



GOVERNMENT OF ENUGU STATE, NIGERIA

2020
4TH QUARTER & CONSOLIDATED
BUDGET IMPLEMENTATION REPORT

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TABLE OF CONTENTS

| | |
|---|----|
| EXECUTIVE SUMMARY | 3 |
| 1.1 ENUGU STATE 2020 RESOURCE PROFILE | 6 |
| 1.2 ANALYSIS OF REVENUE PERFORMANCE | 8 |
| 1.3 COMPARISON OF Q4 2020 REVENUE TO Q4 2019 REVENUE PERFORMANCE | 12 |
| 2.0 EXPENDITURE ANALYSIS | 14 |
| 2.1 TOTAL EXPENDITURE | 14 |
| 2.2 ANALYSIS OF RECURRENT EXPENDITURE | 15 |
| 2.3. ANALYSIS OF CAPITAL EXPENDITURE PERFORMANCE | 21 |
| 2.4 ANALYSIS OF AGGREGATE EXPENDITURE PERFORMANCE | 24 |
| 2.5: COMPASRISONS BETWEEN Q1 – Q4, 2020 | 26 |
| 2.5.1 COMPARISON OF REVENUE PERFORMANCES | 26 |
| 2.5.2: COMPARISONS OF EXPENDITURE PERFORMANCE | 28 |
| 3.0 2020 CONSOLIDATED PERFORMANCE (Q1 – Q4) | 33 |
| 3.1. ANALYSIS OF RECURRENT REVENUE AND CAPITAL RECEIPTS PERFORMANCE | 33 |
| 3.2 ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE | 40 |
| 3.2.1 RECURRENT EXPENDITURE PERFORMANCE | 40 |
| 3.2.2 CAPITAL EXPENDITURE PERFORMANCE | 41 |
| 3.2.3 AGGREGATE EXPENDITURE PERFORMANCE | 43 |
| 4.0 CONCLUSION | 46 |
| APPENDICES | 47 |

EXECUTIVE SUMMARY

For Enugu State, the year 2020 apparently started on a good note with State Government commencing the payment of new Minimum wage of Thirty Thousand naira (N30,000.00) with its consequential adjustment in February 2020. Consequently, the procurement processes for the delivery of services to the Citizenry as appropriated in the 2020 Budget tagged “**Budget of Responsive and Accountable Governance**” was set in motion, but unexpectedly, the outlandishly the Corona Virus Disease (Covid-19) struck the world. Effortlessly, the disease spiralled from an outbreak to epidemic and was finally declared a Pandemic by the World Health Organization on 11th March 2020. On the heels of this public health emergency, unpredicted cost centres emerged and the State mandatorily alongside other subnational governments revised the approved 2020 budget in line with the tabulated Economic and Fiscal Update (EFU) below:

| SN | PARTICULARS | 2020 BUDGET BENCHMARKS | REVISED 2020 BUDGET BENCHMARKS |
|----|---------------------------|-------------------------------------|-------------------------------------|
| 1 | Crude oil price benchmark | US\$57 per barrel | US\$25 per barrel |
| 2 | Oil production estimate | 2.18 million barrels per day (mbpd) | 1.80 million barrels per day (mbpd) |
| 3 | Exchange rate | N305/US\$ | N360/US\$ |
| 4 | Real GDP growth | 2.93 percent | -4.42 percent |
| 5 | Inflation Rate | 10.81Percent | 14.13 % |

Source: Enugu State, 2020 Revised Budget.

Expectedly, the 2020 revised budget brought about a drop in revenue projections accruing to the State and the 2020 original Budget of N169,557,658,300.00 (One Hundred and Sixty-Nine Billion, Five Hundred and Fifty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira) was dropped by 13.67% to a revised 2020 Budget size of N146,374,641,080.00 (One Hundred and Forty Six Billion, Three Hundred and Seventy Four Million, Six Hundred and Forty One Thousand, Eighty Naira). However, both respectively were 55.27% and 34.04% higher than the 2019 budget of One Hundred and Nine Billion, One Hundred and Ninety-Nine Million, Two Hundred and Forty-Three Thousand Naira (N109,199,243,000.00). The reason for this increase was the State’s continued commitment to meeting the developmental expectations of

the good people of Enugu State through the provision of critical infrastructure in virtually all the sectors, including, but not limited to Roads, Housing, Education, Health, Agriculture, Rural Electrification, Water, Transport, Women and Youth Empowerment.

4th Quarter Budget Performance

The total revenue in the 4th quarter of 2020 which stood at N25,005,650,499.00 (Twenty Five Billion, Five Million, Six Hundred and Fifty Thousand, Four Hundred and Ninety Nine Naira) was a witness to the expected drop in both the revised quarterly projection of N29,655,869,346 (Twenty Nine Billion, Six Hundred and Fifty Five Million, Eight Hundred and Sixty Nine Thousand, Three Hundred and Forty Six Naira) and the 3rd quarter total revenue of N25,629,533,034 (Twenty Five Billion, Six Hundred and Twenty Nine Million, Five Hundred and Thirty Three Thousand, Thirty Four Naira). While the 4th quarter revenue declined by 15.68% from the quarterly projection, it declined by 2.34% from the total revenue of the 3rd quarter. Notwithstanding the declines, the actual 4th quarter expenditure (recurrent + capital expenditure) amounted to ₦28,529,811,987.00 (Twenty Eight Billion, Five Hundred and Twenty Nine Million, Eight Hundred and Eleven Thousand, Nine Hundred and Eighty Seven Naira) representing 77.96% performance against the estimated revised 2020 quarterly expenditure 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 is composed of recurrent expenditure of N16,529,725,532 (Sixteen Billion, Five Hundred and Twenty Nine Million, Seven Hundred and Twenty Five Thousand, Five Hundred and Thirty Two Naira) representing 94.74% quarterly recurrent expenditure performance, and ₦12,000,086,455.00 (Twelve Billion, Eighty Six Thousand, Four Hundred and Fifty Five Naira) representing 62.68% quarterly capital expenditure performance.

FY 2020 Consolidated Performance

Undisputedly, the beautiful proposals for the year 2020 was truncated by the novel corona virus pandemic which took the world by storm and occasioned negative consequences. This inadvertently affected the implementation of both the original and the revised 2020 budget. However, at the end of the FY 2020, a cumulative (Q1-Q4) revenue of N93,875,217,716.00 (Ninety Three Billion, Eight Hundred and Seventy Five Million, Two Hundred and Seventeen Thousand, Seven Hundred and Sixteen Naira) was recorded for the State. Nevertheless, this is 20.86% i.e.

N24,748,259,666.00 (Twenty Four Billion, Seven Hundred and Forty Eight Million, Two Hundred and Fifty Nine Thousand, Six Hundred and Sixty Six Naira) less than the revised total revenue of N118,623,477,382.00 (One Hundred and Eighteen Billion, Six Hundred and Twenty Three Million, Four Hundred and Seventy Seven Thousand, Three Hundred and Eighty Two Naira). The aggregate (Q1- Q4) recurrent expenditure (cash backed) stood at ~~N~~63,271,441,030.00 (Sixty Three Billion, Two Hundred and Seventy One Million, Four Hundred and Forty One Thousand, Thirty Naira). This is ~~N~~6,518,558,970.00 (Six Billion, Five Hundred and Eighteen Million, Five Hundred and Fifty Eight Thousand, Nine Hundred and Seventy Naira) or 9.34% lower than the projected 2020 revised recurrent expenditure of N69,790,000,000.00 (Sixty Nine Billion, Seven Hundred and Ninety Million Naira). The aggregate (Q1- Q4) capital expenditure (cash backed) for 2020 fiscal year stood at N42,014,045,526.00 (Forty Two Billion, Fourteen Million, Forty Five Thousand, Five Hundred and Twenty-Six Naira). This is N34,570,595,554.00 (Thirty Four Billion, Five Hundred and Seventy Million, Five Hundred and Ninety Five Thousand, Five Hundred and Fifty Four Naira) or 45.14% lower than the 2020 revised capital expenditure of N76,584,641,080.00 (Seventy Six Billion, Five Hundred and Eighty Four Million, Six Hundred and Forty One Thousand, Eighty Naira). Accordingly, the cumulative (Recurrent + Capital) expenditure cash backed at the end of 2020 fiscal year amounted to the sum of ~~N~~105,285,486,556.00 (One Hundred and Five Billion, Two Hundred and Eighty Five Million, Four Hundred and Eighty Six Thousand, Five Hundred and Fifty Six Naira). This is 28.07% i.e. N41,089,154,524 (Forty One Billion, Eighty Nine Million, One Hundred and Fifty Four Thousand, Five Hundred and Twenty Four Naira) below the 2020 revised budget size of ~~N~~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). Hence, while the recurrent expenditure performance of Enugu State in the FY 2020 stood at 90.66%, capital expenditure performance stood at 54.86%. Thus, the total budget performance for the State at the end of FY 2020 is 71.93% or approximately 72%.

1.1 ENUGU STATE 2020 RESOURCE PROFILE

The 2020 Resource Profile of the State presented in the table 1.1 shows the summary of recurrent revenue, capital receipts, recurrent and capital expenditures.

Table 1.1: 2020 Revised Budget Resource Profile

| ITEMS | APPROVED BUDGET 2019 | % | REVISED BUDGET 2019 | % | APPROVED BUDGET 2020 | % | REVISED BUDGET 2020 | % |
|---|-------------------------|---------------|------------------------|---------------|-------------------------|---------------|------------------------|---------------|
| REVENUE | ₦ | | ₦ | | ₦ | | ₦ | |
| 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 RECEIPTS | | | | | | | | |
| TRANSFER FROM CRF | 27,993,343,000 | 64.36 | 7,993,343,000 | 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 | 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 | 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 revised opening balance increased by 5.91% and 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) to ₦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). The sum of ₦32,637,770,001.00 (Thirty-Two Billion, Six Hundred and Thirty-Seven Million, Seven Hundred and Seventy Thousand, One Naira) was provided as Statutory Allocation in the 2020 revised budget reflecting a 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).

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) was declined 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 were increased 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 ₦2,00,000,000.00 (Two Billion Naira) and 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 by

₦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 was 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% 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 ₦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.

1.2 ANALYSIS OF REVENUE PERFORMANCE

In table 1.2, the inflows in the Q4 of 2020 are presented alongside the quarterly and annual budget.

Table 1.2: 2020 Q4 Revenue Variance and Performance (Budget Vs Actual)

| S/N | DESCRIPTION | 2020 REVISED BUDGET | | 2020 ACTUAL | VARIANCE | | PERFORMANCE | |
|-----|------------------------------|------------------------|-----------------------|-----------------------|---|----------------|--|-----------------------------|
| | | ANNUAL | QUARTERLY | Q4 | Q4 ACTUAL Vs QUARTERLY REVISED BUDGET | | Q4 ACTUAL / QUARTERLY REVISED BUDGET | Q4 ACTUAL % CONTRIBUTION |
| | REVENUE | N | N | N | N | % | % | % |
| 1 | Statutory Allocation | 32,637,770,001 | 8,159,442,500 | 8,653,766,844 | 494,324,343 | 6.06 | 106.06 | 34.61 |
| 2 | Value Added Tax (VAT) | 20,648,042,381 | 5,162,010,595 | 4,354,659,356 | (807,351,239) | (15.64) | 84.36 | 17.41 |
| | Sub-Total | 53,285,812,382 | 13,321,453,096 | 13,008,426,200 | (313,026,896) | (2.35) | 97.65 | |
| | IGR | | | | | | | |
| 3 | Main IGR | 12,164,279,700 | 3,041,069,925 | 2,910,767,276 | (130,302,649) | (4.28) | 95.72 | 11.64 |
| 4 | Retained Revenue | 6,335,720,300 | 1,583,930,075 | 2,259,868,783 | 675,938,708 | 42.67 | 142.67 | 9.04 |
| | Sub-Total (IGR) | 18,500,000,000 | 4,625,000,000 | 5,170,636,059 | 545,636,059 | 11.80 | 111.80 | |
| | CAPITAL RECEIPTS | | | | | | | |
| 5 | Aids and Grants | 19,390,000,000 | 4,847,500,000 | 5,814,000,000 | 966,500,000 | 19.94 | 119.94 | 23.25 |
| 6 | Public Private Partnership | 2,000,000,000 | 500,000,000 | - | (500,000,000) | (100.00) | 0.00 | 0.00 |
| 7 | Domestic/Internal Loans | 16,029,065,000 | 4,007,266,250 | - | (4,007,266,250) | (100.00) | 0.00 | 0.00 |
| 8 | International/External Loans | 9,418,600,000 | 2,354,650,000 | 1,012,588,240 | (1,342,061,760) | (57.00) | 43.00 | 4.05 |
| | Sub-Total | 46,837,665,000 | 11,709,416,250 | 6,826,588,240 | (4,882,828,010) | (41.70) | 58.30 | |
| | Grand Total | 118,623,477,382 | 29,655,869,346 | 25,005,650,499 | (4,650,218,846) | (15.68) | 84.32 | 100.00 |

Source: MB&P and OAG

1.2.1: Statutory Allocation

The sum of ₦32,637,770,001.00 (Thirty-Two Billion, Six Hundred and Thirty-Seven Million, Seven Hundred and Seventy Thousand, One Naira) was projected to finance 2020 Budget from Statutory Allocation in the 2020 revised budget. This results in 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 fourth quarter stood at ₦8,653,766,844.00 (Eight Billion, Six Hundred and Fifty-Three Million, Seven Hundred and Sixty-Six Thousand, Eight Hundred and Forty-Four Naira) which reflects an increase of ₦494,324,343.00 (Four Hundred and Ninety-Four Million, Three Hundred and Twenty Four Thousand, Three Hundred and Forty-Three Naira) or 6.06% over the quarterly revised budget.

1.2.2: Value Added Tax (VAT)

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). This gives a 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 VAT fourth quarter actual stood at ₦4,354,659,356.00 (Four Billion, Three Hundred and Fifty-Four Million, Six Hundred and Fifty Nine Thousand, Three Hundred and Fifty Six Naira) reflecting a decline of 15.64% amounting to the sum of ₦807,351,239.00 (Eight Hundred and Seven Million, Three Hundred and Fifty One Thousand, Two Hundred and Thirty Nine Naira) or 15.64% when compared to the quarterly revised budget.

1.2.3: Internally Generated Revenue (IGR)

A total of ₦12,164,279,700.00 (Twelve Billion, One Hundred and Sixty Four Million, Two Hundred and Seventy Nine Thousand, Seven Hundred Naira) was budgeted to fund 2020 fiscal year budget from main IGR resulting in a quarterly budget of ₦3,041,069,925.00 (Three Billion, Forty-One Million, Sixty-Nine Thousand, Nine Hundred and Twenty-Five Naira). At the end of 2020 fourth quarter, the sum of the ₦2,910,767,276.00 (Two Billion, Nine Hundred and Ten Million, Seven Hundred and Sixty Seven Thousand, Two Hundred and Seventy Six Naira) was generated as

main IGR. This is below the quarterly revised budget expectation by 4.28% and amounting to ₦130,302,649.00 (One Hundred and Thirty Million, Three Hundred and Two Thousand, Six Hundred and Forty-Nine Naira).

The inflows from Retained Revenue in the fourth quarter was ₦2,259,868,783.00 (Two Billion, Two Hundred and Fifty Nine Million, Eight Hundred and Sixty Eight Thousand, Seven Hundred and Eighty Three 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). This denotes an increase of 42.67% amounting to ₦675,938,708.00 (Six Hundred and Seventy Five Million, Nine Hundred and Thirty Eight Thousand, Seven Hundred and Eight Naira) or 42.67% when compared against the quarterly revised budget.

1.2.4: Aids and Grants

Enugu State Government approved the sum of ~~₦~~19,390,000,000.00 (Nineteen Billion, Three Hundred and Ninety Million Naira) in the 2020 revised budget. During the quarter under review, the sum of ₦5,814,000,000.00 (Five Billion, Eight Hundred and Fourteen Million Naira) was received from Aids and Grant against a quarterly revised budget projection of ₦4,847,500,000.00 (Four Billion, Eight Hundred and Forty Seven Million, Five Hundred Thousand Naira). This reflects an increase of 19.94% by the sum of ₦966,500,000.00 (Nine Hundred and Sixty Six Million, Five Hundred Thousand Naira) against the quarterly revised budget.

1.2.5: Loans

The revised budget for International Loan stood at ~~₦~~9,418,600,000.00 (Nine Billion, Four Hundred and Eighteen Million, Six Hundred Thousand Naira). In the fourth quarter of 2020, the State received the sum of ₦1,012,588,240.00 (One Billion, Twelve Million, Five Hundred and Eighty-Eight Thousand, Two Hundred and Forty Naira). This translated to a 57% decline amounting to ₦1,342,061,760.00 (One Billion, Three Hundred and Forty-Two Million, Sixty One Thousand, Seven Hundred and Sixty Naira) below 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).

