

**ANAMBRA STATE OF NIGERIA**  
**2020 Q1 BUDGET IMPLEMENTATION REPORT**  
**MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT PARTNERS**



- **INTRODUCTION**

- Carrying out periodic review of the budget and producing implementation reports is an essential process of measuring and monitoring budget performance to ensure compliance with budgetary provisions and reduce variance in budget implementation. Consequently, the first quarter (Q1) review of the 2020 Budget has been carried out in April, 2020 to review the performance of the Budget and make necessary recommendations for better performance in the remaining three quarters of the year. The objectives of the 2020 Budget are as follows:
  - Support the actualization of all government policy.
  - Support strategic investments in qualitative education, and healthcare delivery.
  - Ensure good governance through budgetary discipline, probity, and accountability in the utilization of public funds; and
  - Establish a strategy to improve the state economy;
  - Support innovative ways to increase the State's Internally Generated Revenue, and block all illicit leakages of revenue;
  - Reporting of Government's income and expenditure for greater transparency and accountability;
  - Help identify critical projects that have been abandoned and ensure prompt completion.



- **Methodology**

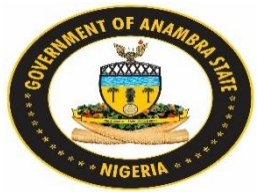
- Collection of returns from MDAs and meeting of the Fiscal Coordinating Agencies namely Ministry of Finance, Ministry of Economic Planning, Budget and Development Partners, Budget Office, Office of the Accountant-General and the State Board of Internal Revenue.
- Collation of returns from MDAs by the Fiscal Coordinating Agencies.
- Meeting of the Budget Reconciliation Committee held on the 20<sup>th</sup> of April, 2020. The Committee members were drawn from the Ministry of Finance and Economic Development, Ministry of Budget and Economic Planning, Office of the Accountant-General, Office of the Auditor-General and Board of Internal Revenue. The objective of the meeting was to reconcile and validate returns from MDAs and Fiscal Coordinating Agencies.



# **2020 CAPITAL AND RECURRENT BUDGET**

# 2020 Budget Assumptions

- Underlying policy thrusts



We adopted the following assumptions to arrive at the 2020 Budget estimates:

- **Statutory Allocations:** A Crude oil price benchmark of US\$55/bbl and an average daily production of 1.9m barrels average (*against FG production benchmark of 2.18mbpd*), translating to a projected annual FAAC of N43.7bn as against the 2019 budget figure of N40bn;
- **Value Added Tax** revenue is projected at N15.6bn; representing a 46.2% growth rate on the 2019 figure of N10.6bn;
- **Internally Generated Revenues (IGR)** is projected at N30.0bn (N2.5bn monthly) for 2020 as a result of comprehensive reforms instituted in the state; compared with N36.0bn (N3bn monthly) in 2019 budget.
- **Other Capital Receipts** (including grants, counterpart funds, aid, concessionary funding and FG refunds) is projected at N30.0bn compared with N46.8bn in the 2019 budget.

