

Enugu State Government

2024 Citizens Budget

Budget of Disruptive Economic Growth

Prepared by Ministry of Budget and Planning

Block B State Secretariat Complex

Enugu State, Nigeria

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About the Citizens' Budget

The Enugu State 2024 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Enugu State in the 2024 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2024 Appropriation Law: www.en.gov.ng and www.budget.enugustate.gov.ng
- Link to 2024 Detailed Budget Publication: www.en.gov.ng and www.budget.enugustate.gov.ng

Budget Policy Overview

The Enugu State budget for 2024 has been christened “the Budget of Disruptive Economic Growth” with the government policy focus on the following areas:

- Agriculture and Agro-allied Industrialization – Acquisition of 300,000 hectares of land for agriculture and more.
- Energy and Mineral Resources Development – Establishment of Electricity Regulatory Commission and Ministry of Energy and Mineral Resources for stable electricity in Enugu State.
- Education and Human Capital Development – Construction of 260 smart schools across the State.
- Trade Commerce and Industry Development – Provision of enabling environment for easy of doing business and attract potential investors.
- Creative Industry Development – Provision of infrastructure for industry development in the State
- ICT Industry Development – Digitalization of all State MDAs to international standard
- Urban and Rural Infrastructure – construction of about 1,250km roads across the State.
- Tourism Industry Development – Development of various tourist sites across the State
- Water Resources Development – Provision of safe drinking water at household level at sub urban areas.
- Environmental Sanitation and Waste Disposal – Provision of infrastructure for environmental management and sanitation
- Security and Community Leadership – Provision of security vehicles and other security equipment to improve the security situation in the state
- Transport infrastructure – Construction of 2 major terminals in Enugu City among others.

In line with these objectives, the government plans to execute the following key projects.

- CNP - Construction of 230 type 2 Primary Health Care facilities across the State
- CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone
- The distribution of new pipeline extension to new estates and clusters in Enugu, replacement of burst pipes, erosion control etc
- Construction of Integrated Model Smart School Comprising of 3 classroom blocks for Nursery, 6 classroom blocks for primary and 6 classroom blocks from junior secondary in the 250 wards in the 17 LGAs
- Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural Areas
- Development of Phase 1 of 7500 (One bedroom, two bedroom and three bedroom) Housing Units of Tomorrow is here Housing Estate
- Procurement of official and security vehicles for the State
- Construction and provision of office equipment for Enugu New City Corporation
- The construction of new distribution lines from twin tank to new market reservoirs
- Establishment of Enugu Air Flight via PPP
- Construction/Provision of Intra-City monorail via PPP

- Construction of urban and rural roads
- Dualization of Ugwuogo-Opi Nsukka Road
- Construct and equip 34 nos new technical and vocational Education schools and 34 new high school
- Purchase of Security Equipment for the Nigerian Police
- Construction/Provision of Pipe bore water equipment for Enugu Metropolis
- CNP - Construction of additional classroom blocks of smart school for senior secondary in all 17 LGAs
- Construction of Eziobodo Akpoga, Mbulu Idodo, Ajaogbo-Ogbuu Nnaji road 15km
- Rehabilitation of 5 Secondary Schools in each LGA of the State
- Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boader
- Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road

Section 1 Overview of Budget Framework

General Framework

The Enugu State Government approved 2024 budget has a total expenditure outlay of N521,561,386,000.00 (Five Hundred and Twenty One Billion, Five Hundred and Sixty One Million, Three Hundred and Eighty Six Thousand Naira) only for Fiscal Year 2024. Of this amount, N120,000,000,000.00 (One Hundred and Twenty Billion Naira) is expected to come from the Federal Government as FAAC; N252,789,000,000.00 (Two Hundred and Fifty Two Billion, Seven Hundred and Eighty Nine Million Naira) from Internally Generated Revenue (IGR) and N11,000,000,000.00 (Eleven Billion Naira) as Opening Balance (money remaining in the bank after last year’s budget expenditure). N34,022,386,000.00 (Thirty Four Billion, Twenty Two Million, Three Hundred and Eighty Six Thousand Naira) is expected to come from aid and grants. The budget deficit of N103,750,000,000.00 (One Hundred and Three Billion, Seven Hundred and Fifty Million Naira) exists which is the shortfall of total recurrent revenue plus aid and grants compared to the total budget. Enugu State Government will finance the deficit of N103,750,000,000.00 (One Hundred and Three Billion, Seven Hundred and Fifty Million Naira) through domestic borrowing and foreign loans.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see figure 2 on budget overview.

