



CITIZENS' **ACCOUNTABILITY** *Report*

On the implementation of the
**2022 Budget of
Consolidation & Transition**

Prepared by Ministry of Budget and Planning

Block B State Secretariat Complex

Enugu State, Nigeria

© August, 2023

REMODELLED IDAW RIVER PRIMARY SCHOOL.



REHABILITATION OF BOREHOLES
AT 9TH MILE CRASH PROGRAMME POWERED BY SOLAR



MISSION JUNCTION, IWOLLO - OGOMA RING ROAD



NSUKKA TOWNSHIP STADIUM



Table of Contents

Executive Summary	3
Section 1 Budget Outturn	5
Section 2 Revenue Outturn	8
Section 3 Expenditure Outturn	11
Section 4 Audit Findings.....	14
Section 5 Audited Financial Statements.....	17
Section 6 Top Sectoral Allocation	20
Section 7 Top Value Capital Projects.....	27
Section 8 Citizen-Nominated Projects - Implementation Status Report.....	30
Section 9 Public Consultations with Citizens presenting the Annual Financial Statements	33

About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Enugu State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY)2022 and reports on State budget revenue and expenditure for 2022.

Explanation of Key Terms used in this Report:

- * Budget – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).
- * Actual –this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- * Variance –for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
- * Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.

Executive Summary

The 2022 Budget of Enugu State Styled “Sustained Growth and Consolidation” was presented on the 7th day of December, 2022. It was passed on the 29th day December 2022 by the State House of Assembly and assented to by the His Excellency the Executive Governor on the 30th day of Dec 2022. The budget implementation commenced on the 1st January 2022. Based on the needed strategic economic engineering as a response to the negative economic impact of COVID-19 pandemic on livelihoods and food security on poor and vulnerable families, the state moved into economic consolidation for sustainability.

The Approved 2022 budget was 186.6 billion naira, representing 9.9% higher than the 2021 budget which was affected by poor revenue performance occasioned by negative impact of COVID-19 pandemic and the reduction in crude oil price and production.

The Aggregate revenue performance stood at 76.7% of the budgeted 186.6 billion and this is equivalent to N43.74 billion shortfalls (resulting mainly from fall in other revenues such as Aids and grants). Federation Account revenues recorded N76.9 billion out of N67.9 billion budgeted, equivalent of 113.3% increase performance of the expected revenue occasioned by increase in oil price bench mark. While the internally generated revenue recorded the sum of N26.8 billion out of N34 billion budgeted, equivalent of 78.9% performance of the expected IGR. The short fall of N7.1 billion is attributable to slow recovery of businesses from the effect of COVID-19 pandemic.

The 2022 personnel expenditure stood at N51 billion, out of the N52.2 billion budgeted, representing 97.6% performance rate. While Other Recurrent Expenditure gulped the sum of N46.1 billion out of the N49.1 billion budgeted, representing a performance rate of 93.9%. On the other hand, the Actual capital expenditure stood at N33.2 billion, out of N85.1 billion equivalent of (39.1%) performance rate.

The Aggregate expenditure stood at N130.4 billion out of the approved N186.6 billion equivalent of 69.9% performance rate, a short fall variation of N56.1 billion. This was occasioned by the impact of 13% inflation rate, \$57 per barrel oil bench mark and exchange rate of N410.15 per US dollar as projected from the national economic and fiscal updates.

In the recurrent expenditure, It was observed that for all the sectors listed, actual expenditures were within budget. Overall, level of performance is 92.7% across all the MDAs/sectors. Good Governance and security got the highest share of 32.7% of the total allocation but had a performance rate of 86.1%, Finance got 25.9% of the total allocation and performed up to 96.1%. Education received 23.7% of the total allocation and had a performance rate of 97.8%. Health got 9.7% of the total allocation and had 97.7% performance rate. Law and Justice got 3.2% of the total allocation with 89.8% performance rate. Works and Infrastructure received 2.1% share of the sector with 95% performance rate. Youths and Sports received a total of 0.7% of sector share with 75.4% performance rate. Agriculture received 0.8% sector share with 96.9% performance rate. Rural development received 0.7% sector share with 95.4% performance rate. Environment received 0.5% sector share with 88.3% performance rate.

In audit queries, the most material audit findings are related to unaccounted NIPD/SIPD program worth N4Million, unaccounted VAT & WHT deductions worth N381,000.00, payment not supported with voucher worth N159.162 .00 advances to staff not retired worth N7.1Million and Withholding Tax not accounted for worth N125.400.00.

Section 1 Budget Outturn

This section outlines the performance of the main classifications of revenue and expenditure for the State.

The revenue performance (outturn) for state which shows the aggregate revenue performance is about 76.7%; thus about 23.3% difference from the anticipated revenue in the budget which is equivalent to N43.4 billion naira. The critical causes of deviation include a significant fall in other revenues/receipts which was expected to generate N500 million but ended up with a paltry 3.1 million (0.6%). Aids and grants also fell short of target as only 40.0% of the expected N12.5 billion was generated which is approximately N5 billion. The state's expectations from loans also witnessed a significant drop as only about 44.2% of the target of N56.6 billion, approximately N25 billion only was realised. Generally, FAAC exceeded the expected budget outturn, however none of the other revenue items performed up to 80%.

On the expenditure side, the actual total expenditure is about N130.4 billion (69.9%) less than the budgeted amount which was N186.6 billion. Out of the total Capital expenditure budget of N85.1 billion, the actual capital expenditure was N33.2 billion. This indicates that capital expenditure performance for the year was just 39.1%. Considering the revenue performance of 76.7% and total expenditure performance of 69.9%, it is safe to say that the state concentrated more of its expenditure during the year on recurrent items as a means of boosting citizens livelihood coming out of the pandemic.

It is further observed that personnel expenditure (employees' salaries and wages) has fared better in terms of outturn (97.6%). This is due to a more realistic projection as well as the state government commitment to N30,000 minimum wage, gratuity and pension. In the same vein, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 93.9% which was as a result of support to human capital development.

Table 1 Budget Outturn

State	Enugu	
Year	2022	
Budget Title	Budget of Responsive and Accountable Governance	

Budget Outturn (Originally Approved vs Actual)