# 2020 Budget Assumptions

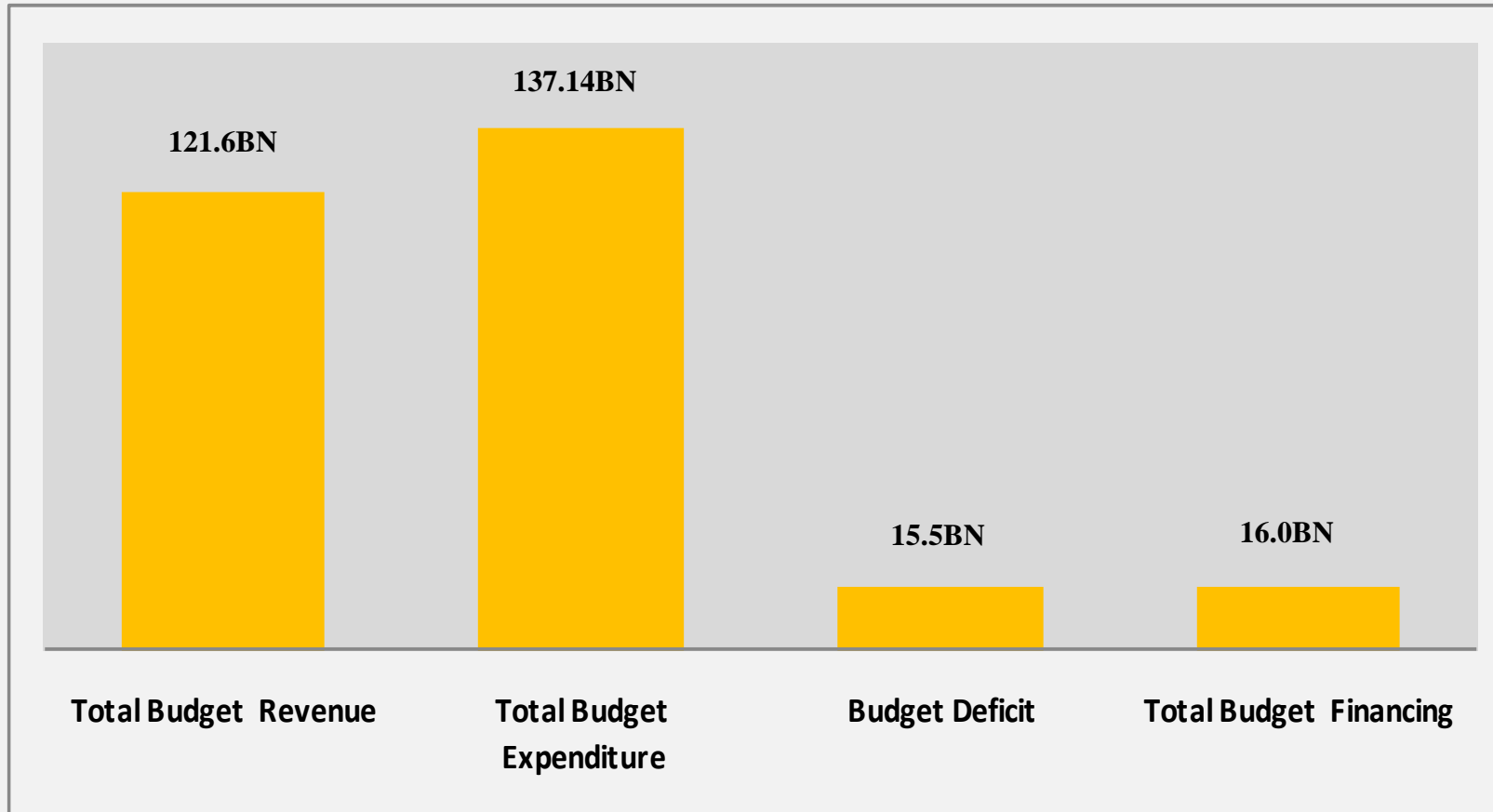


## - Underlying policy thrusts

- **Personnel costs** are estimated at N22.8bn for the year compared with 2019 budgeted figure of N20.0bn, representing an 14% increase. This figure accommodates new and important hires into the civil service, such as the replacement of retired teachers, promotions and a projected salary increment in line with new minimum wage;
- **Total Overheads** are estimated at N22.3bn for the year, representing a 11.2% decrease on 2019 Budget figure of N25.1bn. This figure accommodates provision of subvention to new MDAs and other associated costs;
- **Social Benefits and other CRF charges** including (Pensions, Gratuities and group life insurance) are projected at N13.6bn compared to N20.4bn in the 2019 budget;
- **Debt financing:** We have provided for N16.0bn in domestic debt financing. This is comprising of single digit concessionary program lending for interventions in Agriculture, Manufacturing and youth entrepreneurship.