Figure 1 Financing Framework

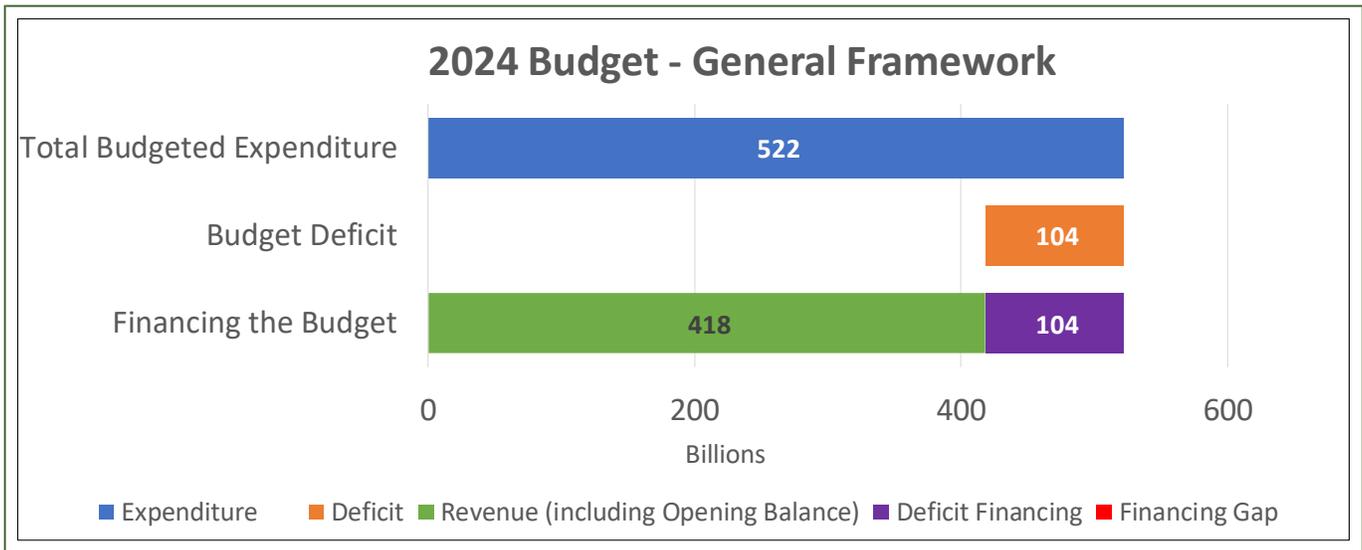
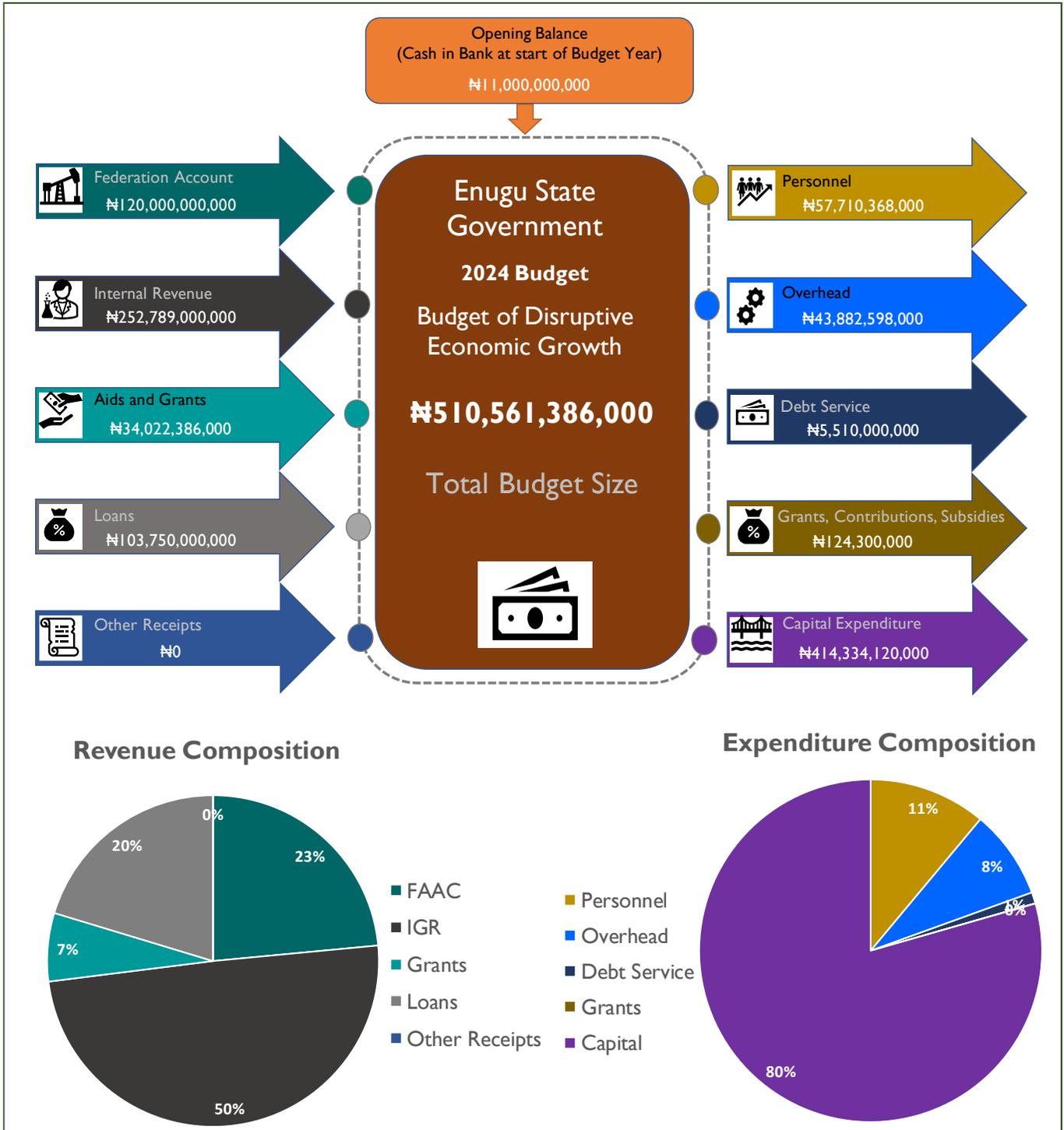


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Enugu State Government anticipate that a total of N120billion will come from Federation Account. The chief sources of Federation Account Receipt include N60billion from statutory allocation, VAT N44billion and N16billion from other FAAC Receipts with opening balance of N11billion.
- Total sum of N253billion is projected to be generated internally by the state (IGR), Aids and Grant N34billion and N104billion from loans.

Table 1 Sources of Revenues

Revenue	2024 Budget
Opening Balance	11,000,000,000
Federation Account	120,000,000,000
Statutory Allocation	60,000,000,000
VAT	44,000,000,000
Other FAAC Receipts	16,000,000,000
Internally Generated Revenues	252,789,000,000
<i>Tax Revenue, of which</i>	<i>58,193,283,000</i>
Tax Revenues - Personal	34,558,933,000
Tax Revenue - Other	23,634,350,000
Non-Tax Revenue	194,595,717,000
Other Sources	137,772,386,000
Aids and Grants	34,022,386,000
Loans	103,750,000,000
Total Revenue (including Opening Balance)	521,561,386,000

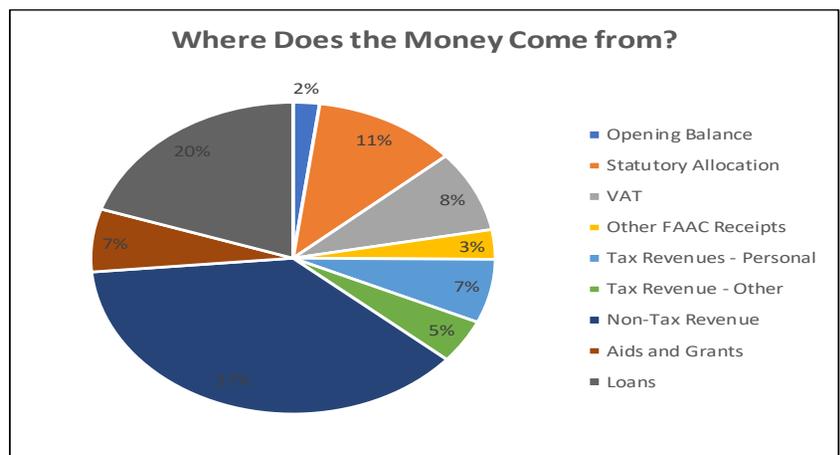


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2024 Budget	Source and Purpose	2024 Budget
Federal Government of Nigerian CARES Programme COVID-19 Ac	8,822,386,000	Grants from United Nations International Children Emergency Fu	500,000,000
Local Government Partnership with State on Capital Projects	5,600,000,000	Grants from United Nations International Children Emergency Fu	400,000,000
Nigerian Erosion and Watershed Management Projects Grant	5,200,000,000		
Federal Government of Nigeria for Women Programme Grant	5,000,000,000		
Federal Government of Nigerian Agricultural Transformation Ager	3,000,000,000		
Others	5,500,000,000	Others	-
Total Domestic Aids and Grants	33,122,386,000	Total Foreign Aids and Grants	900,000,000

Table 3 Borrowing (Loans)