2022 Revenue Composition Performance

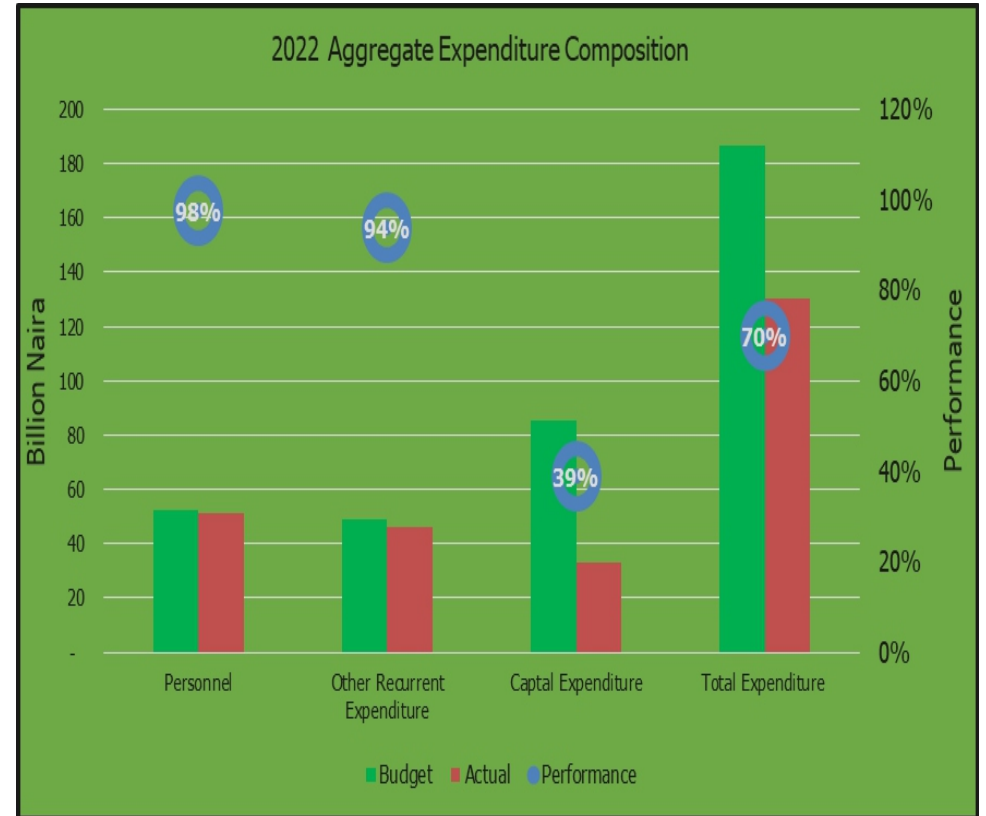
2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance	15,000,000,000	15,000,000,000	9,345,290,591	- 5,654,709,409	62.3%
FAAC Revenue	67,919,129,000	67,919,129,000	76,945,985,333	9,026,856,333	113.3%
IGR	34,000,000,000	34,000,000,000	26,810,965,634	- 7,189,034,366	78.9%
Aids & Grants	12,557,000,000	12,557,000,000	5,017,997,814	- 7,539,002,186	40.0%
Other Revenue/Receipts	500,000,000	500,000,000	3,170,893	- 496,829,107	0.6%
Budget Financing (Loans)	56,659,006,582	56,659,006,582	25,036,902,286	- 31,622,104,296	44.2%
Total Revenue	186,635,135,582	186,635,135,582	143,160,312,551	- 43,474,823,031	76.7%

2022 Expenditure Performance by Economic Type

2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Personnel	52,264,200,557	52,264,200,557	51,001,236,334	1,262,964,223	97.6%
Other Recurrent Expenditure	49,182,855,137	49,182,855,137	46,189,896,133	2,992,959,004	93.9%
Capital Expenditure	85,188,079,888	85,188,079,888	33,285,839,944	51,902,239,944	39.1%
Total Expenditure	186,635,135,582	186,635,135,582	130,476,972,411	56,158,163,171	69.9%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Figure 1 Budget Outturn Graphs



Section 2 Revenue Outturn

This section outlines the approved and actual revenue generated internally by the State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State.

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.

The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts have generated handsome revenue. However, the IGR was slightly hampered by the slow starting of businesses from COVID-19 pandemic.

The total IGR performance in the last completed fiscal year was 78.9%. This performance, is accounted for by a significant drop in tax revenue in spite of efforts of the government in encouraging voluntary compliance among the potentially big tax payers in the state through various incentives. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenues were 92.9% and 70.2% respectively.

The critical source of Tax Revenue for Enugu state includes personal taxes which recorded 100.1% performance during the period under review. As indicated in the Table 2 below, except for other revenues, the state witnessed impressive performance in IGR for the fiscal year under review.

As shown in table 3, majority of the revenue generating MDAs performed well, especially which made cumulative average of 141.3% with the least MDA as Enugu State Housing Development Corporation which generated N340 million which represent 11.4%. However, the performance by the Enugu State Housing Development Corporation is rationalized by its self-subvention status.

Table 2 Revenue Outturn by Item

State	Enugu	
Year	2022	
Budget Title	Budget of Responsive and Accountable Governance	

Internally Generated Revenue Performance

By Item

IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Tax Revenue	12,963,013,000	12,963,013,000	12,041,673,768	- 921,339,232	92.9%
Personal Taxes:	10,265,000,000	10,265,000,000	10,270,871,887	5,871,887	100.1%
Personal Income Tax (PAYE)	9,708,000,000	9,708,000,000	10,073,636,092	365,636,092	103.8%
Personnal Income Tax (Direct Assessment Taxes)	277,000,000	277,000,000	197,235,795	- 79,764,205	71.2%
Penalty For Offences & Interest	280,000,000	280,000,000	-	- 280,000,000	0.0%
Other Personal Tax N.E.C				-	
Other Taxes:	2,698,013,000	2,698,013,000	1,770,801,881	- 927,211,119	65.6%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax	350,000,000	350,000,000	184,558,078	- 165,441,922	52.7%
Capital Gain Taxes	60,000,000	60,000,000	22,633,138	- 37,366,862	37.7%
Withholding Tax	1,435,000,000	1,435,000,000	1,474,245,836	39,245,836	102.7%
Other Taxes N.E.C	853,013,000	853,013,000	89,364,829	- 763,648,171	10.5%
Non-Tax Revenue:	21,036,987,000	21,036,987,000	14,769,291,864	- 6,267,695,136	70.2%
Licences General	384,370,000	384,370,000	94,805,762	- 289,564,238	24.7%
Fees – General	10,774,233,000	10,774,233,000	9,690,370,165	- 1,083,862,835	89.9%
Fines – General	71,380,000	71,380,000	231,038,640	159,658,640	323.7%
Sales – General	3,514,083,000	3,514,083,000	373,687,671	- 3,140,395,329	10.6%
Earnings – General	616,260,000	616,260,000	176,470,489	- 439,789,511	28.6%
Rent On Government Buildings – General	141,606,000	141,606,000	132,192,565	- 9,413,435	93.4%
Rent on Land and Others – General	1,315,553,000	1,315,553,000	779,860,717	- 535,692,283	59.3%
Repayments	3,982,287,000	3,982,287,000	2,979,702,725	- 1,002,584,275	74.8%
Investment Income	135,060,000	135,060,000	-	- 135,060,000	0.0%
Interest Earned	51,450,000	51,450,000	1,922,162	- 49,527,838	3.7%
Reimbursement	-	-	-	-	
Miscellaneous Income	50,705,000	50,705,000	309,240,968	258,535,968	609.9%
Independent Revenue (IGR)	34,000,000,000	34,000,000,000	26,810,965,632	- 7,189,034,368	78.9%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2022 Approved Budget	2022 Approved Budget	2022 Actual Amount	Variance*	Performance (%)*
Board of internal Revenue	17,000,000,000	17,000,000,000	15,650,739,824	- 1,349,260,176	92.1%
Enugu State University of Sc and Technology	2,796,300,000	2,796,300,000	3,642,471,014	846,171,014	130.3%
Institute of Mangt and Technology	1,550,220,000	1,550,220,000	2,189,737,222	639,517,222	141.3%
Ministry of Lands and Urban Development	3,047,781,800	3,047,781,800	1,153,914,651	- 1,893,867,149	37.9%
ESUT Teaching Hospital Parklane, Enugu	954,400,000	954,400,000	835,369,685	- 119,030,315	87.5%
Examination Development Centre	619,436,200	619,436,200	592,174,630	- 27,261,570	95.6%
Enugu State High Court	328,530,000	328,530,000	406,872,950	78,342,950	123.8%
Enugu State Housing Dev Authority	2,993,000,000	2,993,000,000	340,152,680	- 2,652,847,320	11.4%
Enugu Stae Capital Dev Authority	304,400,000	304,400,000	244,625,239	- 59,774,761	80.4%
Office of the Secretary to State Governemnt	92,720,000	92,720,000	142,810,501	50,090,501	154.0%
Other Revenue Collecting Agencies	4,313,212,000	4,313,212,000	1,612,097,236	- 2,701,114,764	37.4%
Independent Revenue (IGR)	34,000,000,000	34,000,000,000	26,810,965,632	- 7,189,034,368	78.9%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Section 3 Expenditure Outturn

This section looks at the expenditure outturn and how much expenditure was allocated to each main classification, and how much was actually spent.

