

Enugu State Government



2023 Citizens' Accountability Report

Budget of Consolidation and Transition

November, 2024

Table of Contents

Executive Summary	4
Section 1 Budget Outturn	11
Section 2 Revenue Outturn	13
Section 3 Expenditure Outturn.....	17
Section 4 Audit Findings.....	19
Section 5 Audited Financial Statements	20
Section 6 Top Sectoral Allocation	23
Section 7 Top Value Capital Projects.....	30
Section 8 Citizen-Nominated Projects - Implementation Status Report.....	32
Section 9 Gender, Equity and Social Inclusion (GESI) Projects	34
Section 10 Public Consultations with Citizens presenting the Annual Financial Statements	36

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)2023 and reports on State budget revenue and expenditure for 2023.

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 2023 Budget of Enugu State, tagged **Budget of Consolidation and Transition**, was presented on the 15th December, 2022 and signed into law on 30th December 2022 and budget implementation commenced on 1st January 2023.*

Aggregate revenue performance (outturn) for the state which shows the aggregate revenue performance is about 128%; thus about 28% higher than the anticipated revenue in the budget which is equivalent to about N48 billion naira. This is a significant increase (53%) from the previous year's record of N144.4 billion.

On the expenditure side, the actual total expenditure is about N179.7 billion (80%) of the budgeted amount which was N220.6 billion. Out of the total Capital expenditure budget of N104.8 billion, the actual capital expenditure was N63.6 billion. This indicates that capital expenditure performance for the year was just 61%. The largest projects within the fiscal year were executed mainly by the Ministry of Works and Infrastructure and consist of the construction, reconstruction, and rehabilitation of urban and rural roads (N17.26 billion) as well as rehabilitation of Enugu Township roads (N11.3 billion). For total expenditure, the topmost MDAs are Ministry of Works and Infrastructure, Ministry of Finance and Economic Development, and Ministry of Education as first, second and third respectively.

Within the year under review, that state spent about N6. 8 billion out of a budgeted N7.5 billion on servicing of public debts. This figure is a drop from the previous year's figure of N13.billion. Observe that personnel expenditure (employees' salaries and wages) has fared better in terms of outturn (98%).

The total assets of the state increased significantly during the year under review. From about N25 billion as at 31st December, 2022, total assets of the state increased to about N43.7 billion at the end of the 2023 fiscal year (additional N18.6 billion). This is as a result of increased cash and cash equivalents in the coffers of the state at the end of the fiscal year (N13.86 billion) as well as increased investments in plants and properties and investments (N4.74 billion).

Total debt stock for the state increased from N113.5billion at the end of the previous year to N196.4billion at the end of the of the year showing an increase of N82.8billion within the year under review. 55% of these debts were from foreign sources while 45% were from local sources.

Good Governance and security sectors enjoyed the highest proportion of recurrent expenditure, whilst Works and Infrastructure received the highest proportion of capital expenditure.

From available official records, there were no budget queries during the year under review.

Executive Summary Table

Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Performance (%)*
Revenue	166,602,416,770	224,697,899,063	220,626,211,083	98%
Expenditure	166,602,416,770	224,697,899,063	179,693,720,216	80%
Personnel	46,187,329,720	53,567,357,266	52,693,533,094	98%
Other Recurrent	35,716,469,650	66,288,597,248	63,400,506,930	96%
Capital	84,698,617,400	104,841,944,549	63,599,680,193	61%

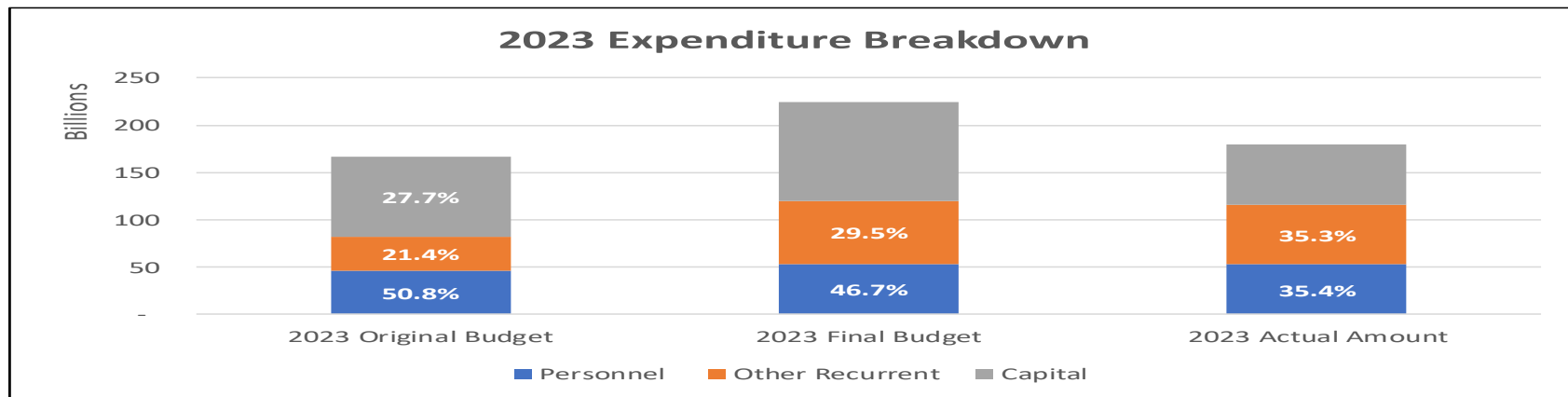
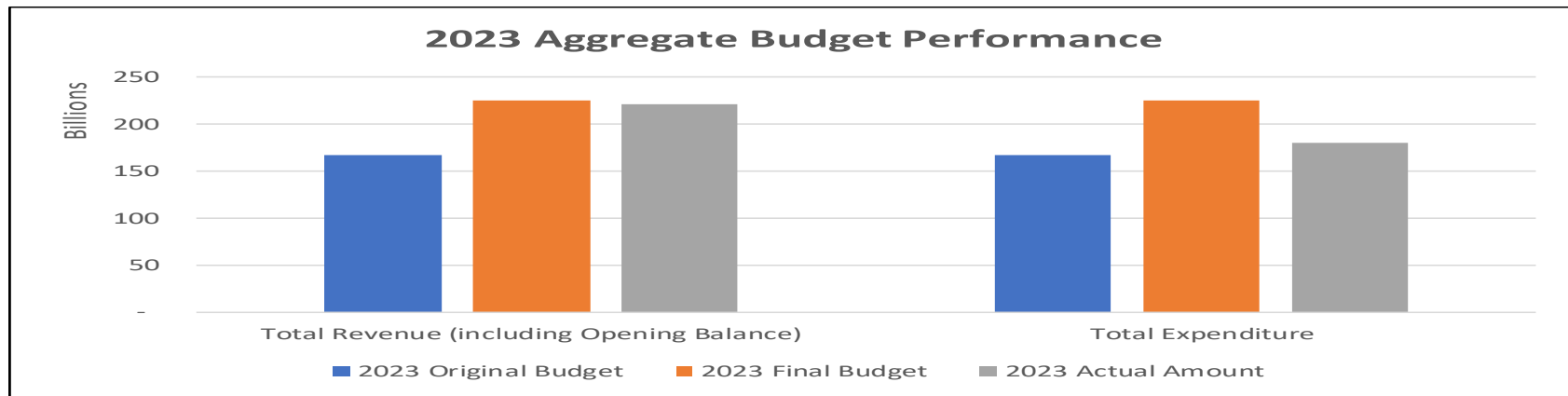


Figure 1 Summary of Revenue Performance









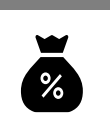




What are our sources for Financing the Budget?	What did we say we would collect in 2023?	How much did we actually collect in 2023?	How was our performance in 2023?	Did we collect more or less in 2023 compared to 2022?
Opening Balance 	N15 Billion	N20.585 Billion	137%	 115%
Federation Account 	N92.4 Billion	N117.501 Billion	127%	 51%
Internal Revenue 	N36.118 Billion	N37.491 Billion	104%	 40%
Aids and Grants 	N19.271 Billion	N11.253 Billion	58%	 124%
Loans 	N61.409 Billion	N33.284 Billion	54%	 33%
Other Sources 	N0.5 Billion	N0.512 Billion	102%	 16060%
Total Revenues	N224.698 Billion	N220.626 Billion	98%	 53%

Figure 2 Summary of Expenditure Performance











What are we spending our Money on?	What did we say we would spend in 2023?	What did we actually spend in 2023?	How was our performance in 2023?	Did we spend more or less in 2023 compared to 2022?
Personnel 	N53.567 Billion	N52.694 Billion	98%	 3%
Overheads 	N58.764 Billion	N56.637 Billion	96%	 171%
Debt Service 	N7.524 Billion	N6.764 Billion	90%	 -48%
Other Recurrent 	N0 Billion	N0 Billion	#DIV/0!	#DIV/0!
Capital 	N104.842 Billion	N63.6 Billion	61%	 91%
Total Expenditure	N224.698 Billion	N179.694 Billion	80%	 38%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N0.835 Billion	N0.292 Billion	N23.485 Billion	N1.702 Billion	N18.413 Billion	N36.171 Billion
Actual	N0.835 Billion	N0.292 Billion	N22.1 Billion	N1.7 Billion	N17.168 Billion	N35.077 Billion
Perf.	100%	100%	94%	100%	93%	97%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N9.635 Billion	N1.427 Billion	N3.33 Billion	N3.745 Billion	N1.267 Billion	N19.554 Billion
Actual	N9.635 Billion	N1.427 Billion	N3.318 Billion	N3.745 Billion	N1.267 Billion	N19.53 Billion
Perf.	100%	100%	100%	100%	100%	100%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector























Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N8.377 Billion	N0.994 Billion	N6.557 Billion	N0.35 Billion	N2.255 Billion	N25.378 Billion
Actual	N3.482 Billion	N0.013 Billion	N1.729 Billion	N0.06 Billion	N0.437 Billion	N22.539 Billion
Perf.	42%	1%	26%	17%	19%	89%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N3.283 Billion	N40.793 Billion	N1.563 Billion	N2.631 Billion	N0.553 Billion	N12.108 Billion
Actual	N0.327 Billion	N33.193 Billion	N0.054 Billion	N0.165 Billion	N0.016 Billion	N1.585 Billion
Perf.	10%	81%	3%	6%	3%	13%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N9.212 Billion	N1.286 Billion	N30.041 Billion	N2.052 Billion	N20.668 Billion	N61.549 Billion
Actual	N4.317 Billion	N0.306 Billion	N23.828 Billion	N1.76 Billion	N17.605 Billion	N57.617 Billion
Perf.	47%	24%	79%	86%	85%	94%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N12.917 Billion	N42.22 Billion	N4.894 Billion	N6.376 Billion	N1.82 Billion	N31.662 Billion
Actual	N9.962 Billion	N34.62 Billion	N3.372 Billion	N3.91 Billion	N1.283 Billion	N21.116 Billion
Perf.	77%	82%	69%	61%	70%	67%

Section 1 Budget Outturn

The revenue performance (outturn) for the state which shows the aggregate revenue performance is about 128%; thus about 28% higher than the anticipated revenue in the budget which is equivalent to about N48 billion naira. This is a significant increase (53%) from the previous year's record of N144.4 billion. The critical causes of deviation include a significant increase in almost all revenue subheads except other revenues which was expected to generate N2.0 billion but ended up with a paltry N512million (26%). This drop however was not made up by significant increases in other sources. The state received more Aids and grants than it expected during the year under review. Whereas the budget for this was N7 billion, while the actual was as high as N11.2 billion. The state's expectations from loans also witnessed a significant increase as it collected N33.2 billion as against the budgeted N20.2 billion within the year under review. According to the records, total IGR target for the year under review was N36.1 billion while at the end of the period, about N37.5 billion (104%) was realized.

On the expenditure side, the actual total expenditure is about N179.7 billion (80%) of the budgeted amount which was N220.6 billion. Out of the total Capital expenditure budget of N104.8 billion, the actual capital expenditure was N63.6 billion. This indicates that capital expenditure performance for the year was just 61%. Considering the revenue performance of 128% and total expenditure performance of 80% it is safe to describe the capital expenditure performance as abysmally low. One would have expected a much higher performance than this.

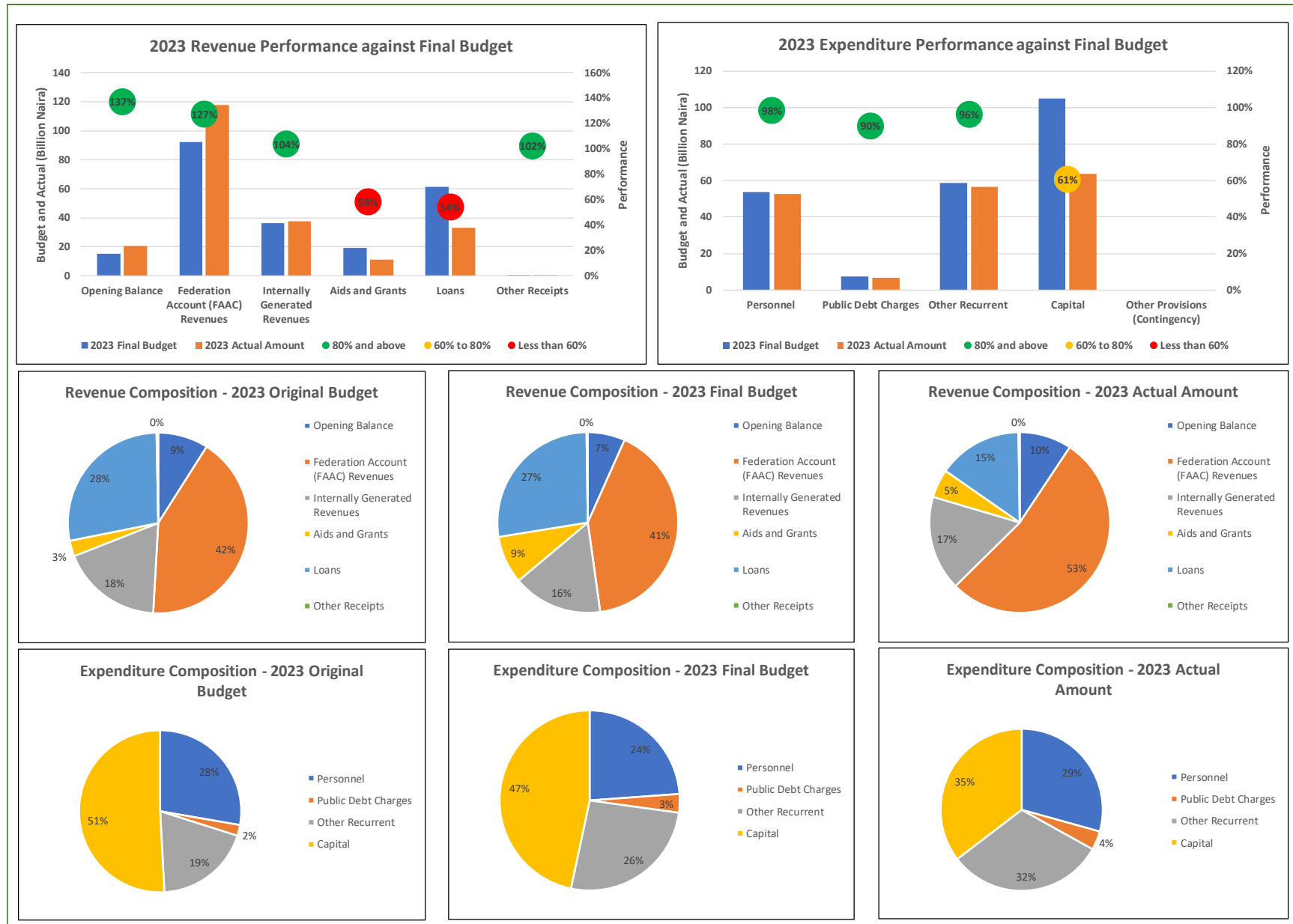
Within the year under review, that state spent about N6. 8 billion out of a budgeted N7.5 billion on servicing of public debts. This figure is a drop from the previous year's figure of N13.billion. Observe that personnel expenditure (employees' salaries and wages) has fared better in terms of outturn (98%). This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. In the same vein, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 96% which is also as a result of more prudent management of resources by the state government.

Table 1 Budget Outturn

Overview of the Implementation of the Enugu State 2023 Budget of Consolidation and Transition							
Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Opening Balance	15,000,000,000.00	15,000,000,000.00	20,584,563,497.82	5,584,563,497.82	137%	9,564,741,674.75	115%
Federation Account (FAAC) Revenues	69,800,000,000	92,400,000,000	117,500,675,594	25,100,675,594	127%	77,974,720,680	51%
Internally Generated Revenues	30,200,000,000	36,117,592,917	37,491,418,986	1,373,826,069	104%	26,810,965,634	40%
Aids and Grants	4,678,000,000	19,271,194,688	11,252,754,633	- 8,018,440,055	58%	5,017,997,814	124%
Loans	46,424,416,770	61,409,111,458	33,284,374,006	- 28,124,737,452	54%	25,036,902,286	33%
Other Receipts	500,000,000	500,000,000	512,424,367	12,424,367	102%	3,170,893	16060%
Total Revenue (including Opening Balance)	166,602,416,770	224,697,899,063	220,626,211,083	- 4,071,687,980	98%	144,408,498,981	53%
Expenditure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	46,187,329,720	53,567,357,266	52,693,533,094	- 873,824,172	98%	51,001,236,333	3%
Public Debt Charges	3,600,000,000	7,524,214,406	6,763,997,506	- 760,216,900	90%	13,042,530,017	-48%
Other Recurrent	32,116,469,650	58,764,382,842	56,636,509,423	- 2,127,873,419	96%	33,147,366,116	71%
Capital	84,698,617,400	104,841,944,549	63,599,680,193	- 41,242,264,356	61%	33,285,839,944	91%
Total Expenditure	166,602,416,770	224,697,899,063	179,693,720,216	- 45,004,178,847	80%	130,476,972,410	38%

* Variance and Performance measured against 2023 Final Budget

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

Table 2 below shows the approved and actual revenue generated the federation account otherwise called FAAC. Table 3 shows revenue generated internally by the state disaggregated by sources, while Table 4 outlines the revenue information from 10 performing revenue agencies in the State.

As shown in Table 2, total amount received from FAAC within the year under review was significantly higher than budgeted. Whereas the state projected a total receipt of N92.4 billion, it actually received about N117.5 billion representing an increase of about N25 billion. Compared to the records of the previous year (2022), the state saw a significant increase (51%) in its FAAC receipts. This is partly attributable to the increased distributable funds in the federation account as a result of the removal of fuel subsidy in May, 2023.

