	15,005,682,407	8,895,457,593	62.8
SUBVENTION	6,637,860,000	6,637,860,000	1,518,097,357	1,460,935,002	1,466,226,088	4,445,258,447	2,192,601,553	67.0
CRFC	11,825,000,000	12,325,000,000	3,069,987,352	2,716,057,419	2,597,998,913	8,384,043,684	3,940,956,316	68.0
TOTAL	68,790,000,000	69,790,000,000	15,236,593,924	15,626,183,882	15,878,937,693	46,741,715,497	23,048,284,503	67.0

Source: MOPB/Office of the Accountant General

Table 4.2 above shows the cumulative performance for the period January to September 2020. The data reveals that a total sum of ₦46,741,715,497.00 (Forty-Six Billion, Seven Hundred and Forty-One Million, Seven Hundred and Fifteen Thousand, Four Hundred and Ninety-Seven Naira) has been spent on recurrent activities so far. This represents 67% of the annual recurrent budget, leaving outstanding balance of ₦23,048,284,503.00 (Twenty-Three Billion, Forty-Eight Million, Two Hundred and Eighty-Four Thousand, Five Hundred and Three Naira) or 33% for recurrent activities in the remaining part of the 2020 fiscal year.

4.2.2 CAPITAL EXPENDITURE PERFORMANCE

Table 4.3: 3 quarters Sectoral Outflows from Enugu State 2020 Capital Budget

SECTOR	REVISED BUDGET 2020	3QUARTERS REVISED BUDGET 2020	TOTAL AMOUNT OF WARRANT Q1 – Q3	TOTAL AMOUNT CASH BACKED Q1 – Q3	% OF CASH BACKED / 3- QUARTERS REVISED BUDGET	% OF CASH BACKED /REVISED BUDGET
	(₦)	(₦)	(₦)	(₦)	%	%
ADMINISTRATION	10,946,631,180	8,209,973,385	5,982,177,434	5,853,680,270	71.30	53.47
ECONOMIC	49,026,564,300	36,769,923,225	13,378,664,700	12,996,262,696	35.34	26.51
LAW & JUSTICE	780,642,500	585,481,875	188,619,966	188,619,966	32.22	24.16
REGIONAL	256,500,000	192,375,000	-	-	0.00	0.00
SOCIAL	15,574,303,100	11,680,727,325	4,667,851,747	4,667,851,747	39.96	29.97
CAPITAL EXPENDITURE: WORLD BANK ASSISTED PROJECTS	-	-	-	6,348,971,643	0.00	0.00
TOTAL	76,584,641,080	57,438,480,810	24,217,313,847	30,055,386,322	52.33	39.24

Source: MB&P and OAG

The aggregate actual capital expenditure cash backed from January to September, 2020 stood at ₦30,055,386,322.00 (Thirty Billion, Fifty-Five Million, Three Hundred and Eighty-Six Thousand, Three Hundred and Twenty-Two Naira). This is below the 2020 3 quarters revised budget of ₦57,438,480,810.00 (Fifty-Seven Billion, Four Hundred and Thirty-Eight Million, Four Hundred and Eighty Thousand, Eight Hundred and Ten Naira) by ₦27,383,094,489.00 (Twenty-Seven Billion, Three Hundred and Eighty-Three Million, Ninety-Four Thousand, Four Hundred and Eighty-Nine Naira) or 47.67%. The sectoral capital expenditure performance from January to September, 2020 against the 2020 3 quarters budget stood at 71.30%, 35.34%, 32.22%, 0.00% and 39.96 for Administration, Economic, Law & Justice, Regional and Social respectively.

Table 4.4: The capital expenditure cash backed include the World Bank Assisted Projects as follows:

MDAS	AMOUNT (N)
AGRO PROCESSING, PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT (APEALS)	232,394,256.90
COMMUNITY AND SOCIAL DEVELOPMENT PROJECT	1,181,286,522.50
RURAL ACCESS MOBILITY PROJECT (RAMP)	3,407,668,360.83
NIGERIAN EROSION WATERSHED PROGRAMME	1,527,622,502.58
TOTAL	6,348,971,642.81

Source: MB&P and OAG

4.2.3 AGGREGATE EXPENDITURE PERFORMANCE

Table 4.5: Outflows from Enugu State 2020 Budget for 2020 3quarters (Budget Vs Actual)

DESCRIPTION	2020 REVISED BUDGET		2020 ACTUAL				VARIANCE		PERFORMANCE		
	ANNUAL	3 QUARTERS	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	3 QUARTERS	3QUARTERS ACTUAL Vs 3QUARTERS REVISED BUDGET		3QUARTERS ACTUAL/3 QUARTER REVISED BUDGET	3QUARTERS ACTUAL	3QUARTERS ACTUAL/ANNUAL REVISED BUDGET
EXPENDITURE	₦	₦	₦	₦	₦	₦	₦	%	%	% (Distribution)	% (Distribution)
Personnel Cost	26,926,000,000	20,194,500,000	5,948,791,091	6,365,709,509	6,592,230,361	18,906,730,961	(1,287,769,039)	(6.38)	93.62	24.62	70.22
CRFC	12,325,000,000	9,243,750,000	3,069,987,352	2,716,057,419	1,466,226,088	7,252,270,859	(1,991,479,141)	(21.54)	78.46	9.44	58.84
Overhead Cost	23,901,140,000	17,925,855,000	4,699,718,123	5,083,481,952	5,222,482,331	15,005,682,406	(2,920,172,594)	(16.29)	83.71	19.54	62.78
Subvention	6,637,860,000	4,978,395,000	1,518,097,357	1,460,935,002	2,597,998,913	5,577,031,272	598,636,272	12.02	112.02	7.26	84.02
Capital Expenditure	76,584,641,080	57,438,480,810	9,316,775,617	6,484,986,177	14,253,624,527	30,055,386,321	(27,383,094,489)	(47.67)	52.33	39.14	39.24
Total	146,374,641,080	109,780,980,810	24,553,369,540	22,111,170,059	30,132,562,220	76,797,101,819	(32,983,878,991)	(30.05)	69.95	100.00	52.47

Source: MB&P and OAG

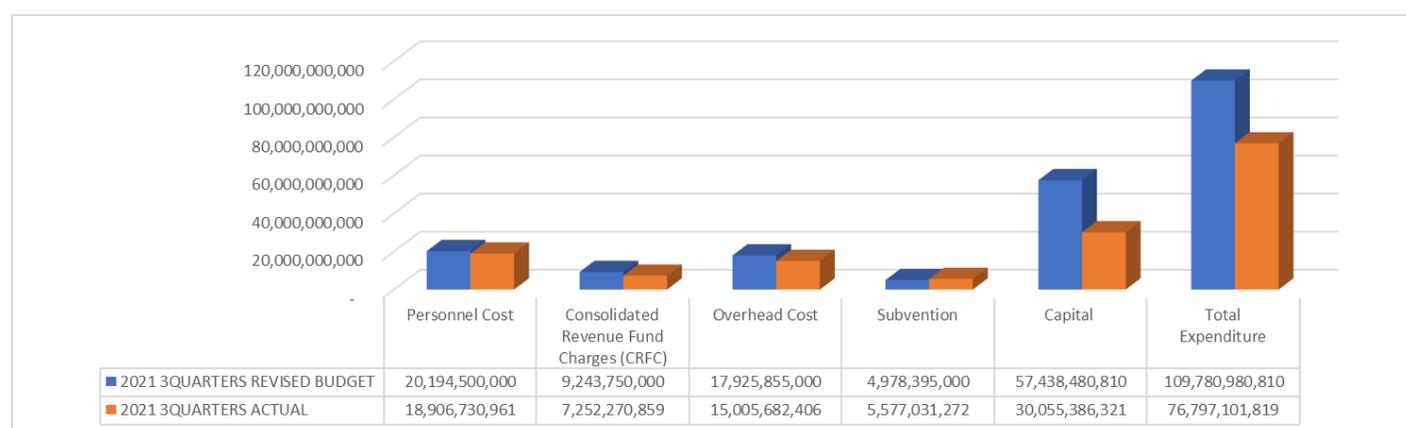


Figure 4.9: Outflows from Enugu State 2020 Budget for 2020 3 quarters (Budget Vs Actual)