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure received the allocation of N85.1 billion representing (45.6%) of the budget size, out of which N33.3 Billion was expended which represents 25.5% performance rate. On recurrent expenditure, it received the allocation of N101.4 billion representing (54.4%) of the budget size, out of which N97.1 Billion was expended which represents 74.5% performance rate.

The performance of the aggregate recurrent expenditure outturn stood at 95.8% while the capital expenditure outturn was 39.1%. Therefore, the total expenditure performance stood at 69.9%.

The breakdown of recurrent expenditure performance shows that salaries, wages and allowances performed well with 97.2% while social benefits performed optimally with 99.6% a justification for response to the impact of COVID-19 pandemic. However, the overhead reduced to 93.4% as a show of fiscal management in critical situations.

Table 4 Expenditure Outturn

State	Enugu
Year	2022
Budget Title	Budget of Responsive and Accountable Governance

Expenditure: Where does the Money go?

Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)

Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	44,101,080,722	23.6%	42,866,884,561	32.9%	1,234,196,161	97.2%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	8,163,119,835	4.4%	8,134,351,773	6.2%	28,768,062	99.6%
Overheads	35,484,355,137	19.0%	33,147,366,116	25.4%	2,336,989,021	93.4%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	13,698,500,000	7.3%	13,042,530,017	10.0%	655,969,983	95.2%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	101,447,055,694	54.4%	97,191,132,467	74.5%	4,255,923,227	95.8%
Total Capital Expenditure	85,188,079,888	45.6%	33,285,839,944	25.5%	51,902,239,944	39.1%
Total Expenditure	186,635,135,582	100.0%	130,476,972,411	100.0%	56,158,163,171	69.9%

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 2 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Ministry of Health- Missing cartons of Ivermectin drugs worth N1.8Million

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

No report

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No report

E: BILLS PAYABLE

Enugu State Primary Health Care Development Agency - Unaccounted NIPD/SIPD programmes worth about N4Million
Enugu State Primary Health Care Development Agency - Unaccounted VAT & WHT Deductions worth N381,000
Enugu State Appeals Project- Ministry of Agriculture- Payment not backed up with payment vouchers worth N159,162
Enugu State Appeals Project- Ministry of Agriculture- Advances to Staff not retired worth N7.1Million
Enugu State Appeals Project- Ministry of Agriculture- Withholding Tax (WHT) not accounted for. N125,400

F: INVESTMENTS

No report

G: AIDS AND GRANTS

No report

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

No report

I: PERFORMANCE GUARANTEES

No report

I: ADHERENCE TO PROCUREMENT PROCEDURES

No report

Table 5 Top Ten Audit Queries

State	Enugu
Year	2022
Budget Title	Budget of Responsive and Accountable Governance

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Health- Missing cartons of Ivermactin drugs	1	Irregularity in distribution of materials (drugs)	1,872,000	1,872,000	100.0%
Enugu State Primary Health Care Development Agency - Unaccounted NIPD/SIPD programmes	1	Non remittance of fund	4,040,000	4,040,000	100.0%
Enugu State Primary Health Care Development Agency - Unaccounted VAT & WHT Deductions	1	Non remittance of fund	381,000	381,000	100.0%
Enugu State Appeals Project- Ministry of Agriculture- Payment not backed up with payment vouchers	1	Non retirement of used Funds	159,162	159,162	100.0%
Enugu State Appeals Project- Ministry of Agriculture- Advances to Staff not retired	1	Non retirement of used Funds	7,162,950	7,162,950	100.0%
Enugu State Appeals Project- Ministry of Agriculture- Withholding Tax (WHT) not accounted for.	1	Non remittance of fund	125,400	125,400	100.0%
Total Number of Queries	6		13,740,512	13,740,512	100.0%

Section 5 Audited Financial Statements

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2022. Some of the highlights (major variances) are as follows:

- Statutory allocation performance stood at (86.2%).*
- Other federation account distributions surpassed the target by recording 433.6% performance. This is followed by State share of VAT the which performed above expectations (125.2%).*
- Independent Non-tax Revenue hit the target of (92.9%) in the fiscal year under review.*
- It was also observed that the allocation to state level foreign loan stood at N9.4Billion out of which N1Million was received representing 0% performance.*
- Domestic grants got approval for N12.2Billion with only 40.9% performance rate.*
- For the period under review, the state domestic loans performance stood at (53%).*
- For the third year running, Other Revenues recorded the worst performance in the fiscal year. Whereas the state projected to raise the sum of N500million, it could only raise a paltry N3.1million (0.6%).*
- The state recorded a total expenditure performance of 69.9% in 2022. This shortfall of about 30.1% is largely accounted for by the poor capital expenditure performance of (39.1%).*

Table 6 Statement of Income and Expenditure

State	Enugu
Year	2022
Budget Title	Budget of Responsive and Accountable Governance