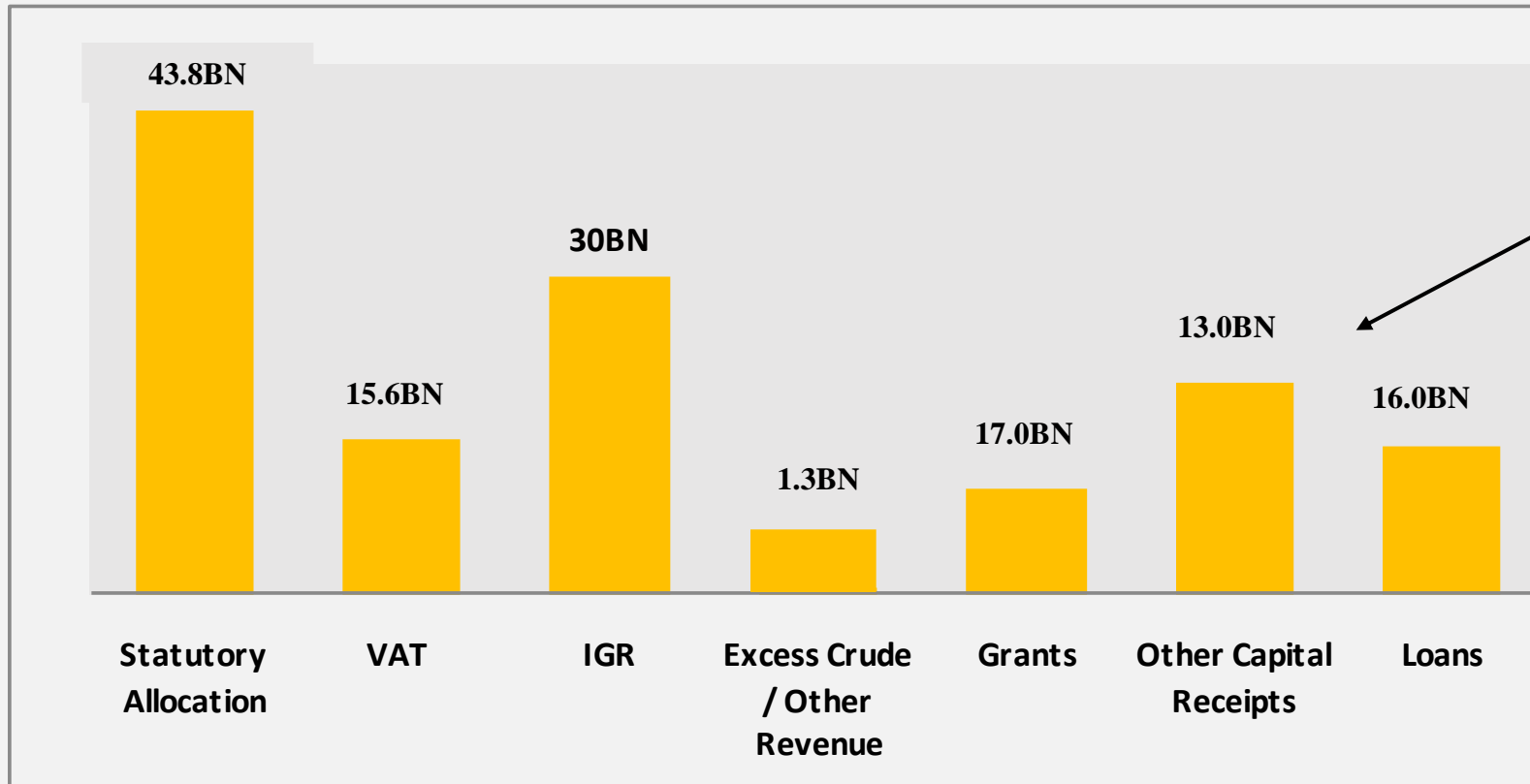
# 2020 Budget General Framework

## - Aggregate Revenue, Expenditure & Financing



# 2020 Budget Sources of Funding

- Statutory allocation, VAT, IGR, Grants, etc.



NEWMAP – N10bn  
SEPIP – N3bn  
RAAMP – N3bn  
CSDP – N1.3bn  
ASUBEB – N1.3bn  
BHCF – N1.0bn  
SDGs – N500m, etc