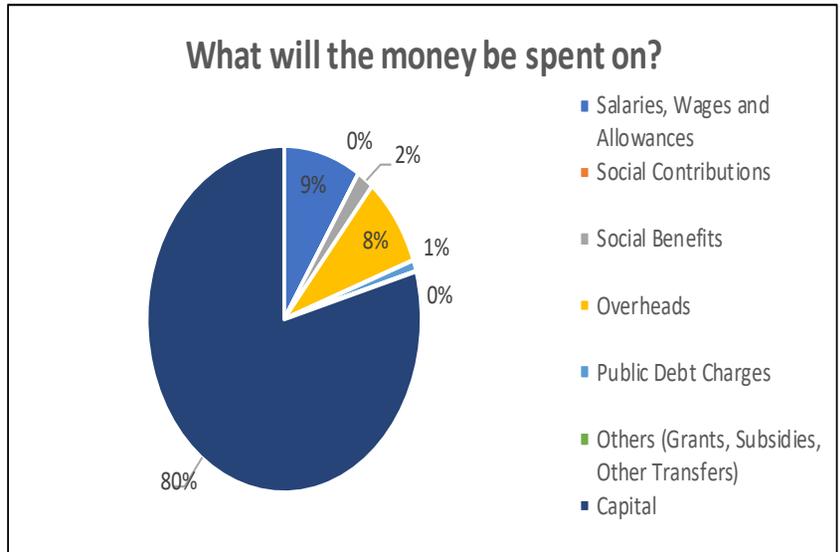
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2024 Budget	Source and Purpose	2024 Budget
Loans from Deposit Money Banks	71,000,000,000	3RD NUWSRP, Enugu (Third National Urban Water Sector Reform	25,000,000,000
		World bank loan for Primary Healthcare	6,900,000,000
		World Bank Programme for Water, Sanitation and Hygiene (PWAS	500,000,000
Others	-	Federal Government of Nigeria/International Fund for Agricultura	300,000,000
Total Domestic Loans	71,000,000,000	World Bank Loan for Rural Agricultural Access Mobility Project (R	50,000,000
		Others	-
		Total Foreign Loans	32,750,000,000

Section 3 What will the money be spent on?

Of the total N521billion, the state government intends to spend N414billion (79%) on capital expenditure while the remaining 21% N107billion will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities).

Table 4 Nature of Expenditure

Expenditure	2024 Budget
Personnel	57,710,368,000
Salaries, Wages and Allowances	47,468,641,830
Social Contributions	44,561,170
Social Benefits	10,197,165,000
Other Recurrent	49,516,898,000
Overheads	43,882,598,000
Public Debt Charges	5,510,000,000
Others (Grants, Subsidies, Other Transfers)	124,300,000
Capital	414,334,120,000
Total Expenditure (including Contingencies)	521,561,386,000



Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

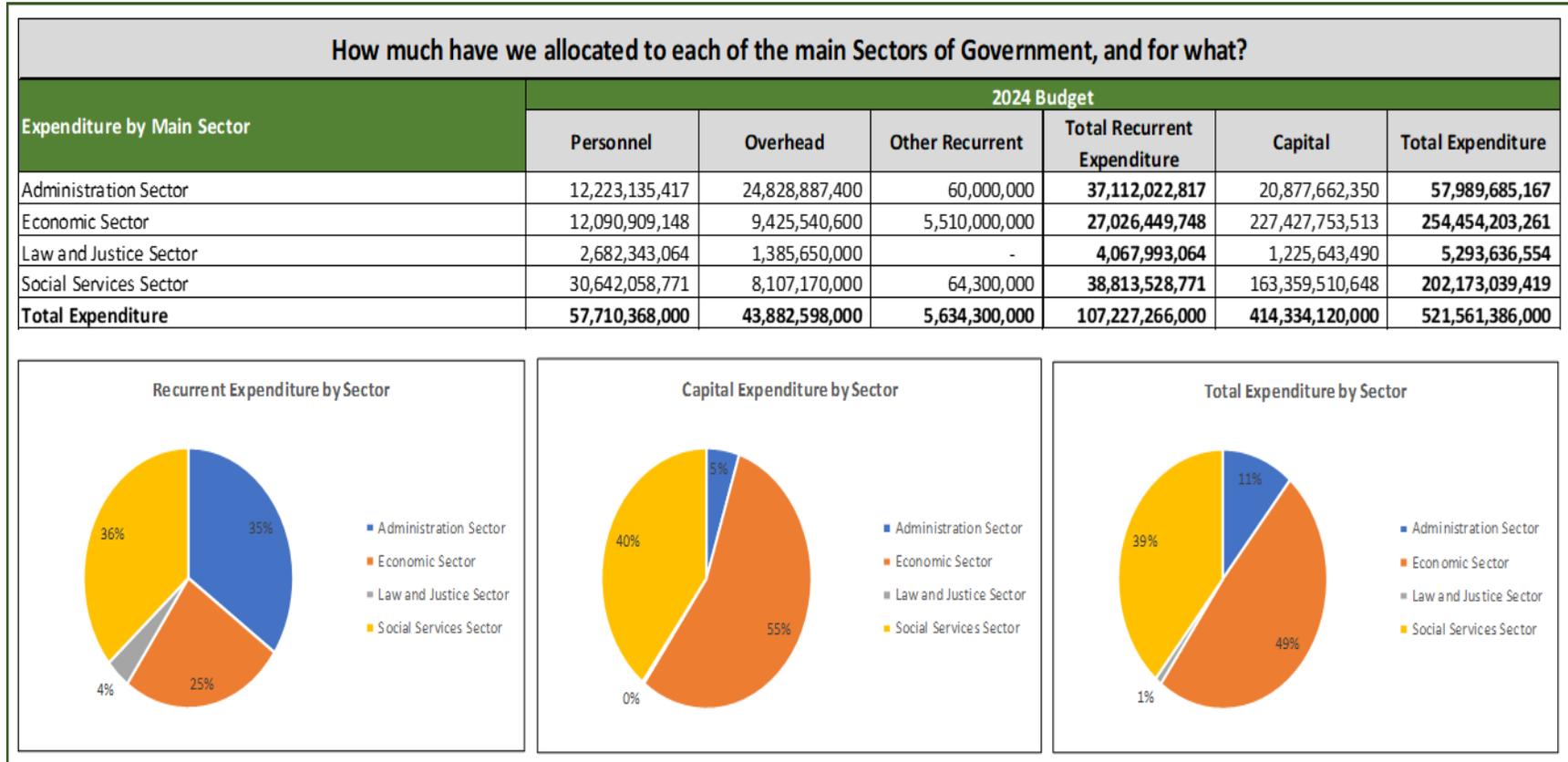


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.548 Billion	N0.172 Billion	N20.02 Billion	N0.264 Billion	N9.094 Billion	N12.223 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N9.586 Billion	N0.187 Billion	N2.682 Billion	N0.441 Billion	N0.452 Billion	N2.042 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector

Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.102 Billion	N0.268 Billion	N4.172 Billion	N1.151 Billion	N11.539 Billion	N24.889 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N1.903 Billion	N1.133 Billion	N1.386 Billion	N0.591 Billion	N0.934 Billion	N1.45 Billion