1.3 COMPARISON OF Q4 2020 REVENUE TO Q4 2019 REVENUE PERFORMANCE

Table 1.3 shows a comparison of Q4 2020 and Q4 2019 Revenue Performance

Table 1.3: Comparison of Q4 2019 and Q4 2020 Revenue Performance

| S/N | DESCRIPTION | 2019 FOURTH QUARTER ACTUAL | 2020 FOURTH QUARTER ACTUAL | VARIANCE | |
|-----|---|----------------------------------|----------------------------------|--------------------------------------|----------------|
| | | | | 4TH QUARTER 2020 Vs 4TH QUARTER 2019 | |
| | REVENUE | N | N | N | % |
| 1 | Statutory Allocation | 10,976,131,574 | 8,653,766,844 | (2,322,364,730) | (21.16) |
| 2 | Value Added Tax (VAT) | 3,113,412,870 | 4,354,659,356 | 1,241,246,486 | 39.87 |
| | Sub-Total | 14,089,544,444 | 13,008,426,200 | (1,081,118,244) | (7.67) |
| | Internally Generated Revenue (IGR) | | | | |
| 3 | Main IGR | 13,000,109,359 | 2,910,767,276 | (10,089,342,083) | (77.61) |
| 4 | Retained Revenue | 3,185,636,247 | 2,259,868,783 | (925,767,464) | (29.06) |
| | Sub-Total (IGR) | 16,185,745,606 | 5,170,636,059 | (11,015,109,547) | (68.05) |
| | CAPITAL RECEIPTS | | | | |
| 5 | Aids and Grants | 1,647,912,441 | 5,814,000,000 | 4,166,087,559 | 252.81 |
| 6 | Public Private Partnership | - | - | - | - |
| 7 | Domestic/Internal Loans | 700,000,000 | - | (700,000,000) | (100.00) |
| 8 | International/External Loans | 499,537,979 | 1,012,588,240 | 513,050,261 | 102.70 |
| | Sub-Total | 2,847,450,420 | 6,826,588,240 | 3,979,137,820 | 139.74 |
| | Total Inflows | 33,122,740,470 | 25,005,650,499 | (8,117,089,971) | (24.51) |

Source: MB&P and OAG

While the actual Statutory Allocation received in the fourth quarter of 2020 declined by ₦2,322,364,730.00 (Two Billion, Three Hundred and Twenty Two Million, Three Hundred Sixty Four Thousand, Seven Hundred and Thirty Naira) when compared to the fourth quarter of 2019, Value Added Tax (VAT) recorded an increase of ₦1,241,246,486.00 (One Billion, Two Hundred and Forty-One Million, Two Hundred and Forty Six Thousand, Four Hundred and Eighty Six Naira) in the fourth quarter of 2020 against the fourth quarter of 2019. The inflow from main IGR in the fourth quarter of 2020 indicated a decline of the sum of ₦10,089,342,083.00 (Ten Billion, Eighty Nine Million, Three Hundred and Forty Two Thousand, Eighty Three Naira) relative to the corresponding 4th quarter of 2019. Also, retained revenue declined by ₦925,767,464.00 (Nine Hundred and Twenty Five Million, Seven Hundred and Sixty Seven Thousand, Four Hundred and Sixty Four Naira) or 29.06% against the 2019 4th quarter. Under Capital Receipts, Aids and Grants and International Loan recorded an increase of ₦4,166,087,559.00 (Four Million, One Hundred and Sixty Six Million, Eighty Seven Thousand, Five Hundred and Fifty Nine Naira) and ₦513,050,261.00 (Five Hundred and Thirteen Million, Fifty Thousand, Two Hundred and Sixty One Naira) respectively against the actuals received in the fourth quarter of 2019. Notwithstanding the above scenarios, the total inflows in the fourth quarter of 2020 was below that of 2019 fourth quarter by ₦8,117,089,971.00 (Eight Billion, One hundred and Seventeen million, Eighty-Nine Thousand, Nine hundred and Seventy One Naira) or by 24.51%.

2.0 EXPENDITURE ANALYSIS

2.1 TOTAL EXPENDITURE

The total expenditure performance of the 2020 fourth quarter is presented in table 2.1.

Table 2.1: Outflows from Enugu State 2020 Budget for Q4 2020

| S/N | DESCRIPTION | 2020 REVISED BUDGET | | 2020 ACTUAL | VARIANCE | | PERFORMANCE | |
|-----|--|------------------------|-----------------------|-----------------------|---------------------------------------|----------------|--------------------------------------|------------------|
| | | ANNUAL | QUARTERLY | Q4 | Q4 ACTUAL Vs QUARTERLY REVISED BUDGET | | Q4 ACTUAL / QUARTERLY REVISED BUDGET | Q4 ACTUAL |
| | EXPENDITURE | N | N | N | N | % | % | % (Distribution) |
| 1 | Personnel Cost | 26,926,000,000 | 6,731,500,000 | 6,703,740,715 | (27,759,285) | (0.41) | 99.59 | 23.50 |
| 2 | Consolidated Revenue Fund Charges (CRFC) | 12,325,000,000 | 3,081,250,000 | 2,384,320,363 | (696,929,637) | (22.62) | 77.38 | 8.36 |
| 3 | Overhead Cost | 23,901,140,000 | 5,975,285,000 | 5,974,296,376 | (988,624) | (0.02) | 99.98 | 20.94 |
| 4 | Subvention | 6,637,860,000 | 1,659,465,000 | 1,467,368,078 | (192,096,922) | (11.58) | 88.42 | 5.14 |
| 5 | Capital Expenditure | 76,584,641,080 | 19,146,160,270 | 12,000,086,455 | (7,146,073,815) | (37.32) | 62.68 | 42.06 |
| | Total | 146,374,641,080 | 36,593,660,270 | 28,529,811,987 | (8,063,848,283) | (22.04) | 77.96 | 100.00 |

Source: MB&P and OAG

Out of the 2020 revised quarterly expenditure of N36,593,660,270.00 (Thirty Six Billion, Five Hundred and Ninety Three Million, Six Hundred and Sixty Thousand, Two Hundred and Seventy Naira), a total of N28,529,811,987.00 (Twenty Eight Billion, Five Hundred and Twenty Nine Million, Eight Hundred and Eleven Thousand, Nine Hundred and Eighty Naira) was expended in the Q4 of 2020. Of this amount, the expenditure,

personnel cost, overhead cost, CRFC, and subvention is composed of 42.06%, 23.50%, 20.94%, 8.36% and 5.14% respectively. The variance analysis shows that capital, personnel cost, overhead cost, CRFC, and subvention recorded expenditures below the quarterly estimations by - 37.32%, -0.41%, -0.02%, -22.62% and -11.58% respectively.

2.2 ANALYSIS OF RECURRENT EXPENDITURE

The revised recurrent budget of the State in the 2020 fiscal year stood at N69,790,000,000.00 (Sixty Nine Billion, Seven Hundred and Ninety Million Naira) representing 48% of the total revised budget and translating into a quarterly recurrent expenditure out lay of N17,447,500,000.00 (Seventeen billion, Four hundred and Forty Seven Million, Five Hundred Thousand naira). Consequent upon this, a total actual expenditure of N16,529,725,531.00 (Sixteen Billion, Five Hundred and Twenty Nine Million, Seven Hundred and Twenty Five Thousand, Five Hundred and Thirty One naira) including FAAC deductions and debt service cost deductions at source was released and cash backed for recurrent expenditure for the fourth quarter of 2020 as presented in table 2.2.

Table 2.1: Q4 2020 Recurrent Expenditure Summary

| DESCRIPTION | APPROVED REVISED BUDGET N | APPROVED QUARTERLY BUDGET N | Q4 ACTUAL VARIANCE N | | PERFORMANCE | |
|-------------------|------------------------------------|--------------------------------------|--|---------|---|---------------------|
| | | | Q4 ACTUAL VS QUARTERLY REVISED BUDGET | % | Q4 ACTUAL / QUARTERLY REVISED BUDGET N | % (Distribution) |
| PERSONNEL COST | 26,926,000,000 | 6,731,500,000 | 6,703,740,715 (27,759,285) | (0.41) | 99.58 | 40.55 |
| OVERHEAD COST | 23,901,140,000 | 5,975,285,000 | 5,974,296,376 (988,624) | (0.01) | 99.98 | 36.14 |
| SUBVENTION | 6,637,860,000 | 1,659,465,000 | 1,467,368,078 (192,096,922) | (13.09) | 88.42 | 8.877 |
| CRFC | 12,325,000,000 | 3,081,250,000 | 2,384,320,363 (696,929,637) | (29.22) | 77.38 | 14.42 |
| TOTAL | 69,790,000,000 | 17,447,500,000 | 16,529,725,531 (917,774,469) | (5.55) | 94.73 | 100 |

Source: MB&P / Office of the Accountant General

The table above compares the recurrent expenditure performance against approved revised budget for Q4 for the year ended 31st December 2020. The recurrent expenditure in the fourth quarter of 2020 stood at the sum of ₦16,529,725,532.00 (Sixteen Billion, Five Hundred and Twenty Nine Million, Seven Hundred and Twenty Five Thousand, Five Hundred and Thirty Two Naira) against a quarterly revised budget of ₦17,447,500,000.00 (Seventeen Billion, Four Hundred and Forty-Seven Million, Five Hundred Thousand Naira). This implies a decrease of ₦917,774,468.00 (Nine Hundred Seventeen Million, Seven Hundred and Seventy Four Thousand, Four Hundred and Sixty Eight Naira) or by 5.26% below the quarterly revised budget.

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) while the sum of ₦6,703,740,715.00 (Six billion, Seven Hundred and Three Million, Seven Hundred and Forty Thousand, Seven Hundred and Fifteen naira) was utilized within the period. This signifies a very high performance of 99.6% during the quarter under review. The revised overhead cost which stood 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) recorded a total actual expenditure of ₦5,974,296,376.00 (Five Billion, Nine Hundred and Seventy-four Million, Two Hundred and Ninety-Six Thousand, Three Hundred and Seventy-Six naira) signifying a 99.98% budget performance during the quarter. The State Government subvention to parastatals which stood at ₦1,659,465,000.00 (One Billion, Six Hundred and Fifty-Nine Million, Four Hundred and Sixty-Five Thousand) for the quarter witnessed an actual expenditure of ₦1,467,368,078.00 (One Billion, Four Hundred and Sixty-Seven Million, Three Hundred and Sixty-Eight Thousand, Seventy-Eight naira) representing 88.4% performance. The consolidated revenue fund charges (CRFC) with a quarterly expenditure of ₦3,081,250,000 (Three Billion, Eighty-One Million, Two Hundred and Fifty Thousand Naira) for regular payment of gratuity, pensions and other debt services within the quarter witnessed an actual expenditure that amounted to ₦2,384,320,363.00 (Two billion, Three Hundred and Eighty Four Million, Three Hundred and Twenty Thousand, Three Hundred and Sixty Three Naira) representing 84% budget performance in the last quarter of 2020.

A comparison of the performances of Q3 2020 when compared to that of Q4 2020 is as presented in table 2.2.

Table 2.2: Comparison of Q3 to Q4 2020 Performances

| QUARTER 3 | | | QUARTER 4 | | | |
|----------------|-------------------------|------------------------|-----------------------|-----------------------|-------------------------|---------------------------------|
| DESCRIPTION | WARRANT RELEASES (N) | ACTUAL RELEASES (N) | WARRANT RELEASES | ACTUAL RELEASES | VARIANCE FOR ACTUALS | % ACTUAL PERFORMANCE (Q4/Q3) |
| PERSONNEL COST | 6,671,492,507 | 6,592,230,361 | 6,779,846,544 | 6,703,740,715 | 751,814,045 | 101.7 |
| OVERHEAD COST | 5,424,117,371 | 5,222,482,331 | 6,008,137,608 | 5,974,296,376 | 1,141,990 | 114.4 |
| SUBVENTION | 1,459,112,878 | 1,466,226,088 | 1,483,015,029 | 1,467,368,078 | -213,678,550 | 100.1 |
| CRFC | 2,002,921,361 | 2,597,998,913 | 1,805,433,150 | 2,384,320,363 | 650,787,838 | 91.7 |
| TOTAL | 15,557,644,117 | 15,878,937,693 | 16,076,432,331 | 16,525,725,531 | 111,510,354 | 104.1 |

Source: MP&B / Office of the Accountant General

Table 2.1 shows the performance for fourth quarter of 2020 recurrent expenditure over the third quarter recurrent expenditure for the year under review and reveals that the fourth quarter recorded expenditures higher than that of Q3 for personnel cost, overhead cost, and CRFC while subvention witnessed less expenditure.

A comparison of the performances of Q4 2019 when compared to that of Q4 2020 is as presented in table 2.3.

TABLE 2.3: COMPARISON OF Q4 2020 PERFORMANCE TO Q4 2019 PERFORMANCE

| | Q4 2019 | | | Q4 2020 | | | PERFORMANCE | |
|-------------------|---------------------------------|---|-----------------------|-----------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
| DESCRIPTION | QUARTERLY APPROVED BUDGET | QUARTERLY FINAL REVISED BUDGET | ACTUAL | APPROVED REVISED BUDGET (N) | APPROVED QUARTERLY BUDGET | ACTUAL RELEASES | VARIANCE | % PERF (2020/2019) |
| PERSONNEL COST | 6,084,295,000 | 6,084,295,000 | 5,486,555,814 | 26,926,000,000 | 6,731,500,000 | 6,703,740,715 | 1,217,184,901 | 122.2 |
| OVERHEAD COST | 5,016,430,000 | 5,016,430,000 | 8,003,273,676 | 23,901,140,000 | 5,975,285,000 | 5,974,296,376 | -2,028,977,300 | 74.6 |
| SUBVENTION | 1,744,500,000 | 1,744,500,000 | 1,294,297,107 | 6,637,860,000 | 1,659,465,000 | 1,467,368,078 | 173,070,971 | 113.4 |
| CONSOLIDATED | 3,581,250,000 | 3,581,250,000 | 7,644,346,577 | 12,325,000,000 | 3,081,250,000 | 2,384,320,363 | -5,260,026,214 | 31.2 |
| TOTAL | 16,426,475,000 | 16,426,475,000 | 22,428,473,174 | 69,790,000,000 | 17,447,500,000 | 16,529,725,531 | -5,898,747,643 | 73.7 |

Source: MP&B / Office of the Accountant General

The table represents the recurrent expenditure budget performance for the fourth quarter of 2020 over the corresponding quarter of the 2019 fiscal year. A detailed analysis revealed that an actual total figure of N16,529,725,531.00 (Sixteen Billion, Five Hundred and Twenty-Nine Million, Seven Hundred and Twenty-Five Thousand, Five Hundred Thirty-one Naira) was spent for recurrent expenditure during the last quarter of 2020 fiscal year showing a decrease of (N5,898,747,643.00) billion or 26% below the actual expenditure incurred in the corresponding quarter of 2019 fiscal year.

Tables 2.4 – 2.7 shows the recurrent sectoral expenditure performance for the fourth quarter ended 31st December, 2020.

TABLE 2.4: Q4 PERSONNEL COST SECTORAL PERFORMANCE**Q4 PERSONNEL COST SECTORAL PERFORMANCE**

| DESCRIPTION | ORIGINAL APPROVED BUDGET | APPROVED REVISED BUDGET | QUARTERLY APPROVED BUDGET | ACTUAL RELEASES | VARIACE ACTUAL TO QUARTERLY BUDGET | % PERFORMANCE |
|--------------------|---|--|--|----------------------------|---|--------------------------|
| ADMIN SECTOR | 3,270,566,259 | 3,270,566,259 | 817,641,564.66 | 790,029,090 | -27,612,474.66 | 96.6 |
| ECONOMIC SECTOR | 3,944,050,018 | 7,444,050,018 | 1,861,012,504.50 | 537,309,079 | -1,323,703,425.50 | 28.9 |
| LAW & JUSTICE | 2,622,773,132 | 2,622,773,132 | 655,693,283.09 | 494,533,903 | -161,159,380.09 | 75.4 |
| REGIONAL SECTOR | 45,694,148 | 45,694,148 | 11,423,537.03 | 10,318,186 | -1,105,351.03 | 90.3 |
| SOCIAL SECTOR | 13,262,916,443 | 13,542,916,443 | 3,385,729,110.81 | 4,871,550,456 | 1,485,821,345.19 | 143.9 |
| TOTAL | 23,146,000,000 | 26,926,000,000 | 6,731,500,000 | 6,703,740,715 | -27,759,285.00 | 99.6 |

Source: MP&B/Office of the Accountant General

TABLE 2.5: Q4 SECTORAL OVERHEAD COST PERFORMANCE**Q4 OVERHEAD SECTORAL PERFORMANCE**

| DESCRIPTION | ORIGINAL APPROVED BUDGET | APPROVED REVISED BUDGET | QUARTERLY APPROVED BUDGET | QUARTERLY ACTUAL RELEASES | VARIACE ACTUAL TO QUARTERLY BUDGET | % PERFORMANCE |
|-----------------------|---|--|--|--|---|--------------------------|
| TOTAL ADMIN SECTOR | 19,676,440,000 | 16,117,640,000 | 4,029,410,000.00 | 4,619,467,046 | 590,057,046.00 | 114.6 |
| TOTAL ECONOMIC SECTOR | 4,796,060,000 | 4,323,410,000 | 1,080,852,500.00 | 765,244,459 | -315,608,041.00 | 70.8 |
| TOTAL LAW & JUSTICE | 1,111,810,000 | 947,260,000 | 236,815,000.00 | 127,672,758 | -109,142,242.00 | 53.9 |
| TOTAL REGIONAL SECTOR | 59300000 | 63,100,000 | 15,775,000.00 | 30,884,000 | 15,109,000.00 | 195.8 |
| TOTAL SOCIAL SECTOR | 1537530000 | 2,449,730,000 | 612,432,500.00 | 431,028,112 | -181,404,388.00 | 70.4 |
| TOTAL | 27,181,140,000 | 23,901,140,000 | 5,975,285,000 | 5,974,296,376 | -988,624.00 | 99.8 |

Source: MP&B/Office of the Accountant General

TABLE 2.6: Q4 SECTORAL PERFORMANCE FOR SUBVENTION**Q4 SECTORAL PERFORMANCE**

| DESCRIPTION | ORIGINAL APPROVED BUDGET | REVISED BUDGET | QUARTERLY APPROVED BUDGET | QUARTERLY ACTUAL RELEASES | VARIACE ACTUAL TO QUARTERLY BUDGET | % PERFORMANCE |
|-----------------------|---|---------------------------|--|--|---|--------------------------|
| TOTAL ADMIN SECTOR | 358,502,137 | 358,502,137 | 89,625,534.25 | 58,536,000 | -31,089,534.25 | 65.3 |
| TOTAL ECONOMIC SECTOR | 877,820,642 | 877,820,642 | 219,455,160.50 | 151,352,287 | -68,102,873.50 | 69.0 |
| TOTAL SOCIAL SECTOR | 5,401,537,221 | 5,401,537,221 | 1,350,384,305.14 | 1,257,479,791 | -92,904,514.14 | 93.1 |
| TOTAL | 6,637,860,000 | 6,637,860,000 | 1,659,465,000 | 1,467,368,078 | -192,096,922.00 | 88.4 |

Source: MOPB/Office of the Accountant General

TABLE 2.7: Q4 SECTORAL PERFORMANCE OF CRFC

| DESCRIPTION | TOTAL APPROVED BUDGET | REVISED BUDGET | Q4 APPROVED BUDGET | WARRANT RELEASES | ACTUAL RELEASES | VARIACE ACTUAL TO QUARTERLY BUDGET | % PERFORMANCE |
|--------------------|--------------------------------------|---------------------------|-----------------------------------|-----------------------------|----------------------------|---|--------------------------|
| ADMIN SECTOR | 9,005,000,000 | 9,005,000,000 | 2,251,250,000.00 | 1,805,433,150 | 1,805,433,150 | 445,816,850 | 80.2 |
| ECONOMIC SECTOR | 2820000000 | 3,320,000,000 | 830,000,000.00 | - | 578,887,213 | 251,112,787 | 69.7 |
| TOTAL | 11,825,000,000 | 12,325,000,000 | 3,081,250,000 | 1,805,433,150 | 2,384,320,363 | 696,929,637 | 77.4 |

Source: MP&B/Office of the Accountant General

2.3. ANALYSIS OF CAPITAL EXPENDITURE PERFORMANCE

The sum of ₦76,584,641,080.00 (Seventy-Six Billion, Five Hundred and Eighty-Four Million, Six Hundred and Forty-One Thousand, Eighty Naira) was budgeted for capital projects in the 2020 revised budget. In the 2020 revised budget, all the ongoing projects were considered while new projects required in response to the COVID-19 pandemic in the State which includes 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 2.8.