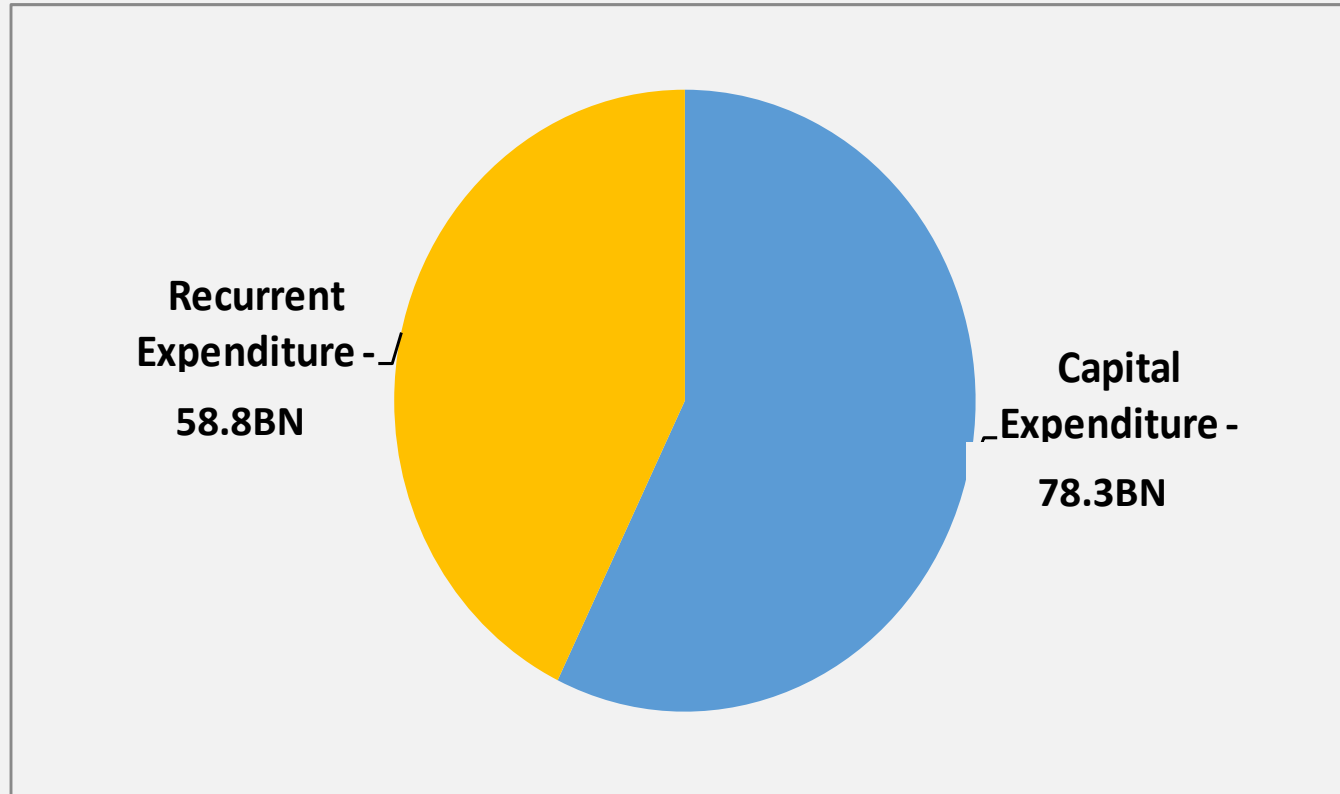


# 2020 Budget Size

## - Recurrent Expenditure & Capital Expenditure



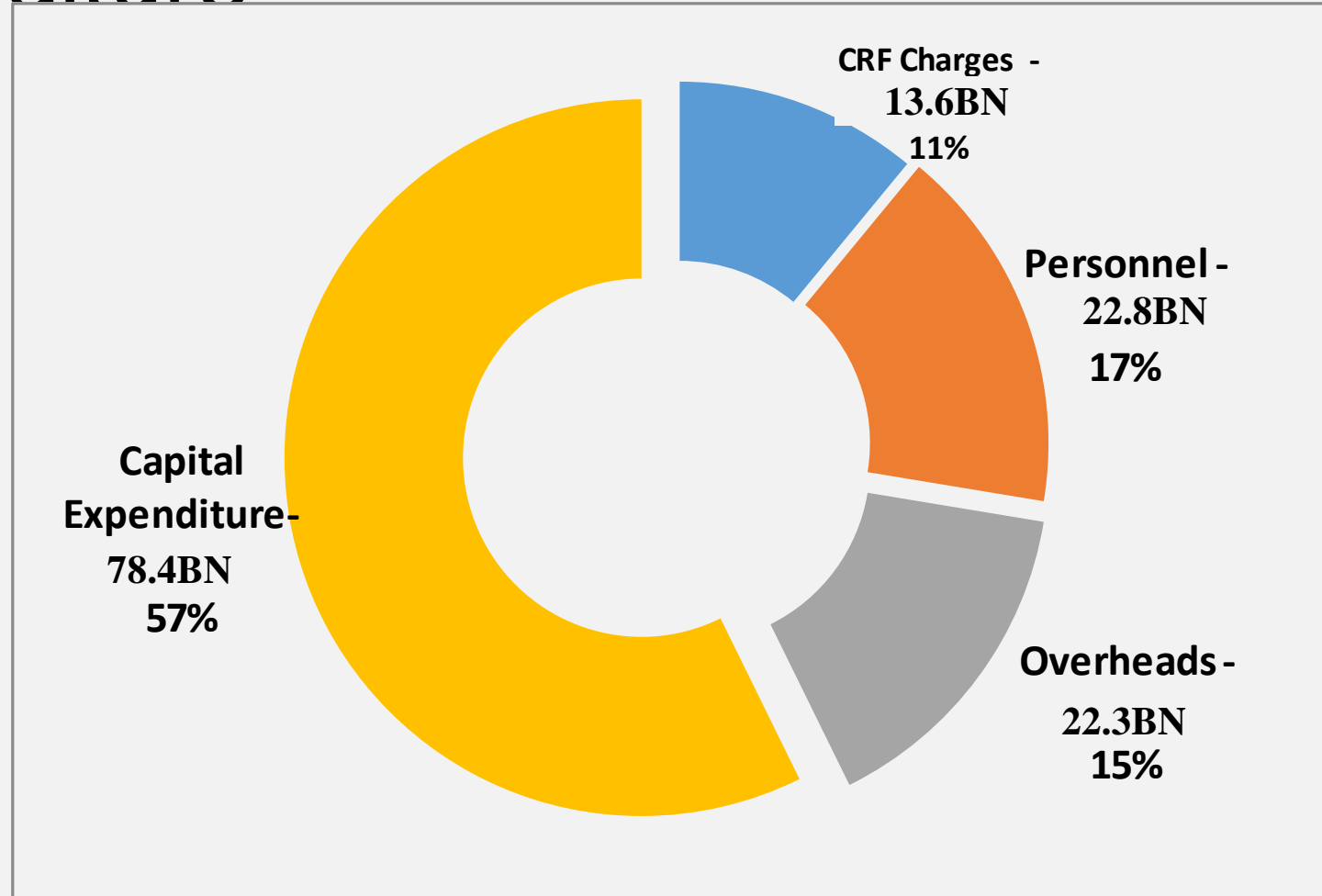
2020 Budget Size



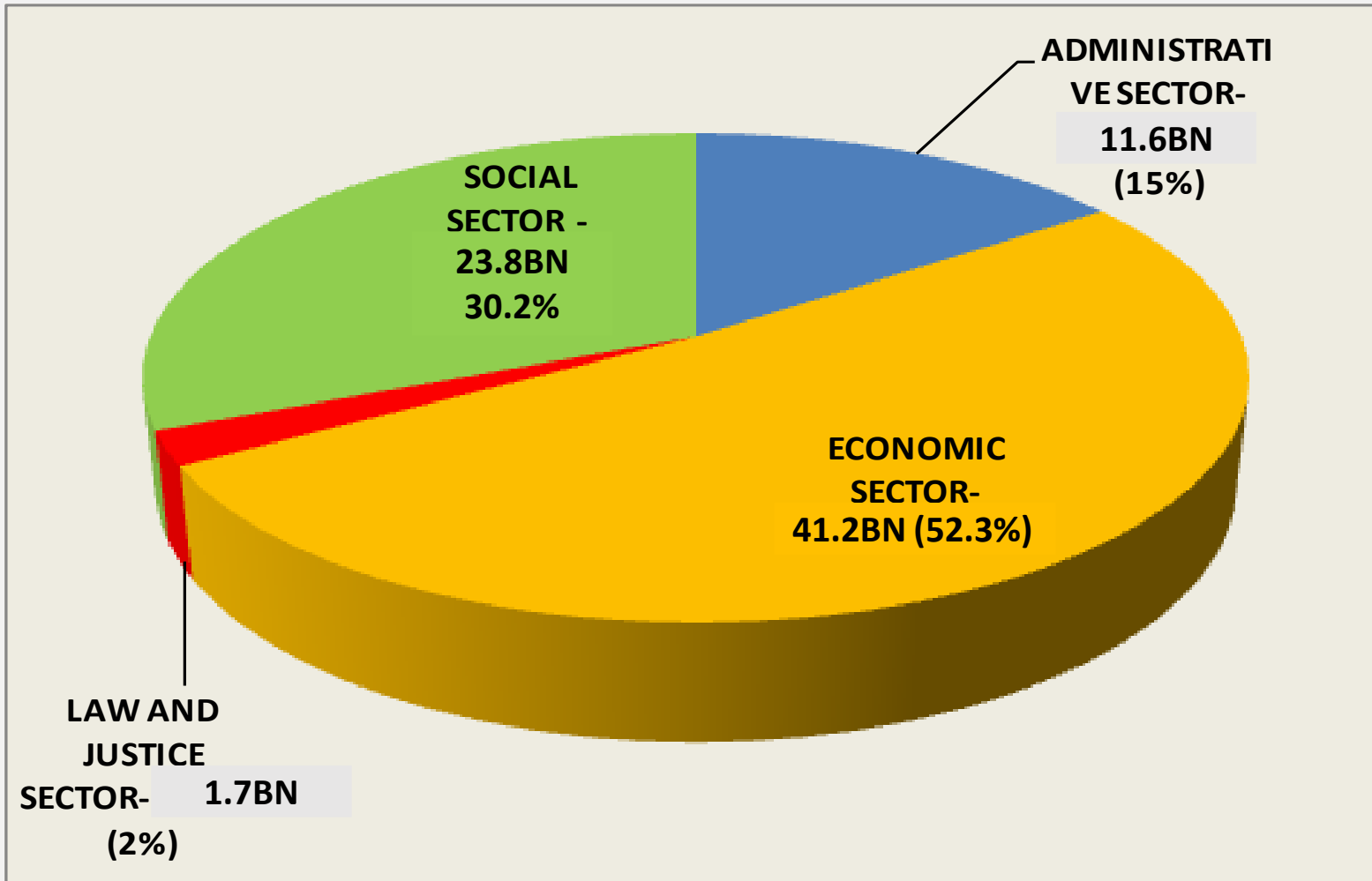
**TOTAL BUDGET SIZE:  
N 137.14bn**

# 2020 Budget Size

## - Recurrent Expenditure & Capital Expenditure

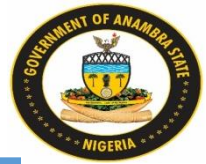


# BREAKDOWN OF CAPITAL EXPENDITURE BY SECTOR



**TOTAL Capital Expenditure:  
N 78.4bn**

## 2020 BUDGET Q1 OVERALL PERFORMANCE REVENUE



		2020 Revenue Budget	2020 1ST QTR BUDGET	2020 Revenue (Actual)	% Performance
		(Jan-Dec)	Jan-Mar	Jan-Mar	(Jan-Mar)
Recurrent Revenue	Internally Generated Revenue	30,000,000,000	7,500,000,000	4,501,204,602.79	60.02
	Statutory Allocation	43,766,685,075	10,941,671,269	8,721,849,436.80	79.71
	Value Added Tax	15,590,174,277	3,897,543,569	3,498,742,709.23	89.77
	Other Statutory Revenue	1,604,354,199	401,088,550		0.00
Grant	Domestic Grants	16,500,000,000	4,125,000,000		0.00
	Foreign Grants	13,500,000,000	3,375,000,000		0.00
Opening Balance	Opening Balance	21,586,871,163	5,396,717,791		0.00
Total Revenue, Grant (including Opening Balance)		142,548,084,714	35,637,021,179		0.00
Total Revenue, Grant (including Opening Balance)		142,548,084,714	35,637,021,179		0.00
Budget Financing	Domestic Loans	16,000,000,000	4,000,000,000		0.00
	Foreign Loans	-			
	Sales of Government Assets	-			
	Other Deficit Financing Items	-			
Total Budget Financing		16,000,000,000	4,000,000,000		0.00
<b>Total Budget Revenue and Financing</b>		<b>158,548,084,714</b>	<b>39,637,021,179</b>	<b>16,721,796,748.82</b>	<b>42.19</b>