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 are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizens of the state. The total IGR performance in the last completed fiscal year was 104%. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 144% and 85% respectively. Compared to the previous year, these revenue sources witnessed growth rates of 39% and 40% respectively. The significant increase in tax and non-tax revenues is as a result of innovative approaches by government to ensure increased compliance and blockage of identified leakages in the system.

The critical source of Tax Revenue for Enugu state is personal taxes which recorded 125% performance during the period under review. At the end of the year under review, the government received a total of N4.37 billion from other taxes as against a budgeted figure of N1.7 billion (a performance of 256%). Compared to the 2022 figures, revenue from personal income tax grew by 20% while other tax revenue grew by 150%. With regards to non-tax revenue, the state did not meet its target of N24.4 billion as only N20.7 billion was collected.

As shown in table 4, only three of the revenue generating MDAs met and surpassed their targets. The rest of the MDAs fell short of expectations in terms of meeting their revenue targets. In terms of total amount collected, the Enugu State Internal Revenue Service came tops as it collected a total of N21.8 billion naira. This is followed by Enugu State University of Science and Technology (ESUT) with a record of N4.9 billion and the State Housing Development Corporation which collected N2.4 billion during the period. The least amount of revenue came from Institute of Management and Technology -IMT which recorded a total revenue of N121.6million. However, in terms of performance of actual against budget, ESUT came tops with 196% performance. This is followed by the ESIRS with a score of 135% and the Housing Corporation 104%. Compared to 2022 figures, the most improved MDA is the State Housing Development Corporation with an increased revenue of 817%.

Table 2 Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Statutory Allocation	39,000,000,000	39,000,000,000	35,373,915,874	- 3,626,084,126	91%	38,177,506,547	-7%
VAT	26,000,000,000	34,000,000,000	34,617,628,481	617,628,481	102%	25,847,563,106	34%
Other Federation Account	4,800,000,000	19,400,000,000	47,509,131,239	28,109,131,239	245%	13,949,651,027	241%
Total Federation Account Revenues	69,800,000,000	92,400,000,000	117,500,675,594	25,100,675,594	127%	77,974,720,680	51%

* Variance and Performance measured against 2023 Final Budget

FAAC Revenue - 2023 Original Budget

Category	Percentage
Statutory Allocation	56%
VAT	37%
Other Federation Account	7%

FAAC Revenue - 2023 Final Budget

Category	Percentage
Statutory Allocation	42%
VAT	37%
Other Federation Account	21%

FAAC Revenue - 2023 Actual Amount

Category	Percentage
Statutory Allocation	30%
VAT	30%
Other Federation Account	40%

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	11,682,730,000	11,641,130,000	16,749,114,923	5,107,984,923	144%	12,041,673,768	39%
Tax Revenues - Personal	9,930,000,000	9,930,000,000	12,373,453,962	2,443,453,962	125%	10,293,505,025	20%
Tax Revenue - Other	1,752,730,000	1,711,130,000	4,375,660,961	2,664,530,961	256%	1,748,168,743	150%
Non-Tax Revenues	18,517,270,000	24,476,462,917	20,742,304,063	- 3,734,158,854	85%	14,769,291,866	40%
Licenses	440,226,000	454,426,000	230,018,093	- 224,407,907	51%	94,805,762	143%
Mining Rent	-	-	-	-	-	-	-
Fees	10,648,447,000	10,485,947,000	11,462,471,309	976,524,309	109%	9,690,370,165	18%
Fines	69,120,000	71,120,000	150,398,023	79,278,023	211%	231,038,640	-35%
Sales	2,052,507,000	1,070,757,000	1,968,918,945	898,161,945	184%	373,687,671	427%
Earnings	498,824,000	262,474,000	328,510,963	66,036,963	125%	176,470,489	86%
Rent On Government Buildings	102,116,000	104,116,000	38,396,308	- 65,719,692	37%	132,192,565	-71%
Rent on Land and Others	1,483,405,000	1,083,405,000	630,057,124	- 453,347,876	58%	779,860,717	-19%
Repayments	3,000,050,000	4,000,050,000	5,525,286,298	1,525,236,298	138%	2,979,702,725	85%
Investment Income	150,000,000	150,000,000	-	- 150,000,000	0%	-	-
Interest Earned	1,080,000	1,404,080,000	4,297,090	- 1,399,782,910	0%	1,922,162	124%
Reimbursement	-	-	-	-	-	-	-
Miscellaneous Income	71,495,000	5,390,087,917	403,949,908	- 4,986,138,009	7%	309,240,968	31%
Total IGR	30,200,000,000	36,117,592,917	37,491,418,986	1,373,826,069	104%	26,810,965,634	40%

* Variance and Performance measured against 2023 Final Budget

Top 5 IGR Sources - 2023 Original Budget

- Fees
- Tax Revenues - Personal
- Repayments
- Sales
- Tax Revenue - Other
- Other IGR

Top 5 IGR Sources - 2023 Final Budget

- Fees
- Tax Revenues - Personal
- Miscellaneous Income
- Repayments
- Tax Revenue - Other
- Other IGR

Top 5 IGR Sources - 2023 Actual Amount

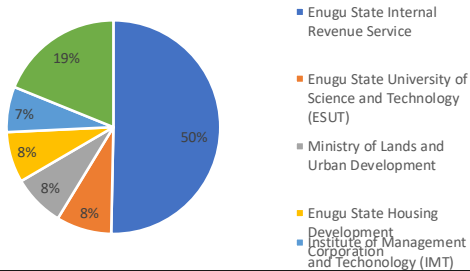
- Tax Revenues - Personal
- Fees
- Repayments
- Tax Revenue - Other
- Sales
- Other IGR

Table 4 Internally Generated Revenue Outturn by MDA

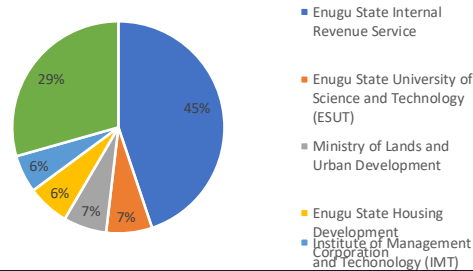
Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Enugu State Internal Revenue Service	15,200,000,000	16,200,000,000	21,805,483,061	5,605,483,061	135%	15,650,739,824	39%
Enugu State University of Science and Technology (ESUT)	2,528,166,000	2,528,166,000	4,948,213,639	2,420,047,639	196%	3,642,471,014	36%
Ministry of Lands and Urban Development	2,377,390,000	2,377,390,000	985,583,248	- 1,391,806,752	41%	1,153,914,651	-15%
Enugu State Housing Development Corporation	2,319,085,500	2,319,085,500	2,405,477,920	86,392,420	104%	262,358,075	817%
ESUT Teaching Hospital ParkLane, Enugu	1,264,666,500	1,264,666,500	524,602,475	- 740,064,025	41%	835,523,185	-37%
Institute of Management and Techonology (IMT)	2,077,356,000	2,077,356,000	121,596,934	- 1,955,759,066	6%	144,076,339	-16%
Post-Primary Schools Management Board (PPSMB)	621,000,000	621,000,000	-	- 621,000,000	0%	-	-
Examinations Development Centre	565,130,000	565,130,000	521,277,180	- 43,852,820	92%	592,174,630	-12%
Rangers Management Corporation	370,000,000	370,000,000	-	- 370,000,000	0%	-	-
State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)	215,300,000	215,300,000	-	- 215,300,000	0%	-	-
Other Revenue Collecting Agencies	2,661,906,000	7,579,498,917	6,179,184,528	- 1,400,314,389	82%	4,529,707,916	36%
Total Internally Generated Revenue	30,200,000,000	36,117,592,917	37,491,418,986	1,373,826,069	104%	26,810,965,634	40%

* Variance and Performance measured against 2023 Final Budget

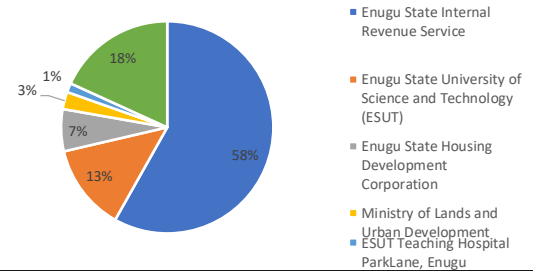
Top 5 IGR Collecting MDAs - 2023 Original Budget



Top 5 IGR Collecting MDAs - 2023 Final Budget



Top 5 IGR Collecting MDAs - 2023 Actual Amount



Section 3 Expenditure Outturn

Table 5 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. The state spent a total of N179.7 billion in 2023. Of this amount, N63.6 billion was spent on capital projects, N52.7 billion on personnel, and N63.4 billion on other recurrent expenditure. This represents 98%, 96% and 61% performance respectively. Compared to 2022 figures, personnel cost increased marginally by 3% while other recurrent expenditure increased significantly by 37%. Also, investment in capital projects saw a significant increase (91%) over 2022 figures suggesting a major policy shift towards increased infrastructural development in the state.