Source: Table 4.4

Table 4.6: 3 Quarters 2020 Aggregate Expenditure Performance (Jan – Sept. 2020)

DESCRIPTION	2020 REVISED BUDGET		2020 ACTUAL				VARIANCE		PERFORMANCE		
	ANNUAL	3QUARTERS	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	3 QUARTERS	3 QUARTERS ACTUAL Vs 3 QUARTERS REVISED BUDGET		3QUARTERS ACTUAL/3QUARTER REVISSED BUDGET	3QUARTERS ACTUAL	3QUARTERS ACTUAL/ANNUAL REVISED BUDGET
EXPENDITURE	₦	₦	₦	₦	₦	₦	₦	%	%	% (Distribution)	% (Distribution)
RECURRENT	69,790,000,000	52,342,500,000	15,236,593,923	15,626,183,882	15,878,937,693	46,741,715,498	(5,600,784,502)	(10.70)	89.30	60.86	66.97
CAPITAL	76,584,641,080	57,438,480,810	9,316,775,617	6,484,986,177	14,253,624,527	30,055,386,321	(27,383,094,489)	(47.67)	52.33	39.14	39.24
Total	146,374,641,080	109,780,980,810	24,553,369,540	22,111,170,059	30,132,562,220	76,797,101,819	(32,983,878,991)	(30.05)	69.95	100.00	52.47

Source: MB&P and OAG

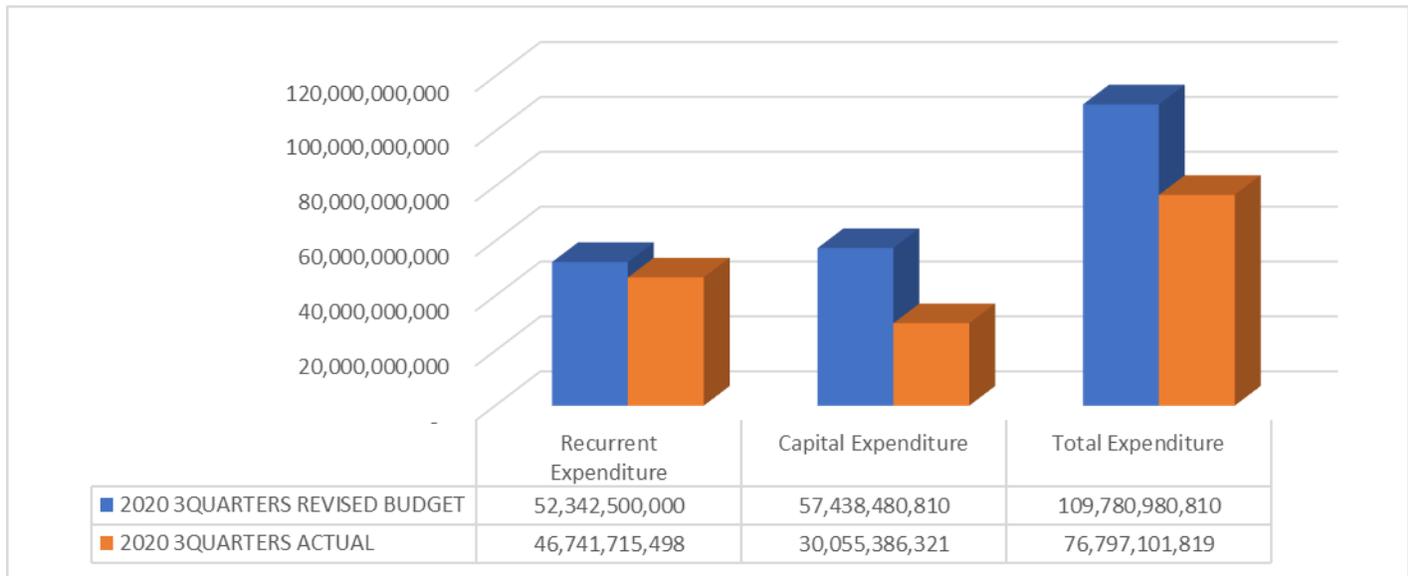


Figure 4.10: 3 Quarters 2020 Aggregate Expenditure Performance (Jan – Sept. 2020)

Source: Table 4.6

The aggregate recurrent expenditure cash backed from January to September, 2020 stood at ₦46,741,715,498.00 (Forty-Six Billion, Seven Hundred and Forty-One Million, Seven Hundred and Fifteen Thousand, Four Hundred and Ninety-Eight Naira). This is ₦5,600,784,502.00 (Five Billion, Six Hundred Million, Seven Hundred and Eighty-Four Thousand, Five Hundred and Two Naira) or 10.70% lower than the projected 2020 3 quarters revised budget of ₦52,342,500,000.00 (Fifty-Two Billion, Three Hundred and Forty-Two Million, Five Hundred Thousand Naira).

The aggregate capital expenditure cash backed from January to September, 2020 stood at ₦30,055,386,321.00 (Thirty Billion, Fifty-five Million, Three Hundred and Eight Six Thousand, Three Hundred and Twenty-One Naira). This is ₦27,383,094,489.00 (Twenty-Seven Billion, Three Hundred Eighty-Three Million, Ninety-Four Thousand, Four Hundred and Eighty-Nine Naira) or 47.67% lower than the 2020 3 quarters revised budgeted projection of ₦57,438,480,810.00 (Fifty-Seven Billion, Four Hundred and Thirty-Eight Million, Four Hundred and Eighty Thousand, Eight Hundred and Ten Naira). The aggregate capital expenditure cash backed include the World Bank Assisted Projects as follows:

S/N	MDAS	AMOUNT (₦)
1	Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS)	232,394,256.90
2	Community and Social Development Project	1,181,286,522.50
3	Rural Access Mobility Project (RAMP)	3,407,668,360.83
4	Nigerian Erosion Watershed Programme	1,527,622,502.58
	Total	6,348,971,642.81

Furthermore, the aggregate expenditure cash backed (Recurrent and Capital) from January to September, 2020 amounted to the sum of ₦76,797,101,819.00 (Seventy Six Billion, Seven Hundred and Ninety Seven Million, One Hundred and One Thousand, Eight Hundred and Nineteen Naira) which was below the 2020 3 quarters revised budget of ₦109,780,980,810.00 (One Hundred and Nine Billion, Seven Hundred and Eight Million, Nine Hundred and Eight Thousand, Eight Hundred and Ten Naira) by ₦32,983,878,991.00 (Thirty Two Billion, Nine Hundred and Eighty Three Million, Eight Hundred and Seventy Eight Thousand, Nine Hundred and Ninety One Naira) or 30.05%. The performance of recurrent expenditure stood at 89.30%, capital expenditure stood at 52.33% while total expenditure performance stood at 69.95% against the 2020 3quarters respectively. (see table 4.6).

5.0 CONCLUSION

In the third quarter of 2020, the actual revenue that accrued to the State stood at ₦25,629,533,034 (Twenty-Five Billion, Six Hundred and Twenty-Nine Million, Five Hundred Thirty-Three Thousand, Thirty-Four Naira) as against the quarterly projected revenue of ₦29,655,869,346 (Twenty-Nine Billion, Six Hundred Fifty-Five Million, Eight Hundred and Sixty-Nine Thousand, Three Hundred and Forty-Six Naira). Although this is ₦4,026,336,312 (Four Billion, Twenty-Six Million, Three Hundred Thirty-Six Thousand, Three Hundred and Twelve Naira) below the projected quarterly revenue, the actual revenue translates to 86.4% revenue performance. On expenditure, a total expenditure of ₦30,132,562,220 (Thirty Billion, One Hundred and Thirty-Two Million, Five Hundred and Sixty-Two Thousand, Two Hundred and Twenty-Two Naira) representing 82.34% quarterly budget performance was recorded out of a total projected Q3 expenditure of ₦36,593,660,270 (Thirty-Six Billion, Five Hundred and Ninety-Three Million, Six Hundred and Sixty Thousand, Two Hundred and Seventy Naira). The recurrent expenditure amounted to a total of ₦15,878,937,693.00 (Fifteen billion, Eight Hundred and Seventy-Eight Million, Nine Hundred and Thirty-Seven Thousand, Six Hundred and Ninety-Three naira) as at the end of the third quarter of 2020 the capital expenditure sums to a total of ₦14,253,624,527.00 (Fourteen Billion, Two Hundred and Fifty-Three Million, Six Hundred and Twenty-Four Thousand, Five Hundred and Twenty-Seven Naira) as against the quarterly revised budget of ₦19,146,160,270.00 (Nineteen Billion, One Hundred and Forty-Six Million, One Hundred and Sixty Thousand, Two Hundred and Seventy Naira).