## 2020 BUDGET Q1 OVERALL PERFORMANCE



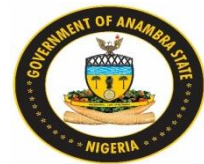
### EXPENDITURE

Expenditure	2020 EXPENDITURE BUDGET	2020 1st QTR (Jan-Mar)	2020 Expenditure Actual (Jan-Mar)	2020 Percentage of Expenditure released (Jan-Mar)
<b>Recurrent Expenditure</b>				
Personnel Cost	22,850,163,185	5,712,540,796.25	4,668,531,150.28	20.43
Overhead Cost	22,315,157,496	5,578,789,374.00	1,316,484,395.00	5.9
Consolidated Revenue Charges	9,932,118,599	2,483,029,649.75	3,252,859,674.67	32.75
Transfers	0	-		
Interest Payments	1,783,367,520	445,841,880.00		0
Other Recurrent Expenditure	1,891,933,114	472,983,278.50		0
Total Recurrent Expenditure	58,772,739,914	14,693,184,978.50	9,237,875,219.95	15.72
Total Capital Expenditure	78,363,003,525	19,590,750,881.25	6,027,467,612.38	7.69
		-		
<b>Total Expenditure</b>	<b>137,135,743,439</b>	<b>34,283,935,859.75</b>	<b>15,265,342,832.33</b>	<b>11.13</b>



## 2020 Q1 SUMMARY OF INTERNALLY GENERATED REVENUE

1	ADMINISTRATIVE SECTOR				
11001001	Office of the Executive Governor	0			
11001002	Office of the Deputy Governor	1,510,286	377,572	154,000.00	40.79
11013001	Office of the Secretary to the State Government	1,711,258	427,815	1,127,000.00	263.43
11021001	Liaison Office - Lagos	10,505,829	2,626,457	1,027,000.00	39.10
11021002	Liaison Office - Abuja	9,387,426	2,346,857	1,094,000.00	46.62
22001001	Ministry of Trade, Commerce, Markets & Wealth Creation	454,170	113,543		0.00
23001001	Ministry of Information and Communication Strategy	172,195,167	43,048,792	18,539,000.00	43.07
23013001	Government Printing Press	783,429	195,857	50,730.00	25.90
25001001	Office of the Head of Service	2,016,001	504,000	396,000.00	78.57
36001001	Min. of Diaspora Affairs, Indigenous Arkwork, Culture & Tour	0	0		
40001001	Office of the Auditor General (State)	240,000	60,000	200,000.00	333.33
40001002	Office of the Auditor General (Local Government)	171,429	42,857		0.00
47001001	Civil Service Commission	0	0		
	<b>SUB-TOTAL</b>	<b>198,974,995</b>	<b>49,743,749</b>	<b>22,587,730</b>	<b>45.41</b>



## 2020 Q1 SUMMARY OF INTERNALLY GENERATED REVENUE

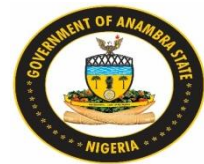
<b>2</b>	<b>ECONOMIC SECTOR</b>				
15001001	Ministry of Agriculture, Mechanization , Processing & Export	4,092,343	1,023,086	2,610,000.00	255.11
20001001	Ministry of Finance	101,863,494	25,465,874	665,950.00	2.62
20007001	Office of the Accountant General	252,752,198	63,188,050	34,213,115.62	54.14
20008001	Anambra State Internal Revenue Service	18,601,590,309	4,650,397,577	2,453,947,812.24	52.77
22001001	Ministry of Trade, Commerce, Markets & Wealth Creation	226,337,849	56,584,462	195,552,570.00	345.59
28001001	Ministry of Mineral Resources, Science & Technology	0	0		
29001001	Ministry of Transport	606,456,547	151,614,137	166,767,850.00	109.99
29053001	Transport Corporation of Anambra State	0	0		
34001001	Ministry of Works	535,316,571	133,829,143	174,814,000.00	130.62
36001001	Min. of Diaspora Affairs, Indigenous Arkwork, Cultre & Tour	3,771,429	942,857		0.00
38001001	Ministry of Economic Planning, Budget & Development Partners	0	0		
38004001	State Bureau of Statistics	0	0		



## 2020 Q1 SUMMARY OF INTERNALLY GENERATED REVENUE

	MDA				
53001001	Ministry of Housing and Urban Development	46,714,287	11,678,572	2,532,555.00	21.69
60001001	Ministry of Lands, Physical Planning & Rural Development	4,849,054,000	1,212,263,500	358,573,150.87	29.58
60055001	Anambra State Physical Planning Board	1,228,228,715	307,057,179	189,060,285.00	61.57
61001001	Ministry of Power & Domestic Water Development	18,291,429	4,572,857	630,000.00	13.78
66001001	Ministry of Tertiary and Science Education	454,170	113,543	57,550,000.00	50685.87
	<b>SUB-TOTAL</b>	<b>26,474,923,341</b>	<b>6,618,730,835</b>	<b>3,682,092,749</b>	<b>55.63</b>
<b>3</b>	<b>LAW AND JUSTICE</b>				
18011001	Judicial Service Commission	0	0	150,320.00	#DIV/0!
26001001	Ministry of Justice	13,761,857	3,440,464	247,300.00	7.19
26051001	High Court of Justice	379,746,516	94,936,629	73,099,761.00	77.00
26052001	Customary Court of Appeal	1,940,039	485,010	133,690.00	27.56
	<b>SUB-TOTAL</b>	<b>395,448,412</b>	<b>98,862,103</b>	<b>73,631,071</b>	<b>74.48</b>
			0		
<b>4</b>	<b>REGIONAL SECTOR</b>		0		
11184003	Awka Capital Territory Development Authority - ACTDA	2,894,400	723,600	58,639,005.00	8103.79
	<b>SUB-TOTAL</b>	<b>2,894,400</b>	<b>723,600</b>	<b>58,639,005.00</b>	<b>8103.79</b>