Table 2.8: 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

Table 2.8 shows that the Economic Sector received the highest revised capital expenditure allocation of 64.02% while the Regional Sector received the least revised capital expenditure allocation of 0.33% with Social and Administration Sectors recording 20.33% and 14.29% respectively.

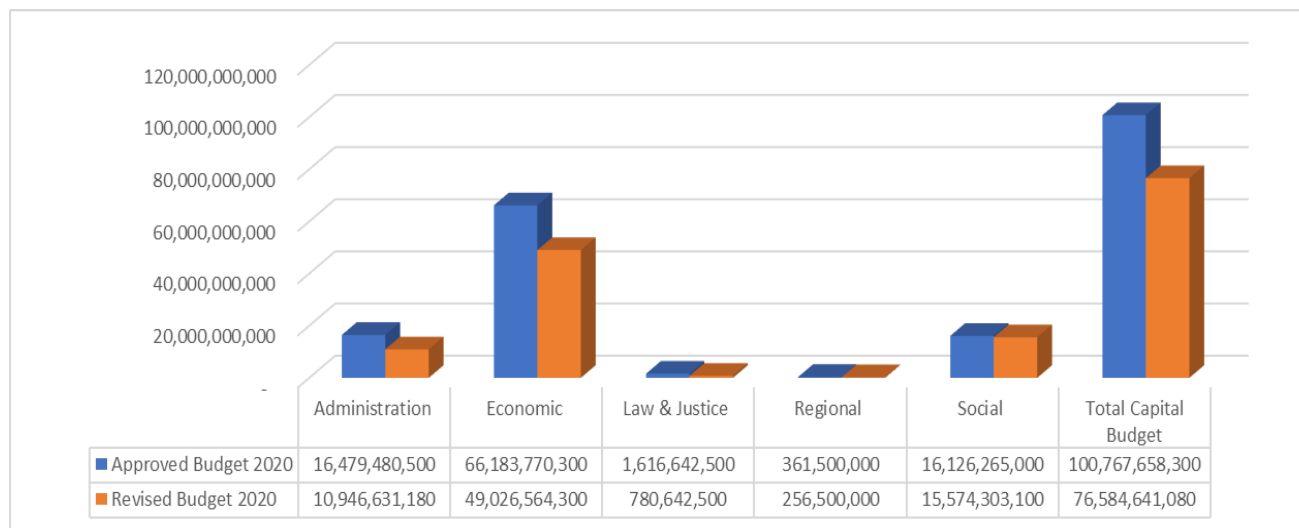


Figure 2.1: Allocation of Revised Capital Expenditure by sector

Source: Table 2.8

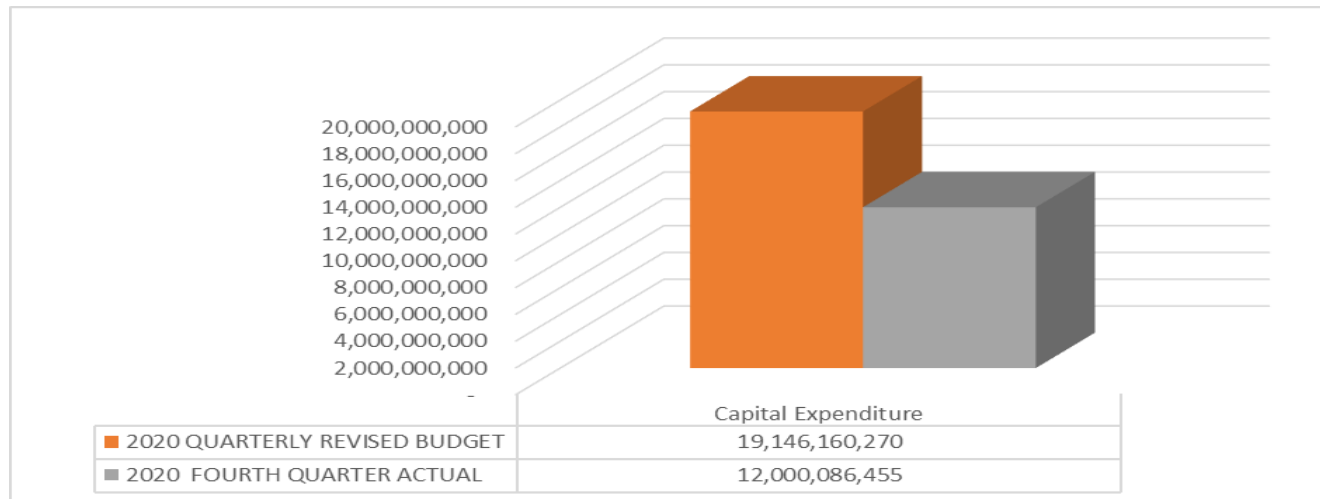


Figure 2.2: Capital Expenditure (Fourth Quarter Actual Vs Quarterly Revised Budget)

Source: Table 2.1

The sum of ₦12,000,086,455.00 (Twelve Billion, Eighty Six Thousand, Four Hundred and Fifty Five Naira) was utilized in the fourth quarter of 2020 against a 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 by 37.32% of ₦7,146,073,815.00 (Seven Billion, One Hundred and Forty Six Million, Seventy Three Thousand, Eight Hundred and Fifteen Naira) against the quarterly revised budget. The capital expenditure cash backed in the 4th quarter of 2020 includes that of the World Bank Assisted Projects tabulated as follows:

Table 2.9: Capital Expenditure for World Bank Assisted Projects

| S/N | MDAs | AMOUNT (N) |
|-----|---|-------------------------|
| 1 | Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS) | 62,716,111.10 |
| 2 | Rural Access Mobility Project (RAMP) | 6,408,582,566.50 |
| | Total | 6,471,298,677.60 |

Source: OAG

The Capital Vote Utilization which shows how MDAs were able to access and utilize capital budgetary provisions in the fourth quarter of 2020 is graphically represented in Fig. 2.3 with details in appendix 5. This is followed by the sectoral summary of capital outflows presented in table 2.10.

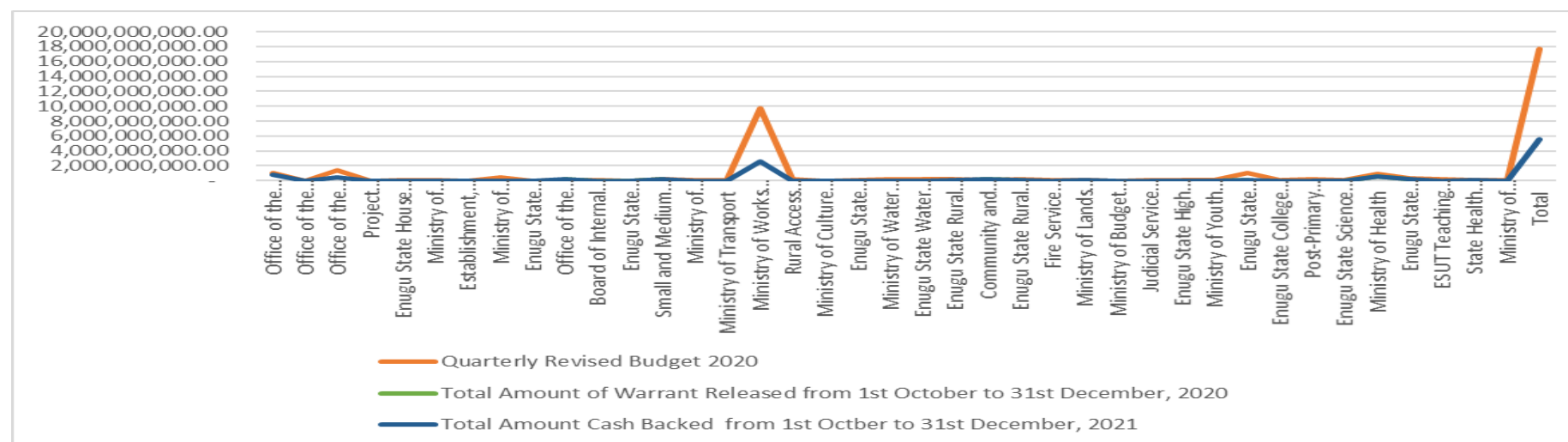


Figure 2.3: Revised Capital Budget Release by MDAs (2020 Q4 Actual Expenditure)

Source: Appendix 5

Table 2.10: Q4 Sectoral Outflows from Enugu State 2020 Revised Capital Budget

| S/N | Sector | Revised Budget 2020 (₦) | Quarterly Revised Budget 2020 (₦) | Total Amount of Warrant Released (₦) | Total Amount Cash Backed (₦) | % of Cash Backed/Quarterly Revised Budget | % of Cash Backed/Revised Budget |
|-----|------------------------------|-------------------------|-----------------------------------|--------------------------------------|------------------------------|---|---------------------------------|
| 1 | Administration | 10,946,631,180 | 2,736,657,795 | 1,128,669,780 | 1,254,108,945 | 45.83 | 11.46 |
| 2 | Economic | 49,026,564,300 | 12,256,641,075 | 2,868,990,921 | 3,280,765,535 | 26.77 | 6.69 |
| 3 | Law & Justice | 780,642,500 | 195,160,625 | 5,078,000 | 5,078,000 | 2.60 | 0.65 |
| 4 | Regional | 256,500,000 | 64,125,000 | - | - | 0.00 | 0.00 |
| 5 | Social | 15,574,303,100 | 3,893,575,775 | 988,835,297 | 988,835,297 | 25.40 | 6.35 |
| 6 | World Bank Assisted Projects | - | - | - | 6,471,298,678 | 0.00 | 0.00 |
| | Total | 76,584,641,080 | 19,146,160,270 | 4,991,573,999 | 12,000,086,455 | 62.68 | 15.67 |

Source: MB&P and OAG

2.4 ANALYSIS OF AGGREGATE EXPENDITURE PERFORMANCE

A total cash backed (recurrent and capital expenditure) of ₦28,529,811,987.00 (Twenty Eight Billion, Five Hundred and Twenty Nine Million, Eight Hundred and Eleven Thousand, Nine Hundred and Eighty Seven Naira) was released in the 2020 fourth 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 ₦8,063,848,283.00 (Eight Billion, Sixty-Three Million, Eight Hundred and Forty Eight Thousand, Two Hundred and Eighty Three Naira) or 22.04% against quarterly revised budget.

The aggregate expenditure performance in the fourth quarter of 2020 is presented in table 2.11.

Table 2.11 Aggregate Expenditure Performance of 2020 Fourth Quarter

| S/N | DESCRIPTION | 2020 REVISED BUDGET | | 2020 ACTUAL | 2020 VARIANCE | | PERFORMANCE | |
|-----|--------------|------------------------|-----------------------|-----------------------|---------------------------------------|----------------|--|-----------------------|
| | | ANNUAL | QUARTERLY | FOURTH QUARTER | Q4 ACTUAL Vs QUARTERLY REVISED BUDGET | | FOURTH QUARTER ACTUAL/QUARTERLY REVISED BUDGET | FOURTH QUARTER ACTUAL |
| | EXPENDITURE | N | N | N | N | % | % | % (Distribution) |
| 1 | RECURRENT | 69,790,000,000 | 17,447,500,000 | 16,529,725,532 | (917,774,468) | (5.26) | 94.74 | 57.94 |
| 2 | CAPITAL | 76,584,641,080 | 19,146,160,270 | 12,000,086,455 | (7,146,073,815) | (37.32) | 62.68 | 42.06 |
| | Total | 146,374,641,080 | 36,593,660,270 | 28,529,811,987 | (8,063,848,283) | (22.04) | 77.96 | 100.00 |

Source: MB&P and OAG

The fourth quarter of 2020 witnessed an aggregate expenditure of N28,529,811,987.00 (Twenty Eight Billion, Five Hundred and Twenty Nine Million, Eight Hundred and Eleven Thousand, Nine Hundred and Eighty Seven Naira) representing 77.96% performance against the quarterly budget of 2020. This is composed of recurrent expenditure of N16,529,725,532 (Sixteen Billion, Five Hundred and Twenty Nine Million, Seven Hundred and Twenty Five Thousand, Five Hundred and Thirty Two Naira) representing of 94.74% quarterly budget performance and ₦12,000,086,455.00 (Twelve Billion, Eighty Six Thousand, Four Hundred and Fifty Five Naira) representing 62.68% quarterly budget performance.

2.5: COMPASRISONS BETWEEN Q1 – Q4, 2020

2.5.1 COMPARISON OF REVENUE PERFORMANCES

Table 2.12 presents a comparison of the revenue performance and the variances for Q1 to Q4, 2020.

Table 2.12: Comparison between First, Second, Third and Fourth Quarter Revenue & Variances

| DESCRIPTION | 2020 ACTUAL | | | | VARIANCE | | VARIANCE | | VARIANCE | |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|----------------------|---------------|------------------------|----------------|
| | FIRST QUARTER | SECOND QUARTER | THIRD QUARTER | FOURTH QUARTER | Q4 ACTUAL Vs Q1 ACTUAL | | Q4 Vs Q2 ACTUAL | | Q4 Vs Q3 ACTUAL | |
| REVENUE | N | N | N | N | N | % | N | % | N | % |
| Statutory Allocation | 10,047,193,156 | 9,349,528,743 | 10,153,136,205 | 8,653,766,844 | (1,393,426,313) | (13.87) | (695,761,899) | (7.44) | (1,499,369,362) | (14.77) |
| Value Added Tax (VAT) | 3,345,926,523 | 3,339,755,229 | 4,154,040,562 | 4,354,659,356 | 1,008,732,833 | 30.15 | 1,014,904,127 | 30.39 | 200,618,794 | 4.83 |
| Sub-Total | 13,393,119,679 | 12,689,283,972 | 14,307,176,768 | 13,008,426,200 | (384,693,479) | (2.87) | 319,142,228 | 2.52 | (1,298,750,568) | (9.08) |
| IGR | | | | | | | | | | |
| Main IGR | 3,793,400,823 | 4,304,880,157 | 5,005,233,568 | 2,910,767,276 | (882,633,547) | (23.27) | (1,394,112,881) | (32.38) | (2,094,466,292) | (41.85) |
| Retained Revenue | 3,020,440,554 | 1,103,001,108 | 1,247,179,352 | 2,259,868,783 | (760,571,770) | (25.18) | 1,156,867,675 | 104.88 | 1,012,689,431 | 81.20 |
| Sub-Total (IGR) | 6,813,841,377 | 5,407,881,265 | 6,252,412,920 | 5,170,636,059 | (1,643,205,317) | (24.12) | (237,245,206) | (4.39) | (1,081,776,861) | (17.30) |
| CAPITAL RECEIPTS | | | | | | | | | | |
| Aids and Grants | - | 1,440,000,000 | - | 5,814,000,000 | | | 4,374,000,000 | 303.75 | - | - |
| Public Private Partnership | - | - | - | - | - | - | - | - | - | - |
| Internal Loans | - | - | - | - | - | - | - | - | - | - |
| External Loans | 1,293,800,000 | 2,202,107,890 | 5,069,943,346 | 1,012,588,240 | (281,211,760) | (21.74) | (1,189,519,650) | (54.02) | (4,057,355,106) | (80.03) |
| Sub-Total | 1,293,800,000 | 3,642,107,890 | 5,069,943,346 | 6,826,588,240 | 5,532,788,240 | 427.64 | 3,184,480,350 | 87.44 | 1,756,644,894 | 34.65 |
| Grand Total | 21,500,761,056 | 21,739,273,127 | 25,629,533,034 | 25,005,650,499 | 3,504,889,443 | 16.30 | 3,266,377,372 | 15.03 | (623,882,535) | (2.43) |

Source: MB&P and OAG

Table 2.12 reveals that statutory allocation received in the 4th quarter is the lowest in the FY 2020 dropping by 13.87%, 7.44% and 14.77% when compared to Q1, Q2, and Q3 actuals respectively. These translates to a decrease of ₦1,393,426,313.00.00 (One Billion, Three Hundred and Ninety Three Million, Four Hundred and Twenty Six Thousand, Three Hundred and Thirteen Naira), ₦695,761,899.00 (Six Hundred and Ninety Five Million, Seven Hundred and Sixty One Thousand, Eight Hundred and Ninety Nine Naira) and ₦1,499,369,362.00 (One Billion, Four Hundred and Ninety Nine Million, Three Hundred and Sixty Nine Thousand, Three Hundred and Sixty Two Naira) when compared to Q1, Q2, and Q3 actuals respectively. For VAT, there was an increase by 30.15% amounting to ₦1,008,732,833.00 (One Billion, Eight Million, Seven Hundred and Thirty Two Thousand, Eight Hundred and Thirty-Three Naira), by 30.39% amounting to ₦1,014,904.127.00 (One Billion, Fourteen Million, Nine Hundred and Four Thousand, One Hundred and Twenty Seven Naira) and by 4.83% amounting to ₦200,618,794.00 (Two Hundred Million, Six Hundred and Eighteen Thousand, Seven Hundred and Ninety Four Naira) when compared to 2020 first, second and third quarter actuals respectively.