The aggregate revenue inflow for the 3 Quarters (January-September) of the year amounts to ₦68,869,567,217 (Sixty-Eight Billion, Eight Hundred and Sixty-Nine Million, Five Hundred and Sixty-Seven Thousand, Two Hundred and Seventeen Naira) as against the projection of ₦88,967,608,037 (Eighty-Eight Billion, Nine Hundred and Sixty-Seven Million, Six Hundred and Eight Thousand, Thirty-Seven Naira) for the 3 Quarters. Thus, the expected revenue was not achieved by a sum of ₦20,098,040,820 (Twenty Billion, Ninety-Eight Million, Forty Thousand, Eight Hundred and Twenty Naira) which translates to a 77.4% performance. The aggregate expenditure cash backed (Recurrent and Capital) from January to September, 2020 amounted to the sum of ₦76,797,101,819.00 (Seventy Six Billion, Seven Hundred and Ninety Seven Million, One Hundred and One Thousand, Eight Hundred and Nineteen Naira) which was below the 2020

3 quarters revised budget of ₦109,780,980,810.00 (One Hundred and Nine Billion, Seven Hundred and Eight Million, Nine Hundred and Eight Thousand, Eight Hundred and Ten Naira) by ₦32,983,878,991.00 (Thirty Two Billion, Nine Hundred and Eighty Three Million, Eight Hundred and Seventy Eight Thousand, Nine Hundred and Ninety One Naira) or 30.05%. The performance of recurrent expenditure stood at 89.30%, capital expenditure stood at 52.33% while total expenditure performance stood at 69.95% against the 2020 3 quarters respectively.

APPENDICES

Appendix 1

DETAILS OF PERSONNEL COST

MINISTRY/DEPARTMENT/AGENCY	TOTAL PERSONNEL COSTS 2020	TOTAL REVISED PERSONNEL COSTS 2020	QUARTERLY APPROVED REVISED PERSONNEL COST	1ST QUARTER ACTUAL RELEASES	2ND QUARTER ACTUAL RELEASES	3RD QUARTER ACTUAL RELEASES
ADMINISTRATIVE SECTOR						
Office of the Executive Governor	163,652,579	163,652,579	40,913,145	150,756,236.30	204,665,272.00	188,837,566
Deputy Governor's office	10,441,373	10,441,373	2,610,343	3,940,238.06	3,881,755.08	3,933,309
Secretary to State Government (Including Allowances for political office holders)	1,378,297,103	1,378,297,103	344,574,276	47,631,080.79	21,483,102.14	20,999,458
Enugu State Liaison Office Lagos	21,975,860	21,975,860	5,493,965	7,770,122.88	8,193,163.46	8,137,034
Enugu State Liaison Office Abuja	17,559,168	17,559,168	4,389,792	5,808,466.11	5,760,672.34	6,056,907
Enugu State House of Assembly	221,095,096	221,095,096	55,273,774	62,319,387.70	63,818,318.13	63932226,88
Ministry of Information	85,684,143	85,684,143	21,421,036	28,515,692.71	28,792,902.81	28,594,673
Government Printing and Stationary Dept (Government Press)	22,681,229	22,681,229	5,670,307	8,383,692.49	7,805,447.70	7,619,824
Office of the Head of Service	1,117,235,420	1,117,235,420	279,308,855	253,672,311.43	277,142,887.60	308,181,210
Office of the Auditor General of the State	34,828,536	34,828,536	8,707,134	11,217,579.75	11,151,942.28	10,478,464
Office of the Auditor General for Local Government	19,488,239	19,488,239	4,872,060	6,783,190.53	6,981,290.67	6,919,205
Civil Service Commission	48,160,253	48,160,253	12,040,063	16,074,568.95	15,845,071.32	15,671,668
Local Government Service Commission	16,922,135	16,922,135	4,230,534	4,884,474.87	4,780,531.41	4,833,907
Enugu State Independent Electoral Commission	83,276,206	83,276,206	20,819,051	19,902,420.53	20,333,686.68	20,186,234
Ministry of Inter-Ministerial Affairs	5,434,673	5,434,673	1,358,668	2,666,386.62	2,569,676.08	2,923,395
Ministry of Inter-Governmental Affairs				3,613,656.38	2,768,182.29	2,790,942
Ministry of Human Development and Poverty Reduction	23,834,246	23,834,246	5,958,562	7,508,463.08	7,883,241.32	7,797,515
TOTAL ADMIN SECTOR	3,270,566,259	3,270,566,259	817,641,565	641,447,969.18	693,857,143.31	643,961,310
ECONOMIC SECTOR						
Ministry of Agriculture	470,681,571	470,681,571	117,670,393	101,580,032.26	114,419,384.31	110,946,885
Forestry Commission	32,263,833	32,263,833	8,065,958	8,168,489.71	8,455,179.97	8,730,336
Ministry of Finance and Economic Development HQTRS	172,425,558	172,425,558	43,106,390	69,607,097.67	70,621,688.40	70,638,902
Office of the Accountant General	2,176,976,100	5,676,976,100	1,419,244,025			
Board of Internal Revenue	156,481,632	156,481,632	39,120,408	52,585,523.31	54,987,382.88	54,873,297

Enugu State Gaming Commission	16,180,186	16,180,186	4,045,047	5,333,368.18	5,248,520.02	5,155,490
Ministry of Commerce and Industry	122,894,403	122,894,403	30,723,601	39,208,568.42	41,818,432.00	42,527,339
Nike Lake Resort Hotel				5,243,131.35		
Ministry of Labor and Productivity	7,983,241	7,983,241	1,995,810	3,259,055.40	3,502,566.89	3,198,803
Ministry of Science and Technology	28,487,774	28,487,774	7,121,944	7,217,834.00	7,203,845.88	7,399,469
Ministry of Transport	145,606,360	145,606,360	36,401,590	8,347,855.85	8,782,678.59	8,013,510
Ministry of Works and Infrastructure	129,525,038	129,525,038	32,381,260	37,543,373.04	41,792,811.14	42,920,371
Ministry of Culture and Tourism	41,824,105	41,824,105	10,456,026	14,645,676.97	16,291,159.73	16,086,841
State Economic Planning Commission	40,654,039	40,654,039	10,163,510	9,211,753.92	10,221,855.77	9,889,892
State Bureau of Statistics	32,021,068	32,021,068	8,005,267	6,945,740.77	7,150,908.21	7,634,575
Ministry of water Resources	41,987,789	41,987,789	10,496,947	12,144,739.50	12,327,616.95	11,845,423
Ministry of Housing	15,615,618	15,615,618	3,903,905	5,831,966.32	6,016,664.28	6,421,780
State Housing Corporation	-	-				
Ministry of Rural Development	83,365,049	83,365,049	20,841,262	33,588,223.08	37,039,667.15	36,266,662
Ministry of Lands and Urban Development	208,550,610	208,550,610	52,137,653	65,813,106.08	70,999,065.02	71,820,349
Ministry of Budget and Planning	20,526,044	20,526,044	5,131,511	6,565,566.54	6,442,147.23	6,206,827
TOTAL ECONOMIC SECTOR	3,944,050,018	7,444,050,018	1,861,012,505	492,841,102.37	523,321,574.42	520,576,752
LAW AND JUSTICE						
The Judiciary (High Court/Magistrate Court) With Budgetary provision for CONJUS implementation	1,590,268,961	1,590,268,961	397,567,240	184,916,828.00	181,055,514.22	188,107,546
Judicial Service Commission	4,908,396	4,908,396	1,227,099	1,519,211.81	1,632,874.02	1,632,874
Ministry of Justice	632,999,146	632,999,146	158,249,786	145,695,050.00	121,902,814.12	122,172,192
Customary court of appeal - Headquarters	394,596,629	394,596,629	98,649,157	171,290,974.36	117,101,683.82	116,572,697
TOTAL LAW & JUSTICE	2,622,773,132.3	2,622,773,132.3	655,693,283	503,422,064.17	421,692,886.18	428,485,309
REGIONAL SECTOR						

