



ANAMBRA STATE 2020 REVISED CITIZENS BUDGET DOCUMENT

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**“BUDGET OF ACCELERATED INFRASTRUCTURE DEVELOPMENT AND
YOUTH ENTREPRENEURSHIP”**


WHAT IS A BUDGET?

A budget is a document that shows what the government expects to collect as revenue, grants and loans and what/how it plans to spend the resources. The budget document gives details about how the government plans to spend the common wealth - the 'taxpayers' money.

The Appropriations Act is a budget which has been Original by the house of assembly and consented to by the executive governor of the state and every tier of government Federal, state and local governments is expected to produce and use budget as a working document.

In a democracy, every responsible citizen has the right to know how the communal wealth is being collected and expended in the delivery of public infrastructure and services.

A Citizens Budgets is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public. Citizens Budgets can vary widely in focus, content, and length and be presented in a number of ways, ranging from a simple brochure to a comprehensive report. Citizens Budgets should also be accessible by the general public, including being published online on an official state website.

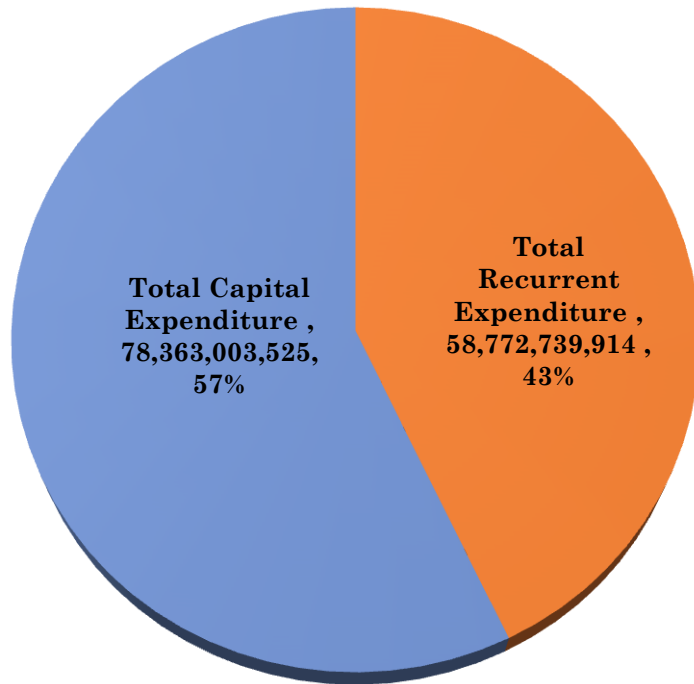


**WHAT IS A
CITIZENS
BUDGET?**

2020 BUDGET SIZE ORIGINAL vs REVISED

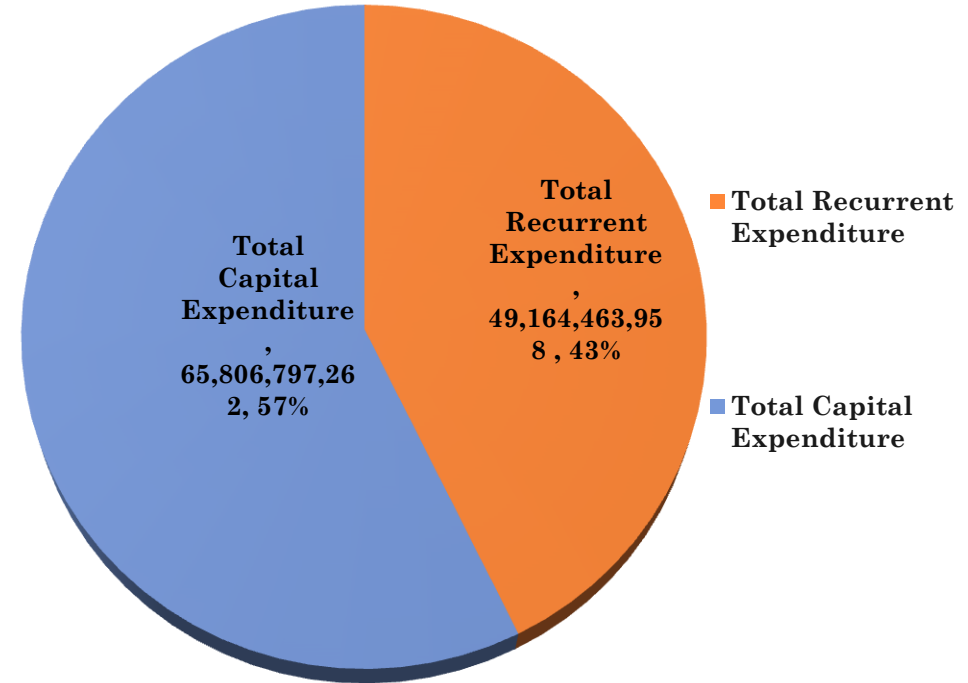
Original 2020 Budget size
=N= 137,135,743,439