Statement of Income and Expenditure							
Item	Previous Actual (2021)	Originally Approved 2022 Budget	2022 Supplementary Budget	2022 Final Budget	2022 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	13,000,719,200	15,000,000,000		15,000,000,000.00	9,345,290,591	- 5,654,709,409.00	62.3%
Statutory Allocation	35,610,721,216	44,300,587,000		44,300,587,000.00	38,177,506,547	- 6,123,080,453.00	86.2%
13% Derivation				-		-	
State Government Share of VAT	21,312,262,857	20,638,542,000		20,638,542,000.00	25,847,563,106	5,209,021,106.00	125.2%
Other Federation Account Distributions	3,237,301,561	2,980,000,000		2,980,000,000.00	12,920,915,680	9,940,915,680.00	433.6%
Independent Tax Revenue	9,050,374,663	12,963,013,000		12,963,013,000.00	12,041,673,768	- 921,339,232.00	92.9%
Independent Non-Tax Revenue	17,667,444,382	21,036,987,000		21,036,987,000.00	14,769,291,866	- 6,267,695,134.00	70.2%
Foreign Grants		300,000,000		300,000,000.00	-	- 300,000,000.00	0.0%
Domestic Grants	2,234,714,560	12,257,000,000		12,257,000,000.00	5,017,997,814	- 7,239,002,186.00	40.9%
Foreign Loans	5,007,180,457	9,412,040,000		9,412,040,000.00	1,000,000	- 9,411,040,000.00	0.0%
Domestic Loans	10,901,539,293	47,246,966,582		47,246,966,582.00	25,035,902,286	- 22,211,064,296.00	53.0%
Other Revenues	67,033,000	500,000,000		500,000,000.00	3,170,893	- 496,829,107.00	0.6%
Transfer from other Government Entities				-		-	
Total Revenue (a)	118,089,291,189.00	186,635,135,582.00	-	186,635,135,582.00	143,160,312,551.00	- 43,474,823,031.00	76.7%
Expenditure:							
Salaries, Wages and Allowances	34,338,394,391.00	36,422,084,668.00		36,422,084,668.00	35,330,458,114.00	1,091,626,554.00	97.0%
CRF Charges (Salary)	4,405,924,062.00	7,678,996,054.00		7,678,996,054.00	7,536,426,447.00	142,569,607.00	98.1%
Social Contributions				-		-	
Social Benefits	6,852,431,082.00	8,163,119,835.00		8,163,119,835.00	8,134,351,773.00	28,768,062.00	99.6%
Overheads	28,341,784,414.00	35,484,355,137.00		35,484,355,137.00	33,147,366,116.00	2,336,989,021.00	93.4%
Grants & Contributions				-		-	
Public Debt Charges	2,995,525,351.00	13,698,500,000.00		13,698,500,000.00	13,042,530,017.00	655,969,983.00	95.2%
Transfers				-		-	
Capital Expenditure	35,585,557,714.00	85,188,079,888.00		85,188,079,888.00	33,285,839,944.00	51,902,239,944.00	39.1%
Total Expenditure (b)	112,519,617,014.00	186,635,135,582.00	-	186,635,135,582.00	130,476,972,411.00	56,158,163,171.00	69.9%
Surplus/Deficit from Operating Activities c = (a - b)	5,569,674,175.00	-	-	-	12,683,340,140.00	- 99,632,986,202.00	
Gains/Loss on Disposal of Asset				-		-	
Gain/Loss on Foreign Exchange Transaction				-		-	
Total Non-Operating Revenue/(Expenses)				-		-	
Surplus/(Deficit) from Ordinary Activities				-		-	
Net Surplus/ (Deficit) for the Period				-		-	

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Table 7 Statement of Changes in Net Assets

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2022	141,579,773,565		141,579,773,565.00
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period			-
Balance as at 31 December 2022	141,579,773,565.00	-	141,579,773,565.00

Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure -Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were within budget. Overall, level of performance is 92.7% across all the MDAs/sectors. Good Governance and security got the highest share of 32.7% of the total allocation but had a performance rate of 86.1%, Finance got 25.9% of the total allocation and performed up to 96.1%. Education received 23.7% of the total allocation and had a performance rate of 97.8%. Health got 9.7% of the total allocation and had 97.7% performance rate. Law and Justice got 3.2% of the total allocation with 89.8% performance rate. Works and Infrastructure received 2.1% share of the sector with 95% performance rate. Youths and Sports received a total of 0.7% of sector share with 75.4% performance rate. Agriculture received 0.8% sector share with 96.9% performance rate. Rural development received 0.7% sector share with 95.4% performance rate. Environment received 0.5% sector share with 88.3% performance rate.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that no ministry actually received the capital expenditure budgeted. In fact, all the MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table9, Works and Infrastructure got the highest allocation with N27Billion representing 69.5% of the sector share with a performance of 85.4%. Education got a capital allocation of N5.7Billion representing 10.8% of the sector share with a performance of 62.7%. Reform of Government and good governance got a capital allocation of N8.1Billion representing 10.3% of the sector share with a performance of 42.3%. Environment got a capital allocation of N1.7Billion representing 2.7% of the sector share with a performance of 51%. Rural development got a capital allocation of N3.6Billion representing 2.5% of the sector share with a performance of 23%. Health got a capital allocation of N5.9Billion representing 2.2% of the sector share with a performance of 12.6%. Law and Justice got a capital allocation of N7.2Billion representing 1.1% of the sector share with a performance of 5.2%. Science and Technology got a capital allocation of N570Million representing 0.3% of the sector share with a performance of 16.7%. Water got a capital allocation of N4.9Billion representing 0.2% of the sector share with a performance of 1.5%. Agriculture got a capital allocation of N3.8Billion representing 0.2% of the sector share with a performance of 1.9%. Other MDA Expenditure got a capital allocation of N16.2Billion representing 0.1% of the sector share with a performance of 0.1%.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Good Governance received the highest total actual expenditure which is about N30.2 billion (32.7%) of the total actual expenditure of N92.4 billion, followed by Finance which received N23.9Billion (25.9%). Education got N21.9 billion (23.7%). Health got N8.9billion (9.7%). Overall, the least sector in this category for the fiscal year under review is Environment with a total allocation of N461 million(0.5%).

Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Good Governance and Security	35,123,932,067	30,252,704,538	4,871,227,529	86.1%	34.6%	31.1%
Finance	24,877,289,620	23,907,425,278	969,864,342	96.1%	24.5%	24.6%
Education	22,388,406,845	21,903,741,240	484,665,605	97.8%	22.1%	22.5%
Health	9,198,381,581	8,982,317,329	216,064,252	97.7%	9.1%	9.2%
Law and Justice	3,332,427,586	2,992,896,219	339,531,367	89.8%	3.3%	3.1%
Works and Infrastructure	1,999,570,596	1,899,430,965	100,139,631	95.0%	2.0%	2.0%
Youth and Sports	847,093,473	639,089,638	208,003,835	75.4%	0.8%	0.7%
Agriculture	724,874,269	702,432,477	22,441,792	96.9%	0.7%	0.7%
Rural Development	704,191,826	671,681,849	32,509,977	95.4%	0.7%	0.7%
Environment	522,757,580	461,731,482	61,026,098	88.3%	0.5%	0.5%
Other MDA Expenditure	1,728,130,251	4,777,681,452	-3,049,551,201	276.5%	1.7%	4.9%
Total (Except Other MDA Expenditure)	99,718,925,443	92,413,451,015	7,305,474,428	92.7%	98.3%	95.1%
Total Budgeted Expenditure	101,447,055,694	97,191,132,467	4,255,923,227	95.8%		

Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Works and Infrastructure	27,094,598,500	23,131,044,446	3,963,554,054	85.4%	31.8%	69.5%
Education	5,752,651,000	3,606,635,345	2,146,015,655	62.7%	6.8%	10.8%
Reform of Governemnt and Good Governance	8,141,985,170	3,442,375,044	4,699,610,126	42.3%	9.6%	10.3%
Environment	1,748,500,000	892,174,212	856,325,788	51.0%	2.1%	2.7%
Rural Development	3,611,181,500	831,884,448	2,779,297,052	23.0%	4.2%	2.5%
Health	5,932,988,000	746,555,440	5,186,432,560	12.6%	7.0%	2.2%
Law & Justice	7,220,482,000	372,328,682	6,848,153,318	5.2%	8.5%	1.1%
Science & Technology	570,000,000	95,226,776	474,773,224	16.7%	0.7%	0.3%
Water	4,998,830,000	74,751,790	4,924,078,210	1.5%	5.9%	0.2%
Agriculture	3,856,230,000	71,496,296	3,784,733,704	1.9%	4.5%	0.2%
Other MDA Expenditure	16,260,633,718	21,367,465	16,239,266,253	0.1%	19.1%	0.1%
Total (Except Other MDA Expenditure)	68,927,446,170	33,264,472,479	35,662,973,691	48.3%	80.9%	99.9%
Total Budgeted Expenditure	85,188,079,888	33,285,839,944	51,902,239,944	39.1%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Reform of Governemnt and Good Governance	43,265,917,237	33,695,079,582	9,570,837,655	77.9%	23.2%	25.8%
Education	28,140,057,845	25,676,280,418	2,463,777,427	91.2%	15.1%	19.7%
Works and Infrastructure	29,094,169,096	25,030,475,411	4,063,693,685	86.0%	15.6%	19.2%
Finance	25,519,893,620	23,949,208,322	1,570,685,298	93.8%	13.7%	18.4%
Health	15,131,369,581	9,870,529,878	5,260,839,703	65.2%	8.1%	7.6%
Law & Justice	10,552,909,586	3,366,379,901	7,186,529,685	31.9%	5.7%	2.6%
Rural Development	4,315,373,326	1,489,566,298	2,825,807,028	34.5%	2.3%	1.1%
Youth & Sports	1,749,347,093	941,956,798	807,390,295	53.8%	0.9%	0.7%
Environment	2,271,257,580	974,475,281	1,296,782,299	42.9%	1.2%	0.7%
Agriculture	4,581,104,269	773,928,773	3,807,175,496	16.9%	2.5%	0.6%
Other MDA Expenditure	22,013,736,349	4,709,091,748	17,304,644,601	21.4%	11.8%	3.6%
Total (Except Other MDA Expenditure)	164,621,399,233	125,767,880,662	38,853,518,571	76.4%	88.2%	96.4%
Total Budgeted Expenditure	186,635,135,582	130,476,972,410	56,158,163,172	69.9%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph



Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

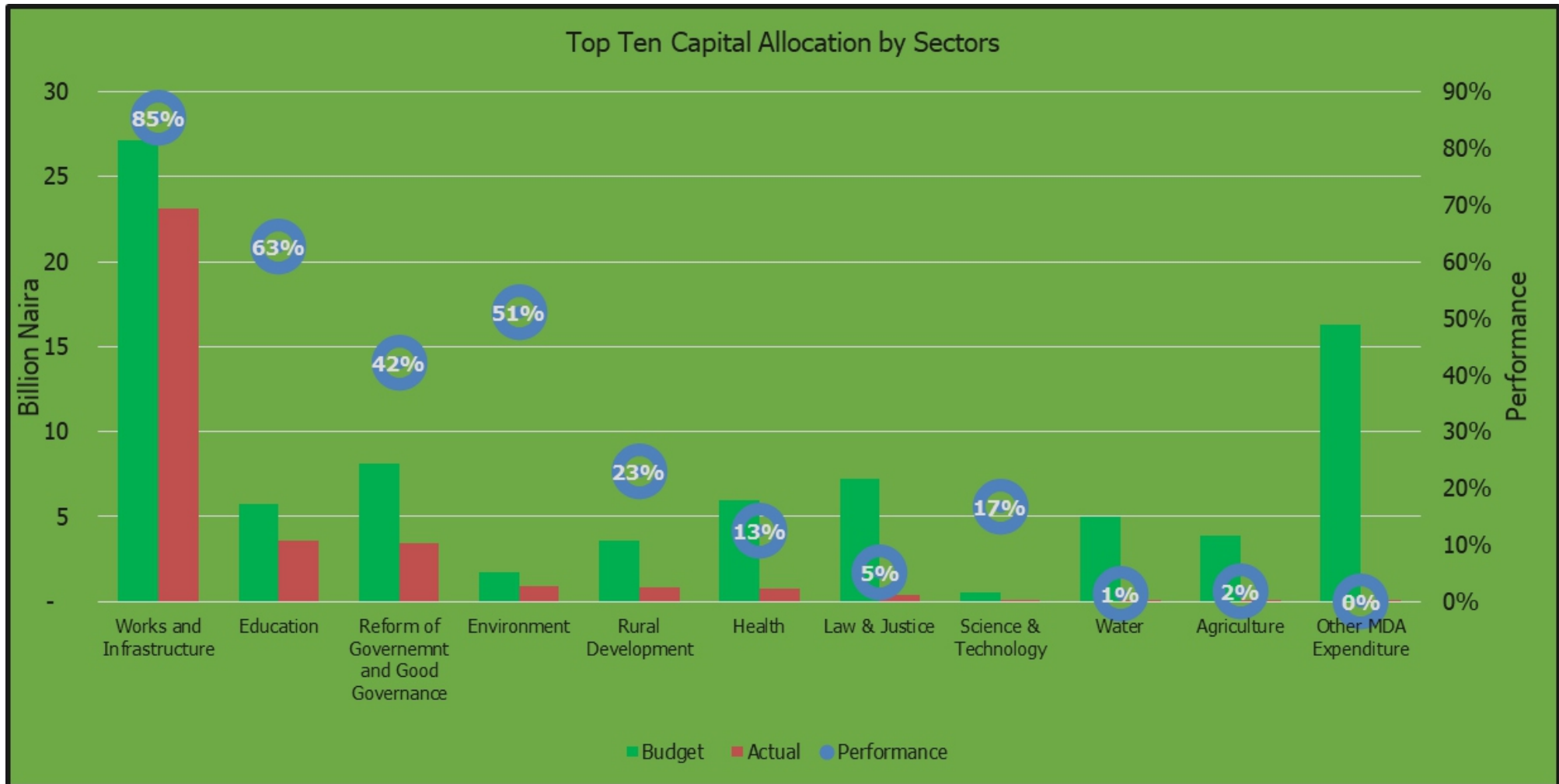
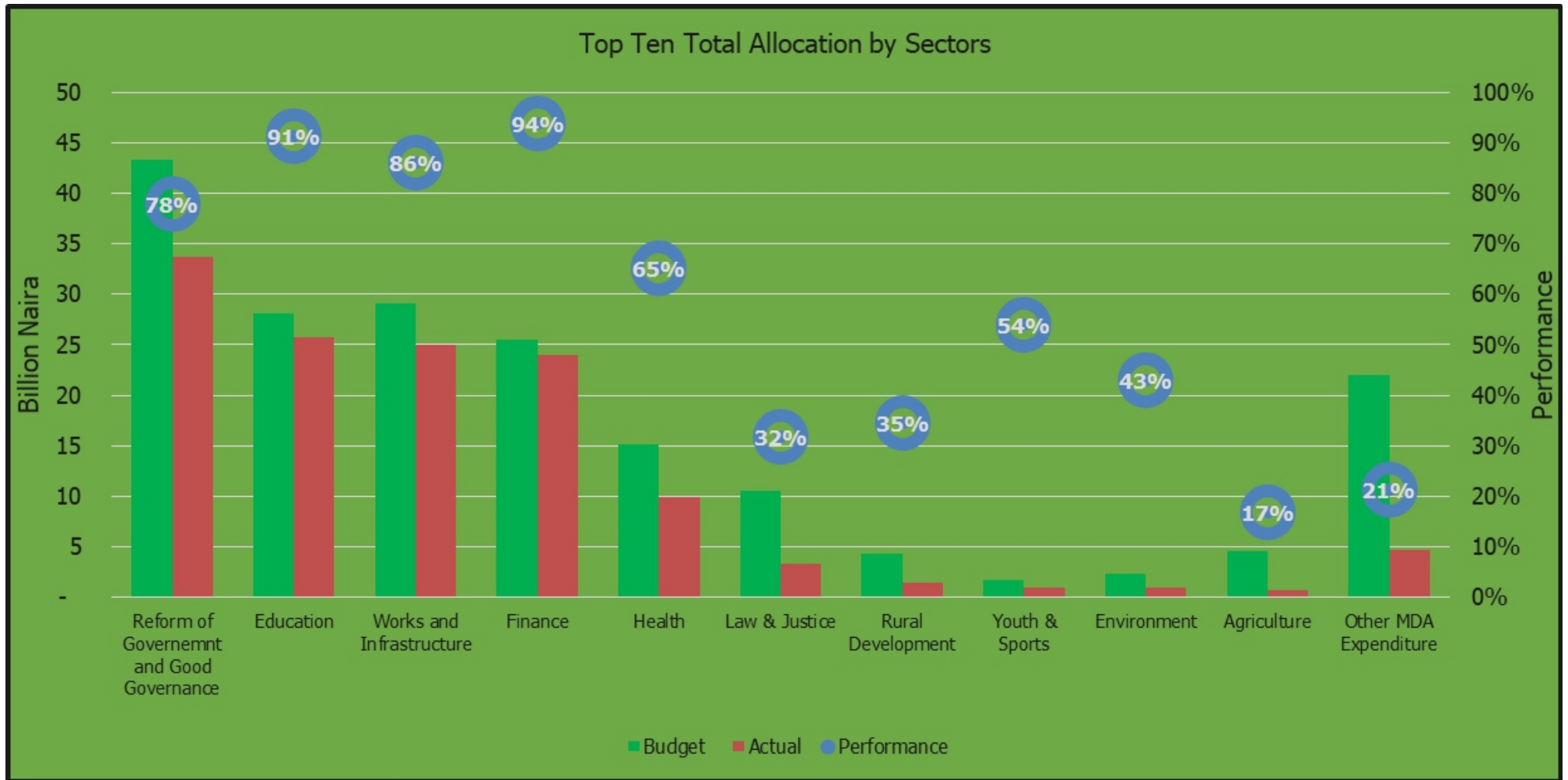