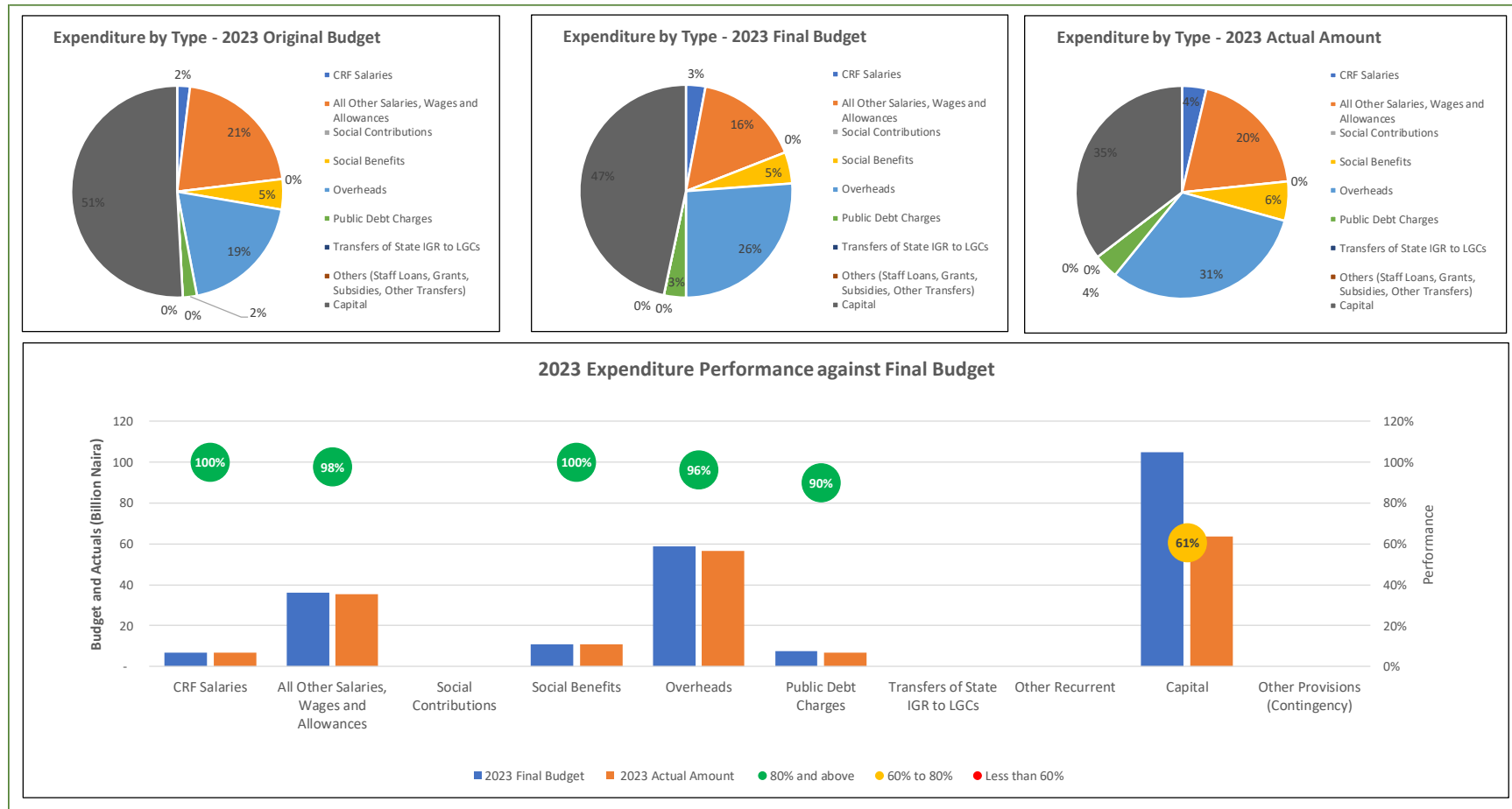
The breakdown of recurrent expenditure shows that when compared with other recurrent items, overheads received the highest share of N56.63 billion; followed by salaries & wages which got N35.33 billion and social benefits which received N10.71 billion. Clearly, with the exception of salaries/wages and social benefits which received 100% of their allocation for the fiscal year, all components of recurrent expenditure performed slightly less than the final budget size with public debt servicing performing less than others. Compared to the previous year, this level of performance is due largely to the prudent use of resources and plugging of loopholes in the system.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	46,187,329,720	53,567,357,266	52,693,533,094	873,824,172	98%	51,001,236,333	3%
CRF Salaries	3,250,000,000	6,643,284,438	6,643,283,576	862	100%	7,536,426,447	-12%
All Other Salaries, Wages and Allowances	35,213,629,720	36,205,061,851	35,331,240,475	873,821,376	98%	35,330,458,114	0%
Social Contributions	-	-	-	-	-	-	-
Social Benefits	7,723,700,000	10,719,010,977	10,719,009,043	1,934	100%	8,134,351,773	32%
Other Recurrent	35,716,469,650	66,288,597,248	63,400,506,930	2,888,090,318	96%	46,189,896,133	37%
Overheads	32,116,469,650	58,764,382,842	56,636,509,423	2,127,873,419	96%	33,147,366,116	71%
Public Debt Charges	3,600,000,000	7,524,214,406	6,763,997,506	760,216,900	90%	13,042,530,017	-48%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	-	-	-
Capital	84,698,617,400	104,841,944,549	63,599,680,193	41,242,264,356	61%	33,285,839,944	91%
Total Expenditure	166,602,416,770	224,697,899,063	179,693,720,216	45,004,178,847	80%	130,476,972,410	38%

* Variance and Performance measured against 2023 Final Budget

Figure 7 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.

From available records, there were no budget queries during the year under review. .

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS
B: CAPITAL EXPENDITURE PAYMENT VOUCHERS
C: SUMMARY OF QUERIED PAYMENT VOUCHERS
D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER
E: BILLS PAYABLE
F: INVESTMENTS
G: AIDS AND GRANTS
H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND
I: PERFORMANCE GUARANTEES
I: ADHERENCE TO PROCUREMENT PROCEDURES

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
0	0	-	-	-	-
0	0	-	-	-	-
0	0	-	-	-	-
0	0	-	-	-	-
Others	-	-	-	-	-
Total for All Audit Findings	-	-	-	-	-

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 2023. Some of the highlights (major variances) are as follows:

- *Statutory Allocation recorded 91% performance even with the increased revenue to the Federation account.*
- *Other federation account distributions and as well as Independent Non-tax Revenue also surpassed targets in the fiscal year under review.*
- *It was observed that state received less foreign loans than it projected at the beginning of the fiscal year, 2023.*
- *The state share of VAT performed above expectations (102%) just as there was a significant increase in tax revenue (144%) from target.*
- *Domestic grants also performed impressively (173%).*
- *Total actual domestic loans (N30.7 billion) surpassed budgeted amount (N13.5) billion showing that the state collected more domestic loans than it budgeted.*
- *The worst performance in the fiscal year was recorded by Other Receipts with 26%.*
- *With regards to expenditures, the state recorded a total expenditure performance of 80% in 2023. This shortfall of about 20% is largely accounted for by the poor capital expenditure performance (61%).*
- *The total assets of the state increased significantly during the year under review. From about N25 billion as at 31st December, 2022, total assets of the state increased to about N43.7 billion at the end of the 2023 fiscal year (additional N18.6 billion). This is as a result of increased cash and cash equivalents in the coffers of the state at the end of the fiscal year (N13.86 billion) as well as increased investments in plants and properties and investments (N4.74 billion).*
- *Total debt stock for the state increased from N113.5billion at the end of the previous year to N196.4billion at the end of the of the year showing an increase of N82.8billion within the year under review. 55% of these debts were from foreign sources while 45% were from local sources.*

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2022 Actual Amount	2023 Original Budget	2023 Budget Amendments	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	9,564,741,675	15,000,000,000	-	15,000,000,000	20,584,563,498	5,584,563,498	137%
Statutory Allocation	38,177,506,547	39,000,000,000	-	39,000,000,000	35,373,915,874	- 3,626,084,126	91%
VAT	25,847,563,106	26,000,000,000	8,000,000,000	34,000,000,000	34,617,628,481	617,628,481	102%
Other FAAC Receipts	13,949,651,027	4,800,000,000	14,600,000,000	19,400,000,000	47,509,131,239	28,109,131,239	245%
Tax Revenue	12,041,673,768	11,682,730,000	- 41,600,000	11,641,130,000	16,749,114,923	5,107,984,923	144%
Non-Tax Revenue	14,769,291,866	18,517,270,000	5,959,192,917	24,476,462,917	20,742,304,063	- 3,734,158,854	85%
Domestic Aids and Grants	5,017,997,814	3,310,000,000	3,801,194,688	7,111,194,688	11,252,754,633	4,141,559,945	158%
Foreign Aids and Grants	-	1,368,000,000	10,792,000,000	12,160,000,000	-	- 12,160,000,000	0%
Domestic Loans	25,035,902,286	37,462,916,770	14,984,694,688	52,447,611,458	30,700,000,000	- 21,747,611,458	59%
Foreign Loans	1,000,000	8,961,500,000	-	8,961,500,000	2,584,374,006	6,377,125,994	29%
Other Receipts	3,170,893	500,000,000	-	500,000,000	512,424,367	12,424,367	102%
Total Revenue (including opening balance) (a)	144,408,498,981	166,602,416,770	58,095,482,293	224,697,899,063	220,626,211,083	- 4,071,687,980	98%
Expenditures							
CRF Salaries	7,536,426,447	3,250,000,000	3,393,284,438	6,643,284,438	6,643,283,576	862	100%
All Other Salaries, Wages and Allowances	35,330,458,114	35,213,629,720	991,432,131	36,205,061,851	35,331,240,475	873,821,376	98%
Social Contributions	-	-	-	-	-	-	-
Overheads	33,147,366,116	32,116,469,650	26,647,913,192	58,764,382,842	56,636,509,423	2,127,873,419	96%
Public Debt Charges	13,042,530,017	3,600,000,000	3,924,214,406	7,524,214,406	6,763,997,506	760,216,900	90%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	-	-	-
Capital	33,285,839,944	84,698,617,400	20,143,327,149	104,841,944,549	63,599,680,193	41,242,264,356	61%
Total Expenditure (including contingency) (b)	130,476,972,410	166,602,416,770	58,095,482,293	224,697,899,063	179,693,720,216	45,004,178,847	80%