Ministry of Capital Territory Development	45,694,148	45,694,148	11,423,537	10,715,148.65	10,669,417.20	10,635,351
TOTAL REGIONAL SECTOR	45,694,148.1	45,694,148.1	11,423,537	10,715,148.65	10,669,417.20	10,635,351
SOCIAL SECTOR						
Ministry of Youth and Sports	75,145,766	75,145,766	18,786,442	22,809,148.65	24,075,280.98	24,321,829.01
Ministry of Gender Affairs and Social Development	53,503,623	53,503,623	13,375,906	16,752,104.98	17,923,845.27	18,475,175.00
Ministry of Education	107,855,936	107,855,936	26,963,984	35,053,521.00	36,267,024.10	36,328,393.38
Examination Development Centre	21,916,538.1	21,916,538.1	5,479,135	6,551,290.54	6,962,253.81	7,013,143.89
Post Primary School Management Board (PPSMB)	7,284,301,930	7,284,301,930	1,821,075,482	2,412,252,081	2,597,921,712.17	2,597,250,759
Enugu State Science and Tech and Vocational Schools Board	775,039,808	775,039,808	193,759,952	279,503,328.95	297,297,922.00	313,321,083
Ministry of Health	448,816,649	728,816,649	182,204,162	177,605,903.38	176,996,863.64	178,567,181
Parklane Specialist Hospital	3,141,956,260	3,141,956,260	785,489,065	925,987,474.51	1,072,909,725.13	1,294,043,674
State Health Board	1,169,819,380	1,169,819,380	292,454,845	394,591,605.12	455,984,298.12	488,477,582
Ministry of Environment and Mineral Resources	147,508,874	147,508,874	36,877,219	18,271,463.29	18,893,664.28	19,578,373
Ministry of Local Government Matters	20,716,028	20,716,028	5,179,007	6,078,024.64	5,997,550.28	5,964,082
Ministry of Chieftaincy Matters	16,335,651	16,335,651	4,083,913	4,908,860.83	4,938,347.25	5,230,363
TOTAL SOCIAL SECTOR	13,262,916,443	13,542,916,443	3,385,729,111	4,300,364,807	4,716,168,487	4,988,571,638
TOTAL	23,146,000,000	26,926,000,000	6,731,500,000	5,948,791,091	6,365,709,508	6,592,230,361

Source: MOPB/Office of the Accountant General

Appendix 2: Showing Details of Overhead Expenditure

MINISTRY/DEPARTMENT /AGENCY	TOTAL ORIGINAL OVERHEAD COSTS	TOTAL APPROVED REVISED OVERHEAD COSTS	3RD QUARTERL APPROVED OVERHEAD COST	1ST QUARTER WARRANT RELEASES	1ST QUARTER ACTUAL RELEASES	2ND WARRANT RELEASES	2ND QUARTER ACTUAL RELEASES	3RD WARRANT RELEASES	3RD QUARTER ACTUAL RELEASES
ADMINISTRATIVE SECTOR									
Office of the Executive Governor	16,864,100,000	13,635,900,000	3,408,975,000	2,987,585,049	2,966,156,319	3,226,475,290	3,205,222,940	3,466,396,573	3,439,915,508
Deputy Governor's office	317,400,000	327,400,000	81,850,000	91,752,600	90,132,600	56,142,000	56,022,000	71,455,000	60,775,000
Boundary Adjustment programme	6,400,000	6,400,000	1,600,000		1,980,000	600,000		600,000	0
State Comm on Privatisation Commercialisation	52,000,000	31,000,000	7,750,000		2,760,000				-
State Emergency Management Agency	221,500,000	106,500,000	26,625,000	10,829,300	10,829,300	6,350,000	6,350,000	5,585,000	900,000
Budget Monitoring and Due Process	8,000,000	8,000,000	2,000,000		2,250,000				
Enugu State Investment Dev Authority	127,630,000	47,630,000	11,907,500		460,000	524,730	524,730	4,130,000	3,735,300
Enugu State Social Investment Programme (SIP)	31,430,000	31,430,000	7,857,500			120,000	120,000		0
Secretary to State Government	327,700,000	272,700,000	68,175,000	152,878,543	152,878,543	158,573,314	158,573,314	147,337,845	147,337,845
Economic Affairs and Parastatals	4,000,000	4,000,000	1,000,000	300,000	300,000				0
Enugu State Economic Development Unit	4,350,000	4,350,000	1,087,500	450,000	450,000				0
Enugu State Liaison Office Lagos	18,750,000	18,750,000	4,687,500	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Enugu State Liaison Office Abuja	41,600,000	47,700,000	11,925,000	18,185,019	18,185,019	10,671,568	11,771,570	8,999,348	9,894,348
Enugu State Action Committee on AIDS (ENSACA)	30,800,000	30,800,000	7,700,000	600,000	600,000	600,000	600,000	18,827,249	2,600,000
Hajj/Moslem Pilgrims commission/ board	30,100,000	13,100,000	3,275,000		180,000				
Christian Pilgrim commission /board	77,350,000	22,350,000	5,587,500		3,977,055			677,000	
Performance Improvement Bureau (PIB) SERVICOM	17,700,000	17,700,000	4,425,000	4,500,000	4,500,000	4,500,000		4,500,000	0
Project Development and Implementation Dept	5,650,000	5,650,000	1,412,500	750,000	750,000		3,750,000		3,750,000
Volunteer Service Agency	5,250,000	5,250,000	1,312,500	600,000	600,000	600,000	600,000	600,000	600,000
Enugu State House of Assembly	1,102,000,000	1,082,000,000	270,500,000	234,380,000	234,380,000	191,700,000	194,700,000	189,300,000	189,300,000
Ministry of Information	92,650,000	64,650,000	16,162,500	11,035,444	11,035,444	4,950,000	2,850,000	5,335,000	4,155,000
Government Printing and Stationary Dept (Govt Press)	14,600,000	14,600,000	3,650,000	600,000	1,150,000	600,000	600,000	600,000	600,000
Office of the Head of Service	57,400,000	57,400,000	14,350,000	16,890,252	16,890,252	23,300,002	57,115,568	23,080,902	23,260,902
Establishment, Pensions and Training	6,750,000	6,750,000	1,687,500	300,000	300,000		300,000		300,000
Public Service Department (PSD)	5,130,000	5,130,000	1,282,500						
Office of the Auditor General of the State	26,450,000	28,450,000	7,112,500	13,176,971	13,176,971	3,000,000	9,500,000	4,695,320	4,695,320
Office of the Auditor General for Local Govt	13,550,000	13,550,000	3,387,500	1,323,968	1,323,968	900,000	900,000	900,000	900,000
Civil Service Commission	42,900,000	42,900,000	10,725,000	7,780,000	7,780,000	6,000,000	6,000,000	6,000,000	6,000,000
Local Government Service Commission	10,950,000	10,950,000	2,737,500						
Enugu State Independent Electoral Commission	53,150,000	83,450,000	20,862,500	33,690,000	33,690,000	15,800,000	15,800,000	21,105,000	20,455,000