## 2020 Q1 SUMMARY OF INTERNALLY GENERATED REVENUE

5	SOCIAL SECTOR				
13001001	Ministry of Youths, Entrepreneurship & Sport Development	34,801	8,700	160,000.00	1839.03
14001001	Ministry of Social Welfare, Children & Women Affairs	3,589,714	897,429	125,000.00	13.93
17001001	Ministry of Basic Education	399,261,334	99,815,334	105,510,295.00	105.71
17003001	Anambra State Universal Basic Education Board	525,265,783	131,316,446	78,284,365.00	59.62
17009001	Exam Development Centre	460,309,829	115,077,457	251,416,239.06	218.48
17051001	Post Primary School Service Commission PPSSC	655,343,809	163,835,952	175,645,200.00	107.21
17064001	Examination Development Center	0	0		
17064002	Community Education Resource Center	0	0	127,000.00	#DIV/0!
21001001	Ministry of Health	11,967,257	2,991,814	5,191,160.00	173.51
21001002	Indigeneous Medicine and Herbal Practice	0	0		
21002001	Anambra State Health Insurance Agency	0	0		
21027033	Anambra State Oxygen Production Plant	239,048,756	59,762,189		0.00
21102001	State Hospital Management Board (SHMB)	74,667,319	18,666,830	23,105,849.00	123.78
23001001	Ministry of Information and Communication Strategy	4,353,976	1,088,494		0.00
35001001	Ministry of Environment, Beautification & Ecology	139,679,449	34,919,862	15,582,570.00	44.62

## 2020 Q1 SUMMARY OF INTERNALLY GENERATED REVENUE



35055001	Anambra State Waste Management Agency - ASWAMA	7,813,029	1,953,257	4,982,050.00	255.06
35109001	Forestry Department	2,904,343	726,086	1,247,900.00	171.87
39051001	Anambra State Sports Council	0	0	326,900.00	#DIV/0!
51001001	Ministry of Local Government, Chieftaincy & Community Affairs	334,675,337	83,668,834	2,549,520.00	3.05
53001001	Ministry of Housing and Urban Development	0	0		
53010001	Anambra State Housing Corporation	0	0		
66001001	Ministry of Tertiary and Science Education	68,844,116	17,211,029		0.00
66021001	Chukwuemeka Odumegwu Ojukwu University Igbariam	0	0		
<b>SUB TOTAL</b>		<b>2,927,758,852</b>	<b>731,939,713</b>	<b>664,254,048</b>	<b>90.75</b>
<b>GRAND TOTAL</b>		<b>30,000,000,000</b>	<b>7,500,000,000</b>	<b>4,501,204,602.79</b>	<b>60.02</b>

# 2020 Q1 SUMMARY OF CAPITAL ALLOCATION TO MDAs



CODE	MDA	BUDGET	1ST QTER BUDGET	Q1 ACTUAL	% PERF
	<b>1 Administration Sector</b>				
11001001	Office of the Executive Governor	6,581,539,186	1,645,384,797	951,970,670.60	57.86
11001002	Office of the Deputy Governor	288,000,000	72,000,000		-
11013001	Office of the Secretary to the State Government	1,258,700,000	314,675,000		-
12003001	Anambra State House of Assembly	2,076,620,000	519,155,000		-
23001001	Ministry of Information and Communication Strategy	596,800,000	149,200,000		-
25001001	Office of the Head of Service	557,626,761	139,406,690		-
40001001	Office of the Auditor General (State)	107,148,000	26,787,000		-
40001002	Office of the Auditor General (Local Government)	40,500,000	10,125,000		-
47001001	Civil Service Commission	58,500,000	14,625,000		-
48001001	Anambra State Independent Electoral Commission	320,739,490	80,184,873		-
	<b>SUB-Total</b>	<b>11,886,173,437</b>	<b>2,971,543,359</b>	<b>951,970,670.60</b>	<b>32.04</b>