* Variance and Performance measured against 2023 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2023	As at 31st December 2022	Change in Assets / Liabilities
Assets	43,679,862,810	25,070,818,275	18,609,044,535
Plants, Properties and Investments	9,230,223,202	4,486,254,777	4,743,968,425
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	-	-	-
Cash and Cash Equivalents	34,449,639,607	20,584,563,498	13,865,076,110
Receivables	-	-	-
Inventories (Stocks)	-	-	-
Liabilities	-	-	-
Debt (Long and Short Term)	-	-	-
Payables and Other Liabilities	-	-	-

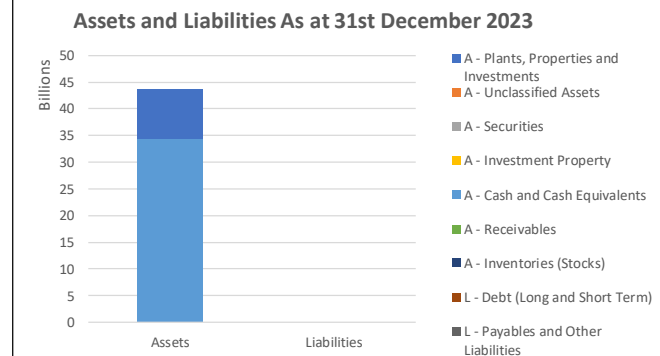
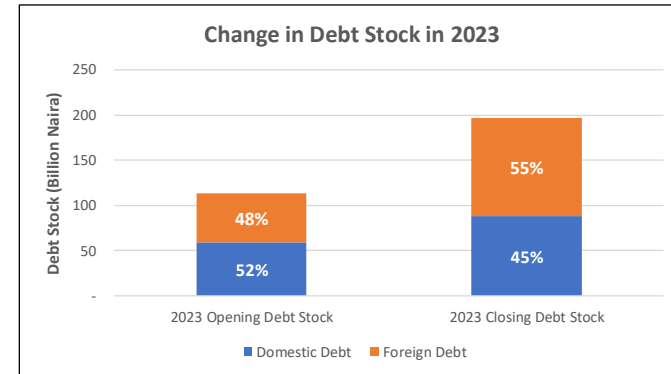


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2023 Opening Debt Stock	59,327,820,656	54,209,845,492	113,537,666,148
2023 New Loans Taken	30,700,000,000	2,584,374,006	33,284,374,006
2023 Principal Repayment	3,756,512,291	3,007,485,215	6,763,997,506
Adjustments (Positive means increase)	1,772,679,302	54,546,182,596	56,318,861,898
2023 Closing Debt Stock	88,043,987,667	108,332,916,878	196,376,904,545
Net Increase in Debt Stock	28,716,167,011	54,123,071,386	82,839,238,397
Cost of Servicing Debt			
Interest Payments in 2023	-	-	-
Approximate Interest Rate	0.0%	0.0%	0.0%



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 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 97% across all the MDAs/sectors. Law and Justice sector scored highest with 100% performance. This is followed by Administrative sector 98%; Social Services sector (96%) and Economic Sector (96%). In terms of allocation to the sectors during the period under review, Administrative sector got the highest share of 43% of total recurrent expenditure. This is followed by Social Services sector (30%) and Economic Sector, 23%. The least allocation (3%) went to Law and Justice sector.

Capital Expenditure – Table 9 presents capital expenditure of top sectors. The sectoral capital expenditure performance shows that no sector received actual capital expenditure up to the amount budgeted. In fact, all the sectors listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, the Economic sector got the highest actual expenditure which is about N38.8billion representing 64% of the total budgeted sum of N60.1 billion for the sector and 61% of total actual capital expenditure. The Administrative sector received N22.5 billion which indicates a 74% performance and 35% of total actual capital expenditure for the year while Social services sector received 19% of its budgeted N11.5 billion (3%) of total actual capital expenditure for the year.

Total Expenditure – As indicated in Table 10, the state achieved 80% of its total budgeted expenditure for the year. The top highest spending sectors, Administrative sector received the highest total actual expenditure which is about N72.98 billion (41%) of the total actual expenditure N179.7 billion, followed by the Economic sector which got N65.8 billion (37%) and Social Services sector N37.3billion (21%). Overall, the least sector in this category for the fiscal year under review is Law and Justice with a total allocation of N3.37 billion or 2% of total actual expenditure.

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	29,505,441,750	51,537,670,898	50,420,766,638	1,116,904,260	98%	43%	43%
Economic Sector	14,455,379,200	28,255,598,944	27,010,263,993	1,245,334,951	96%	24%	23%
Law and Justice Sector	3,071,525,520	3,330,358,228	3,317,819,468	12,538,760	100%	3%	3%
Social Services Sector	34,735,471,300	36,543,953,430	35,156,850,106	1,387,103,324	96%	30%	30%
Total Expenditure	81,903,799,370	119,855,954,514	116,094,040,023	3,761,914,491	97%		

* Variance and Performance measured against 2023 Final Budget

Recurrent Expenditure by NCOA Sector - 2023 Original Budget

Sector	Percentage
Administration Sector	36%
Economic Sector	18%
Law and Justice Sector	4%
Social Services Sector	42%

Recurrent Expenditure by NCOA Sector - 2023 Final Budget

Sector	Percentage
Administration Sector	43%
Economic Sector	24%
Law and Justice Sector	3%
Social Services Sector	30%

Recurrent Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Percentage	Amount
Administration Sector	43%	50,420,766,638
Economic Sector	23%	27,010,263,993
Law and Justice Sector	3%	3,317,819,468
Social Services Sector	30%	35,156,850,106

Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	10,580,028,000	31,002,095,800	22,557,486,499	8,444,609,301	73%	30%	35%
Economic Sector	47,813,538,800	60,166,185,747	38,773,668,967	21,392,516,780	64%	57%	61%
Law and Justice Sector	5,112,337,000	1,563,337,000	53,731,400	1,509,605,600	3%	1%	0%
Social Services Sector	20,746,713,600	11,532,168,260	2,139,854,456	9,392,313,804	19%	11%	3%
Total Expenditure	84,698,617,400	104,841,944,549	63,599,680,193	41,242,264,356	61%		

* Variance and Performance measured against 2023 Final Budget

Capital Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Administration Sector	12%
Economic Sector	57%
Law and Justice Sector	6%
Social Services Sector	25%

Capital Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Administration Sector	30%
Economic Sector	58%
Law and Justice Sector	1%
Social Services Sector	11%

Capital Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)
Administration Sector	36%
Economic Sector	61%
Law and Justice Sector	0%
Social Services Sector	3%

Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	40,085,469,750	82,539,766,698	72,978,253,137	9,561,513,561	88%	37%	41%
Economic Sector	62,268,918,000	88,421,784,691	65,783,932,960	22,637,851,731	74%	39%	37%
Law and Justice Sector	8,183,862,520	4,893,695,228	3,371,550,868	1,522,144,360	69%	2%	2%
Social Services Sector	55,482,184,900	48,076,121,690	37,296,704,562	10,779,417,128	78%	21%	21%
Total Expenditure	166,602,416,770	224,697,899,063	179,693,720,216	45,004,178,847	80%		

* Variance and Performance measured against 2023 Final Budget

Total Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Administration Sector	24%
Economic Sector	38%
Law and Justice Sector	5%
Social Services Sector	33%

Total Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Administration Sector	37%
Economic Sector	40%
Law and Justice Sector	2%
Social Services Sector	21%

Total Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)
Administration Sector	41%
Economic Sector	36%
Law and Justice Sector	2%
Social Services Sector	21%

Table 11 presents the recurrent, capital, and total expenditure by main organization.

- Ministry of Education with a total recurrent expenditure of N22.1 billion which accounts for 19.04% of total recurrent expenditure for the state in 2023, received the highest allocation for the fiscal year. This is followed by the Ministry of Finance and Economic Development with a total recurrent expenditure of N16.7 billion or 14.38% of total recurrent expenditure for the year. The least MDA in this category is the Ministry of Children, Gender Affairs and Social Development with a total expenditure of N160.6million. Overall, the state achieved 97% of its recurrent expenditure budget in the year under review.
- For capital expenditure, the Ministry of Works and Infrastructure, received 81% of its total budget of N40.8 billion which is 52% of total actual capital expenditure for the year under review. This is a clear demonstration of the policy focus of the government where priority was given to infrastructure development in 2023 as all other MDAs shared the remaining 48%. In fact, the next highest capital, budget expenditure by any single MDA was N3.48 billion recorded by the Ministry of Agriculture and Natural resources.

- For total expenditure, the topmost MDAs are Ministry of Works and Infrastructure, Ministry of Finance and Economic Development, and Ministry of Education as first, second and third respectively.