Revised 2020 Budget size
=N=114,971,261,220



■ Total Recurrent Expenditure

■ Total Capital Expenditure



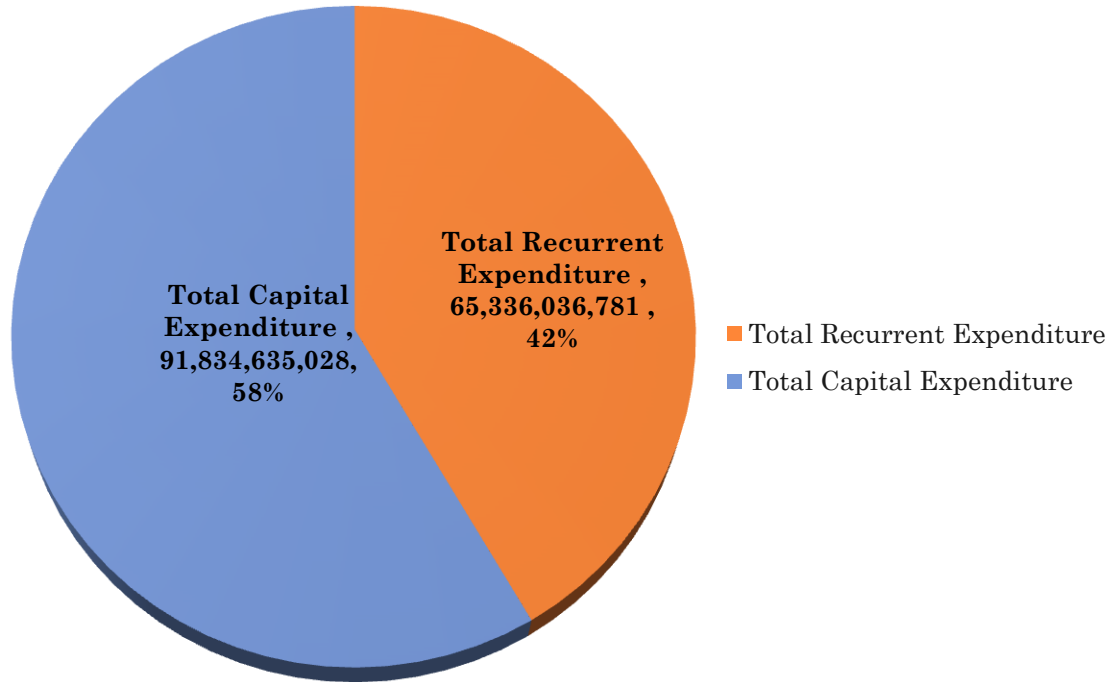
■ Total Recurrent Expenditure

■ Total Capital Expenditure

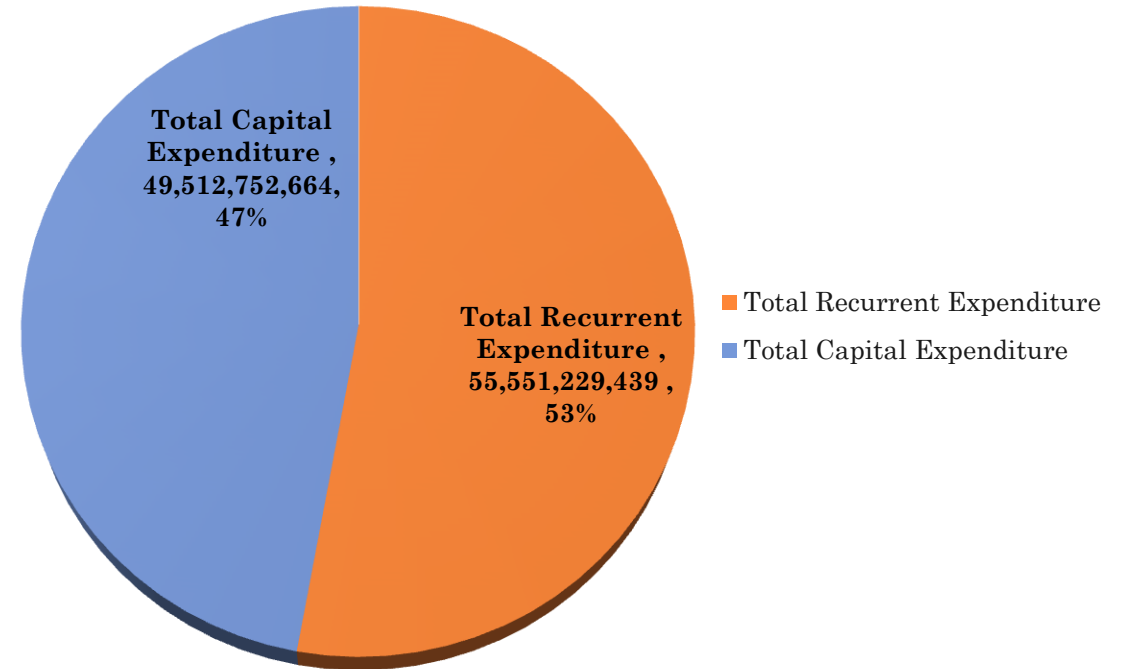
2019

BUDGET VS ACTUAL

2019 Final Budget size
=N= 157,170,671,809



2019 Actual
=N= 105,063,982,103



CONSOLIDATED BUDGET SUMMARY

	Actual	Actual	Original Budget	Revised Budget	o/w Covid 19 Budget	Budget	Budget	Budget	Total
	2019	2020	2020	2020	2020	2021	2022	2023	3Years Budget
	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
Opening Balance	9,971,291,471	15,601,651,810	15,601,651,810	15,601,651,810		38,879,861,072	14,322,717,714	(12,550,076,470)	15,601,651,810
Receipts: Economic Summary									
Statutory Allocation	40,941,126,331	15,221,152,661	43,766,685,075	31,869,609,410		27,573,011,597	28,951,662,177	23,161,329,742	79,686,003,516
Share of VAT	13,524,817,905	16,189,567,355	15,590,174,277	18,000,000,000		14,241,624,202	14,953,705,412	11,962,964,330	41,158,293,944
Other FAAC Transfers	2,313,731,893	3,723,412,173	1,604,354,199	2,500,000,000		1,018,768,935	1,069,707,382	855,765,905	2,944,242,222
Independent Revenue	25,183,562,697	6,980,436,054	30,000,000,000	27,000,000,000		28,413,586,966	29,822,445,513	23,857,956,410	82,093,988,889
Internal Grants	-	20,000	3,565,364,972	5,000,000,000		11,897,597,109	12,492,476,965	9,993,981,572	34,384,055,646
External Grants	1,057,714,269	-	13,400,000,000	5,000,000,000		12,558,000,000	13,185,900,000	10,548,720,000	36,292,620,000
Other Capital Receipts	20,831,044,079	-	13,034,635,028	-		-	-	-	-
Total Current Year Receipts	103,851,997,173	42,114,588,243	120,961,213,551	89,369,609,410	-	95,702,588,809	100,475,897,449	80,380,717,959	276,559,204,217
Total Projected Funds Available	113,823,288,644	57,716,240,053	136,562,865,361	104,971,261,220	-	134,582,449,881	114,798,615,163	67,830,641,489	292,160,856,028
Expenditure: Economic Summary									
Employees Compensation	14,969,316,706	6,005,695,017	22,850,163,185	17,426,842,720	7,190,238,275	17,750,084,316	18,637,588,520	14,910,070,816	51,297,743,652