Main IGR fourth quarter actual was below the 2020 first, second and third quarter actuals by ₦882,633,547.00 (Eight Hundred and Eighty Two Million, Six Hundred and Thirty-Three Thousand, Five Hundred and Forty Seven Naira) or 23.27%, ₦1,394,112,881.00 (One Billion, Three Hundred and Ninety Four Million, One Hundred and Twelve Thousand, Eight Hundred and Eighty One Naira) or 32.38% and ₦2,094,466,292.00 (Two Billion, Ninety Four Million, Four Hundred and Sixty Six Thousand, Two Hundred and Ninety Two Naira) or 41.85% respectively. The retained revenue actual in 2020 Q4 grew by ₦1,156,867,675.00 (One Billion, One Hundred and Fifty Six Million, Eight Hundred and Sixty Seven Thousand, Six Hundred and Seventy Five Naira) or 104.88% and ₦1,012,689,431.00 (One Billion, Twelve Million, Six Hundred and Eighty Nine Thousand, Four Hundred and Thirty One Naira) or 81.20% above the 2020 second and third quarter actuals while declining by ₦760,571,770.00 (Seven Hundred and Sixty Million, Five Hundred and Seventy-One Thousand, Seven Hundred and Seventy Naira) or 25.18% when compared to the 2020 first quarter actual.

Aids and grants recorded an increase of 303.75% amounting to ₦4,374,000,000.00 (Four Billion, Three Hundred and Seventy Four Million Naira) when compared to 2020 second quarter actual. Note, it was only in the second and fourth quarters that Enugu State Government received fund from Aids and Grants in 2020 fiscal year particularly from SFTAS. No Public Private Partnership Fund and domestic loan has been received in the first, second, third and fourth quarter of 2020. However, for external loan, the fourth quarter actual was below the 2020 first, second and third quarter actuals by ₦281,211,760.00 (Two Hundred and Eighty One Million, Two Hundred and Eleven Thousand, Seven Hundred and Sixty Naira) or 21.74%, ₦1,189,519,650.00 (One Billion, One Hundred and Eighty Nine Million, Five Hundred and Nineteen Thousand, Six Hundred and Fifty Naira) or 54.02% and ₦4,057,355,106.00 (Four Billion, Fifty Seven Million, Three Hundred and Fifty Five Thousand, One Hundred and Six Naira) or 80.03% respectively.

2.5.2: COMPARISONS OF EXPENDITURE PERFORMANCE

The comparisons of expenditure performance for Q1 – Q4, 2020 are presented in tables 2.13 and 2.14.

Table 2.13: Comparison between the First, Second, Third and Fourth Quarter Outflows

| DESCRIPTION | 2020 ACTUAL | | | | VARIANCE | | VARIANCE | | VARIANCE | |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------|----------------------|--------------|------------------------|---------------|
| | FIRST QUARTER | SECOND QUARTER | THIRD QUARTER | FOURTH QUARTER | Q4 ACTUAL Vs Q1 ACTUAL | | Q4 Vs Q2 ACTUAL | | Q4 Vs Q3 ACTUAL | |
| EXPENDITURE | N | N | N | N | N | % | N | % | N | % |
| Personnel Cost | 5,948,791,091 | 6,365,709,509 | 6,592,230,361 | 6,703,740,715 | 754,949,624 | 12.69 | 338,031,206 | 5.31 | 111,510,354 | 0.02 |
| CRFC | 3,069,987,352 | 2,716,057,419 | 1,466,226,088 | 2,384,320,363 | (685,666,989) | (22.33) | (331,737,056) | (12.21) | 918,094,275 | 0.63 |
| Overhead Cost | 4,699,718,123 | 5,083,481,952 | 5,222,482,331 | 5,974,296,376 | 1,274,578,253 | 27.12 | 890,814,424 | 17.52 | 751,814,045 | 0.14 |
| Subvention | 1,518,097,357 | 1,460,935,002 | 2,597,998,913 | 1,467,368,078 | (50,729,279) | (3.34) | 6,433,076 | 0.44 | (1,130,630,835) | (0.44) |
| Capital Expenditure | 9,275,348,367 | 6,484,986,177 | 14,253,624,527 | 12,000,086,455 | 2,724,738,088 | 29.38 | 5,515,100,277 | 85.04 | (2,253,538,073) | (0.16) |
| Total | 24,511,942,290 | 22,111,170,059 | 30,132,562,220 | 28,529,811,987 | 4,017,869,697 | 16.39 | 6,418,641,927 | 29.03 | (1,602,750,234) | (0.05) |

Source: MB&P and OAG

Table 2.14: Comparison between Q1, Q2, Q3 and Q4 2020 Aggregate Expenditure Performance Variance

| DESCRIPTION | 2020 ACTUAL | | | | VARIANCE | | VARIANCE | | VARIANCE | |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------|----------------------|--------------|------------------------|---------------|
| | FIRST QUARTER | SECOND QUARTER | THIRD QUARTER | FOURTH QUARTER | Q4 ACTUAL Vs Q1 ACTUAL | | Q4 Vs Q2 ACTUAL | | Q4 Vs Q3 ACTUAL | |
| EXPENDITURE | N | N | N | N | N | % | N | % | N | % |
| RECURRENT | 15,236,593,923 | 15,626,183,882 | 15,878,937,693 | 16,529,725,532 | 1,293,131,609 | 8.49 | 903,541,650 | 5.78 | 650,787,839 | 0.04 |
| CAPITAL | 9,275,348,367 | 6,484,986,177 | 14,253,624,527 | 12,000,086,455 | 2,724,738,088 | 29.38 | 5,515,100,277 | 85.04 | (2,253,538,073) | (0.16) |
| Total | 24,511,942,290 | 22,111,170,059 | 30,132,562,220 | 28,529,811,987 | 4,017,869,697 | 16.39 | 6,418,641,927 | 29.03 | (1,602,750,234) | (0.05) |

Source: MB&P and OAG

The recurrent expenditure is ₦1,293,131,609.00 (One Billion, Two Hundred and Ninety Three Million, One Hundred and Thirty One Thousand, Six Hundred and Nine Naira) or 8.49% higher than 2020 first quarter actual expenditure, ₦903,541,650.00 (Nine Hundred and Three Million, Five Hundred and Forty One Thousand, Six Hundred and Fifty Naira) or 5.78% higher than 2020 second quarter actual expenditure and ₦650,787,839.00 (Six Hundred and Fifty Million, Seven Hundred and Eighty Seven Thousand, Eight Hundred and Thirty Nine Naira) or 0.04% higher than 2020 third quarter actual expenditure. (see table 2.14). On the other hand, the 2020 fourth quarter actual capital expenditure which stood at sum of ₦12,000,086,455.00 (Twelve Billion, Eighty Six Thousand, Four Hundred and Fifty Five Naira) is above the first and second quarter capital expenditures of 2020 by ₦2,724,738,088.00 (Two Billion, Seven Hundred and Twenty Four Million, Seven Hundred and Thirty-Eight Thousand, Eighty Eight Naira) or 29.38% and ₦5,515,100,277.00 (Five Billion, Five Hundred and Fifteen Million, One Hundred Thousand, Two Hundred and Seventy Seven Naira) or 85.04% respectively while it was below that of the third quarter of 2020 by ₦2,253,538,073.00 (Two Billion, Two Hundred and Fifty Three Million, Five Hundred and Thirty Eighty Thousand, Seventy Three Naira) or 0.16%. (see table 2.14).

Consequently, the aggregate actual expenditure in the fourth quarter of 2020 was above the aggregate expenditure of the first and second quarters of 2020 by ₦4,017,869,697.00 (Four Billion, Seventeen Million, Eight Hundred and Sixty Nine Thousand, Six Hundred and Ninety Seven Naira)

or 16.39% and ₦6,418,641,927.00 (Six Billion, Four Hundred and Eighteen Million, Six Hundred and Forty one Thousand, Nine Hundred and Twenty Seven Naira) or 29.03% respectively. However, the Q3 aggregate expenditure is lower than the Q4 aggregate expenditure by 0.05% amounting to ₦1,602,750,234.00 (One Billion, Six Hundred and Two Million, Seven Hundred and Fifty Thousand, Two Hundred and Thirty Four Naira).

The comparisons between 2020 Q4 and 2019 Q4 are presented in tables 2.15 and 2.16.

Table 2.15: Comparison of Q4 2020 Vs Q4 2019 Expenditure Performance

| S/N | DESCRIPTION | 2019 FOURTH QUARTER ACTUAL | 2020 FOURTH QUARTER ACTUAL | VARIANCE | |
|-----|--|----------------------------------|----------------------------------|---|----------------|
| | | | | 4TH QUARTER 2020 Vs 4TH QUARTER 2019 | |
| | EXPENDITURE | N | N | N | % |
| 1 | Personnel Cost | 5,486,555,814 | 6,703,740,715 | 1,217,184,901 | 22.18 |
| 2 | Consolidated Revenue Fund Charges (CRFC) | 7,644,347,162 | 2,384,320,363 | (5,260,026,799) | (68.81) |
| 3 | Overhead Cost | 8,003,273,676 | 5,974,296,376 | (2,028,977,300) | (25.35) |
| 4 | Subvention | 1,294,306,107 | 1,467,368,078 | 173,061,971 | 13.37 |
| 5 | Capital Expenditure | 14,116,011,550 | 12,000,086,455 | (2,115,925,095) | (14.99) |
| | Total | 36,544,494,309 | 28,529,811,987 | (8,014,682,322) | (21.93) |

Source: MB&P and OAG

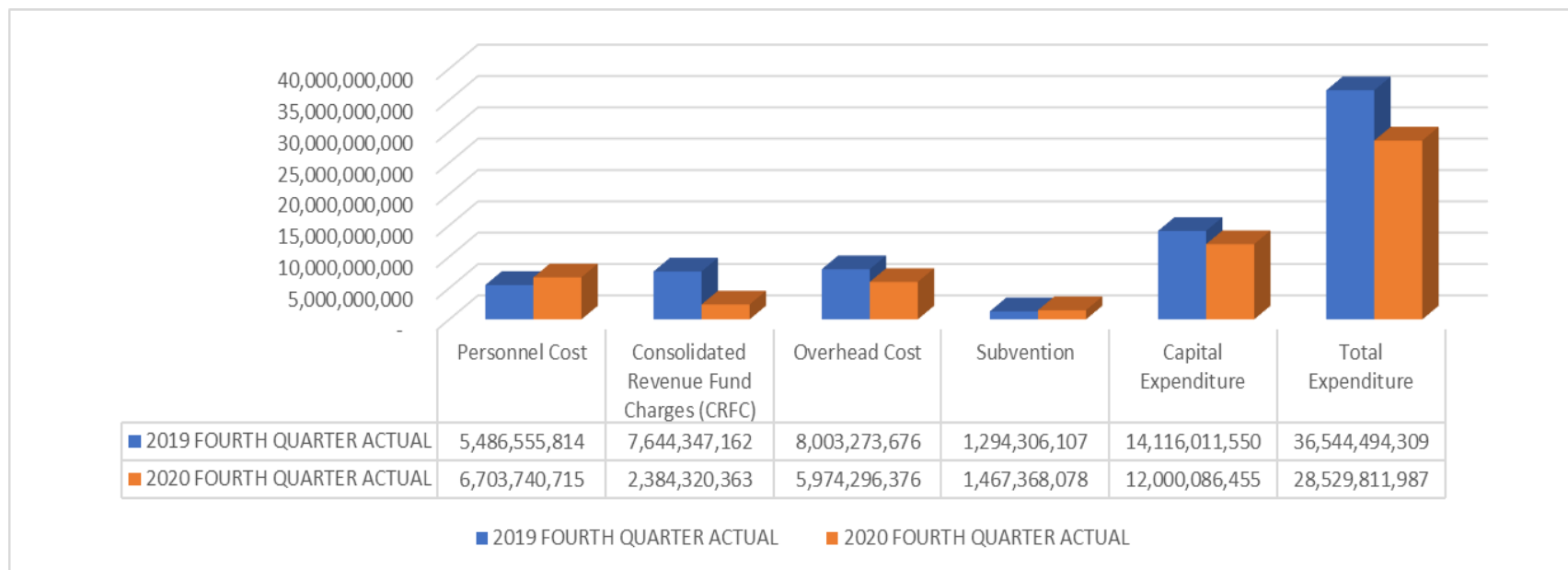


Figure 2.5: Comparison of Q4 2020 Vs Q4 2019 Expenditure Performance

Source: Table 3.20

The 2020 fourth quarter actual expenditures surpassed the 2019 fourth quarter actual expenditures by 22.18% and 13.37% for Personnel Cost and Subvention respectively while CRFC, Overhead Cost and Capital Expenditure performed below the 2019 Q4 actuals by -68.81%, -25.35% and -14.99% respectively.

The aggregate expenditure as presented in table 2.16 shows that total expenditure (recurrent + capital) recorded in the fourth quarter of 2020 is below that of the fourth quarter of 2019 by -21.93% which amounts to ~~₦~~8,014,682,322.00 (Eight Billion, Fourteen Million, Six Hundred and Eighty Two Thousand, Three Hundred and Twenty Two Naira).

Table 2.16: Q4 2020 Vs Q4 2019 Aggregate Expenditure Performance

| S/N | DESCRIPTION | 2019 FOURTH QUARTER ACTUAL | 2020 FOURTH QUARTER ACTUAL | VARIANCE | |
|-----|--------------|----------------------------|----------------------------|--------------------------------------|----------------|
| | | | | 4TH QUARTER 2020 Vs 4TH QUARTER 2019 | |
| | EXPENDITURE | N | N | N | % |
| 1 | RECURRENT | 22,428,482,759 | 16,529,725,532 | (5,898,757,227) | (26.30) |
| 2 | CAPITAL | 14,116,011,550 | 12,000,086,455 | (2,115,925,095) | (14.99) |
| | Total | 36,544,494,309 | 28,529,811,987 | (8,014,682,322) | (21.93) |

Source: MB&P and OAG

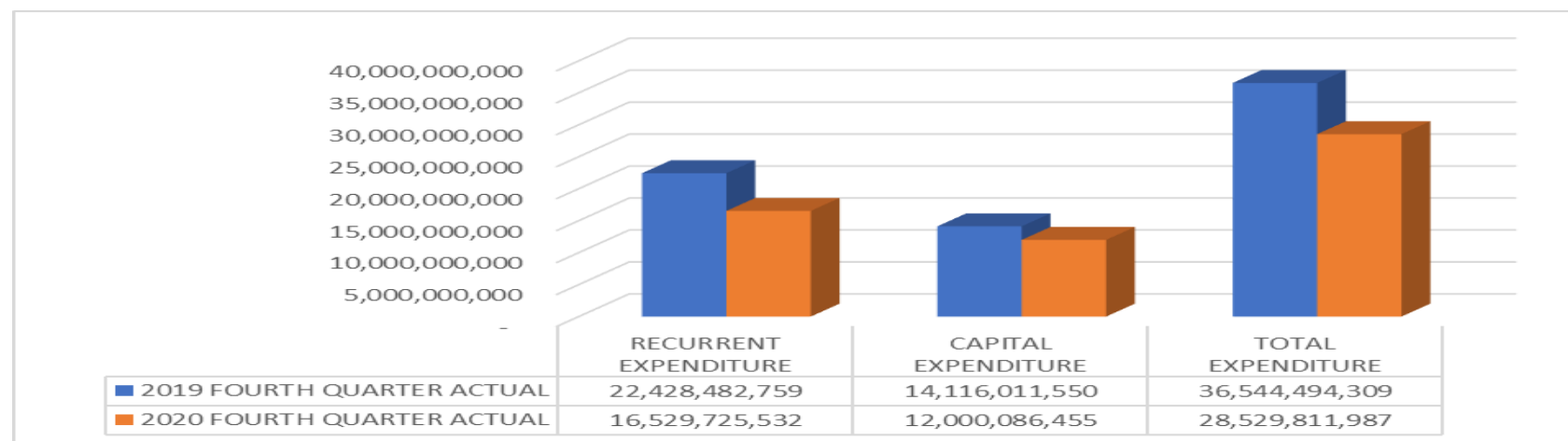


Figure 2.6: Q4 2020 Vs Q4 2019 Aggregate Expenditure Performance

Source: Table 3.21

The 2020 fourth quarter recurrent expenditure is below the 2019 fourth quarter recurrent expenditure by ~~N~~5,898,757,227.00 (Five Billion, Eight Hundred and Ninety Eight Million, Seven Hundred and Fifty Seven Thousand, Two Hundred and Twenty Seven Naira) or -26.30% while the 2020 fourth quarter aggregate capital expenditure is below the 2019 fourth quarter capital expenditure by ~~N~~2,115,925,095.00 (Two Billion, One Hundred and Fifteen Million, Nine Hundred and Twenty Five Thousand, Ninety Five Naira) or -14.99%.