Ministry of Inter-Ministerial Affairs	18,930,000	18,930,000	4,732,500	6,451,960	6,451,960	900,000	900,000		
			0						
Ministry of Inter-Governmental Affairs	8,020,000	8,020,000	2,005,000	750,000	750,000		750,000	900,000	750,000
Ministry of Human Dev and Poverty Reduction	32,250,000	44,250,000	11,062,500	5,823,880	5,823,880	900,000	900,000	3,385,000	900,000
TOTAL ADMIN SECTOR	19,676,440,000	16,117,640,000	4,029,410,000	3,604,232,986	3,593,341,311	3,716,806,904	3,737,450,122	3,988,009,237	3,924,424,223
			0						
ECONOMIC SECTOR			0						
Ministry of Agriculture	97,200,000	54,200,000	13,550,000	4,507,174	4,507,174	73,236,000	76,506,000	4,005,320	7,275,320
Veterinary School Achi	3,900,000	3,900,000	975,000	300,000	300,000	300,000	300,000	300,000	
Enugu State Agricultural Development Programme	11,400,000	11,400,000	2,850,000	300,000	300,000		300,000	665,000	665,000
Forestry Commission	8,600,000	8,600,000	2,150,000	600,000	600,000	600,000	600,000	600,000	600,000
NEWMAP, ENUGU	-	-	0	8,654,385	8,654,385	8,654,385	2,884,795	8,654,385	
Ministry of Finance and Economic Development HQTRS	290,150,000	360,150,000	90,037,500	51,516,466	51,516,466	14,344,148	14,344,148	25,858,000	24,558,000
Office of the Accountant General	782,500,000	644,500,000	161,125,000	27,139,263	27,139,263	15,586,028	15,486,028	49,021,600	77,312,550
Board of Internal Revenue	769,250,000	771,250,000	192,812,500	84,261,272	83,681,276	441,629,381	437,069,301	362,438,735	238,055,834
Enugu State Gaming Commission	12,900,000	12,900,000	3,225,000	600,000	600,000	600,000	600,000	600,000	600,000
			0						
Ministry of Commerce and Industry	239,400,000	109,400,000	27,350,000	5,721,290	5,721,290	900,000	900,000	900,000	900,000
Small and Medium Scale Enterprises Promotion	106,100,000	41,100,000	10,275,000	1,666,000	1,666,000	1,500,000	1,500,000	1,500,000	1,500,000
Enugu State Marketing Company	9,800,000	9,800,000	2,450,000	0	-	-			
Nike Lake Resort Hotel			0				19,593,125.0		
			0						
Ministry of Labor and Productivity	23,680,000	23,680,000	5,920,000	900,000	965,579	900,000	900,000	900,000	900,000
Ministry of Science and Technology	41,300,000	51,300,000	12,825,000	9,187,860	9,187,860	900,000	900,000	900,000	900,000
			0						
Ministry of Transport	31,730,000	47,730,000	11,932,500	39,770,000	39,770,000	48,063,600	48,063,600	37,929,700	37,929,700
Ministry of Works and Infrastructure	1,843,100,000	1,505,400,000	376,350,000	284,755,310	284,352,022	286,131,000	283,356,000	335,671,330	321,621,330
			0						
Ministry of Culture and Tourism	24,850,000	24,850,000	6,212,500	900,000	900,000	900,000	900,000	900,000	900,000
			0						
State Economic Planning Commission	94,100,000	54,100,000	13,525,000	1,500,000	2,702,500	1,500,000	1,500,000	1,500,000	1,500,000
State Bureau of Statistics	13,400,000	69,200,000	17,300,000	1,760,130	1,760,130	3,831,390	3,831,390	2,690,000	2,690,000
			0						
Ministry of water Resources	44,500,000.0	41,200,000.0	10,300,000	8,529,270	8,529,270	3,381,213	3,381,213	2,140,000	2,140,000
Small Town Water and Sanitation Agency	5,800,000	5,800,000	1,450,000	0	-	-			

			0						
Ministry of Housing	17,100,000	17,100,000	4,275,000	900,000	900,000	900,000	900,000	900,000	900,000
Ministry of Rural Development	28,200,000	67,700,000	16,925,000	32,686,580	32,685,580	1,500,000	900,000	1,500,000	900,000
Community Development Council (CDCC)	10,300,000	10,300,000	2,575,000	600,000	600,000	600,000	600,000	600,000	600,000
Enugu State Fire Service	105,600,000	166,650,000	41,662,500		1,565,666	5,988,300	5,988,300	7,285,000	7,285,000
			0						
Ministry of Lands and Urban Development	30,600,000	30,600,000	7,650,000	4,050,000	1,860,000	4,050,000	1,860,000	4,050,000	1,860,000
Ministry of Budget and Planning	150,600,000	180,600,000	45,150,000	31,664,000	31,664,000	15,600,000	15,600,000	31,557,630	28,557,630
TOTAL ECONOMIC SECTOR	4,796,060,000	4,323,410,000	1,080,852,500	602,469,000	602,128,461	931,595,445	938,763,900	883,066,700	760,150,364
			0						
LAW AND JUSTICE			0						
The Judiciary (High Court/Magistrate Court)	488,350,000	489,800,000	122,450,000	87,171,963	87,171,963	107,850,448	107,850,448	95,907,948	95,907,948
Judicial Service Commission	86,700,000	86,700,000	21,675,000	9,000,000	9,000,000	1,500,000	1,500,000	21,500,000	1,500,000
Ministry of Justice	378,900,000	208,900,000	52,225,000	67,389,532	62,589,532	51,008,000	46,208,000	90,468,000	85,668,000
Legal Aids Council	4,900,000	4,900,000	1,225,000	300,000	300,000		300,000		300,000
Citizens right Mediation Centre	12,460,000	12,460,000	3,115,000	900,000	900,000		900,000		900,000
Administrator-General/Public Trustees	5,900,000	5,900,000	1,475,000						
Enugu State Justice Reform Team	40,100,000	40,100,000	10,025,000		3,600,000		3,600,000		3,600,000
Customary court of appeal – Headquarters	94,500,000	98,500,000	24,625,000	26,000,000	26,000,000	21,000,000	21,000,000	21,000,000	21,000,000
TOTAL LAW & JUSTICE	1,111,810,000	947,260,000	236,815,000	190,761,495	189,561,495	181,358,448	181,358,448	228,875,948	208,875,948
REGIONAL SECTOR			0						
			0						
Ministry of Capital Territory Development	59,300,000	63,100,000	15,775,000	21,344,000	21,344,000	21,270,000	21,270,000	19,269,000	19,269,000
TOTAL REGIONAL SECTOR	59,300,000	63,100,000	15,775,000	21,344,000	21,344,000	21,270,000	21,270,000	19,269,000	19,269,000
			0						
SOCIAL SECTOR			0						
Ministry of Youth and Sports	219,800,000	89,800,000	22,450,000	17,146,000	16,846,000	1,200,000	900,000	9,170,000	8,870,000
National Youths Service Corp (NYSC)	65,930,000	65,930,000	16,482,500	78,507,000	78,507,000	78,507,000	78,507,000	78,507,000	78,507,000
Games Village Awgu	4,350,000	4,350,000	1,087,500						
			0						
Ministry of Gender Affairs and Social Development	91,950,000	76,950,000	19,237,500	8,005,000	10,455,000	7,290,000	7,290,000	8,507,500	7,290,000
Vocational & Rehabilitation Centre	14,000,000	14,000,000	3,500,000	2,400,000	2,400,000				
Remand Home Akwuke	7,000,000	7,000,000	1,750,000	0	-	-	-	-	-
Skill Acquisition Centre	8,500,000.0	8,500,000.0	2,125,000	0	-	-	-	-	-
Social Welfare Centre Emene	12,200,000	12,200,000	3,050,000						
FSP Medical Centre	14,400,000	14,400,000	3,600,000	0	-	-	-	-	-
			0						