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 7 Top Value Capital Projects

This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

The largest projects within the fiscal year were executed mainly by the Ministry of Works and Infrastructure and consist of construction and rehabilitation of urban and rural roads, construction of new university gate and flyover. Followed by Enugu State Universal Basic Education board (ENSUBEB) with the furnishing of offices.

Next to these is the Governor's Special Project and Intervention in AUDA-NEPAD which cost a total sum of N991million..

In terms of geographical location of these projects, most of them were state wide projects.

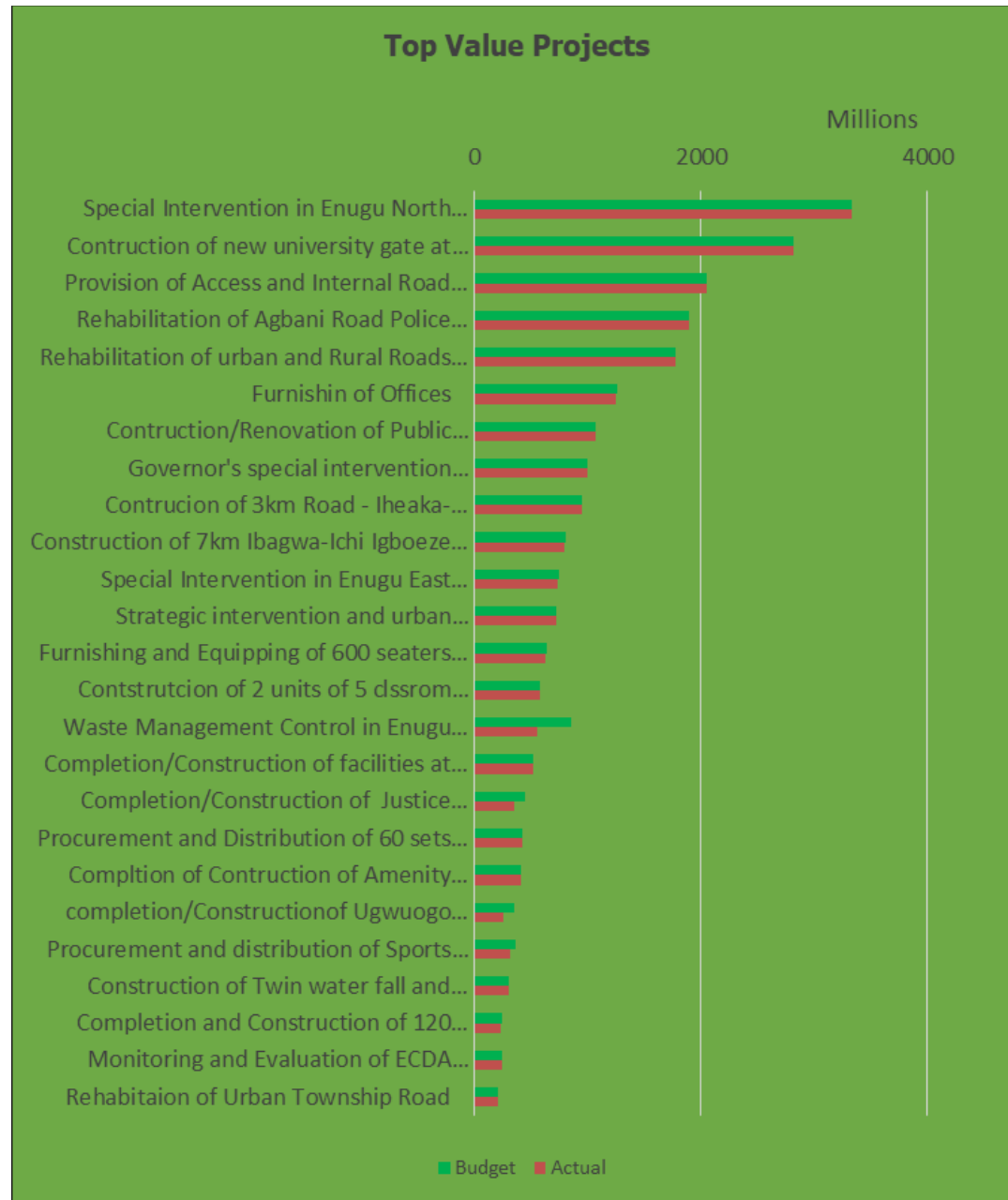
Table 11 Largest Projects

State	Enugu
Year	2022
Budget Title	Budget of Responsive and Accountable Governance