3.0 2020 CONSOLIDATED PERFORMANCE (Q1 – Q4)

3.1. Analysis of Recurrent Revenue and Capital Receipts Performance

Table 3.1 contains inflows into the State within the 4 (four) quarters of FY 2020.

Table 3.1: 4quarters 2020 Revenue Variance and Performance (Revised Budget Vs Actual)

| DESCRIPTION | 2020 REVISED BUDGET | 2020 ACTUAL | | | | | VARIANCE Q1-Q4 ACTUAL Vs REVISED BUDGET | | PERFORMANCE | |
|----------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|----------------|--------------------------|-------------------------------|
| | ANNUAL N | Q1 N | Q2 N | Q3 | Q4 N | Q1 - Q4 N | N | % | Q1-Q4 / REVISED BUDGET % | Q1-Q4 ACTUAL % (Contribution) |
| Statutory Allocation | 32,637,770,001 | 10,047,193,156 | 9,349,528,743 | 10,153,136,205 | 8,653,766,844 | 38,203,624,948 | 5,565,854,947 | 17.05 | 117.05 | 40.70 |
| VAT | 20,648,042,381 | 3,345,926,523 | 3,339,755,229 | 4,154,040,562 | 4,354,659,356 | 15,194,381,670 | (5,453,660,711) | (26.41) | 73.59 | 16.19 |
| Sub-Total | 53,285,812,382 | 13,393,119,679 | 12,689,283,972 | 14,307,176,768 | 13,008,426,200 | 53,398,006,618 | 112,194,236 | 0.21 | 100.21 | |
| IGR | | | | | | | | | | |
| Main IGR | 12,164,279,700 | 3,793,400,823 | 4,304,880,157 | 5,005,233,568 | 2,910,767,276 | 16,014,281,823 | 3,850,002,123 | 31.65 | 131.65 | 17.06 |
| Retained Revenue | 6,335,720,300 | 3,020,440,554 | 1,103,001,108 | 1,247,179,352 | 2,259,868,783 | 7,630,489,798 | 1,294,769,498 | 20.44 | 120.44 | 8.13 |
| Sub-Total (IGR) | 18,500,000,000 | 6,813,841,377 | 5,407,881,265 | 6,252,412,920 | 5,170,636,059 | 23,644,771,621 | 5,144,771,621 | 27.81 | 127.81 | |
| CAPITAL RECEIPTS | | | | | | | | | | |
| Aids and Grants | 19,390,000,000 | - | 1,440,000,000 | - | 5,814,000,000 | 7,254,000,000 | (12,136,000,000) | (62.59) | 37.41 | 7.73 |
| Public Private Partnership | 2,000,000,000 | - | - | - | - | - | (2,000,000,000) | (100.00) | 0.00 | 0.00 |
| Internal Loans | 16,029,065,000 | - | - | - | - | - | (16,029,065,000) | (100.00) | 0.00 | 0.00 |
| External Loans | 9,418,600,000 | 1,293,800,000 | 2,202,107,890 | 5,069,943,346 | 1,012,588,240 | 9,578,439,476 | 159,839,476 | 1.70 | 101.70 | 10.20 |
| Sub-Total | 46,837,665,000 | 1,293,800,000 | 3,642,107,890 | 5,069,943,346 | 6,826,588,240 | 16,832,439,476 | (30,005,225,524) | (64.06) | 35.94 | |
| Grand Total | 118,623,477,382 | 21,500,761,056 | 21,739,273,127 | 25,629,533,034 | 25,005,650,499 | 93,875,217,716 | (24,748,259,666) | (20.86) | 79.14 | 100.00 |

Source: MB&P and OAG

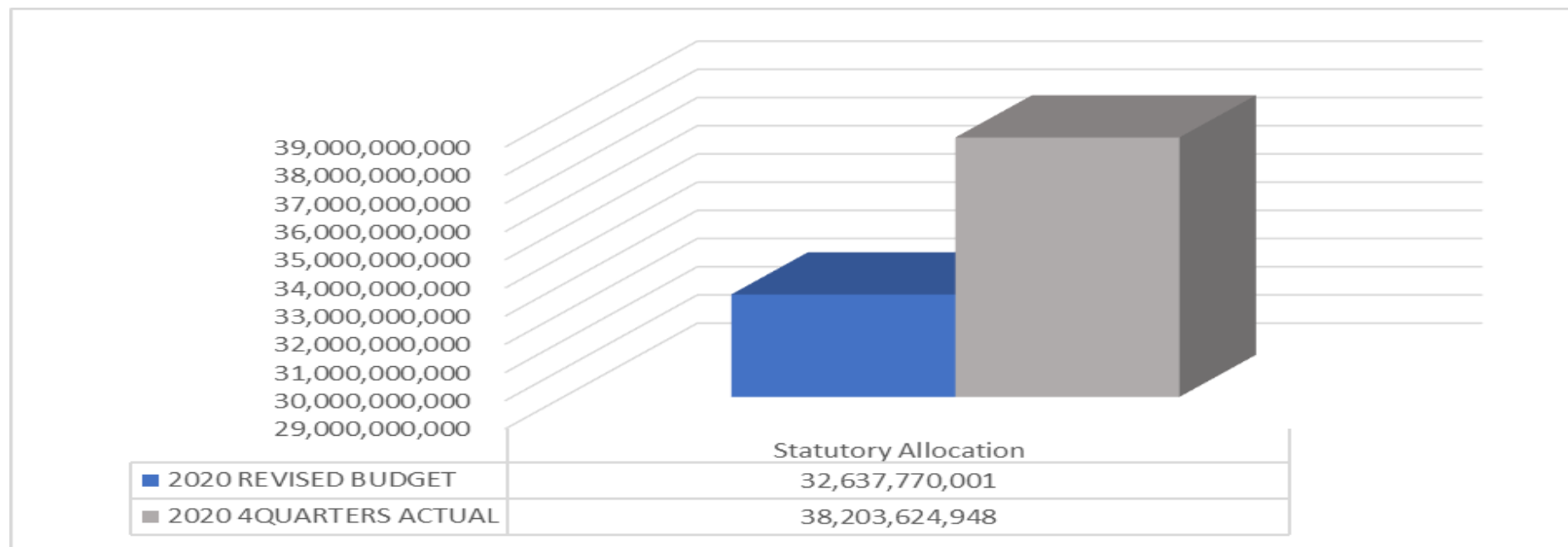


Figure 3.1: Statutory Allocation (Cumulative Actual and 2020 Revised Budget)

Source: Table 3.1

The accumulated actual Statutory Allocation for Q1 to Q4 2020 was ₦38,203,624,948.00 (Thirty Eight Billion, Two Hundred and Three Million, Six Hundred and Twenty Four Thousand, Nine Hundred and Forty Eight Naira) which translates to ₦5,565,854,947.00 (Five Billion, Five Hundred and Sixty Five Million, Eight Hundred and Fifty Four Thousand, Nine Hundred and Forty Seven Naira) or 17.05% above revised budgeted projection of ₦32,637,770,001.00 (Thirty Two Billion, Six Hundred and Thirty Seven Million, One Naira). This is 40.70% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.1).

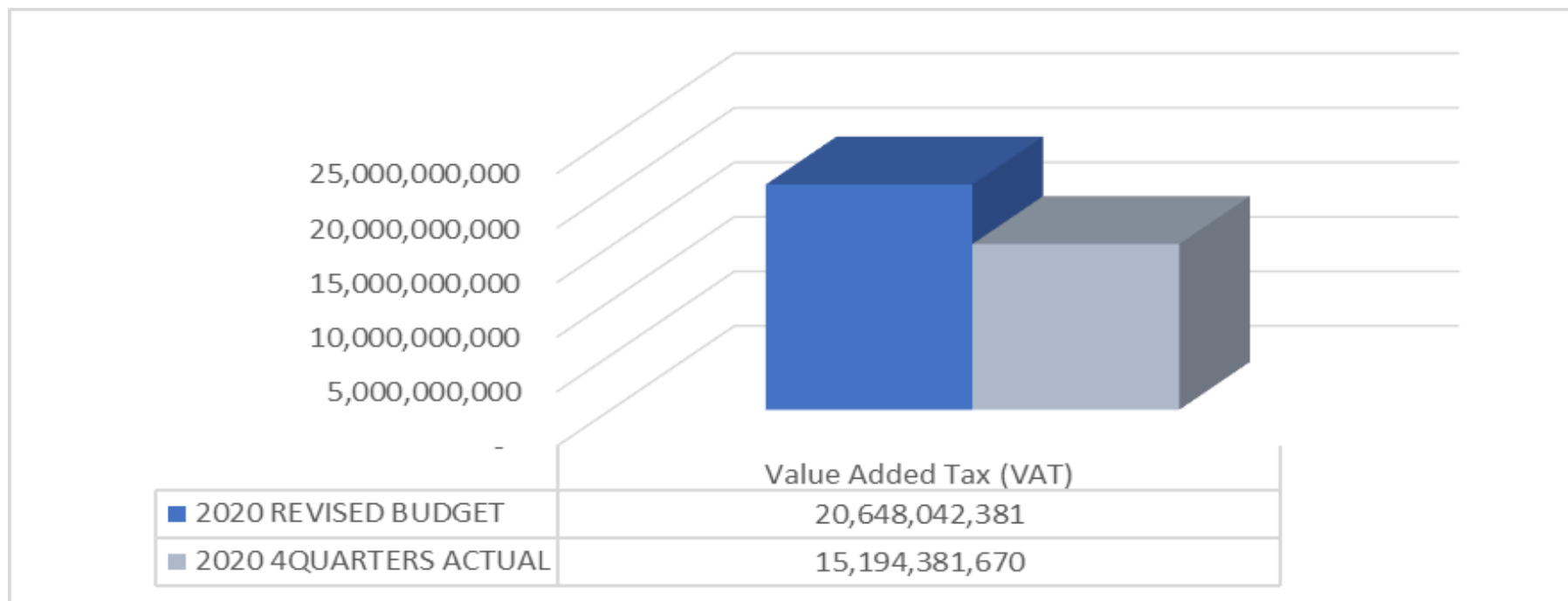


Figure 3.2: Value Added Tax (VAT) (Cumulative Actual and 2020 Revised Budget)

Source: Table 3.1

The aggregate Value Added Tax (VAT) for 2020 Q1 – Q4 of 2020 received stood at ₦15,194,381,670.00 (Fifteen Billion, One Hundred and Ninety Four Million, Three Hundred and Eighty One Thousand, Six Hundred and Seventy Naira) against 2020 revised budget of ₦20,648,042,381.00 (Twenty Billion, Six Hundred and Forty Eight Million, Forty Two Thousand, Three Hundred and Eighty One Naira). This translates into 73.59% performance which is ₦5,453,660,711.00 (Five Billion, Four Hundred and Fifty Three Million, Six Hundred and Sixty Thousand, Seven Hundred and Eleven Naira) or 26.41% lower than the 2020 revised budget. It contributed 16.91% of the Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) of the State.

Total IGR (main + retained) for the State stood at N23,644,771,621 (Twenty Three Billion, Six Hundred and Forty Four, Seven Hundred and Seventy One Thousand Six Hundred and Twenty One Naira). This is higher than the projected revised IGR in the 2020 budget by 27.81% amounting to N5,144,771,621 (Five Billion, One Hundred and Forty Four, Seven Hundred and Seventy One Thousand Six Hundred and Twenty One Naira).

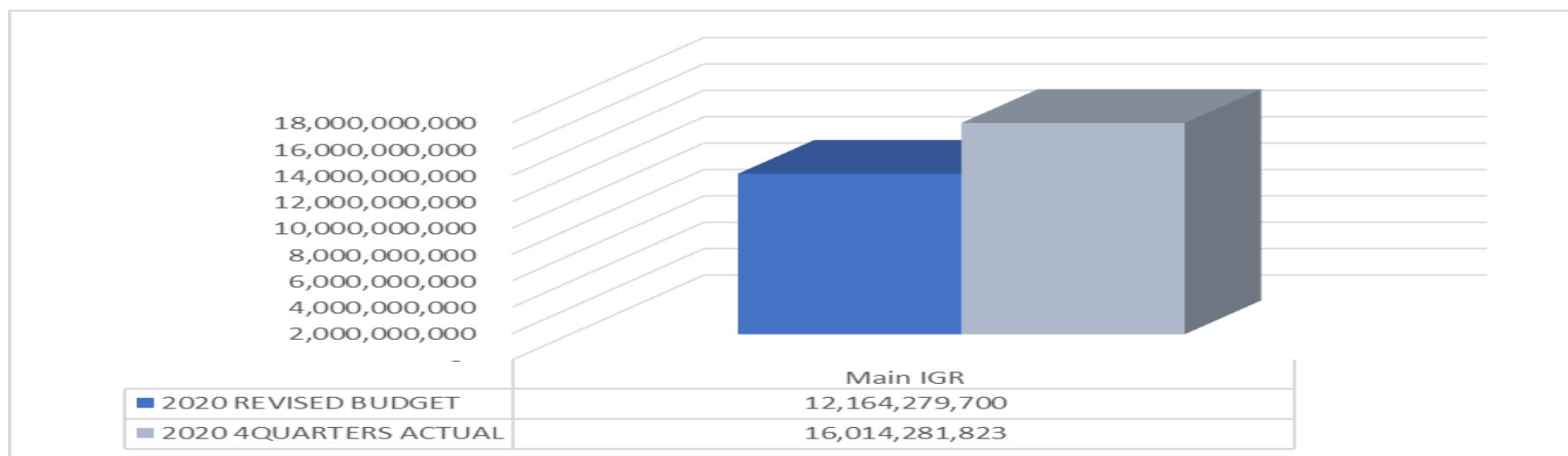


Figure 3.3: IGR - Main (4 Quarters Actual and 2020 Revised Budget)

Source: Table 3.1

The sum of ₦16,014,281,823.00 (Sixteen Billion, Fourteen Million, Two Hundred and Eighty One Thousand, Eight Hundred and Twenty Three Naira) was received as aggregate revenue in the 2020 from main IGR against the 2020 revised budget of ₦12,164,279,700.00 (Twelve Billion, One Hundred and Sixty Four Million, Two Hundred and Seventy Nine Thousand, Seven Hundred Naira). This is higher than the revised budget by 31.65% amounting to ₦3,850,002,123.00 (Three Billion, Eight Hundred and Fifty Million, Two Thousand, One Hundred and Twenty Three Naira) above the 2020 revised budget. This was 17.06% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts).

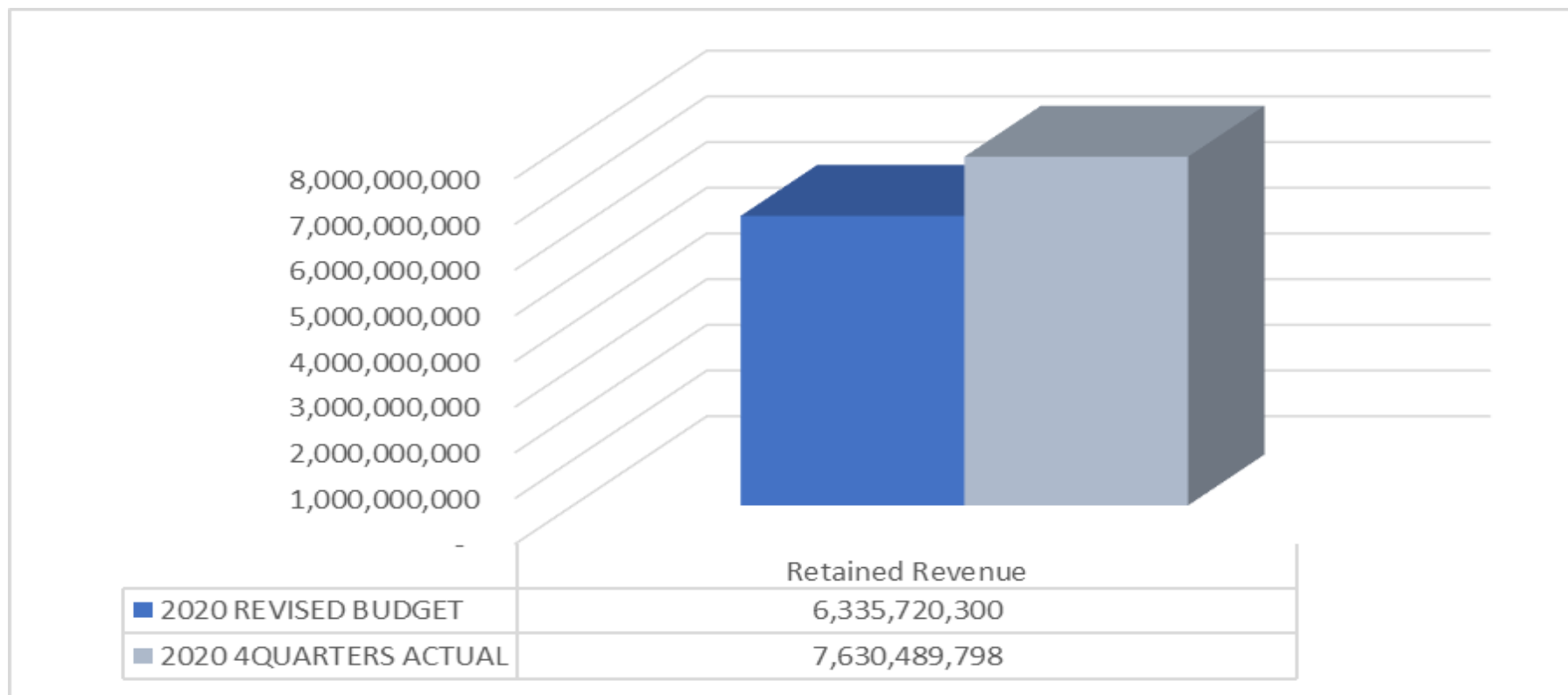


Figure 3.4: IGR – Retained Revenue (4 Quarters Actual and 2020 Revised Budget)

Source: Table 3.1

The cumulative actual retained revenue for 2020 stood at ₦7,630,489,798.00 (Seven Billion, Six Hundred and Thirty Million, Four Hundred and Eighty Nine Thousand, Seven Hundred and Ninety Eight Naira) against its revised budget of ₦6,335,720,300.00 (Six Billion, Three Hundred and Thirty Five Million, Seven Hundred and Twenty Thousand, Three Hundred Naira). This is above the revised 2020 budget by 20.44% amounting to ₦1,294,769,498.00 (One Billion, Two Hundred and Ninety Four Million, Seven Hundred and Sixty Nine Thousand, Four Hundred and Ninety Eight Naira). This contributed 8.13% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts).