Expenditure by Main Organisation

Table 13 Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	23,097,575,280	23,484,617,991	22,099,585,589	1,385,032,402	94%	19.59%	19.04%
Ministry of Works and Infrastructure	1,092,052,170	1,427,072,976	1,427,068,544	4,432	100%	1.19%	1.23%
Ministry of Health	8,619,884,570	9,634,614,037	9,634,585,661	28,376	100%	8.04%	8.30%
Ministry of Finance & Economic Development	9,365,166,130	17,943,634,991	16,698,401,614	1,245,233,377	93%	14.97%	14.38%
Ministry Of Water Resources	679,091,370	3,745,076,600	3,745,056,419	20,181	100%	3.12%	3.23%
Ministry of Agriculture & Natural Resources	633,566,590	835,116,306	835,108,290	8,016	100%	0.70%	0.72%
Ministry of Environment	1,276,794,130	1,701,945,645	1,699,926,648	2,018,997	100%	1.42%	1.46%
Ministry Of Land , Housing & Urban Development	386,526,660	436,080,005	436,071,684	8,321	100%	0.36%	0.38%
State House of Assembly	2,203,868,850	2,376,199,745	2,376,194,604	5,141	100%	1.98%	2.05%
Judiciary	2,232,216,110	2,500,997,561	2,488,481,781	12,515,780	99%	2.09%	2.14%
Office of the Head of State Civil Service	9,031,188,730	11,617,468,484	11,616,317,890	1,150,594	100%	9.69%	10.01%
Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.	1,061,212,040	939,703,693	939,686,943	16,750	100%	0.78%	0.81%
Enugu Capital Territory Development Authority	135,981,600	188,373,014	188,339,818	33,196	100%	0.16%	0.16%
Ministry of Youth and Sport	1,077,471,430	1,106,670,714	1,106,661,058	9,656	100%	0.92%	0.95%
Ministry of Transport	387,645,020	326,798,186	326,791,070	7,116	100%	0.27%	0.28%
Ministry of Trade Investment and Industry	384,089,530	292,330,006	292,320,237	9,769	100%	0.24%	0.25%
Ministry of Science and Technology	80,456,510	1,669,894,816	1,669,891,557	3,259	100%	1.39%	1.44%
Ministry of Housing	42,848,370	313,415,976	313,409,142	6,834	100%	0.26%	0.27%
Ministry of Budget and Planning	328,735,460	171,087,230	171,082,368	4,862	100%	0.14%	0.15%
Ministry of Children, Gender Affairs and Social Development	252,327,770	160,600,960	160,591,564	9,396	100%	0.13%	0.14%
Other Main Orgs	19,535,101,050	38,984,255,578	37,868,467,544	1,115,788,034	97%	32.53%	32.62%
Total Expenditure	81,903,799,370	119,855,954,514	116,094,040,023	3,761,914,491	97%		

Table 14 Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	12,533,406,000	6,556,809,600	1,728,700,305	4,828,109,295	26%	6.25%	2.72%
Ministry of Works and Infrastructure	26,631,504,000	40,792,946,859	33,193,008,925	7,599,937,934	81%	38.91%	52.19%
Ministry of Health	4,055,250,000	3,282,870,350	326,953,813	2,955,916,537	10%	3.13%	0.51%
Ministry of Finance & Economic Development	1,462,070,000	896,147,200	39,365,305	856,781,895	4%	0.85%	0.06%
Ministry Of Water Resources	5,559,000,000	2,630,997,400	165,138,922	2,465,858,478	6%	2.51%	0.26%
Ministry of Agriculture & Natural Resources	5,185,289,800	8,376,598,805	3,481,685,451	4,894,913,354	42%	7.99%	5.47%
Ministry of Environment	2,815,997,600	350,428,310	59,824,054	290,604,256	17%	0.33%	0.09%
Ministry Of Land , Housing & Urban Development	942,139,000	942,139,100	85,835,600	856,303,500	9%	0.90%	0.13%
State House of Assembly	4,404,000,000	4,404,000,000	-	4,404,000,000	0%	4.20%	0.00%
Judiciary	4,999,490,000	1,450,490,000	53,731,400	1,396,758,600	4%	1.38%	0.08%
Office of the Head of State Civil Service	245,070,000	245,070,000	-	245,070,000	0%	0.23%	0.00%
Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.	4,414,740,000	2,088,171,182	815,011,971	1,273,159,211	39%	1.99%	1.28%
Enugu Capital Territory Development Authority	446,000,000	578,157,742	74,938,871	503,218,871	13%	0.55%	0.12%
Ministry of Youth and Sport	450,000,000	450,000,000	15,686,285	434,313,715	3%	0.43%	0.02%
Ministry of Transport	747,907,000	1,003,631,800	290,210,880	713,420,920	29%	0.96%	0.46%
Ministry of Trade Investment and Industry	994,023,000	994,023,000	13,195,675	980,827,325	1%	0.95%	0.02%
Ministry of Science and Technology	769,800,000	769,800,000	129,250,280	640,549,720	17%	0.73%	0.20%
Ministry of Housing	440,230,000	612,424,201	172,193,059	440,231,142	28%	0.58%	0.27%
Ministry of Budget and Planning	475,500,000	861,520,000	391,012,898	470,507,102	45%	0.82%	0.61%
Ministry of Children, Gender Affairs and Social Development	102,500,000	102,500,000	-	102,500,000	0%	0.10%	0.00%
Other Main Orgs	7,024,701,000	27,453,219,000	22,563,936,499	4,889,282,501	82%	26.19%	35.48%
Total Expenditure	84,698,617,400	104,841,944,549	63,599,680,193	41,242,264,356	61%		

Table 15 Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	35,630,981,280	30,041,427,591	23,828,285,894	6,213,141,697	79%	13.37%	13.26%
Ministry of Works and Infrastructure	27,723,556,170	42,220,019,835	34,620,077,469	7,599,942,366	82%	18.79%	19.27%
Ministry of Health	12,675,134,570	12,917,484,387	9,961,539,474	2,955,944,913	77%	5.75%	5.54%
Ministry of Finance & Economic Development	10,827,236,130	18,839,782,191	16,737,766,919	2,102,015,272	89%	8.38%	9.31%
Ministry Of Water Resources	6,238,091,370	6,376,074,000	3,910,195,341	2,465,878,659	61%	2.84%	2.18%
Ministry of Agriculture & Natural Resources	5,818,856,390	9,211,715,111	4,316,793,741	4,894,921,370	47%	4.10%	2.40%
Ministry of Environment	4,092,791,730	2,052,373,955	1,759,750,702	292,623,253	86%	0.91%	0.98%
Ministry Of Land , Housing & Urban Development	1,328,665,660	1,378,219,105	521,907,284	856,311,821	38%	0.61%	0.29%
State House of Assembly	6,607,868,850	6,780,199,745	2,376,194,604	4,404,005,141	35%	3.02%	1.32%
Judiciary	7,231,706,110	3,951,487,561	2,542,213,181	1,409,274,380	64%	1.76%	1.41%
Office of the Head of State Civil Service	9,276,258,730	11,862,538,484	11,616,317,890	246,220,594	98%	5.28%	6.46%
Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.	5,475,952,040	3,027,874,875	1,754,698,914	1,273,175,961	58%	1.35%	0.98%
Enugu Capital Territory Development Authority	581,981,600	766,530,756	263,278,689	503,252,067	34%	0.34%	0.15%
Ministry of Youth and Sport	1,527,471,430	1,556,670,714	1,122,347,342	434,323,372	72%	0.69%	0.62%
Ministry of Transport	1,135,552,020	1,330,429,986	617,001,950	713,428,036	46%	0.59%	0.34%
Ministry of Trade Investment and Industry	1,378,112,530	1,286,353,006	305,515,912	980,837,094	24%	0.57%	0.17%
Ministry of Science and Technology	850,256,510	2,439,694,816	1,799,141,838	640,552,979	74%	1.09%	1.00%
Ministry of Housing	483,078,370	925,840,177	485,602,200	440,237,977	52%	0.41%	0.27%
Ministry of Budget and Planning	804,235,460	1,032,607,230	562,095,266	470,511,964	54%	0.46%	0.31%
Ministry of Children, Gender Affairs and Social Development	354,827,770	263,100,960	160,591,564	102,509,396	61%	0.12%	0.09%
Other Main Orgs	26,559,802,050	66,437,474,578	60,432,404,042	6,005,070,536	91%	29.57%	33.63%
Total Expenditure	166,602,416,770	224,697,899,063	179,693,720,216	45,004,178,847	80%		

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.