Figure 6 Capital Expenditure by Planning Sector

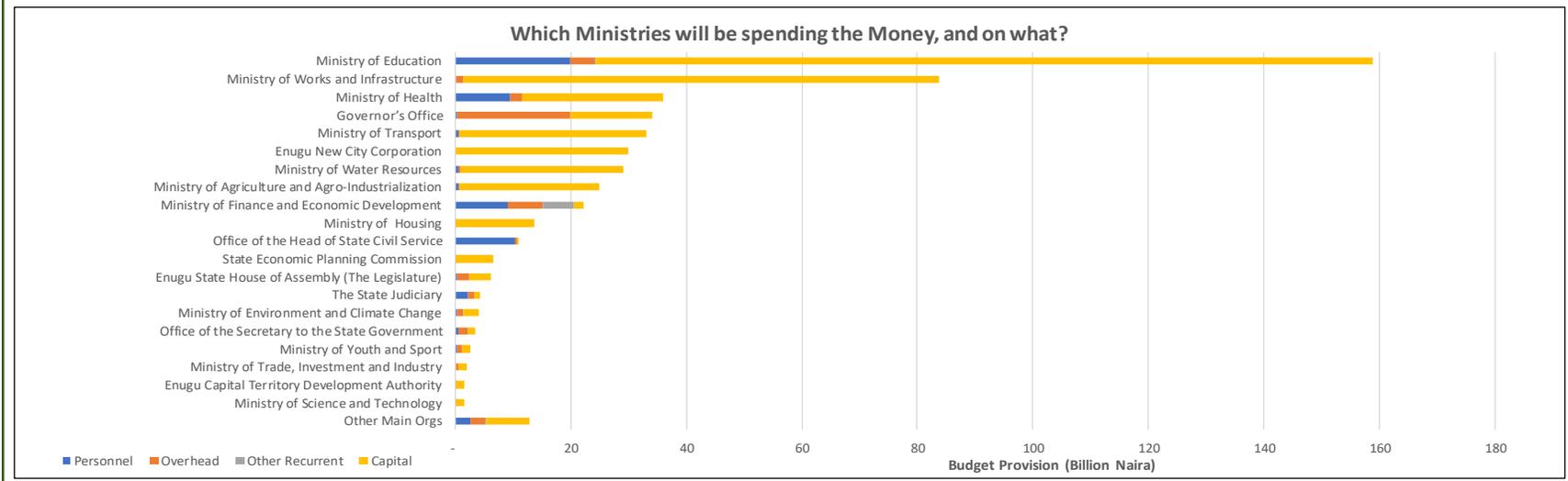
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N24.384 Billion	N1.517 Billion	N134.588 Billion	N2.562 Billion	N1.506 Billion	N20.878 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N24.597 Billion	N82.485 Billion	N1.226 Billion	N28.047 Billion	N1.59 Billion	N90.954 Billion

Figure 7 Total Expenditure by Planning Sector

Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N25.033 Billion	N1.957 Billion	N158.78 Billion	N3.977 Billion	N22.139 Billion	N57.99 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N36.087 Billion	N83.805 Billion	N5.294 Billion	N29.08 Billion	N2.975 Billion	N94.446 Billion

Figure 8 Largest Spending Ministries (including all Departments and Agencies)

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2024 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Education	20,019,960,573	4,171,900,000	64,300,000	24,256,160,573	134,587,982,648	158,844,143,221
Ministry of Works and Infrastructure	186,959,327	1,132,850,000	-	1,319,809,327	82,485,147,361	83,804,956,688
Ministry of Health	9,586,180,789	1,903,410,000	-	11,489,590,789	24,597,421,000	36,087,011,789
Governor's Office	253,300,005	19,656,100,000	-	19,909,400,005	14,157,225,550	34,066,625,555
Ministry of Transport	497,399,698	177,080,600	-	674,480,298	32,376,506,000	33,050,986,298
Enugu New City Corporation	-	-	-	-	30,000,000,000	30,000,000,000
Ministry of Water Resources	441,079,170	591,180,000	-	1,032,259,170	28,047,250,000	29,079,509,170
Ministry of Agriculture and Agro-Industrialization	547,640,200	101,600,000	-	649,240,200	24,384,154,672	25,033,394,872
Ministry of Finance and Economic Development	9,093,677,605	6,029,000,000	5,510,000,000	20,632,677,605	1,506,332,000	22,139,009,605
Ministry of Housing	30,980,413	19,810,000	-	50,790,413	13,625,000,000	13,675,790,413
Office of the Head of State Civil Service	10,419,238,291	282,880,000	-	10,702,118,291	24,800,000	10,726,918,291
State Economic Planning Commission	84,442,633	83,800,000	-	168,242,633	6,369,672,000	6,537,914,633
Enugu State House of Assembly (The Legislature)	354,279,113	2,020,300,000	-	2,374,579,113	3,857,000,000	6,231,579,113
The State Judiciary	2,165,360,894	1,038,000,000	-	3,203,360,894	1,077,800,290	4,281,161,184
Ministry of Environment and Climate Change	264,317,957	1,150,850,000	-	1,415,167,957	2,561,600,000	3,976,767,957
Office of the Secretary to the State Government	448,990,535	1,746,210,000	-	2,195,200,535	1,190,150,000	3,385,350,535
Ministry of Youth and Sport	336,138,960	819,010,000	-	1,155,148,960	1,396,507,000	2,551,655,960
Ministry of Trade, Investment and Industry	171,952,534	267,700,000	-	439,652,534	1,517,000,000	1,956,652,534
Enugu Capital Territory Development Authority	71,921,600	135,350,000	-	207,271,600	1,443,550,000	1,650,821,600
Ministry of Science and Technology	34,885,280	78,210,000	-	113,095,280	1,500,000,000	1,613,095,280
Other Main Orgs	2,701,662,423	2,477,357,400	60,000,000	5,239,019,823	7,629,021,480	12,868,041,303
Total Expenditure	57,710,368,000	43,882,598,000	5,634,300,000	107,227,266,000	414,334,120,000	521,561,386,000

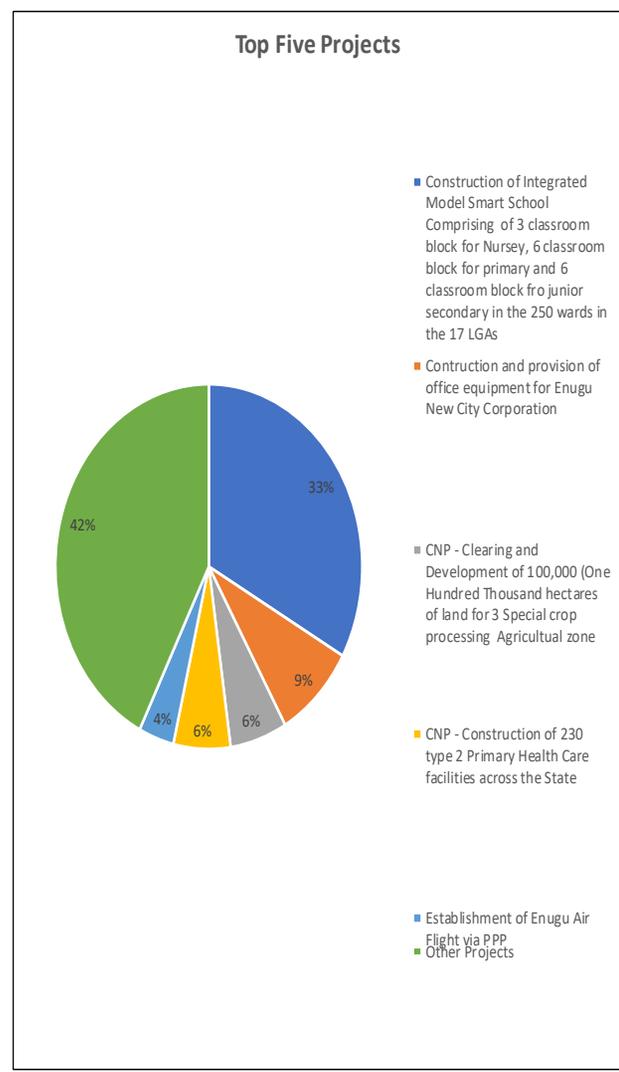


Section 5 What are the major Investments being made by the State?