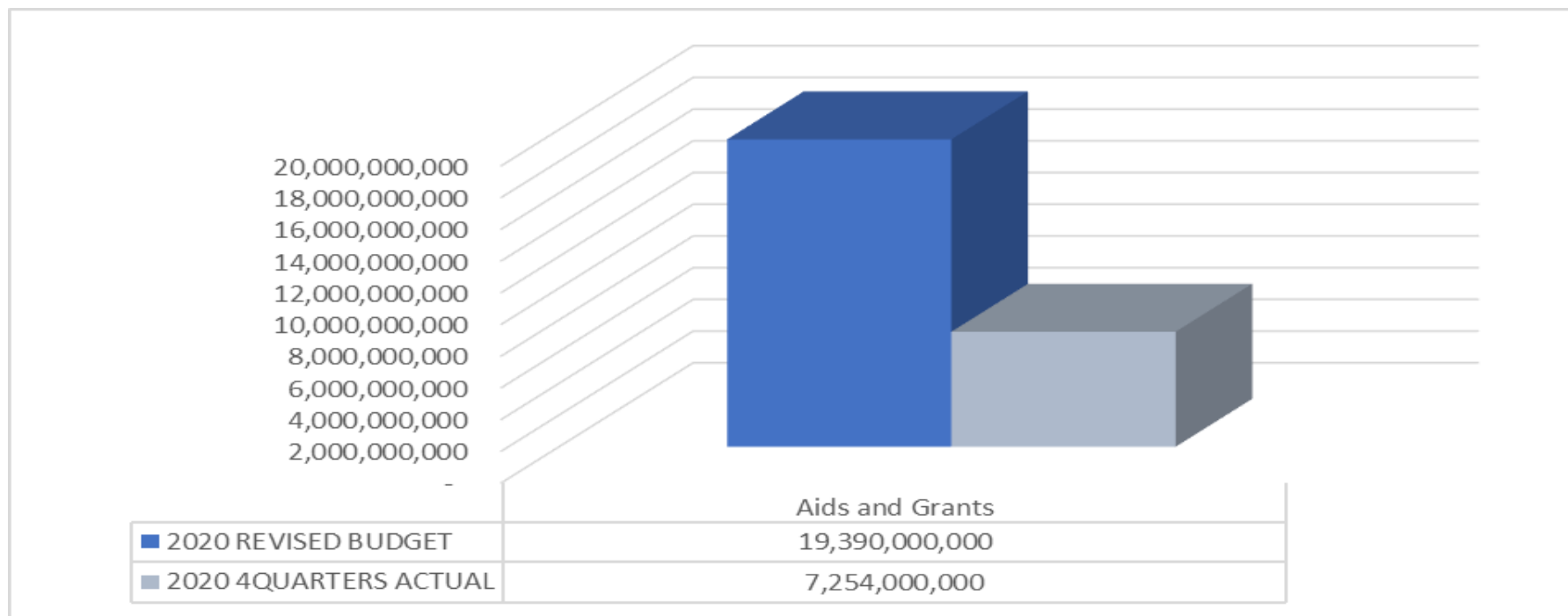


Figure 3.5: Aids and Grants (4 Quarters Actual and 2020 Revised Budget)

Source: Table 3.1

The aggregate inflows from Aids and Grants stood at ₦7,254,000,000.00 (Seven Billion, Two Hundred and Fifty Four Million Naira), a decline of ₦12,136,000,000.00 (Twelve Billion, One Hundred and Thirty Six Million Naira) against the 2020 revised budget of ₦19,390,000,000.00 (Nineteen Billion, Three Hundred and Ninety Thousand Naira). This contributed 7.73% of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts).

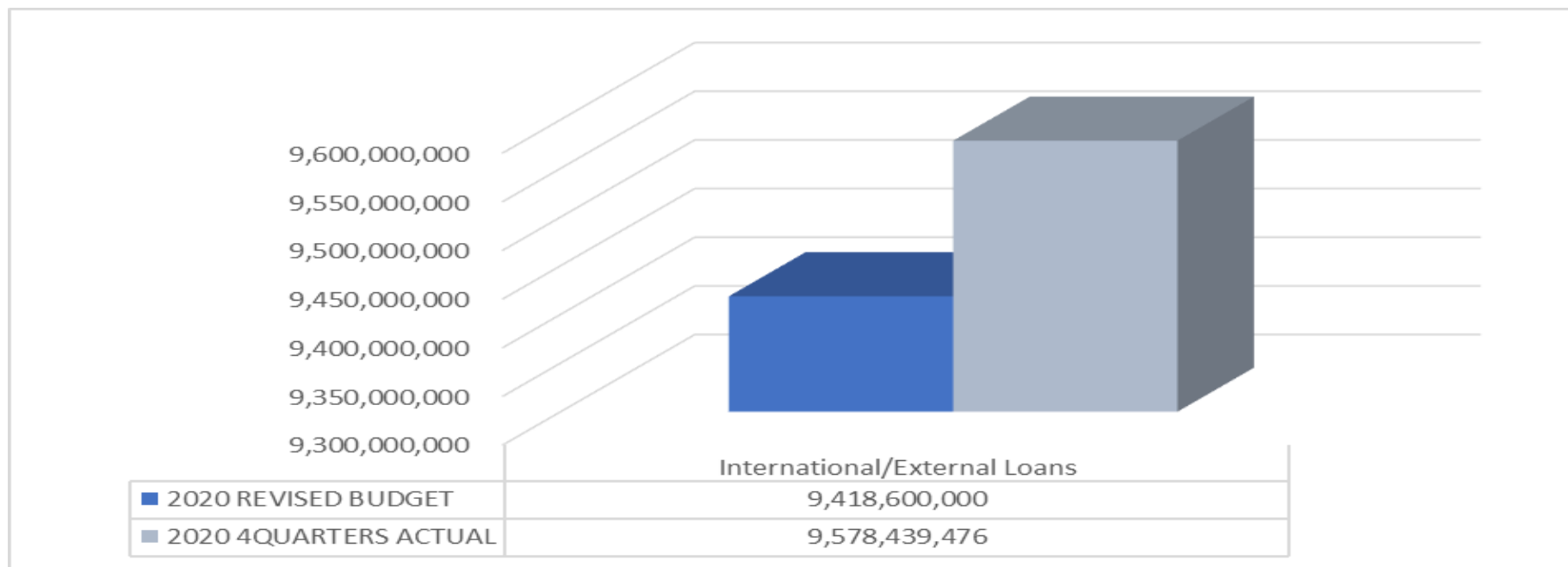


Figure 3.6: International/External Loan (4 Quarters Actual and 2020 Revised Budget)

Source: Table 3.1

The 2020 aggregate actual inflows from External Loan stood at ₦9,578,439,476.00 (Nine Billion, Five Hundred and Seventy Eight Million, Four Hundred and Thirty Nine Thousand, Four Hundred and Seventy Six Naira) indicating an increase of ₦159,839,476.00 (One Hundred and Fifty Nine Million, Eight Hundred and Thirty Nine Thousand, Four Hundred and Seventy Six Naira) against the 2020 revised budget of ₦9,418,600,000.00 (Seven Billion, Sixty Three Million, Nine Hundred Fifty Naira). This contributed 10.20% to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) thus, evidencing the capacity of the State to drawdown on multilateral development finances.

3.2 ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE

3.2.1 RECURRENT EXPENDITURE PERFORMANCE

The cumulative recurrent expenditure (Q1 – Q4) for the year 2020 is presented table 3.2 and 3.3 showing the warrant and actual releases respectively.

Table 3.2: Cumulative Recurrent Expenditure (Warrant) (Q1 – Q4)

| DESCRIPTION | APPROVED BUDGET (N) | APPROVED REVISED BUDGET (N) | Q1 | Q2 | Q3 | Q4 | CUMULATIVE | TOTAL BUDGET BALANCE | % PERF |
|----------------|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------|
| PERSONNEL COST | 23,146,000,000 | 26,926,000,000 | 5,965,891,439 | 6,366,063,014 | 6,671,492,507 | 6,779,846,544 | 25,783,293,504 | 1,142,706,496 | 95.8 |
| OVERHEAD COST | 27,181,140,000 | 23,901,140,000 | 4,704,950,337 | 5,086,618,041 | 5,424,117,371 | 6,008,137,608 | 21,223,823,357 | 2,677,316,643 | 88.8 |
| SUBVENTION | 6,637,860,000 | 6,637,860,000 | 1,525,270,729 | 1,460,935,002 | 1,459,112,878 | 1,483,015,029 | 5,928,333,638 | 709,526,362 | 89.3 |
| CONSOLIDATED | 11,825,000,000 | 12,325,000,000 | 1,622,201,159 | 1,957,279,338 | 2,002,921,361 | 1,805,433,150 | 7,387,835,008 | 4,937,164,992 | 59.9 |
| TOTAL | 68,790,000,000 | 69,790,000,000 | 13,818,313,664 | 14,870,895,395 | 15,557,644,117 | 16,076,432,331 | 60,323,285,507 | 9,466,714,493 | 86.4 |

Source: MOPB

Table 3.3: Cumulative Recurrent Expenditure (Actual) (Q1 – Q4)

| DESCRIPTION | APPROVED BUDGET (N) | APPROVED REVISED BUDGET (N) | Q1 | Q2 | Q3 | Q4 | 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 | 6,703,740,715 | 25,610,471,675 | 1,315,528,326 | 95.1 |
| OVERHEAD COST | 27,181,140,000 | 23,901,140,000 | 4,699,718,123 | 5,083,481,952 | 5,222,482,331 | 5,974,296,376 | 20,979,978,783 | 2,921,161,217 | 87.8 |
| SUBVENTION | 6,637,860,000 | 6,637,860,000 | 1,518,097,357 | 1,460,935,002 | 1,466,226,088 | 1,467,368,078 | 5,912,626,525 | 725,233,475 | 89.1 |
| CONSOLIDATED | 11,825,000,000 | 12,325,000,000 | 3,069,987,352 | 2,716,057,419 | 2,597,998,913 | 2,384,320,363 | 10,768,364,047 | 1,556,635,953 | 87.4 |
| TOTAL | 68,790,000,000 | 69,790,000,000 | 15,236,593,924 | 15,626,183,882 | 15,878,937,692 | 16,529,725,531 | 63,271,441,029 | 6,518,558,971 | 90.7 |

Source: Office of the Accountant General

The data in table 3.2 reveals that a total sum of N63,271,441,029.00 (Sixty-Three Billion, Two Hundred and Seventy-One Million, Four Hundred and Forty-One Thousand, Twenty-Nine naira) was spent on recurrent activities during the 2020 fiscal year. This represents 90.7% performance against the revised recurrent budget of N69,790,000,000.00 (Sixty Nine Billion, Seven Hundred and Ninety Million Naira).

3.2.2 CAPITAL EXPENDITURE PERFORMANCE

Table 3.4 presents the cumulative capital expenditure performance of the State for the year ended 31st December, 2020

Table 3.4: Cumulative (Q1-Q4) Sectoral Outflows from Enugu State 2020 Capital Budget

| S/N | Sector | Revised Budget 2020 | Total Amount of Warrant Released (Q1 - Q4) | Total Amount Cash Backed (Q1 - Q4) | % of Cash Backed/Revised Budget |
|-----|---|-----------------------|--|------------------------------------|---------------------------------|
| | | (₦) | (₦) | (₦) | % |
| 1 | Administration | 10,946,631,180 | 7,110,847,215 | 7,107,789,215 | 64.93 |
| 2 | Economic | 49,026,564,300 | 16,247,655,621 | 16,235,600,981 | 33.12 |
| 3 | Law & Justice | 780,642,500 | 193,697,966 | 193,697,966 | 24.81 |
| 4 | Regional | 256,500,000 | - | - | 0.00 |
| 5 | Social | 15,574,303,100 | 5,656,687,044 | 5,656,687,044 | 36.32 |
| 6 | Capital Expenditure: World Bank Assisted Projects | - | - | 12,820,270,320 | 0.00 |
| | Total | 76,584,641,080 | 29,208,887,846 | 42,014,045,526 | 54.86 |

Source: MB&P and OAG

The aggregate actual capital expenditure cash backed by the of FY 2020 stood at ~~₦~~42,014,045,526.00 (Forty Two Billion, Fourteen Million, Forty Five Thousand, Five Hundred and Twenty-Six Naira). This is below the 2020 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) by 45.14% amounting to ₦34,570,595,554.00 (Thirty Four Billion, Five Hundred and Seventy Million, Five Hundred and Ninety Five Thousand, Five Hundred and Fifty Four Naira). The sectoral capital expenditure performance for the 2020 fiscal year against the 2020 revised budget stood at 64.93%, 33.12%, 24.81%, 0.00% and 36.32% for Administration, Economic, Law & Justice, Regional and Social respectively. The capital expenditure cash backed for 2020 fiscal year includes World Bank Assisted Projects as tabulated:

Table 3.5: World Bank Assisted Projects

| S/N | MDAs | AMOUNT (N) |
|-----|---|--------------------------|
| 1 | Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS) | 295,110,368.00 |
| 2 | Community and Social Development Project | 1,181,286,522.50 |
| 3 | Rural Access Mobility Project (RAMP) | 9,816,250,927.33 |
| 4 | Nigerian Erosion and Watershed Management Project (NEWMAP) | 1,527,622,502.58 |
| | Total | 12,820,270,320.41 |

Source: MB&P and OAG

3.2.3 AGGREGATE EXPENDITURE PERFORMANCE

Table 3.6: Outflows from Enugu State 2020 Budget for 2020 4quarters (Budget Vs Actual)

| DESCRIPTION | 2020 REVISED BUDGET | 2020 ACTUAL | | | | | VARIANCE | | PERFORMANCE | |
|---------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------------------|----------------|--|-----------------------|
| | ANNUAL | Q1 | Q2 | Q3 | Q4 | Q1 – Q4 | Q1 – Q4 Vs REVISED BUDGET | | Q ⁴ ACTUAL / REVISED BUDGET | Q ⁴ ACTUAL |
| EXPENDITURE | N | N | N | N | N | N | N | % | % | % (Distribution) |
| Personnel Cost | 26,926,000,000 | 5,948,791,091 | 6,365,709,509 | 6,592,230,361 | 6,703,740,715 | 25,610,471,676 | (1,315,528,324) | (4.89) | 95.11 | 24.32 |
| CRFC | 12,325,000,000 | 3,069,987,352 | 2,716,057,419 | 1,466,226,088 | 2,384,320,363 | 9,636,591,222 | (2,688,408,778) | (21.81) | 78.19 | 9.15 |
| Overhead Cost | 23,901,140,000 | 4,699,718,123 | 5,083,481,952 | 5,222,482,331 | 5,974,296,376 | 20,979,978,782 | (2,921,161,218) | (12.22) | 87.78 | 19.93 |
| Subvention | 6,637,860,000 | 1,518,097,357 | 1,460,935,002 | 2,597,998,913 | 1,467,368,078 | 7,044,399,350 | 406,539,350 | 6.12 | 106.12 | 6.69 |
| Capital Expenditure | 76,584,641,080 | 9,275,348,367 | 6,484,986,177 | 14,253,624,527 | 12,000,086,455 | 42,014,045,526 | (34,570,595,554) | (45.14) | 54.86 | 39.90 |
| Total | 146,374,641,080 | 24,511,942,290 | 22,111,170,059 | 30,132,562,220 | 28,529,811,987 | 105,285,486,556 | (41,089,154,524) | (28.07) | 71.93 | 100.00 |

Source: MB&P and OAG

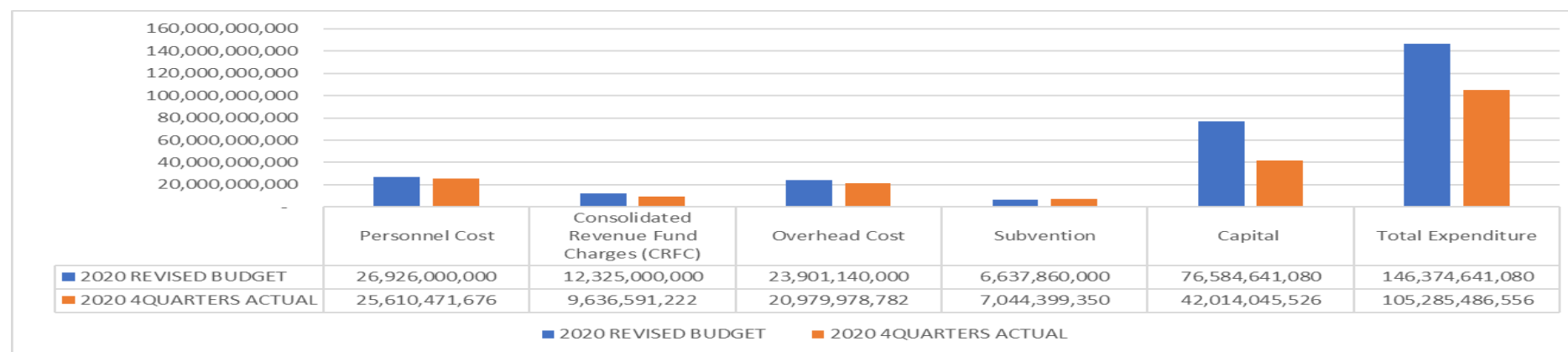


Figure 3.7: Outflows from Enugu State 2020 Budget for 2020 4 quarters (Budget Vs Actual)