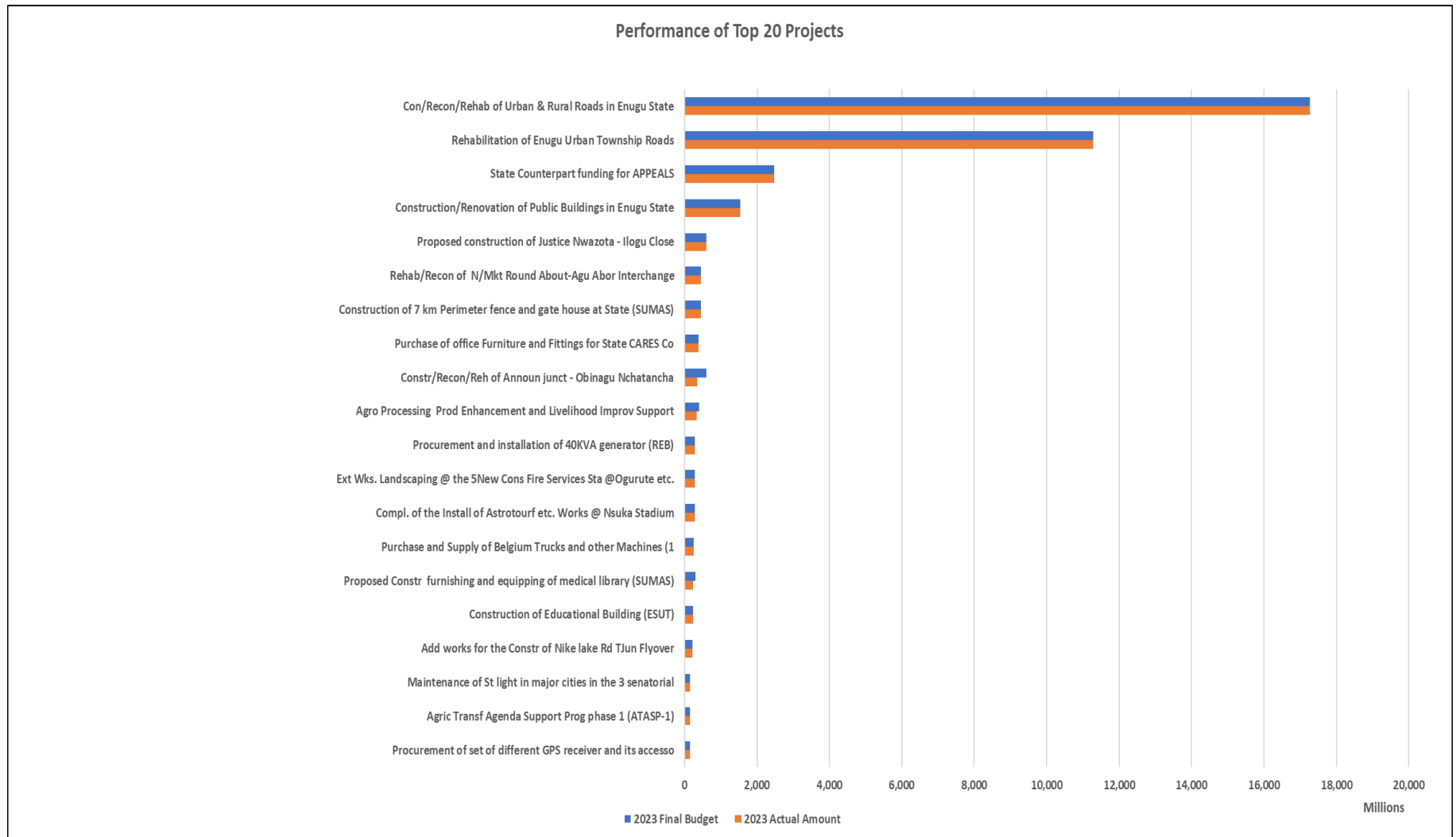
The largest projects within the fiscal year were executed mainly by the Ministry of Works and Infrastructure and consist of the construction, reconstruction, and rehabilitation of urban and rural roads (N17.26 billion) as well as rehabilitation of Enugu Township roads (N11.3 billion). Together, these projects including payment of counterpart funding for APPEALS as well as rehabilitation of public buildings gulped about N32 billion in 2023. While some of these road projects were completed within the year, others are still ongoing. Next to these is “other capital expenditure” which attracted a total sum of N26.18 billion. In terms of geographical location of these projects, most of them were executed across the state.

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Con/Recon/Rehab of Urban & Rural Roads in Enugu State	6,000,000,000	17,263,054,900	17,263,054,859	41	100%	All LG	Complete
Rehabilitation of Enugu Urban Township Roads	-	11,291,722,700	11,291,722,624	76	100%	Enugu Urban	Ongoing
State Counterpart funding for APPEALS	-	2,471,497,133	2,471,496,832	301	100%	All LG	Complete
Construction/Renovation of Public Buildings in Enugu State	-	1,542,480,800	1,536,230,684	6,250,116	100%	All LG	Ongoing
Proposed construction of Justice Nwazota - Ilogu Close	150,000,000	607,366,900	607,366,754	146	100%	Nsukka	Complete
Rehab/Recon of N/Mkt Round About-Agu Abor Interchange	-	455,650,900	455,650,500	400	100%	Enugu North	Complete
Construction of 7 km Perimeter fence and gate house at State (SUMAS)	-	452,101,600	452,101,511	89	100%	Udenu	Complete
Purchase of office Furniture and Fittings for State CARES Co	5,000,000	391,020,000	391,012,898	7,102	100%	All LG	Ongoing
Constr/Recon/Reh of Announ junct - Obinagu Nchatancha	600,000,000	600,000,000	357,685,460	242,314,541	60%	Enugu East	Ongoing
Agro Processing Prod Enhancement and Livelihood Improv Support	-	400,000,000	343,911,456	56,088,544	86%	All LG	Complete
Procurement and installation of 40KVA generator (REB)	-	291,359,300	291,359,208	92	100%	All LG	Ongoing
Ext Wks. Landscaping @ the 5New Cons Fire Services Sta @Ogurute etc.	-	285,550,500	285,550,000	500	100%	O	Complete
Compl. of the Install of Astrotourf etc. Works @ Nsuka Stadium	-	278,185,300	278,185,168	132	100%	Nsukka	Complete
Purchase and Supply of Belgium Trucks and other Machines (1	-	255,724,800	255,724,630	170	100%	Enugu North	Complete
Proposed Constr furnishing and equipping of medical library (SUMAS)	350,000,000	306,533,900	234,092,999	72,440,901	76%	Udenu	Ongoing
Construction of Educational Building (ESUT)	-	231,696,000	231,695,712	288	100%	Nkanu West	Complete
Add works for the Constr of Nike lake Rd TJun Flyover	90,000,000	212,493,400	212,493,233	167	100%	Enugu East	Complete
Maintenance of St light in major cities in the 3 senatorial	-	156,968,900	156,968,855	45	100%	All LG	Ongoing
Agric Transf Agenda Support Prog phase 1 (ATASP-1)	-	160,000,000	152,002,465	7,997,535	95%	All LG	Ongoing
Procurement of set of different GPS receiver and its accesso	-	147,192,401	147,192,369	32	100%	All LG	Ongoing
Others Capital Expenditure	77,503,617,400	67,041,345,115	26,184,181,976	40,857,163,139	39%		
Total Capital Expenditure	84,698,617,400	104,841,944,549	63,599,680,193	41,242,264,356	61%		

* Variance and Performance measured against 2023 Final Budget

Figure 8 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.

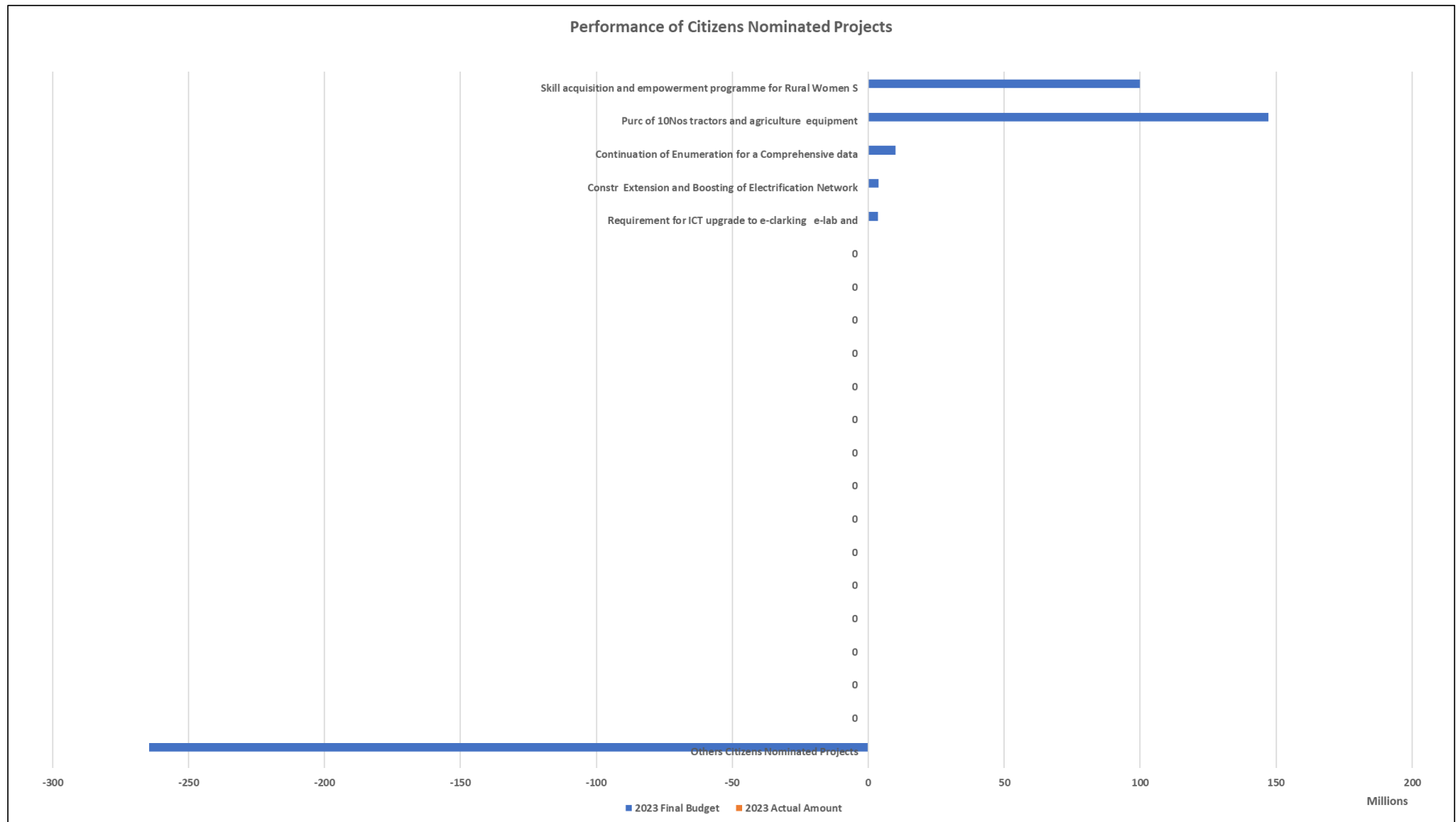
For the year under review, five projects nominated by citizens were captured in the budget. These projects include skill acquisition and empowerment programmes, supply of tractors and other agricultural equipment to farmers, boosting of electrification projects, and upgrade of ICT among others with a total budget allocation of N264m were ongoing as at the end of the year.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Skill acquisition and empowerment programme for Rural Women S	100,000,000	100,000,000	-	100,000,000	0%	All LG	Ongoing
Purc of 10Nos tractors and agriculture equipment	150,000,000	147,224,270	-	147,224,270	0%	Enugu North	Ongoing
Continuation of Enumeration for a Comprehensive data	10,000,000	10,000,000	-	10,000,000	0%	All LG	Ongoing
Constr Extension and Boosting of Electrification Network	200,000,000	3,736,200	-	3,736,200	0%	All LG	Ongoing
Requirement for ICT upgrade to e-clarking e-lab and	3,500,000	3,500,000	-	3,500,000	0%	All LG	Ongoing
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
o	-	-	-	-		o	o
Others Citizens Nominated Projects	- 463,500,000 -	264,460,470	-	264,460,470	0%		
Total Value of Citizens Nominated Projects	-	-	-	-			