- Construction of Integrated Model Smart School Comprising of 3 classroom blocks for Nursery, 6 classroom blocks for primary and 6 classroom blocks from junior secondary in the 250 wards in the 17 LGAs
- Construction and provision of office equipment for Enugu New City Corporation
- CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone
- CNP - Construction of 230 type 2 Primary Health Care facilities across the State
- Establishment of Enugu Air Flight via PPP
- The construction of new distribution lines from twin tank to new market reservoirs
- Procurement of official and security vehicles for the State
- The distribution of new pipeline extension to new estates and clusters in Enugu, replacement of burst pipes, erosion control etc
- Construction/Provision of Intra-City monorail via PPP
- Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural Areas
- Development of Phase 1 of 7500 (One bedroom, two bedroom and three bedroom) Housing Units of Tomorrow is here Housing Estate
- Construct and equip 34 nos new technical and vocational Education schools and 34 new high school
- Purchase of Security Equipment for the Nigerian Police
- Construction/Provision of Pipe bore water equipment for Enugu Metropolis
- CNP - Construction of additional classroom blocks of smart school for senior secondary in all 17 LGAs
- Construction of Eziobodo Akpoga, Mbulu Idodo, Ajaogbo-Ogbuu Nnaji road 15km
- Rehabilitation of 5 Secondary Schools in each LGA of the State
- Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boder
- Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road
- Construction of Agumgbuji-Ogbete, Ehe-Amufu Road, Isi Uzo Local Government
- Completion of the Construction of Eke Likke-Iheaka Junction-Amagu Uwani-Ekoi Iheaka-Ihunaowerri-Iheakpuawka Road in Igboeze South LGA, Enugu
- Dualization of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way
- Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Etiti LGA, Enugu State - Phase 1
- Construction of 1-Span Bridge Across Olinama Stream at Obuofia/Olikwu Communities in Awgu LGA, Enugu State
- Construction of Owa, Obeleagu Umana, Okpudo Road. Ezeagu LGA
- Construction of Amankwo Amufia Eke Umuozoewo, Obodo Amankwo Eke to Afia Eke Road. Udi LGA
- Construction of Ugwunkwo, Otobo-Ogidi, Aho-okwenye- Eha -Alumona Road Nsukka

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2024 Budget	Location
Construction of Integrated Model Smart School Comprising of 3 classroom block for Nursey, 6 classroom block for primary and 6 classroom block fro junior secondary in the 250 wards in the 17 LGAs	115,750,000,000	State Wide
Contraction and provision of office equipment for Enugu New City Corporation	30,000,000,000	Enugu North
CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone	21,000,000,000	Enugu North
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	21,000,000,000	State Wide
Establishment of Enugu Air Flight via PPP	13,000,000,000	Enugu North
The construction of new distribution lines from twin tank to new market reservoirs	10,000,000,000	Enugu East
Procurement of official and security vehicles for the State	7,200,000,000	State Wide
The distribution of new pipeline extension to new estates and clusters in Enugu, replacemnt of burst pipes, erosion control etc	7,200,000,000	Enugu North
Construction/Provision of Intra-City monorail vai PPP	6,000,000,000	Enugu North
Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural Areas	5,000,000,000	State Wide
Development of Phase 1 of 7500 (One beedroom, two bedroom and three bedroom) Housing Units of Tomorrow is here Housing Estate	5,000,000,000	Enugu South
Construct and equip 34 nos new technical and vocational Education schools and 34	4,000,000,000	State Wide
Purchase of Security Equipment for the Nigerian Police	3,000,000,000	State Wide
Construction/Provision of Pipebore water equipment for Enugu Metropolis	3,000,000,000	State Wide
CNP - Construction of additional classroom blocks of smart school for senior	3,000,000,000	State Wide
Construction of Eziobodo Akpoga, Mbulu Idodo, Ajaogbo-Ogbuu Nnaji road 15km	2,500,000,000	Enugu East
Rehabilitation of 5 Secondary Schools in each LGA of the State	2,500,000,000	State Wide
2024 SUBEB matching grant	2,500,000,000	State Wide
Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boader	2,000,000,000	Enugu East
Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	2,000,000,000	Nkanu East
Other Projects	148,684,120,000	
Total Capital Expenditure	414,334,120,000	



Section 6 Which Citizens Nominated Projects have been included in the Budget?

Standard Narrative

Enugu State has made it an annual practice to engage the citizens throughout the budget development process. The state from the start through the government officials and stakeholders organize workshop on budget performance review of previous year and current year as at date. Then, develop Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State.

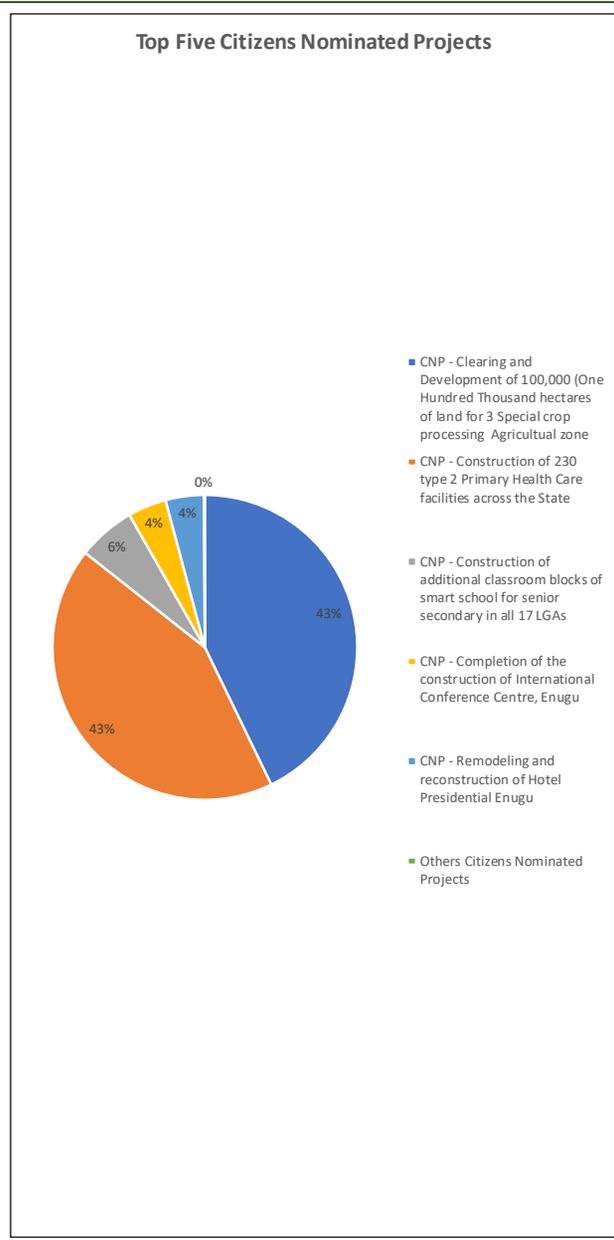
Also, town hall meeting (Citizens Budget Engagement) is organised by the Ministry of Budget and Planning for citizens' demands/inputs into the state budget.