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Special Intervention in Enugu North Senatorial Zone	State Wide	17000052	Min of Works	3,334,000,000	3,333,918,200	81,800	100.0%	
Construction of new university gate at Nru Junction - Ninth Mile	Nsukka LG	17000043	Min of Works	2,820,000,000	2,812,104,810	7,895,190	99.7%	
Provision of Access and Internal Road Network at Esut College	Enugu North	17000048	Min of Works	2,051,300,124	2,051,268,124	32,000	100.0%	
Rehabilitation of Agbani Road Police College Gariki - Flyover	Enugu South	17000045	Min of Works	1,900,000,000	1,894,019,125	5,980,875	99.7%	
Rehabilitation of urban and Rural Roads in Enugu State	State Wide	17000059	Min of Works	1,780,000,000	1,777,906,575	2,093,425	99.9%	
Furnishin of Offices	Enugu North	13000008	ENUBEB	1,255,555,555	1,250,476,750	5,078,805	99.6%	
Construction/Renovation of Public Building in Enugu State	State Wide	13000014	Min of Works	1,066,600,000	1,066,164,303	435,697	100.0%	
Governor's special intervention including AUDA-NEPAD	State Wide	13000015	Office of the Governor	992,000,000	991,700,846	299,154	100.0%	
Contruction of 3km Road - Iheaka-Iheakpuoka in IgboEze South	IgboEze South	17000047	Min of Works	949,200,000	949,173,514	26,486	100.0%	
Construction of 7km Ibagwa-Ichi Igboeze South	Igbeze South	17000046	Min of Works	800,000,000	797,295,788	2,704,212	99.7%	
Special Intervention in Enugu East Senatorial Zone	Enugu East	17000053	Min of Works	750,000,000	735,030,051	14,969,949	98.0%	
Strategic intervention and urban renewal in Enugu State	State Wide	17000220	Min of Works	718,598,500	718,598,400	100	100.0%	
Furnishing and Equipping of 600 seaters banquet hall	Enugu North	17000036	Min of Works	641,400,000	624,375,255	17,024,745	97.3%	
Contstruciton of 2 units of 5 clssrom blocks in all 17 LGs	State Wide	05000001	ENUBEB	578,000,000	572,681,841	5,318,159	99.1%	
Waste Management Control in Enugu State	State Wide	'09000002	ESW AMA	850,000,000	557,064,348	292,935,652	65.5%	
Completion/Construction of facilities at proposed mopol squa at Ekwegbe	Igbo Etit	13000071	Min of Works	522,907,800	522,907,782	18	100.0%	
Completion/Construction of Justice Nwazota - Ilogu Close	Enugu East	17000050	Min of Works	450,000,000	355,244,294	94,755,706	78.9%	
Procurement and Distribution of 60 sets of Office Furniture	State Wide	'00000035	ENUBEB	421,000,000	420,980,466	19,534	100.0%	
Compltion of Construction of Amenity Building in Enugu	Enugu North	'04000046	Min of Health	412,300,000	412,265,825	34,175	100.0%	
completion/Construction of Ugwuogo Nike - Agu Ukehe	Igbo - Etit	17000060	Min of Works	350,000,000	250,874,378	99,125,622	71.7%	
Procurement and distribution of Sports equipmet	State Wide	'05000015	ENUBEB	360,000,000	319,563,102	40,436,898	88.8%	
Construction of Twin water fall and swim pool at Governor's lodge	Enugu North	13000033	Min of Works	301,200,000	301,148,540	51,460	100.0%	
Completion and Construction of 120 bedroom hostel at SUMAS	Udenu	13000043	Min of Works	247,000,000	225,763,335	21,236,665	91.4%	
Monitoring and Evaluation of ECDA Project Activities	State Wide	'06000029	Capital Dev Athority	242,400,000	242,328,200	71,800	100.0%	
Rehabitaion of Urban Township Road	State Wide	17000044	Min of Works	203,500,000	203,491,125	8,875	100.0%	

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 6 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Eleven citizens nominated projects were included in the 2022 Budget.

These include Special Intervention in Enugu North Senatorial Zone, Construction of new university gate at Nru Junction - Ninth Mile Provision of Access and Internal Road Network at Esut College, Rehabilitation of Agbani Road Police College Gariki – Flyover, Rehabilitation of urban and Rural Roads in Enugu State, Construction/Renovation of Public Building in Enugu State, Construction of 3km Road - Iheaka-Iheakpuoka in IgboEze South, Construction of 7km Ibagwa-Ichi Igboeze South, Special Intervention in Enugu East Senatorial Zone, Strategic intervention and urban renewal in Enugu State, Construction of 2 units of 5 classroom blocks in all 17 LGs, Waste Management Control in Enugu State, Completion/Construction of facilities at proposed Mopol squa at Ekwegbe, Completion/Construction of Justice Nwazota - Ilogu Close, Completion of Construction of Amenity Building in Enugu, completion/Construction of Ugwuogo Nike - Agu Ukehe, Procurement and distribution of Sports equipment, Completion and Construction of 120 bedroom hostel at SUMAS, Rehabilitation of Urban Township Road.

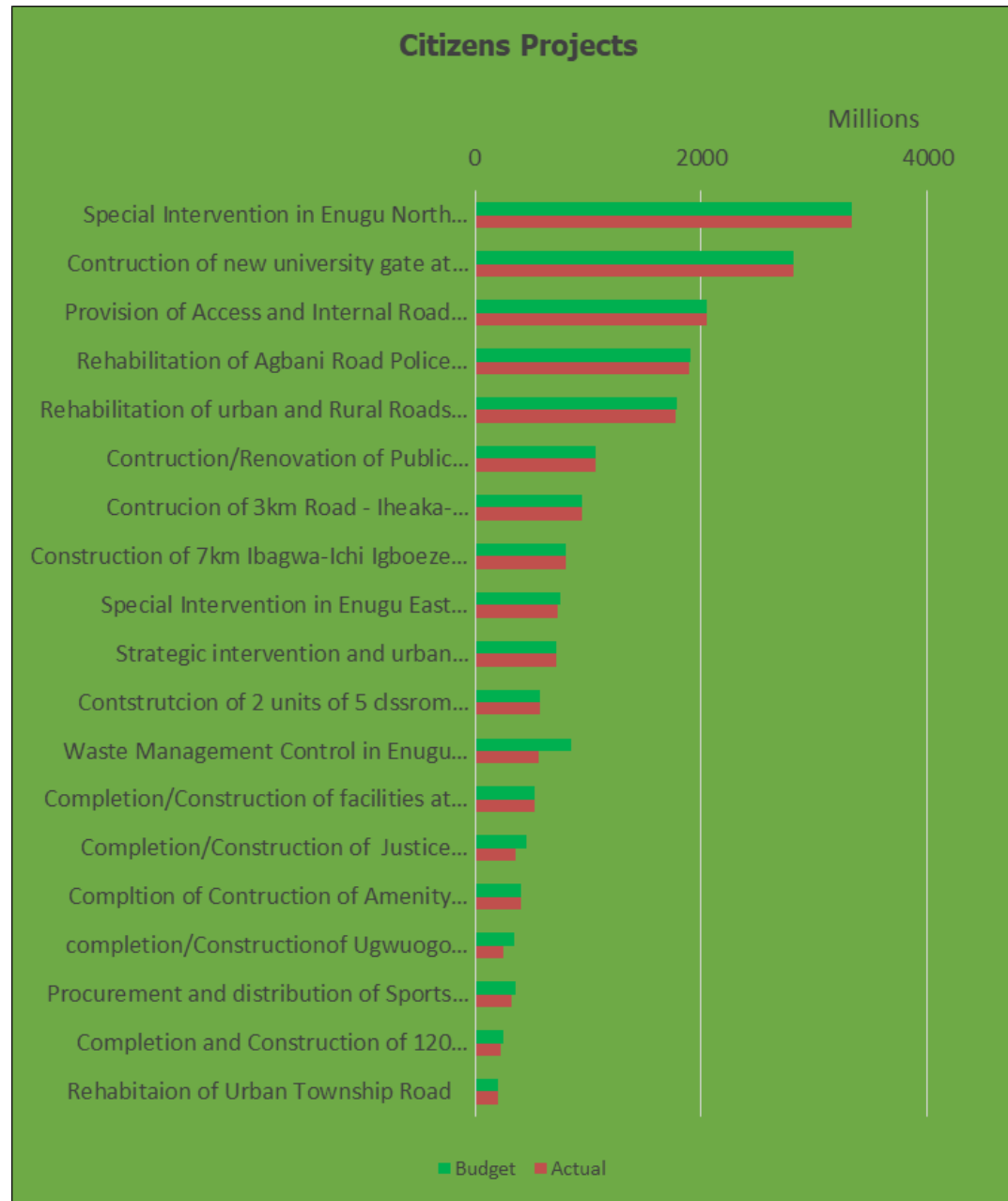
Table 12 Citizens Nominated Projects

State	Enugu
Year	2022
Budget Title	Budget of Responsive and Accountable Governance