Table 3.7: Aggregate Expenditure Performance (Jan – December, 2020)

| DESCRIPTION | 2020 REVISED BUDGET | 2020 ACTUAL | | | | | VARIANCE | | PERFORMANCE | |
|--------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------------------|----------------|--|-----------------------|
| | ANNUAL | Q1 | Q2 | Q3 | Q4 | Q1 – Q4 | Q1 – Q4 Vs REVISED BUDGET | | Q ⁴ ACTUAL / REVISED BUDGET | Q ⁴ ACTUAL |
| EXPENDITURE | N | N | N | N | N | N | N | % | % | % (Distribution) |
| RECURRENT | 69,790,000,000 | 15,236,593,923 | 15,626,183,882 | 15,878,937,693 | 16,529,725,532 | 63,271,441,030 | (6,518,558,970) | (9.34) | 90.66 | 60.10 |
| CAPITAL | 76,584,641,080 | 9,275,348,367 | 6,484,986,177 | 14,253,624,527 | 12,000,086,455 | 42,014,045,526 | (34,570,595,554) | (45.14) | 54.86 | 39.90 |
| Total | 146,374,641,080 | 24,511,942,290 | 22,111,170,059 | 30,132,562,220 | 28,529,811,987 | 105,285,486,556 | (41,089,154,524) | (28.07) | 71.93 | 100.00 |

Source: MB&P and OAG

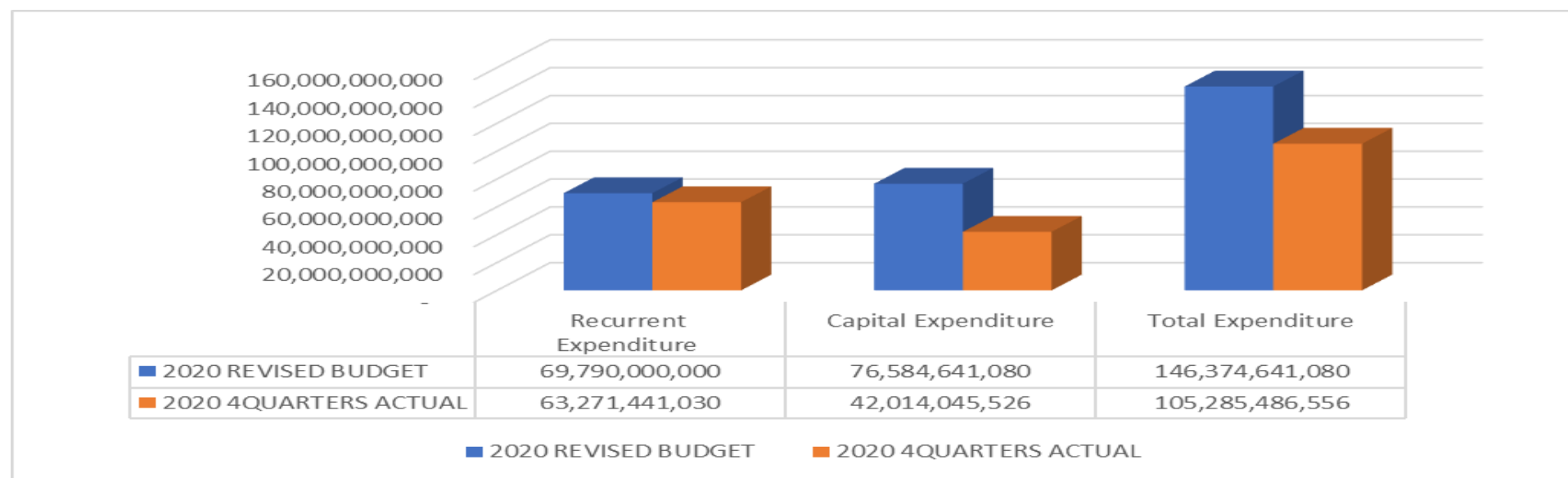


Figure 3.8: Aggregate Expenditure Performance (Jan – December, 2020)

Source: Table 4.6

The aggregate recurrent expenditure cash backed for 2020 fiscal year stood at ~~₦~~63,271,441,030.00 (Sixty Three Billion, Two Hundred and Seventy One Million, Four Hundred and Forty One Thousand, Thirty Naira). This is ~~₦~~6,518,558,970.00 (Six Billion, Five Hundred and Eighteen Million, Five Hundred and Fifty Eight Thousand, Nine Hundred and Seventy Naira) or 9.34% lower than the projected 2020 revised budget of ₦69,790,000,000.00 (Sixty Nine Billion, Seven Hundred and Ninety Million Naira).

The aggregate capital expenditure cash backed for 2020 fiscal year stood at ₦42,014,045,526.00 (Forty Two Billion, Fourteen Million, Forty Five Thousand, Five Hundred and Twenty-Six Naira). This is ₦34,570,595,554.00 (Thirty Four Billion, Five Hundred Seventy Million, Five Hundred and Ninety Five Thousand, Five Hundred and Fifty Four Naira) or 45.14% lower than the 2020 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).

The cumulative expenditure (Recurrent and Capital) cash backed for 2020 fiscal year amounted to the sum of ~~₦~~105,285,486,556.00 (One Hundred and Five Billion, Two Hundred and Eighty Five Million, Four Hundred and Eighty Six Thousand, Five Hundred and Fifty Six Naira). This is below the 2020 revised budget size 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) by 28.07%.

In terms of expenditure performance, while the recurrent expenditure performance of Enugu State in the FY 2020 stood at 90.66%, capital expenditure performance stood at 54.86%. This brings the total expenditure performance for the State to 71.93% or 72%.

4.0 CONCLUSION

The total revenue in the 4th quarter of 2020 which stood at N25,005,650,499.00 (Twenty Five Billion, Five Million, Six Hundred and Fifty Thousand, Four Hundred and Ninety Nine Naira) witnessed a drop in both the quarterly projection of N29,655,869,346 (Twenty Nine Billion, Six Hundred and Fifty Five Million, Eight Hundred and Sixty Nine Thousand, Three Hundred and Forty Six Naira) and the 3rd quarter total revenue of N25,629,533,034 (Twenty Five Billion, Six Hundred and Twenty Nine Million, Five Hundred and Thirty Three Thousand, Thirty Four Naira). However, the declines were expected following the perceived negative impact of the COVID-19 pandemic on the entire economy of Nigeria. Notwithstanding the declines, the 4th quarter for Enugu State recorded a total expenditure (recurrent and capital expenditure) of ₦28,529,811,987.00 (Twenty Eight Billion, Five Hundred and Twenty Nine Million, Eight Hundred and Eleven Thousand, Nine Hundred and Eighty Seven Naira) representing 77.96% performance against the estimated revised 2020 quarterly expenditure 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). The total expenditure is composed of recurrent expenditure of N16,529,725,532 (Sixteen Billion, Five Hundred and Twenty Nine Million, Seven Hundred and Twenty Five Thousand, Five Hundred and Thirty Two Naira) representing 94.74% quarterly budget performance and ₦12,000,086,455.00 (Twelve Billion, Eighty Six Thousand, Four Hundred and Fifty Five Naira) representing 62.68% quarterly budget performance.

Consequently, at the end of the FY 2020, the aggregate recurrent expenditure cash backed stood at ₦63,271,441,030.00 (Sixty Three Billion, Two Hundred and Seventy One Million, Four Hundred and Forty One Thousand, Thirty Naira). Also, the aggregate capital expenditure cash backed for 2020 fiscal year stood at N42,014,045,526.00 (Forty Two Billion, Fourteen Million, Forty Five Thousand, Five Hundred and Twenty-Six Naira). The cumulative expenditure (Recurrent and Capital) cash backed for 2020 fiscal year amounted to the sum of ₦105,285,486,556.00 (One Hundred and Five Billion, Two Hundred and Eighty Five Million, Four Hundred and Eighty Six Thousand, Five Hundred and Fifty Six Naira). While the recurrent expenditure performance of Enugu State in the FY 2020 stood at 90.66%, capital expenditure performance stood at 54.86% thus, bringing the total expenditure performance for the State to 72% approximately.

APPENDICES

APPENDIX 1: DETAILS OF PERSONNEL COST (Q1 –Q4)

| 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 | 4TH 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 | 197,833,906 |
| Deputy Governor's office | 10,441,373 | 10,441,373 | 2,610,343 | 3,940,238.06 | 3,881,755.08 | 3,933,309 | 4,347,380 |
| 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 | 81,548,001 |
| 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 | 7,967,495 |
| 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 | 5,983,449 |
| Enugu State House of Assembly | 221,095,096 | 221,095,096 | 55,273,774 | 62,319,387.70 | 63,818,318.13 | 63,932,226.88 | 63,407,635 |
| Ministry of Information | 85,684,143 | 85,684,143 | 21,421,036 | 28,515,692.71 | 28,792,902.81 | 28,594,673 | 26,058,937 |
| Government Printing and Stationary Dept (Govt Press) | 22,681,229 | 22,681,229 | 5,670,307 | 8,383,692.49 | 7,805,447.70 | 7,619,824 | 7,313,236 |
| 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 | 325,684,089 |
| 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 | 10,132,235 |
| Office of the Auditor General for Local Govt | 19,488,239 | 19,488,239 | 4,872,060 | 6,783,190.53 | 6,981,290.67 | 6,919,205 | 6,664,579 |

| | | | | | | | |
|---|----------------------|----------------------|---------------|-----------------------|-----------------------|--------------------|--------------------|
| Civil Service Commission | 48,160,253 | 48,160,253 | 12,040,063 | 16,074,568.95 | 15,845,071.32 | 15,671,668 | 16,286,176 |
| Local Government Service Commission | 16,922,135 | 16,922,135 | 4,230,534 | 4,884,474.87 | 4,780,531.41 | 4,833,907 | 4,886,989 |
| Enugu State Indendent Electoral Commission | 83,276,206 | 83,276,206 | 20,819,051 | 19,902,420.53 | 20,333,686.68 | 20,186,234 | 19,321,436 |
| 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 | 3,184,247 |
| Ministry of Inter-Governmental Affairs | | | 0 | 3,613,656.38 | 2,768,182.29 | 2,790,942 | 3,152,263 |
| Ministry of Human Dev and Poverty Reduction | 23,834,246 | 23,834,246 | 5,958,562 | 7,508,463.08 | 7,883,241.32 | 7,797,515 | 6,257,038 |
| 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 | 790,029,090 |
| | | | 0 | | | | |
| ECONOMIC SECTOR | | | 0 | | | | |
| Ministry of Agriculture | 470,681,571 | 470,681,571 | 117,670,393 | 101,580,032.26 | 114,419,384.31 | 110,946,885 | 107,405,552 |
| Forestry Commission | 32,263,833 | 32,263,833 | 8,065,958 | 8,168,489.71 | 8,455,179.97 | 8,730,336 | 8,592,540 |
| 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 | 68,778,276 |
| Office of the Accountant General | 2,176,976,100 | 5,676,976,100 | 1,419,244,025 | | | | |
| | | | 0 | | | | |
| Board of Internal Revenue | 156,481,632 | 156,481,632 | 39,120,408 | 52,585,523.31 | 54,987,382.88 | 54,873,297 | 54,031,370 |
| Enugu State Gaming Commission | 16,180,186 | 16,180,186 | 4,045,047 | 5,333,368.18 | 5,248,520.02 | 5,155,490 | 5,047,459 |
| | | | 0 | | | | |

| | | | | | | | |
|--------------------------------------|-------------|-------------|------------|---------------|---------------|------------|---------------|
| 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 | 41,601,472 |
| Nike Lake Resort Hotel | | | 0 | 5,243,131.35 | | | 21,428,916.00 |
| | | | 0 | | | | |
| Ministry of Labour and Productivity | 7,983,241 | 7,983,241 | 1,995,810 | 3,259,055.40 | 3,502,566.89 | 3,198,803 | 3,092,807 |
| 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 | 6,951,514 |
| | | | 0 | | | | |
| Ministry of Transport | 145,606,360 | 145,606,360 | 36,401,590 | 8,347,855.85 | 8,782,678.59 | 8,013,510 | 7,733,676 |
| | | | 0 | | | | |
| 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 | 42,044,285 |
| | | | 0 | | | | |
| 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 | 16,159,285 |
| | | | 0 | | | | |
| State Economic Planning Commission | 40,654,039 | 40,654,039 | 10,163,510 | 9,211,753.92 | 10,221,855.77 | 9,889,892 | 9,361,912 |
| State Bureau of Statistics | 32,021,068 | 32,021,068 | 8,005,267 | 6,945,740.77 | 7,150,908.21 | 7,634,575 | 12,593,944 |
| | | | 0 | | | | |
| Ministry of water Resources | 41,987,789 | 41,987,789 | 10,496,947 | 12,144,739.50 | 12,327,616.95 | 11,845,423 | 12,851,814 |
| | | | 0 | | | | |
| Ministry of Housing | 15,615,618 | 15,615,618 | 3,903,905 | 5,831,966.32 | 6,016,664.28 | 6,421,780 | 6,651,112 |

| | | | | | | | |
|--|------------------------|------------------------|---------------|-----------------------|-----------------------|--------------------|--------------------|
| State Housing Corporation | - | - | 0 | | | | |
| Ministry of Rural Development | 83,365,049 | 83,365,049 | 20,841,262 | 33,588,223.08 | 37,039,667.15 | 36,266,662 | 35,104,578 |
| | | | 0 | | | | |
| 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 | 71,192,854 |
| 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 | 6,685,712 |
| 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 | 537,309,079 |
| | | | 0 | | | | |
| LAW AND JUSTICE | | | 0 | | | | |
| 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 | 182,057,650 |
| Judicial Service Commission | 4,908,396 | 4,908,396 | 1,227,099 | 1,519,211.81 | 1,632,874.02 | 1,632,874 | 1,760,583 |
| Ministry of Justice | 632,999,146 | 632,999,146 | 158,249,786 | 145,695,050.00 | 121,902,814.12 | 122,172,192 | 121,862,579 |
| 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 | 188,853,091 |
| 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 | 494,533,903 |
| REGIONAL SECTOR | | | 0 | | | | |
| 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 | 10,318,186 |
| 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 | 10,318,186 |
| | | | 0 | | | | |

| | | | | | | | |
|---|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOCIAL SECTOR | | | 0 | | | | |
| 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 | 24,402,685.06 |
| 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 | 18,407,890.08 |
| | | | 0 | | | | |
| Ministry of Education | 107,855,936 | 107,855,936 | 26,963,984 | 35,053,521.00 | 36,267,024.10 | 36,328,393.38 | 36,112,729.52 |
| 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 | 7,283,529.77 |
| 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 | 2,598,954,033 |
| Enugu State Science and Tech and Voc Sch Board | 775,039,808 | 775,039,808 | 193,759,952 | 279,503,328.95 | 297,297,922.00 | 313,321,083 | 303,585,423 |
| | | | 0 | | | | |
| Ministry of Health | 448,816,649 | 728,816,649 | 182,204,162 | 177,605,903.38 | 176,996,863.64 | 178,567,181 | 175,420,944 |
| 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 | 1,197,022,252 |
| 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 | 478,570,451 |
| 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 | 18,886,293 |
| 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 | 6,991,061 |
| Ministry of Chieftaincy Matters | 16,335,651 | 16,335,651 | 4,083,913 | 4,908,860.83 | 4,938,347.25 | 5,230,363 | 5,913,165 |
| 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 | 4,871,550,456 |
| 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 | 6,703,740,715 |