Ministry of Education	109,300,000	197,300,000	49,325,000	3,315,014	3,315,014	7,292,362	3,692,362	23,916,297	20,316,297
Examination Development Centre	66,500,000	43,500,000	10,875,000						
Agency for Mass Literacy	10,300,000	10,300,000	2,575,000	300,000	300,000	300,000	300,000	300,000	300,000
Special Education Centre, Oji River	10,450,000	10,450,000	2,612,500	2,250,000	2,250,000	2,250,000		2,250,000	2,250,000
Special Education Centre, Ogbete	12,000,000	12,000,000	3,000,000	2,400,000	2,400,000	2,400,000		2,400,000	2,400,000
Post Primary School Management Board (PPSMB)	82,600,000	92,600,000	23,150,000	20,993,110	20,993,110	3,750,000	7,350,000	3,750,000	7,350,000
Enugu State Science and Tech and Voc Sch Board	55,000,000	55,000,000	13,750,000	2,924,366	2,924,366	1,500,000	2,336,500	1,500,000	1,500,000
Enugu State Scholarship and Education Loans Board	104,700,000	124,700,000	31,175,000	15,850,000	15,850,000	1,500,000	1,530,000	29,440,000	29,140,000
			0						
Ministry of Health	79,300,000	1,109,200,000	277,300,000	69,226,746	69,226,746	35,365,562	2,951,300	97,683,189	97,922,000
Esut College of Medicine (Teaching Hospital)	97,250,000	64,250,000	16,062,500	6,750,000	6,750,000	6,750,000	6,750,000	6,750,000	6,750,000
Enugu State Primary Health Care	85,900,000	146,200,000	36,550,000	10,255,000	10,255,000	13,301,600	13,301,600	10,750,000	13,235,000
Enugu State Agency for Universal Health Coverage	102,900,000	45,900,000	11,475,000						
State Health Management Board	41,500,000	41,500,000	10,375,000	900,000	900,000	900,000	900,000	900,000	900,000
Ministry of Environment and Mineral Resources	193,050,000	90,050,000	22,512,500	26,456,500	26,456,500	31,480,720	31,480,720	26,972,500	25,382,500
			0						
Ministry of Local Government Matters	19,300,000.0	19,300,000.0	4,825,000	1,972,880	1,972,880.0	900,000.0	900,000.0	900,000.0	900,000.0
Ministry of Chieftaincy Matters	29,350,000	94,350,000	23,587,500	16,491,240	16,491,240	40,600,000	40,600,000	900,000	900,000
Staff Development Centre			0		150,000		150,000		150,000
YSFON			0		300,000		300,000		300,000
Nigeria Construction & Foundation Company			0		3,000,000		3,000,000		3,000,000
State Operation Coordinating Unit			0		600,000		600,000		600,000
Enugu State Structure for Signage Advert			0		1,000,000		1,500,000		1,500,000
Community Development Project			0			300,000	300,000	300,000	300,000
TOTAL SOCIAL SECTOR	1,537,530,000	2,449,730,000	612,432,500	286,142,856	293,342,856	235,587,244	204,639,482	304,896,486	309,762,797
			0						
TOTAL	27,181,140,000	23,901,140,000	5,975,285,000	4,704,950,337	4,699,718,123	5,086,618,041	5,083,481,952	5,424,117,371	5,222,482,331

Source: MOBP and Office of the Accountant General

Appendix 3: Details of subvention (Q3)

MINISTRY/DEPARTMENT /AGENCY	ORIGINAL SUBVENTION '2020	APPROVED REVISED SUBVENTION '2020	QUATERLY APPROVED BUDGET	1st WARRANT RELEASES	1ST QUARTER ACTUAL RELEASES	2ND QUARTER WARRANT RELEASES	2ND QUARTER ACTUAL RELEASES	3RD QUARTER WARRANT RELEASES	3RD QUARTER ACTUAL RELEASES
ADMINISTRATIVE SECTOR									
Enugu State Broadcasting Service Radio/TV	274,567,607	274,567,607	68,641,902	45,090,000	45,090,000	45,090,000	45,090,000	48,290,000	48,290,000
Enugu State Printing and Publishing Company	83,934,530	83,934,530	20,983,633	13,446,000	13,446,000	13,446,000	13,446,000	13,446,000	13,446,000
TOTAL ADMIN SECTOR	358,502,137	358,502,137	89,625,534	58,536,000	58,536,000	58,536,000	58,536,000	61,736,000	61,736,000
ECONOMIC SECTOR									
ENTRACO	67,294,141	67,294,141	16,823,535	-	-	-			
Coal City Transport Services	116,962,960	116,962,960	29,240,740	43,376,151	43,376,151	43,376,151	43,376,151	43,376,151	43,376,151
Council for Arts and Culture	44,965,514	44,965,514	11,241,379	3,679,929	3,676,929	3,679,929	3,679,929	3,679,929	3,679,929
Tourism Board	43,381,405	43,381,405	10,845,351	4,267,581	4,267,581	4,267,581	4,267,581	5,267,581	5,267,581
Enugu State Water Cooperation	395,563,370	395,563,370	98,890,843	55,716,500	55,716,500	51,000,000	51,000,000	51,000,000	62,482,732
Rural water Supply and Sanitation Agency	23,231,982	23,231,982	5,807,996	2,653,632	4,537,782	2,653,632	2,653,632	2,653,632	2,653,632
Rural Electrification Board (REB)	186,421,270	186,421,270	46,605,318	57,860,000	57,860,000	62,742,600	62,742,600	51,200,000	51,200,000
TOTAL ECONOMIC SECTOR	877,820,642.0	877,820,642.0	219,455,161	167,553,793.0	169,434,943.0	167,719,893.0	167,719,893.0	157,177,293.0	168,660,025.0
LAW AND JUSTICE	-	-	-	-	-				
SOCIAL SECTOR									
Rangers Management Corporation	526,703,451	526,703,451	131,675,863	132,912,600	132,912,600	81,161,303	81,161,303	59,400,000	59,400,000
Universal Basic Education Board (SUBEB)	271,201,710	271,201,710	67,800,428	54,000,000	54,000,000	54,000,000	54,000,000	72,227,249	72,227,249
State Library Board,	73,126,305	73,126,305	18,281,576	11,100,000	11,100,000	11,100,000	11,100,000	11,100,000	11,100,000
Enugu State Polytechnic, Iwollo	460,490,678	460,490,678	115,122,669	115,395,459	115,395,459	115,395,459	115,395,459	115,395,459	115,395,459
Enugu State College of Education (Technical)	339,573,955	339,573,955	84,893,489	107,936,877	107,936,877	107,936,877	107,936,877	107,936,877	107,936,877
Enugu State University Sc and Tech (ESUT)	1,678,930,000	1,678,930,000	419,732,500	408,000,000	408,000,000	408,000,000	408,000,000	408,000,000	408,000,000
Institute of Management and Technology (IMT)	1,485,400,000	1,485,400,000	371,350,000	363,696,000	363,696,000	360,000,000	360,000,000	360,000,000	360,000,000
Enugu Waste Management Authority (ESWAMA)	266,111,122	266,111,122	66,527,781	31,140,000	22,085,478	22,085,470	22,085,470	31,140,000	26,770,478
Local Government Pensions board	300,000,000	300,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000
TOTAL SOCIAL SECTOR	5,401,537,220.6	5,401,537,220.6	1,350,384,305	1,299,180,936	1,290,126,414	1,234,679,109	1,234,679,109	1,240,199,584	1,235,830,062
TOTAL	6,637,860,000	6,637,860,000	1,659,465,000	1,525,270,729	1,518,097,357	1,460,935,002	1,460,935,002	1,459,112,878	1,466,226,088

Source: MB&P and OAG

Appendix 4: Details of consolidated revenue fund charges

MINISTRY/DEPARTMENT/AGENCY	TOTAL ORIGINAL CRF	TOTAL APPROVED REVISED CRF	QUARTERLY APPROVED BUDGET	1st QUARTER WARRANT RELEASES	1ST QUARTERL ACTUAL RELEASES	2ND QUARTER WARRANT RELEASES	2ND QUARTERL ACTUAL RELEASES	3RD QUARTER WARRANT RELEASES
Consolidated Fund (Pensions, Gratuities & Death Benefit State Wide)	9,005,000,000	9,005,000,000	2,251,250,000	1,622,201,159	1,662,547,697	1,957,279,338	2,062,053,408	2,002,921,361
TOTAL ADMIN SECTOR	9,005,000,000	9,005,000,000	2,251,250,000	1,622,201,159	1,662,547,697	1,957,279,338	2,062,053,408	2,002,921,361
Consolidated fund (Domestic loan/Foreign loan repayment with interest)	2,820,000,000	3,320,000,000	830,000,000	-	1,407,439,655		654,004,011	0
TOTAL ECONOMIC SECTOR	2,820,000,000	3,320,000,000	830,000,000	-	1,407,439,655		654,004,011	0
TOTAL CONSOLIDATED FUND CHARGES	11,825,000,000	12,325,000,000	3,081,250,000	1,622,201,159	3,069,987,352	1,957,279,338	2,716,057,419	2,002,921,361