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Special Intervention in Enugu North Senatorial Zone	State Wide	17000052	Min of Works	3,334,000,000	3,333,918,200	81,800	100.0%	
Construction of new university gate at Nru Junction - Ninth Mile	Nsukka LG	17000043	Min of Works	2,820,000,000	2,812,104,810	7,895,190	99.7%	
Provision of Access and Internal Road Network at Esut College	Enugu North	17000048	Min of Works	2,051,300,124	2,051,268,124	32,000	100.0%	
Rehabilitation of Agbani Road Police College Gariki - Flyover	Enugu South	17000045	Min of Works	1,900,000,000	1,894,019,125	5,980,875	99.7%	
Rehabilitation of urban and Rural Roads in Enugu State	State Wide	17000059	Min of Works	1,780,000,000	1,777,906,575	2,093,425	99.9%	
Construction/Renovation of Public Building in Enugu State	State Wide	13000014	Min of Works	1,066,600,000	1,066,164,303	435,697	100.0%	
Construction of 3km Road - Iheaka-Iheakpuoka in IgboEze South	IgboEze South	17000047	Min of Works	949,200,000	949,173,514	26,486	100.0%	
Construction of 7km Ibagwa-Ichi Igboeze South	Igboeze South	17000046	Min of Works	800,000,000	797,295,788	2,704,212	99.7%	
Special Intervention in Enugu East Senatorial Zone	Enugu East	17000053	Min of Works	750,000,000	735,030,051	14,969,949	98.0%	
Strategic intervention and urban renewal in Enugu State	State Wide	17000220	Min of Works	718,598,500	718,598,400	100	100.0%	
Construction of 2 units of 5 classroom blocks in all 17 LGs	State Wide	05000001	ENUBEB	578,000,000	572,681,841	5,318,159	99.1%	
Waste Management Control in Enugu State	State Wide	'09000002	ESW AMA	850,000,000	557,064,348	292,935,652	65.5%	
Completion/Construction of facilities at proposed mopol squa at Ekwegbe	Igbo Etit	13000071	Min of Works	522,907,800	522,907,782	18	100.0%	
Completion/Construction of Justice Nwazota - Ilogu Close	Enugu East	17000050	Min of Works	450,000,000	355,244,294	94,755,706	78.9%	
Completion of Construction of Amenity Building in Enugu	Enugu North	'04000046	Min of Health	412,300,000	412,265,825	34,175	100.0%	
completion/Construction of Ugwuogo Nike - Agu Ukehe	Igbo - Etit	17000060	Min of Works	350,000,000	250,874,378	99,125,622	71.7%	
Procurement and distribution of Sports equipment	State Wide	'05000015	ENUBEB	360,000,000	319,563,102	40,436,898	88.8%	
Completion and Construction of 120 bedroom hostel at SUMAS	Udenu	13000043	Min of Works	247,000,000	225,763,335	21,236,665	91.4%	
Rehabilitation of Urban Township Road	State Wide	17000044	Min of Works	203,500,000	203,491,125	8,875	100.0%	

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 7 Citizens Nominated Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2022 Audited Annual Financial Statements for Enugu State can be found on the State Government Website, at the following specific address:

The Enugu state Citizens consultative forum for 2023 budget was held on the 30th of November, 2022 at Nike Lake Resort Hotel. The event was well attended by a mixture of audience, ranging from the Traditional Rulers and the president Generals, led by the Chairm an of Enugu state Council of traditional rulers: HRH Igwe Amb. Lawrence Agubuzu. Various Youth and Women groups were on hand to present their concerns. The faith based groups and the Civil society Organizations among other groups were led by the Enugu state OGP-Co-chair for non-state actors: Barr Crownwell Chibuzo.

The state government noted that, though the state Fiscal, Transparency, Accountability and Sustainability (SFTAS) programme came up in 2018 but further noted that the administration of the current government had been engaging the citizens in budget and other policy dialogues before 2018. It further encouraged the citizens to prioritize their project nominations, bearing in mind that the administration is presenting its last fiscal budget. The Governor was represented by the Hon. Commissioner for Finance and Economic planning: Mrs. Adaonah Kene –Uyanwunne. The technical session was led by the Hon. Commissioner for Budget and Planning: Dr. David O. Ugwunta. Worthy of note is the fact that the 2022 citizens’ consultative forum was the first citizens’ engagement forum after the end the SFTAS program for Result (P for R). The state also promised to continue the reform initiative progressively.

HRH Igwe Amb. Lawrence Agubuzu, OON,CFR, Chairman Enugu state Council of traditional Rulers led the community front , while Barr. Crownwell Chibuzo, the Enugu state co-chair for non-state actors on the OGP steering committee, led the civil society group. The presentation of the state Citizens Accountability Report (CAR) was co- presented by the Deputy Director Ministry of Budget: Mrs. Clara Eze and the Barr. Crownwell Chibuzo.

Some of the nominated projects in 2023 budget include but not limited to the following: A cross section of participants demanded the construction, renovation of urban and rural roads in the state, including bridges and flyovers at different areas of the three senatorial zones, especially at Udenu ring road, Agbani road, Trans Ekulu areas. Some of the youths demanded for ICT facilities for the benefits of the young people. Community based farmers requested for the completion of the abandoned rice processing mill at Ezinesi- Oduma in Aninri LGA of the state. Another group requested for the rejigging of the Social Development Projects (CSDP) with reference to Akpof in Umulumgbe in Udi LGA, for the benefits of the rural dwellers. The Internally Generated Revenue of the state was resolved to be given attention. The civil society groups suggested the procurement of more trucks for refuse evacuation. Building of Skill acquisition centers was also requested. Farmer groups also requested the government to embark on more land development for farming as the land available to International fund for Agriculture (IFAD) and NEPAD was small. The environmental focused civil society group wanted government to build public toilets to improve sanitation and fulfill its commitment to ending open defecation by the year 2025 in line with the global target. The renovation of IMT buildings, which have been dilapidated was very strong among other rehabilitation suggestions. The state

*budget should provide allocation for rural youth empowerment; provide ambulances to primary health care centers. Sports equipment was also canvassed to be provided for, to enable youths attend National Sports Festivals.
The meeting came to a close with the responses from the Hon. Commissioner for budget and planning.*



A: REMODELLED OLD GOVERNOR'S LODGE, GRA, ENUGU.

B: NSUKKA CONFERENCE CENTRE, NSUKKA LGA.

C: MODEL COTTAGE HOSPITAL WITH ISOLATION WING IN OJI RIVER, UDENU, IGBO-EZE NORTH AND AWGU LGAS.

D: ENUGU STATE TECH HUB, INDEPENDENCE LAYOUT, ENUGU



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