Source: Office of the Accountant General

Appendix 2: Details of Overhead Expenditure

| MINISTRY/ DEPARTMENT/ AGENCY | TOTAL ORIGINAL OVERHEAD COSTS | TOTAL APPROVED REVISED OVERHEAD COSTS | QUARTERLY 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 | 4TH QUARTER WARRANT RELEASES | 4TH 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 | 4,104,952,387 | 3,975,629,104 |
| 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 | 106,226,400 | 95,546,408 |
| Boundary Adjustment programme | 6,400,000 | 6,400,000 | 1,600,000 | | 1,980,000 | 600,000 | | 600,000 | 0 | 600,000 | |
| 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 | 20,925,550 | 20,925,550 |
| Budget Monitoring and Due Process | 8,000,000 | 8,000,000 | 2,000,000 | | 2,250,000 | | | | | | |
| Enug 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 | 4,896,460 | 4,501,460 |
| Enugu State Social Investment Programme (SIP) | 31,430,000 | 31,430,000 | 7,857,500 | | | 120,000 | 120,000 | | 0 | | 790,000 |

| | | | | | | | | | | | |
|---|-------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|-------------|
| 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 | 84,932,415 | 103,239,101 |
| 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 | 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 | 9,374,856 | 10,199,856 |
| 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 | 1,100,000 | 1,100,000 |
| Haji/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 | | 1,100,000 | 500,000 |
| 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 | 4,500,000 | |
| Project Development and Implementation Dept | 5,650,000 | 5,650,000 | 1,412,500 | 750,000 | 750,000 | | 3,750,000 | | 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 | 600,000 | 600,000 |
| | | | 0 | | | | | | | | |

| | | | | | | | | | | | |
|--|---------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 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 | 334,370,000 | 334,370,000 |
| 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 | 4,950,000 | 3,750,000 |
| 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 | 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 | 24,145,547 | 31,354,568 |
| Establishment, Pensions and Training | 6,750,000 | 6,750,000 | 1,687,500 | 300,000 | 300,000 | | 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 | 3,000,000 | 3,000,000 |
| 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 | 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 | 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 | 15,611,000 | 16,261,000 |
| Ministry of Inter-Ministerial Affairs | 18,930,000 | 18,930,000 | 4,732,500 | 6,451,960 | 6,451,960 | 900,000 | 900,000 | | | 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 | | 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 | 900,000 | 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 | 4,734,484,615 | 4,619,467,046 |
| | | | 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 | 4,770,000 | 4,770,000 |
| Veterinary School Achi | 3,900,000 | 3,900,000 | 975,000 | 300,000 | 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 | 300,000 | 300,000 |
| Forestry Commission | 8,600,000 | 8,600,000 | 2,150,000 | 600,000 | 600,000 | 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 | | 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 | 29,997,250 | 30,987,250 |
| 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 | 14,442,676 | 16,726,838 |
| 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 | 110,084,452 | 191,688,346 |
| 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 | 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 | 2,996,564 | 2,996,564 |
| 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 | 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 Labour and Productivity | 23,680,000 | 23,680,000 | 5,920,000 | 900,000 | 965,579 | 900,000 | 900,000 | 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 | 3,494,500 | 3,494,500 |
| | | | 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 | 49,059,285 | 49,059,285 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 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 | 357,260,204 | 351,245,804 |
| | | | 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 | 8,349,500 | 10,689,005 |

| | | | | | | | | | | | |
|--|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | | | 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 | 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 | 3,152,880 | 3,152,000 |
| | | | 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 | 9,714,287 | 10,230,289 |
| 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 | 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 | 3,810,000 | 3,210,000 |
| 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 | 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 | 35,409,573 | 35,409,579 |
| | | | 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 | 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 | 31,425,000 | 43,425,000 |

| | | | | | | | | | | | |
|---|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| 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 | 683,870,556 | 765,244,459 |
| | | | 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 | 74,725,448 | 74,515,448 |
| 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 | 5,500,000 | 5,500,000 |
| 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 | 25,457,310 | 20,657,310 |
| Legal Aids Council | 4,900,000 | 4,900,000 | 1,225,000 | 300,000 | 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 | | 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 | | 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 | 21,000,000 | 22,200,000 |
| 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 | 126,682,758.0 | 127,672,758.0 |
| 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 | 30,884,000 | 30,884,000 |

| | | | | | | | | | | | |
|--|-------------------|-------------------|------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 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 | 30,884,000 | 30,884,000 |
| 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 | 40,857,550 | 40,557,550 |
| 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 | 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 | 8,404,560 | 8,404,560 |
| 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 | | | | | | | | |
| Skill Acquisition Centre | 8,500,000.0 | 8,500,000.0 | 2,125,000 | | | | | | | | |
| 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 | | | | | | | | |
| 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 | 14,923,652 | 11,323,652 |
| 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 | 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 | 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 | 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 | 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 | 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 | 16,069,600 | 15,769,600 |
| | | | 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 | 168,326,567 | 164,879,000 |
| Esuth Colledge 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 | 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 | 3,750,000 | 3,750,000 |
| 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 | 2,281,250 | 2,281,250 |

| | | | | | | | | | | | |
|--|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 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 | 37,795,500 | 36,205,500 |
| | | | 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 | 1,100,000.0 | 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 | 42,350,000 | 42,350,000 |
| Staff Development Centre | | | 0 | | 150,000 | | 150,000 | | 150,000 | | 150,000 |
| YSFON | | | 0 | | 300,000 | | 300,000 | | 300,000 | | 300,000 |
| Nig Construction & Foundation Company | | | 0 | | 3,000,000 | | 3,000,000 | | 3,000,000 | | 3,000,000 |
| State Operation Coordinating Unit | | | 0 | | 600,000 | | 600,000 | | 600,000 | | 600,000 |
| Enugu State Structure for Signage Advert | | | 0 | | 1,000,000 | | 1,500,000 | | 1,500,000 | | 1,500,000 |
| Community Dev Project | | | 0 | | | 300,000 | 300,000 | 300,000 | 300,000 | 900,000 | |
| 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 | 432,215,679 | 431,028,112 |
| | | | 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 | 6,008,137,608 | 5,974,296,376 |

Source: MB&P and Office of the Accountant General

Appendix 3: Details of subvention (Q1-Q4)

| 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 | 4TH QUARTER WARRANT RELEASES | 4TH 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 | 45,090,000 | 45,090,000 |
| 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 | 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 | 58,536,000 | 58,536,000 |
| 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 | 43,376,515 | 43,376,515 |
| 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 | 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 | 4,267,581 | 4,267,581 |
| Enugu State Water Coperation | 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 | 52,014,050 | 51,000,000 |

| | | | | | | | | | | | |
|--|---------------|---------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 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 | 3,156,642 | 2,978,262 |
| 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 | 51,450,000 | 46,050,000 |
| 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 | 157,944,717.0 | 151,352,287.0 |
| | | | | | | | | | | | |
| 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 | 78,520,000 | 78,520,000 |
| 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 | 79,441,976 | 79,441,976 |
| 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 | 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 | 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 | 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 | 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 | 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 | 31,140,000 | 22,085,479 |
| 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 | 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 | 1,240,199,585 | 1,235,830,063 | 1,266,534,312 | 1,257,479,791 |
| | | | | | | | | | | | |
| 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 | 1,483,015,029 | 1,467,368,078 |

Appendix 4: Details of consolidated revenue fund charges (Q1 – Q4)

| 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 | 3RD QUARTERL ACTUAL RELEASES | 4TH QUARTER WARRANT RELEASES | 4TH QUARTER ACTUAL 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 | 2,056,242,799 | 1,805,433,150 | 1,805,433,150 |
| 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 | 2,056,242,799 | 1,805,433,150 | 1,805,433,150 |
| 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 | 541,756,114 | 0 | 578,887,213 |
| TOTAL ECONOMIC SECTOR | 2,820,000,000 | 3,320,000,000 | 830,000,000 | | -1,407,439,655 | | 654,004,011 | 0 | 541,756,114 | 0 | 578,887,213 |
| 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 | 2,597,998,913 | 1,805,433,150 | 2,384,320,363 |

Source: MOPB/Office of the Accountant General

Appendix 5: Capital Budget Releases by MDAs (2020 Q4)

| S/N | MDAs | Revised Budget 2020 | Quarterly Revised Budget 2021 | Total Amount of Warrant Released from 1st October to 31st December, 2020 | Total Amount Cash Backed from 1st October to 31st December, 2021 | Percentage of Cash Backed/Revised Budget | Percentage of Cash Backed/Quarterly Revised Budget |
|-----|---|------------------------|-------------------------------------|---|--|---|---|
| | | N | N | N | N | % | % |
| 1 | Office of the Executive Governor | 4,070,800,000.00 | 1,017,700,000.00 | 778,216,708.00 | 775,158,708.00 | 19.04 | 76.17 |
| 2 | Office of the Deputy Governor | 12,950,000.00 | 3,237,500.00 | | - | 0.00 | 0.00 |
| 3 | Office of the Secretary to the State Government | 5,529,000,000 | 1,382,250,000.00 | 349,633,072.36 | 461,313,153.54 | 8.34 | 33.37 |
| 4 | Project Development and Implementation Department | 58,600,000 | 14,650,000.00 | | 6,817,083.00 | 11.63 | 46.53 |
| 5 | Ministry of Information | 258,915,000 | 64,728,750.00 | | 10,000,000.00 | 3.86 | 15.45 |
| 6 | Establishment, Pension and Training | 2,000,000 | 500,000.00 | 820,000.00 | 820,000.00 | 41.00 | 164.00 |
| 7 | Office of the Accountant General | 314,245,000 | 78,561,250.00 | 175,000,594.60 | 175,000,594.60 | 55.69 | 222.76 |
| 8 | Board of Internal Revenue | 112,500,000 | 28,125,000.00 | 9,003,120.00 | 9,003,120.00 | 8.00 | 32.01 |
| 9 | Enugu State Investment Development Authority | 21,220,000 | 5,305,000.00 | 655,000.00 | 655,000.00 | 3.09 | 12.35 |
| 10 | Small and Medium Scale Enterprises Promotion | 907,000,000 | 226,750,000.00 | 200,000,000.00 | 200,000,000.00 | 22.05 | 88.20 |
| 11 | Ministry of Works and Infrastructure | 38,898,905,000 | 9,724,726,250.00 | 2,164,510,440.30 | 2,543,255,306.60 | 6.54 | 26.15 |
| 12 | Ministry of Culture and Tourism | 19,000,000 | 4,750,000.00 | 644,000.00 | 644,000.00 | 3.39 | 13.56 |
| 13 | Enugu State Water Corporation | 1,024,000,000 | 256,000,000.00 | 8,882,500.00 | 8,882,500.00 | 0.87 | 3.47 |

| | | | | | | | |
|----|--|--------------------------|--------------------------|-------------------------|-------------------------|-------------|--------------|
| 14 | Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA) | 733,969,000 | 183,492,250.00 | 12,777,928.00 | 45,807,676.00 | 6.24 | 24.96 |
| 15 | Community and Social Development Agency | 150,000,000 | 37,500,000.00 | 150,000,000.00 | 150,000,000.00 | 100.00 | 400.00 |
| 16 | Enugu State Rural Electrification Board (REB) | 750,000,000 | 187,500,000.00 | 85,517,338.00 | 85,517,338.00 | 11.40 | 45.61 |
| 17 | Ministry of Lands and Urban Development | 220,000,000 | 55,000,000.00 | 62,000,000.00 | 62,000,000.00 | 28.18 | 112.73 |
| 18 | Enugu State High Court | 279,000,000 | 69,750,000.00 | 5,078,000.00 | 5,078,000.00 | 1.82 | 7.28 |
| 19 | Ministry of Youth and Sport | 186,000,000 | 46,500,000.00 | 10,000,000.00 | 10,000,000.00 | 5.38 | 21.51 |
| 20 | Enugu State Universal Basic Education Board | 4,000,000,000 | 1,000,000,000.00 | 79,905,637.75 | 79,905,637.75 | 2.00 | 7.99 |
| 21 | Enugu State Science Technical and Vocational School Management Board | 368,084,000 | 92,021,000.00 | 19,235,070.00 | 19,235,070.00 | 5.23 | 20.90 |
| 22 | Ministry of Health | 3,804,000,000 | 951,000,000.00 | 612,896,278.63 | 612,896,278.63 | 16.11 | 64.45 |
| 23 | Enugu State Primary Health Care Development Agency | 1,444,587,500 | 361,146,875.00 | 231,124,401.89 | 231,124,401.89 | 16.00 | 64.00 |
| 24 | State Health Management Board (SHB) | 195,000,000 | 48,750,000.00 | 35,673,909.00 | 35,673,909.00 | 18.29 | 73.18 |
| | Total | 63,359,775,500.00 | 15,839,943,875.00 | 4,991,573,998.53 | 5,528,787,777.01 | 8.73 | 34.90 |
| | Capital Expenditure: World Bank Assisted Projects | | | | | | |
| 1 | Agro Processing, Productivity Enhancement and | - | | | 62,716,111.10 | | |

| | | | | | | | |
|---|---|---|--|--|--------------------------|--|--|
| | Livelihood Improvement Support (APEALS) | | | | | | |
| 2 | Rural Access Mobility Project (RAMP) | - | | | 6,408,582,566.50 | | |
| | Total | | | | 6,471,298,677.60 | | |
| | | | | | | | |
| | Grand Total | | | | 12,000,086,454.61 | | |

Source: MB&P and OAG

Appendix 6: Capital Budget Releases by MDAs (January – December, 2020)

| S/N | MDAs | Revised Budget 2020 | Total Amount of Warrant Released from 1st January to 31st December, 2020 | Total Amount Cash Backed from 1st January to 31st December, 2020 | Percentage of Cash Backed/Revised Budget |
|-----|--|------------------------|---|--|---|
| | | N | N | N | % |
| 1 | Office of the Executive Governor | 4,070,800,000.00 | 2,822,461,735.00 | 2,819,403,735.00 | 69.26 |
| 2 | Office of the Deputy Governor | 12,950,000.00 | 5,000,000.00 | 5,000,000.00 | 38.61 |
| 3 | Office of the Secretary to the State Government | 5,529,000,000 | 4,199,901,356.73 | 4,199,901,356.73 | 75.96 |
| 4 | Project Development and Implementation Department | 58,600,000 | 6,817,083.00 | 6,817,083.00 | 11.63 |
| 5 | Enugu State House of Assembly (The Legislature) | 359,982,500 | 65,847,040.00 | 65,847,040.00 | 18.29 |
| 6 | Ministry of Information | 258,915,000 | 10,000,000.00 | 10,000,000.00 | 3.86 |
| 7 | Establishment, Pension and Training | 2,000,000 | 820,000.00 | 820,000.00 | 41.00 |
| 8 | Ministry of Agriculture and Natural Resources | 1,699,000,000 | 449,380,315.00 | 449,380,315.00 | 26.45 |
| 9 | Enugu State Agriculture Development Programme (ENADEP) | 96,820,000 | 91,500,000.00 | 91,500,000.00 | 94.51 |
| 10 | Office of the Accountant General | 314,245,000 | 175,000,594.60 | 175,000,594.60 | 55.69 |
| 11 | Board of Internal Revenue | 112,500,000 | 10,603,120.00 | 10,603,120.00 | 9.42 |
| 12 | Enugu State Investment Development Authority | 21,220,000 | 2,501,500.00 | 2,501,500.00 | 11.79 |
| 13 | Small and Medium Scale Enterprises Promotion | 907,000,000 | 200,000,000.00 | 200,000,000.00 | 22.05 |

| | | | | | |
|----|---|----------------|-------------------|-------------------|--------|
| 14 | Ministry of Science and Technology | 300,000,000 | 226,115,250.00 | 226,115,250.00 | 75.37 |
| 15 | Ministry of Transport | 434,000,000 | 100,074,250.00 | 100,074,250.00 | 23.06 |
| 16 | Ministry of Works and Infrastructure | 38,898,905,000 | 13,720,026,796.95 | 13,707,972,157.50 | 35.24 |
| 17 | Rural Access Mobility Project (RAMP) | 715,000,000 | 337,000,000.00 | 337,000,000.00 | 47.13 |
| 18 | Ministry of Culture and Tourism | 19,000,000 | 644,000.00 | 644,000.00 | 3.39 |
| 19 | Enugu State Economic Planning Commission | 546,250,000 | 151,000,000.00 | 151,000,000.00 | 27.64 |
| 20 | Ministry of Water Resources | 645,000,000 | 200,000.00 | 200,000.00 | 0.03 |
| 21 | Enugu State Water Corporation | 1,024,000,000 | 143,598,624.40 | 143,598,624.40 | 14.02 |
| 22 | Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA) | 733,969,000 | 102,895,613.77 | 102,895,613.17 | 14.02 |
| 23 | Community and Social Development Agency | 150,000,000 | 150,000,000.00 | 150,000,000.00 | 100.00 |
| 24 | Enugu State Rural Electrification Board (REB) | 750,000,000 | 249,744,275.90 | 249,744,275.90 | 33.30 |
| 25 | Fire Service Department | 370,000,000 | 68,151,280.50 | 68,151,280.50 | 18.42 |
| 26 | Ministry of Lands and Urban Development | 220,000,000 | 62,000,000.00 | 62,000,000.00 | 28.18 |
| 27 | Ministry of Budget and Planning | 65,545,300 | 7,220,000.00 | 7,220,000.00 | 11.02 |
| 28 | Judicial Service Commission | 184,650,000 | 9,000,000.00 | 9,000,000.00 | 4.87 |
| 29 | Enugu State High Court | 279,000,000 | 184,697,965.66 | 184,697,965.66 | 66.20 |
| 30 | Ministry of Youth and Sport | 186,000,000 | 10,000,000.00 | 10,000,000.00 | 5.38 |
| 31 | Enugu State Universal Basic Education Board | 4,000,000,000 | 3,631,001,686.26 | 3,631,001,686.26 | 90.78 |

| | | | | | |
|----|---|--------------------------|--------------------------|--------------------------|--------------|
| 32 | Enugu State College of Education (Technical) | 223,850,000 | 23,153,450.00 | 23,153,450.00 | 10.34 |
| 33 | Post-Primary Schools Management Board (PPSMB) | 846,550,000 | 508,479,479.00 | 508,479,479.00 | 60.06 |
| 34 | Enugu State Science Technical and Vocational School Management Board | 368,084,000 | 19,235,070.00 | 19,235,070.00 | 5.23 |
| 35 | Ministry of Health | 3,804,000,000 | 695,697,359.89 | 695,697,359.89 | 18.29 |
| 36 | Enugu State Primary Health Care Development Agency | 1,444,587,500 | 542,775,807.85 | 542,775,807.85 | 37.57 |
| 37 | ESUT Teaching Hospital Park Lane, Enugu | 742,000,000 | 169,717,482.06 | 169,717,482.06 | 22.87 |
| 38 | State Health Management Board (SHB) | 195,000,000 | 51,333,709.00 | 51,333,709.00 | 26.32 |
| 39 | Ministry of Environment and Mineral Resources | 248,100,000 | 5,293,000.00 | 5,293,000.00 | 2.13 |
| | Total | 70,836,523,300.00 | 29,208,887,845.57 | 29,193,775,205.52 | 41.21 |
| | Capital Expenditure: World Bank Assisted Projects | | | | |
| 1 | Agro Processing, Productivity Enhancement and Livelihood Improvement Support (APEALS) | - | - | 295,110,368.00 | |
| 2 | Community and Social Development Project | - | - | 1,181,286,522.50 | |
| 3 | Rural Access Mobility Project (RAMP) | - | - | 9,816,250,927.33 | |
| 4 | Nigerian Erosion Watershed Programme | - | - | 1,527,622,502.58 | |
| | Total | | | 12,820,270,320.41 | |
| | | | | | |
| | Grand Total | | | 42,014,045,525.93 | |

Source: MB&P and OAG