Source: MOPB/Office of the Accountant General

Appendix 5: Capital Budget Releases by MDAs (2020 Third Quarter)

S/N	MDAs	Revised Budget 2020	Quarterly Revised Budget 2020	Total Amount of Warrant Released from 1st July to 30th September, 2020	Total Amount Cash Backed from 1st July to 30th September, 2020	Percentage of Cash Backed/Quarterly Revised Budget	Percentage of Cash Backed/Revised Budget
		N	N	N	N	%	%
1	Office of the Executive Governor	4,070,800,000.00	1,017,700,000.00	453,629,552.74	526,214,126.59	51.71	12.93
2	Office of the Deputy Governor	12,950,000.00	3,237,500.00	5,000,000.00	5,000,000.00	154.44	38.61
3	Office of the Secretary to the State Government	5,529,000,000	1,382,250,000.00	165,447,663.18	62,767,582.00	4.54	1.14
4	Project Development and Implementation Department	58,600,000	14,650,000.00	6,817,083.00	-	0.00	0.00
5	Enugu State House of Assembly (The Legislature)	359,982,500	89,995,625.00	12,397,040.00	12,397,040.00	13.78	3.44
6	Ministry of Information	258,915,000	64,728,750.00	10,000,000.00		0.00	0.00
7	Ministry of Agriculture and Natural Resources	1,699,000,000	424,750,000.00	215,580,315.00	228,380,315.00	53.77	13.44
8	Enugu State Agriculture Development Programme (ENADEP)	96,820,000	24,205,000.00	91,500,000.00	91,500,000.00	378.02	94.51
9	Ministry of Science and Technology	300,000,000	75,000,000.00	226,115,250.00	226,115,250.00	301.49	75.37
10	Ministry of Transport	434,000,000	108,500,000.00	82,739,250.00	92,739,250.00	85.47	21.37
11	Ministry of Works and Infrastructure	38,898,905,000	9,724,726,250.00	3,796,616,000.92	3,794,364,406.45	39.02	9.75
12	Ministry of Water Resources	645,000,000	161,250,000.00	200,000.00	200,000.00	0.12	0.03
13	Enugu State Water Corporation	1,024,000,000	256,000,000.00	67,138,810.00	67,138,810.00	26.23	6.56
14	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA)	733,969,000	183,492,250.00	56,808,943.60	23,779,195.00	12.96	3.24
15	Enugu State Rural Electrification Board (REB)	750,000,000	187,500,000.00	51,879,765.00	99,280,766.80	52.95	13.24
16	Fire Service Department	370,000,000	92,500,000.00	25,108,366.50	25,108,366.50	27.14	6.79
17	Ministry of Budget and Planning	65,545,300	16,386,325.00	3,030,000.00	3,030,000.00	18.49	4.62
18	Enugu State Universal Basic Education Board	4,000,000,000	1,000,000,000.00	2,013,893,000.00	2,013,893,000.00	201.39	50.35
19	Post-Primary Schools Management Board (PPSMB)	846,550,000	211,637,500.00	268,408,239.00	268,408,239.00	126.82	31.71
20	Ministry of Health	3,804,000,000	951,000,000.00	78,301,081.26	78,301,081.26	8.23	2.06
21	Enugu State Primary Health Care Development Agency	1,444,587,500	361,146,875.00	285,492,455.96	285,492,455.96	79.05	19.76
22	Ministry of Environment and Mineral Resources	248,100,000	62,025,000.00	543,000.00	543,000.00	0.88	0.22

	Total	65,650,724,300.00	16,412,681,075.00	7,916,645,816.16	7,904,652,884.56	48.16	12.04
	Capital Expenditure: World Bank Assisted Projects						
1	Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS)	-		-	232,394,256.90		
2	Community and Social Development Project	-		-	1,181,286,522.50		
3	Rural Access Mobility Project (RAMP)	-		-	3,407,668,360.83		
4	Nigerian Erosion Watershed Programme	-		-	1,527,622,502.58		
	Total				6,348,971,642.81		
	Grand Total				14,253,624,527.37		

Source: MB&P and OAG

Appendix 6: Capital Budget Release by MDAs (2020 3 Quarters: January – September)

S/N	MDAs	Revised Budget 2020	3Quarters Revised Budget 2020	Total Amount of Warrant Released from 1st January to 30th September, 2020	Total Amount Cash Backed from 1st January to 30th September, 2020	Percentage of Cash Backed/3Q uarters Revised Budget	Percentage of Cash Backed/Revised Budget
		N	N	N	N	%	%
1	Office of the Executive Governor	4,070,800,000.00	3,053,100,000.00	2,044,245,027.00	2,044,245,027.00	66.96	50.22
2	Office of the Deputy Governor	12,950,000.00	9,712,500.00	5,000,000.00	5,000,000.00	51.48	38.61
3	Office of the Secretary to the State Government	5,529,000,000	4,146,750,000.00	3,850,268,284.37	3,738,588,203.19	90.16	67.62
4	Project Development and Implementation Department	58,600,000	43,950,000.00	6,817,083.00	-	0.00	0.00
5	Enugu State House of Assembly (The Legislature)	359,982,500	269,986,875.00	65,847,040.00	65,847,040.00	24.39	18.29
6	Ministry of Information	258,915,000	194,186,250.00	10,000,000.00	-	0.00	0.00
7	Ministry of Agriculture and Natural Resources	1,699,000,000	1,274,250,000.00	449,380,315.00	449,380,315.00	35.27	26.45
8	Enugu State Agriculture Development Programme (ENADEP)	96,820,000	72,615,000.00	91,500,000.00	91,500,000.00	126.01	94.51
9	Board of Internal Revenue	112,500,000	84,375,000.00	1,600,000.00	1,600,000.00	1.90	1.42
10	Enugu State Investment Development Authority	21,220,000	15,915,000.00	1,846,500.00	1,846,500.00	11.60	8.70
11	Ministry of Science and Technology	300,000,000	225,000,000.00	226,115,250.00	226,115,250.00	100.50	75.37
12	Ministry of Transport	434,000,000	325,500,000.00	100,074,250.00	100,074,250.00	30.74	23.06
13	Ministry of Works and Infrastructure	38,898,905,000	29,174,178,750.00	11,555,516,356.65	11,206,144,100.75	38.41	28.81
14	Rural Access Mobility Project (RAMP)	715,000,000	536,250,000.00	337,000,000.00	337,000,000.00	62.84	47.13
15	Ministry of Water Resources	645,000,000	483,750,000.00	200,000.00	200,000.00	0.04	0.03
16	Enugu State Economic Planning Commission	546,250,000	409,687,500.00	151,000,000.00	151,000,000.00	36.86	27.64
17	Enugu State Water Corporation	1,024,000,000	768,000,000.00	134,716,124.40	134,716,124.40	17.54	13.16
18	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA)	733,969,000	550,476,750.00	90,117,685.77	57,087,937.17	10.37	7.78
19	Enugu State Rural Electrification Board (REB)	750,000,000	562,500,000.00	164,226,937.90	164,226,937.90	29.20	21.90
20	Fire Service Department	370,000,000	277,500,000.00	68,151,280.50	68,151,280.50	24.56	18.42
21	Ministry of Budget and Planning	65,545,300	49,158,975.00	7,220,000.00	7,220,000.00	14.69	11.02
22	Judicial Service Commission	184,650,000	138,487,500.00	9,000,000.00	9,000,000.00	6.50	4.87
23	Enugu State High Court	279,000,000	209,250,000.00	179,619,965.66	179,619,965.66	85.84	64.38
24	Enugu State Universal Basic Education Board	4,000,000,000	3,000,000,000.00	3,551,096,048.51	3,551,096,048.51	118.37	88.78
25	Enugu State College of Education (Technical)	223,850,000	167,887,500.00	23,153,450.00	23,153,450.00	13.79	10.34
26	Post-Primary Schools Management Board (PPSMB)	846,550,000	634,912,500.00	508,479,479.00	508,479,479.00	80.09	60.06
27	Ministry of Health	3,804,000,000	2,853,000,000.00	82,801,081.26	82,801,081.26	2.90	2.18