## 2020 Q1 SUMMARY OF CAPITAL ALLOCATION TO MDAs



2		Economic Sector				
CODE	MDA	BUDGET	1ST QTR BUDGET	Q1 ACTUAL	% PERF	
15001001	Ministry of Agriculture, Mechanization , Processing & Export	2,531,845,000	632,961,250		-	
15017001	Fisheries and Aquaculture Development Agency	353,800,000	88,450,000		-	
15102002	Agricultural Development Project	435,913,129	108,978,282		-	
20001001	Ministry of Finance	1,662,041,680	415,510,420	41,828,859.92	10.07	
20007001	Office of the Accountant General	540,138,000	135,034,500		-	
20008001	Anambra State Internal Revenue Service	461,000,000	115,250,000	7,000,000.00	6.07	
22001001	Ministry of Trade, Commerce, Markets & Wealth Creation	529,803,701	132,450,925	50,000,000.00	37.75	
22001002	Anambra State Industrail Development Agency	820,000,000	205,000,000		-	
28001001	Ministry of Mineral Resources, Science & Technology	0	0			
29001001	Ministry of Transport	237,240,000	59,310,000		-	
29055001	Anambra State Transport Manangement Agency - ATMA	163,500,000	40,875,000		-	
34001001	Ministry of Works	21,146,000,000	5,286,500,000	3,329,807,686.00	62.99	
34054001	Anambra State Road Maintenance Agency	1,045,610,760	261,402,690		-	
35055001	Anambra State Waste Management Agency - ASWAMA	362,300,000	90,575,000		-	
36001001	Min. of Diaspora Affairs, Indigenous Arkwork, Cultre & Tour	287,365,547	71,841,387		-	
38001001	Ministry of Economic Planning, Budget & Development Partners	1,550,000,000	387,500,000		-	
38004001	State Bureau of Statistics	182,000,000	45,500,000		-	

## 2020 Q1 SUMMARY OF CAPITAL ALLOCATION TO MDAs



CODE	MDA	BUDGET	1ST QTR BUDGET	Q1 ACTUAL	% PERF
53001001	Ministry of Housing and Urban Development	2,845,000,000	711,250,000	375,188,767.00	52.75
60001001	Ministry of Lands, Physical Planning & Rural Development	1,091,400,000	272,850,000		-
60055001	Anambra State Physical Planning Board	247,000,000	61,750,000		-
61001001	Ministry of Power & Domestice Water Development	4,624,000,000	1,156,000,000	49,680,000.00	4.30
	<b>SUB-TOTAL</b>	<b>41,115,957,817</b>	<b>10,278,989,454</b>	<b>3,853,505,312.92</b>	<b>37.49</b>
	<b>3 Law &amp; Justice Sector</b>				
18011001	Judicial Service Commission	50,000,000	12,500,000	22,900,000.00	183.20
26001001	Ministry of Justice	1,003,000,000	250,750,000	6,500,000.00	2.59
26051001	High Court of Justice	678,650,000	169,662,500		-
26052001	Customary Court of Appeal	0	0		
	<b>SUB-TOTAL</b>	<b>1,731,650,000</b>	<b>432,912,500</b>	<b>29,400,000.00</b>	<b>6.79</b>

## 2020 Q1 SUMMARY OF CAPITAL ALLOCATION TO MDAs



5 Social Sector					
CODE	MDA	BUDGET	1ST QTR BUDGET	Q1 ACTUAL	% PERF
13001001	Ministry of Youths, Entrepreneurship & Sport Development	1,394,000,000	348,500,000	3,000,000.00	0.86
14001001	Ministry of Social Welfare, Children & Women Affairs	778,000,000	194,500,000	15,000,000.00	7.71
17001001	Ministry of Basic Education	5,429,690,000	1,357,422,500	356,192,176.50	26.24
17003001	Anambra State Universal Basic Education Board	0	0		
17051001	Post Primary School Service Commission PPSSC	0	0		
21001001	Ministry of Health	4,793,680,000	1,198,420,000	473,194,500.00	39.48
21001002	Indigeneous Medicine and Herbal Practice	129,500,000	32,375,000		-
21002001	Anambra State Health Insurance Agency	460,000,000	115,000,000		-
21003001	Anambra State Primary Health Care Agency	700,000,000	175,000,000		-
21027001	Chukwuemeka Odumegwu Ojukwu University Teaching Hospital	700,000,000	175,000,000		-
21027033	Anambra State Oxygen Production Plant	200,000,000	50,000,000		-
21102001	State Hospital Management Board (SHMB)	0	0		
35001001	Ministry of Environment, Beautification & Ecology	2,149,671,047	537,417,762	237,439,957.62	44.18
35001002	Anambra State Park and Gardens	210,000,000	52,500,000		-
35109001	Forestry Department	11,800,000	2,950,000		-
39001001	Anambra State Sports Development Commission	1,185,000,000	296,250,000		-
51001001	Ministry of Local Government, Chieftaincy & Community Affairs	2,629,500,000	657,375,000	107,764,994.70	16.39



## 2020 Q1 SUMMARY OF CAPITAL ALLOCATION TO MDAs

CODE	MDA	BUDGET	1ST QTR BUDGET	Q1 ACTUAL	% PERF
66001001	Ministry of Tertiary and Science Education	385,450,085	96,362,521		-
66001002	Information Commication Technology (ICT) Agency	192,347,228	48,086,807		-
66001003	Mineral Resources Agency	70,562,689	17,640,672		-
66018001	Anambra State Polytechnic - Mgbakwu	777,321,222	194,330,306		-
66019001	Nwafor Orizu College of Education Nsugbe	816,700,000	204,175,000		-
66021001	Chukwuemeka Odumegwu Ojukwu University Igbariam	616,000,000	154,000,000		-
			<b>5,907,305,568</b>		
	<b>SUB-TOTAL</b>	<b>23,629,222,271</b>		<b>1,192,591,628.82</b>	<b>20.19</b>
	<b>GRAND TOTAL</b>	<b>78,363,003,525</b>	<b>19,590,750,881</b>	<b>6,027,467,612.34</b>	<b>30.77</b>