The following are the top five key citizens nominated projects included in the approved budget:

- ❖ Construction of 230 type 2 Primary Health Care facilities across the State
- ❖ Construction of additional classroom blocks of smart school for senior secondary in all 17 LGAs
- ❖ Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone
- ❖ Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State
- ❖ Design and construction of semi-urban water schemes across the State:(Idodo, Nvenne, Amodu etc water scheme)
- ❖ Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2024 Budget	Location
CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone	21,000,000,000	ENUGU NORTH
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	21,000,000,000	STATE WIDE
CNP - Construction of additional classroom blocks of smart school for senior secondary in all 17 LGAs	3,000,000,000	STATE WIDE
CNP - Completion of the construction of International Conference Centre, Enugu	2,000,000,000	ENUGU NORTH
CNP - Remodeling and reconstruction of Hotel Presidential Enugu	2,000,000,000	ENUGU NORTH
CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	2,000,000,000	STATE WIDE
CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd, Airport Roundabout - Eke Obinagu Rd, Annunciation Junction - Emene Rd	1,000,000,000	ENUGU EAST
CNP - Completion of Construction of Ozi Edem -Akpa Edem – Akpa Ngbada with spur to Akpa Mgbago parish house	1,000,000,000	NSUKKA
CNP - Design and construction of transmission and distribution pipeline at Nsukka water supply scheme	1,000,000,000	NSUKKA
CNP - Design and construction of semi-urban water schemes across the State:(Idodo, Nvenne, Amodu etc water scheme)	1,000,000,000	NKANU EAST
CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction, Chijioke Agu - John Okwor - New Society, Texaco Bus stop - IFO, Comer Stone/Ugwunwani - Ikegbunam, Sabastine -DDL Gate, Ikegbunam Junction to Liberty bus stop	500,000,000	ENUGU EAST
CNP - Purchase of 10Nos tractors and agriculture equipment to assist mechanized farming in Enugu State	300,000,000	ENUGU NORTH
CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State	300,000,000	STATE WIDE
CNP - (a) Renovation of State Veterinary Hospital. (b) Refurbishment; Drug revolving loan to the Hospital, availability of subsidized anti rabies and PPR vaccines for dogs and small ruminants, fencing the hospital complex and solar panels and hospital equipments at State Veterinary hospital, Uwani.	200,000,000	ENUGU NORTH
CNP - Empowerment of indigents and vulnerable people of Enugu State	178,000,000	STATE WIDE
CNP - Construction of 6 no 150mm diameter deep water boreholes with solar powered submersible pumps of 7.HP with operational facilities	120,000,000	STATE WIDE
CNP - Construction of 5 no 150mm diameter hallow water boreholes with solar powered submersible pumps of 3.HP with operational facilities	75,000,000	STATE WIDE
CNP - Provision of Start-up Financing and Human Capital Development Loans for Micro, Small, and Medium Enterprises (MSMEs)	50,000,000	ENUGU NORTH
CNP - Requirement for ICT upgrade to e-clarking , e-lab and internet access	30,000,000	ENUGU NORTH
CNP - Continuation of Enumeration for a Comprehensive data of number, status and location of all Boreholes in Enugu State (Phase 2)	10,000,000	STATE WIDE
Others Citizens Nominated Projects	40,000,000	
Total Value of Citizens Nominated Projects	56,803,000,000	

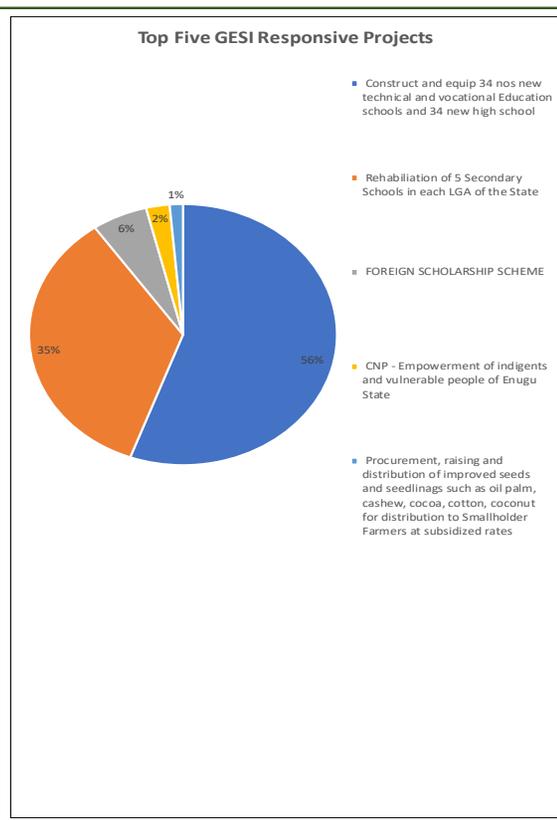


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

Gender and social inclusion is a component in the budget call circular issued to all the sectors as one of the budget best practices adopted by Enugu State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Children, Gender Affairs and Social Development, Ministry of Youth and Sports, Ministry of Health and Ministry of Education play a vital role for ensuring inclusiveness in the budget. The sum of N7.7b was allocated in the approved budget to implement gender and inclusive projects in the 2024 fiscal year.