Social Benefits	11,645,452,621	2,848,868,892	10,252,128,113	8,376,168,093	-	9,451,841,279	9,924,433,341	7,939,546,673	27,315,821,293
Overhead Costs	23,530,642,802	3,195,081,267	22,315,157,496	21,261,810,709	-	22,046,578,501	23,148,907,352	18,519,125,882	63,714,611,735
Repayment of External Loans	618,316,630	-	710,906,881	646,925,262	-	679,271,524	713,235,101	570,588,081	1,963,094,706
Repayment of Internal Loans	1,852,587,051	177,717,419	1,072,460,639	952,637,856	-	1,024,736,140	1,075,972,947	860,778,358	2,961,487,445
CRFC -Excluding Social Benefit & Public Debt Charges	2,914,913,630	1,391,544,321	1,571,923,600	500,079,318	-	525,083,285	1,627,310,396	1,301,848,317	3,454,241,998
Total	55,551,229,439	13,618,906,917	58,772,739,914	49,164,463,958	7,190,238,275	51,477,595,045	55,127,447,657	44,101,958,126	150,707,000,828
Capital Expenditure Programmes Summary:									
Economic Empowerment Through Agriculture	409,034,018	106,455,000	3,336,058,129	2,211,413,129	468,500,000	2,214,883,785	2,325,627,974	1,860,502,379	6,401,014,138
Societal Re-Orientations	-	-	-	20,000,000	-	34,650,000	36,382,500	29,106,000	100,138,500
Poverty Alleviation	6,648,075	7,290,380	24,000,000	20,000,000	-	21,000,000	22,050,000	17,640,000	60,690,000
Improvement to Health	1,262,727,891	719,148,413	6,469,180,000	5,593,199,500	2,835,000,000	10,000,002,600	10,500,002,730	7,085,822,184	27,585,827,514
Enhancing Skills and Knowledge	3,320,507,884	837,901,126	7,036,682,436	5,226,415,000	1,290,000,000	5,128,683,000	5,385,117,150	4,308,093,720	14,821,893,870
Housing and Urban Development	3,336,265,661	1,109,475,126	6,657,000,000	4,231,000,000	-	4,442,550,000	4,664,677,500	3,731,742,000	12,838,969,500
Gender	403,830,800	55,541,712	764,000,000	629,000,000	110,000,000	607,950,000	638,347,500	510,678,000	1,756,975,500
Youth	630,135,824	508,581,152	2,683,000,000	1,116,000,000	-	909,300,000	954,765,000	763,812,000	2,627,877,000
Environmental Improvement	2,132,624,030	766,723,644	2,737,171,047	2,521,171,047	-	2,603,129,599	2,733,286,079	2,186,628,863	7,523,044,541