28	Enugu State Primary Health Care Development Agency	1,444,587,500	1,083,440,625.00	311,651,405.96	311,651,405.96	28.76	21.57
29	ESUT Teaching Hospital ParkLane, Enugu	742,000,000	556,500,000.00	169,717,482.06	169,717,482.06	30.50	22.87
30	State Health Management Board (SHB)	195,000,000	146,250,000.00	15,659,800.00	15,659,800.00	10.71	8.03
31	Ministry of Environment and Mineral Resources	248,100,000	186,075,000.00	5,293,000.00	5,293,000.00	2.84	2.13
	Total	68,670,194,300.00	51,502,645,725.00	24,217,313,847.04	23,706,414,678.36	46.03	34.52
	Capital Expenditure: World Bank Assisted Projects						
1	Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS)	-		-	232,394,256.90		
2	Community and Social Development Project	-		-	1,181,286,522.50		
3	Rural Access Mobility Project (RAMP)	-		-	3,407,668,360.83		
4	Nigerian Erosion Watershed Programme	-		-	1,527,622,502.58		
	Total				6,348,971,642.81		
	Grand Total				30,055,386,321.17		

Source: MB&P and OAG

Appendix 7: Capital Budget Releases by MDAs (Capital Warrant Released and Cash Backed as at 30th September, 2020)

S/N	MDAs	Total Amount of Warrant Released from 1st January to 31st March, 2020	Total Amount of Warrant Released from 1st April to 30th June, 2020	Total Amount of Warrant Released from 1st July to 30th September, 2020	Total Amount of Warrant Released from 1st January to 30th September, 2020	Total Amount Cash Backed from 1st January to 31st March, 2020	Total Amount Cash Backed from 1st April to 30th June, 2020	Total Amount Cash Backed from 1st July to 30th September, 2020	Total Amount Cash Backed from 1st January to 30th September, 2020
		N	N	N	N	N	N	N	N
1	Office of the Executive Governor	1,090,231,212.26	500,384,262.00	453,629,552.74	2,044,245,027.00	1,066,355,942.66	451,674,957.75	526,214,126.59	2,044,245,027.00
2	Office of the Deputy Governor	-	-	5,000,000.00	5,000,000.00	-	-	5,000,000.00	5,000,000.00
3	Office of the Secretary to the State Government	3,272,744,000.00	412,076,621.19	165,447,663.18	3,850,268,284.37	3,248,744,000.00	427,076,621.19	62,767,582.00	3,738,588,203.19
4	Project Development and Implementation Department	-	-	6,817,083.00	6,817,083.00	-	-	-	-
5	Enugu State House of Assembly (The Legislature)	-	53,450,000.00	12,397,040.00	65,847,040.00	-	53,450,000.00	12,397,040.00	65,847,040.00
6	Ministry of Information	-	-	10,000,000.00	10,000,000.00	-	-	-	-
7	Ministry of Agriculture and Natural Resources	121,000,000.00	112,800,000.00	215,580,315.00	449,380,315.00	121,000,000.00	100,000,000.00	228,380,315.00	449,380,315.00
8	Enugu State Agriculture Development Programme (ENADEP)	-	-	91,500,000.00	91,500,000.00	-	-	91,500,000.00	91,500,000.00
9	Board of Internal Revenue	1,600,000.00	-	-	1,600,000.00	1,600,000.00	-	-	1,600,000.00
10	Enugu State Investment Development Authority	-	1,846,500.00	-	1,846,500.00	-	1,846,500.00	-	1,846,500.00
11	Ministry of Science and Technology	-	-	226,115,250.00	226,115,250.00	-	-	226,115,250.00	226,115,250.00
12	Ministry of Transport	-	17,335,000.00	82,739,250.00	100,074,250.00	-	7,335,000.00	92,739,250.00	100,074,250.00
13	Ministry of Works and Infrastructure	2,635,733,153.14	5,123,167,202.59	3,796,616,000.92	11,555,516,356.65	2,442,811,962.78	4,968,967,731.52	3,794,364,406.45	11,206,144,100.75
14	Rural Access Mobility Project (RAMP)	337,000,000.00	-	-	337,000,000.00	337,000,000.00	-	-	337,000,000.00
15	Ministry of Water Resources	-	-	200,000.00	200,000.00	-	-	200,000.00	200,000.00
16	Enugu State Economic Planning Commission	-	151,000,000.00	-	151,000,000.00	-	151,000,000.00	-	151,000,000.00
17	Enugu State Water Corporation	15,516,506.40	52,060,808.00	67,138,810.00	134,716,124.40	15,516,506.40	52,060,808.00	67,138,810.00	134,716,124.40
18	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA)	32,700,000.00	608,742.17	56,808,943.60	90,117,685.77	32,700,000.00	608,742.17	23,779,195.00	57,087,937.17
19	Enugu State Rural Electrification Board (REB)	44,628,471.70	67,718,701.20	51,879,765.00	164,226,937.90	44,628,471.70	20,317,699.40	99,280,766.80	164,226,937.90
20	Fire Service Department	43,042,914.00	-	25,108,366.50	68,151,280.50	43,042,914.00	-	25,108,366.50	68,151,280.50
21	Ministry of Budget and Planning	-	4,190,000.00	3,030,000.00	7,220,000.00	-	4,190,000.00	3,030,000.00	7,220,000.00
22	Judicial Service Commission	9,000,000.00	-	-	9,000,000.00	9,000,000.00	-	-	9,000,000.00
23	Enugu State High Court	153,803,829.14	25,816,136.52	-	179,619,965.66	153,803,829.14	25,816,136.52	-	179,619,965.66
24	Enugu State Universal Basic Education Board	1,537,203,048.51	-	2,013,893,000.00	3,551,096,048.51	1,518,682,000.00	18,521,048.51	2,013,893,000.00	3,551,096,048.51
25	Enugu State College of Education (Technical)	-	23,153,450.00	-	23,153,450.00	-	23,153,450.00	-	23,153,450.00
26	Post-Primary Schools Management Board (PPSMB)	240,071,240.00	-	268,408,239.00	508,479,479.00	240,071,240.00	-	268,408,239.00	508,479,479.00
27	Ministry of Health	-	4,500,000.00	78,301,081.26	82,801,081.26	-	4,500,000.00	78,301,081.26	82,801,081.26
28	Enugu State Primary Health Care Development Agency	26,158,950.00	-	285,492,455.96	311,651,405.96	26,158,950.00	-	285,492,455.96	311,651,405.96
29	ESUT Teaching Hospital ParkLane, Enugu	-	169,717,482.06	-	169,717,482.06	-	169,717,482.06	-	169,717,482.06
30	State Health Management Board (SHB)	15,659,800.00	-	-	15,659,800.00	15,659,800.00	-	-	15,659,800.00
31	Ministry of Environment and Mineral Resources	-	4,750,000.00	543,000.00	5,293,000.00	-	4,750,000.00	543,000.00	5,293,000.00

	Total	9,576,093,125.15	6,724,574,905.73	7,916,645,816.16	24,217,313,847.04	9,316,775,616.68	6,484,986,177.12	7,904,652,884.56	23,706,414,678.36
	Capital Expenditure: World Bank Assisted Projects								
1	Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS)	-	-	-	-	-	-	232,394,256.90	232,394,256.90
2	Community and Social Development Project	-	-	-	-	-	-	1,181,286,522.50	1,181,286,522.50
3	Rural Access Mobility Project (RAMP)	-	-	-	-	-	-	3,407,668,360.83	3,407,668,360.83
4	Nigerian Erosion Watershed Programme	-	-	-	-	-	-	1,527,622,502.58	1,527,622,502.58
	Total							6,348,971,642.81	6,348,971,642.81
	Grand Total							14,253,624,527.37	30,055,386,321.17

Source: MB&P and OAG