Table 7 Projects that Respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2024 Budget	Implementing MDA
Construct and equip 34 nos new technical and vocational Education schools and 34 new high school	4,000,000,000	Ministry of Education
Rehabilitation of 5 Secondary Schools in each LGA of the State	2,500,000,000	Enugu State Universal Basic Education Board
FOREIGN SCHOLARSHIP SCHEME	420,000,000	Enugu State Scholarship and Education Loans Board
CNP - Empowerment of indigents and vulnerable people of Enugu State	178,000,000	Ministry of Human Development and Poverty Eradication
Procurement, raising and distribution of improved seeds and seedlinags such as oil palm, cashew, cocoa, cotton, coconut for distribution to Smallholder Farmers at subsidized rates	100,000,000	Ministry of Agriculture and Agro-Industrialization
Procurement and distribution of organic fertilizer, agrochemical and knap sacks, power sprayer, PPE and other safeguard equipments to small holder farmers	100,000,000	Ministry of Agriculture and Agro-Industrialization
Establishment of Accredited Skills Development Programs in Vocational, Technological, and Business Disciplines for Entrepreneurs	75,000,000	Small and Medium Scale Enterprises Promotion
Provision of equipment and support for Rural Women through Skill acquisition	50,000,000	Ministry of Children, Gender Affairs and Social Development
Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the State (FSP Medical Centre, Oasis of Hope Centre, FSP Skill Centre)	50,000,000	Ministry of Children, Gender Affairs and Social Development
FN - Purchase of Disaster relief/rehabilitation materials (food and non-food items)	50,000,000	Enugu State Emergency Management Agency
CNP - Provision of Start-up Financing and Human Capital Development Loans for Micro, Small, and Medium Enterprises (MSMEs)	50,000,000	Small and Medium Scale Enterprises Promotion
Procurement of 50 No of walking Aids, wheelchairs, 20 guidecain, 10 Hearing Aid, Braille for physically challenged person across the 17 LGAs in the State.	25,000,000	Ministry of Children, Gender Affairs and Social Development
CNP - Establishment of children recreational park/centre in the State	20,000,000	Ministry of Children, Gender Affairs and Social Development
Provision of Educational materials for 1,000 Nursery School headed homes (Orphans & vulnerable children) in each senatorial zone ie 3,00 in whole state, bags, sandals, lunch box and plates, water can, book (exercise & text) pencil & Eraser, etc	20,000,000	Ministry of Children, Gender Affairs and Social Development
Enhancement of the Enugu Jobs Platform and Implementation of Graduate Apprenticeship Job Readiness Programs	20,000,000	Small and Medium Scale Enterprises Promotion
Equipping of one stop shop in each of the three(3) senatorial zones as a domicile for HIV testing	14,949,000	Enugu State Action Committee on Aids (ENSACA)
Others GESI Projects	-	
Total Value of GESI Responsive Projects	7,707,279,000	



Section 8 How does the current year's budget compare to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2024 compare to what we budgeted and actually collected in 2023?							
Revenue	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Opening Balance	11,000,000,000	15,000,000,000	-26.7%	15,000,000,000	-26.7%	20,584,498,298	-46.6%
Federation Account	120,000,000,000	69,800,000,000	71.9%	92,400,000,000	29.9%	63,366,097,714	89.4%
Statutory Allocation	60,000,000,000	39,000,000,000	53.8%	39,000,000,000	53.8%	25,635,425,172	134.1%
Derivation	-	-	-	-	-	-	-
VAT	44,000,000,000	26,000,000,000	69.2%	34,000,000,000	29.4%	25,070,940,475	75.5%
Other FAAC Receipts	16,000,000,000	4,800,000,000	233.3%	19,400,000,000	-17.5%	12,659,732,067	26.4%
Internally Generated Revenues	252,789,000,000	30,200,000,000	737.0%	36,117,592,917	599.9%	26,849,068,932	841.5%
<i>Tax Revenue, of which</i>	<i>58,193,283,000</i>	<i>11,682,730,000</i>	<i>398.1%</i>	<i>11,641,130,000</i>	<i>399.9%</i>	<i>9,011,034,697</i>	<i>545.8%</i>
Tax Revenues - Personal	34,558,933,000	9,930,000,000	248.0%	9,930,000,000	248.0%	7,769,904,698	344.8%
Tax Revenue - Other	23,634,350,000	1,752,730,000	1248.4%	1,711,130,000	1281.2%	1,241,129,998	1804.3%
Non-Tax Revenue	194,595,717,000	18,517,270,000	950.9%	24,476,462,917	695.0%	17,838,034,235	990.9%
Other Sources	137,772,386,000	51,602,416,770	167.0%	81,180,306,146	69.7%	1,705,968,600	7975.9%
Aids and Grants	34,022,386,000	7,678,000,000	343.1%	22,271,194,688	52.8%	1,705,968,600	1894.3%
Loans	103,750,000,000	43,924,416,770	136.2%	58,909,111,458	76.1%	-	-
Other Receipts	-	-	-	-	-	-	-
Total Revenue (including Opening Balance)	521,561,386,000	166,602,416,770	213.1%	224,697,899,063	132.1%	112,505,633,543	363.6%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2024 compare to what we budgeted and actually spent in 2023?							
Expenditure	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Personnel	57,710,368,000	42,937,329,720	34.4%	42,937,329,720	34.4%	29,505,956,322	95.6%
Salaries, Wages and Allowances	47,468,641,830	42,937,329,720	10.6%	42,937,329,720	10.6%	29,505,956,322	60.9%
Social Contributions	44,561,170	-	-	-	-	-	-
Social Benefits	10,197,165,000	-	-	-	-	-	-
Other Recurrent	49,516,898,000	38,966,469,650	27.1%	46,045,469,650	7.5%	19,001,642,806	160.6%
Overheads	43,882,598,000	34,206,469,650	28.3%	40,885,469,650	7.3%	13,994,076,692	213.6%
Public Debt Charges	5,510,000,000	4,760,000,000	15.8%	5,160,000,000	6.8%	5,007,566,114	10.0%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	124,300,000	-	-	-	-	-	-
Capital	414,334,120,000	84,698,617,400	389.2%	135,715,099,693	205.3%	17,989,273,561	2203.2%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	521,561,386,000	166,602,416,770	213.1%	224,697,899,063	132.1%	66,496,872,689	684.3%

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2024 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2023?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Education	24,256,160,573	23,038,635,280	5.3%	23,039,635,280	5.3%	12,092,547,048	100.6%
Ministry of Works and Infrastructure	1,319,809,327	1,092,052,170	20.9%	1,135,052,170	16.3%	608,456,420	116.9%
Ministry of Health	11,489,590,789	9,280,424,570	23.8%	9,280,424,570	23.8%	6,791,268,484	69.2%
Governor's Office	19,909,400,005	15,069,427,320	32.1%	19,573,427,320	1.7%	5,128,499,838	288.2%
Ministry of Transport	674,480,298	387,645,020	74.0%	387,645,020	74.0%	188,578,029	257.7%
Enugu New City Corporation	-	-	-	-	-	-	-
Ministry of Water Resources	1,032,259,170	679,091,370	52.0%	919,091,370	12.3%	583,753,019	76.8%
Ministry of Agriculture and Agro-Industrialization	649,240,200	633,566,590	2.5%	640,066,590	1.4%	378,534,215	71.5%
Ministry of Finance and Economic Development	20,632,677,605	8,872,036,130	132.6%	10,429,036,130	97.8%	6,676,512,319	209.0%
Ministry of Housing	50,790,413	42,848,370	18.5%	42,848,370	18.5%	25,622,372	98.2%
Office of the Head of State Civil Service	10,702,118,291	9,031,188,730	18.5%	9,041,188,730	18.4%	8,853,983,918	20.9%
State Economic Planning Commission	168,242,633	263,801,930	-36.2%	263,801,930	-36.2%	1,715,293,764	-90.2%
Enugu State House of Assembly (The Legislature)	2,374,579,113	2,203,868,850	7.7%	2,375,868,850	-0.1%	1,780,046,790	33.4%
The State Judiciary	3,203,360,894	2,232,216,110	43.5%	2,232,216,110	43.5%	1,255,870,185	155.1%
Ministry of Environment and Climate Change	1,415,167,957	1,276,794,130	10.8%	1,467,794,130	-3.6%	146,535,624	865.8%
Office of the Secretary to the State Government	2,195,200,535	1,567,212,950	40.1%	1,864,212,950	17.8%	121,200,530	1711.2%
Ministry of Youth and Sport	1,155,148,960	1,077,471,430	7.2%	1,081,471,430	6.8%	195,479,622	490.9%
Ministry of Trade, Investment and Industry	439,652,534	384,089,530	14.5%	391,089,530	12.4%	122,496,061	258.9%
Enugu Capital Territory Development Authority	207,271,600	135,981,600	52.4%	135,981,600	52.4%	48,795,228	324.8%
Ministry of Science and Technology	113,095,280	80,456,510	40.6%	82,456,510	37.2%	31,790,198	255.8%
Other Main Orgs	5,239,019,823	4,554,990,780	15.0%	4,599,490,780	13.9%	1,762,335,463	197.3%
Total Expenditure	107,227,266,000	81,903,799,370	30.9%	88,982,799,370	20.5%	48,507,599,128	121.1%