* Variance and Performance measured against 2023 Final Budget

Figure 9 Citizens Nominated Projects Graph



Section 9 Gender, Equity and Social Inclusion (GESI) Projects

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects related to Gender, Equity and Social Inclusion (GESI) and the actual expenditure from the implementation of the fiscal year budget.

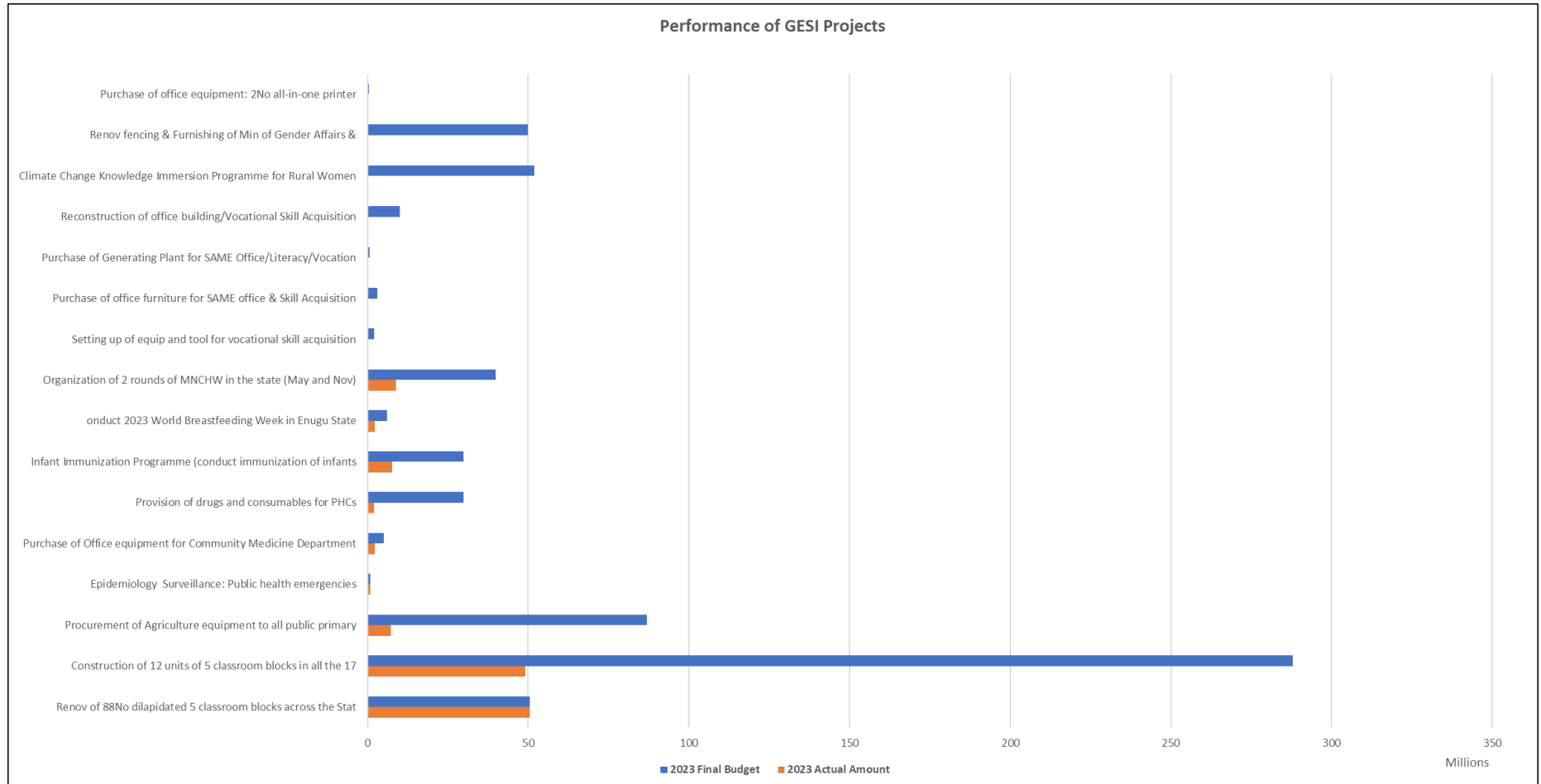
Grouping projects under Gender, Equity, and Social Inclusion (GESI) ensures promotion of equity, addresses discrimination, enhancing social inclusion and generally improving development outcomes. The 2023 budget captured projects in line with these issues. A total of N42.5billion naira was budgeted for GESI projects out of which N24.7billion was spent representing 58% budget performance.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Purchase of office equipment: 2No all-in-one printer	500,000	500,000	-	500,000	0%	Ministry of Gender Affairs	Not Yet Started
Renov fencing & Furnishing of Min of Gender Affairs &	50,000,000	50,000,000	-	50,000,000	0%	Ministry of Gender Affairs	Not Yet Started
Climate Change Knowledge Immersion Programme for Rural Women	52,000,000	52,000,000	-	52,000,000	0%	Ministry of Gender Affairs	Not Yet Started
Reconstruction of office building/Vocational Skill Acquisition	10,000,000	10,000,000	-	10,000,000	0%	State Agency for Mass Literacy	Not Yet Started
Purchase of Generating Plant for SAME Office/Literacy/Vocation	600,000	600,000	-	600,000	0%	State Agency for Mass Literacy	Not Yet Started
Purchase of office furniture for SAME office & Skill Acquisition	3,000,000	3,000,000	-	3,000,000	0%	State Agency for Mass Literacy	Not Yet Started
Setting up of equip and tool for vocational skill acquisition	2,000,000	2,000,000	-	2,000,000	0%	State Agency for Mass Literacy	Not Yet Started
Organization of 2 rounds of MNCHW in the state (May and Nov)	40,000,000	40,000,000	8,844,950	31,155,050	22%	Enugu State Primary Health	Ongoing
Conduct 2023 World Breastfeeding Week in Enugu State	6,000,000	6,000,000	2,375,000	3,625,000	40%	Enugu State Primary Health	Ongoing
Infant Immunization Programme (conduct immunization of infants)	30,000,000	30,000,000	7,756,000	22,244,000	26%	Enugu State Primary Health	Ongoing
Provision of drugs and consumables for PHCs	30,000,000	30,000,000	2,110,000	27,890,000	7%	Enugu State Primary Health	Ongoing
Purchase of Office equipment for Community Medicine Department	9,200,000	5,185,100	2,260,100	2,925,000	44%	ESUT Teaching Hospital Pa	Ongoing
Epidemiology Surveillance: Public health emergencies	-	846,800	846,000	800	100%	Ministry of Health	Ongoing
Procurement of Agriculture equipment to all public primary	87,000,000	87,000,000	7,211,553	79,788,447	8%	ESUBEB	Ongoing
Construction of 12 units of 5 classroom blocks in all the 17	288,000,000	288,000,000	49,086,793	238,913,208	17%	ESUBEB	Ongoing
Renov of 88No dilapidated 5 classroom blocks across the Stat	1,292,000,000	50,568,000	50,567,550	450	100%	ESUBEB	Ongoing
Total Value of GESI Projects	31,326,741,600	42,534,264,060	24,697,340,955	17,836,923,105	58%		

* Variance and Performance measured against 2023 Final Budget

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Public Consultations with Citizens Presenting the Annual Financial Statements

This session provides confirmation of public consultations with citizens on the Audited Financial Statement. It provides details such as the date, time, venue, attendance and minutes of the consultation.

A town hall meeting/Audit Forum was conducted on XXXX to present the Financial Statements. Accordingly, the details of the events were published in two national daily newspapers (XXX on XXX and XXX on XXX) and the contributions of citizens were minuted and made available online.