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Education	134,587,982,648	12,217,906,000	1001.6%	12,027,906,000	1019.0%	103,577,223	129839.7%
Ministry of Works and Infrastructure	82,485,147,361	26,631,504,000	209.7%	63,301,486,293	30.3%	5,651,158,630	1359.6%
Ministry of Health	24,597,421,000	4,370,750,000	462.8%	2,820,750,000	772.0%	65,485,782	37461.5%
Governor's Office	14,157,225,550	3,365,867,000	320.6%	7,085,867,000	99.8%	3,919,888,643	261.2%
Ministry of Transport	32,376,506,000	747,907,000	4228.9%	2,167,907,000	1393.4%	-	-
Enugu New City Corporation	30,000,000,000	-	-	-	-	-	-
Ministry of Water Resources	28,047,250,000	5,559,000,000	404.5%	16,163,000,000	73.5%	2,077,147,593	1250.3%
Ministry of Agriculture and Agro-Industrialization	24,384,154,672	5,185,289,800	370.3%	4,735,289,800	414.9%	274,500,000	8783.1%
Ministry of Finance and Economic Development	1,506,332,000	1,462,070,000	3.0%	568,070,000	165.2%	7,800,000	19211.9%
Ministry of Housing	13,625,000,000	440,230,000	2995.0%	840,230,000	1521.6%	-	-
Office of the Head of State Civil Service	24,800,000	245,070,000	-89.9%	75,070,000	-67.0%	1,518,500	1533.2%
State Economic Planning Commission	6,369,672,000	490,576,000	1198.4%	3,110,576,000	104.8%	625,000,000	919.1%
Enugu State House of Assembly (The Legislature)	3,857,000,000	4,404,000,000	-12.4%	2,084,000,000	85.1%	439,197,270	778.2%
The State Judiciary	1,077,800,290	4,999,490,000	-78.4%	1,725,490,000	-37.5%	100,657,580	970.8%
Ministry of Environment and Climate Change	2,561,600,000	2,815,997,600	-9.0%	2,815,997,600	-9.0%	11,367,797	22433.8%
Office of the Secretary to the State Government	1,190,150,000	1,590,500,000	-25.2%	5,450,500,000	-78.2%	3,176,419,862	-62.5%
Ministry of Youth and Sport	1,396,507,000	450,000,000	210.3%	450,000,000	210.3%	45,000,000	3003.3%
Ministry of Trade, Investment and Industry	1,517,000,000	994,023,000	52.6%	2,664,023,000	-43.1%	2,110,000	71795.7%
Enugu Capital Territory Development Authority	1,443,550,000	446,000,000	223.7%	446,000,000	223.7%	6,003,000	23947.1%
Ministry of Science and Technology	1,500,000,000	769,800,000	94.9%	1,419,800,000	5.6%	424,800,000	253.1%
Other Main Orgs	7,629,021,480	7,512,637,000	1.5%	5,763,137,000	32.4%	1,057,641,682	621.3%
Total Expenditure	414,334,120,000	84,698,617,400	389.2%	135,715,099,693	205.3%	17,989,273,561	2203.2%

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2024 for Total Expenditure compared to what they were allocated and what they actually spent in 2023?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Education	158,844,143,221	35,256,541,280	350.5%	35,067,541,280	353.0%	12,196,124,271	1202.4%
Ministry of Works and Infrastructure	83,804,956,688	27,723,556,170	202.3%	64,436,538,463	30.1%	6,259,615,050	1238.8%
Ministry of Health	36,087,011,789	13,651,174,570	164.4%	12,101,174,570	198.2%	6,856,754,266	426.3%
Governor's Office	34,066,625,555	18,435,294,320	84.8%	26,659,294,320	27.8%	9,048,388,481	276.5%
Ministry of Transport	33,050,986,298	1,135,552,020	2810.6%	2,555,552,020	1193.3%	188,578,029	17426.4%
Enugu New City Corporation	30,000,000,000	-	-	-	-	-	-
Ministry of Water Resources	29,079,509,170	6,238,091,370	366.2%	17,082,091,370	70.2%	2,660,900,612	992.8%
Ministry of Agriculture and Agro-Industrialization	25,033,394,872	5,818,856,390	330.2%	5,375,356,390	365.7%	653,034,215	3733.4%
Ministry of Finance and Economic Development	22,139,009,605	10,334,106,130	114.2%	10,997,106,130	101.3%	6,684,312,319	231.2%
Ministry of Housing	13,675,790,413	483,078,370	2731.0%	883,078,370	1448.6%	25,622,372	53274.4%
Office of the Head of State Civil Service	10,726,918,291	9,276,258,730	15.6%	9,116,258,730	17.7%	8,855,502,418	21.1%
State Economic Planning Commission	6,537,914,633	754,377,930	766.7%	3,374,377,930	93.8%	2,340,293,764	179.4%
Enugu State House of Assembly (The Legislature)	6,231,579,113	6,607,868,850	-5.7%	4,459,868,850	39.7%	2,219,244,060	180.8%
The State Judiciary	4,281,161,184	7,231,706,110	-40.8%	3,957,706,110	8.2%	1,356,527,765	215.6%
Ministry of Environment and Climate Change	3,976,767,957	4,092,791,730	-2.8%	4,283,791,730	-7.2%	157,903,421	2418.5%
Office of the Secretary to the State Government	3,385,350,535	3,157,712,950	7.2%	7,314,712,950	-53.7%	3,297,620,392	2.7%
Ministry of Youth and Sport	2,551,655,960	1,527,471,430	67.1%	1,531,471,430	66.6%	240,479,622	961.1%
Ministry of Trade, Investment and Industry	1,956,652,534	1,378,112,530	42.0%	3,055,112,530	-36.0%	124,606,061	1470.3%
Enugu Capital Territory Development Authority	1,650,821,600	581,981,600	183.7%	581,981,600	183.7%	54,798,228	2912.5%
Ministry of Science and Technology	1,613,095,280	850,256,510	89.7%	1,502,256,510	7.4%	456,590,198	253.3%
Other Main Orgs	12,868,041,303	12,067,627,780	6.6%	10,362,627,780	24.2%	2,819,977,145	356.3%
Total Expenditure	521,561,386,000	166,602,416,770	213.1%	224,697,899,063	132.1%	66,496,872,689	684.3%

Section 9 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services