Water Resources and Rural Development	120,088,204	18,671,452	984,000,000	1,023,000,000	869,000,000	502,950,000	528,097,500	422,478,000	1,453,525,500
Information and Communication Technology	222,646,100	-	993,397,313	865,510,727	-	753,745,889	791,433,183	633,146,546	2,178,325,618
Growing the Private Sector	81,337,851	383,018,854	2,574,408,070	1,823,000,000	1,000,000,000	717,150,000	753,007,500	602,406,000	2,072,563,500
Reform of Government and Governance	14,065,257,149	3,279,055,625	17,943,776,984	13,486,458,313	100,000,000	12,484,981,226	13,109,230,287	10,487,384,230	36,081,595,743
Power	2,873,098,335	578,172,316	3,571,918,786	3,088,918,786	-	3,243,364,725	3,405,532,961	2,724,426,369	9,373,324,055
Water Ways	5,000,000	-	5,000,000	5,000,000	-	5,250,000	5,512,500	4,410,000	15,172,500
Road	20,574,979,415	5,321,944,688	16,583,410,760	15,946,710,760	50,000,000	16,712,546,298	17,548,173,612	14,038,538,890	48,299,258,800
Airways	68,571,429	1,390,020,091	6,000,000,000	8,000,000,000	-	8,400,000,000	8,820,000,000	7,056,000,000	24,276,000,000
Total Capital Expenditure	49,512,752,664	15,081,999,578.87	78,363,003,525	65,806,797,262	6,722,500,000	68,782,137,122	72,221,243,976	56,462,815,181	197,466,196,279
Total Expenditure (Budget Size)	105,063,982,103	28,700,906,495.93	137,135,743,439	114,971,261,220	13,911,738,275	120,259,732,167	127,348,691,633	100,564,773,306	348,173,197,106
Budget Surplus/(Deficit)	8,759,306,541	29,015,333,557.17	(572,878,078)	(10,000,000,000)	-	14,322,717,714	(12,550,076,470)	(32,734,131,817)	(56,012,341,079)
Movement in Other Cash Equivalents:									
BTL Receipts	31,478,959,114	13,948,271,207	-	-	-	-	-	-	-
BTL Payments	25,336,613,845	4,161,946,546	-	-	-	-	-	-	-
Sub-Total Movement in Other Cash Equivalents	6,142,345,270	9,786,324,661	-	-	-	-	-	-	-
Financing of Deficit by Borrowing									
Internal Loans	700,000,000	-	16,000,000,000	10,000,000,000	-	-	13,000,000,000	21,000,000,000	34,000,000,000
External Loans	-	-	-	-	-	-	-	-	-
Total Loans	700,000,000	-	16,000,000,000	10,000,000,000	-	-	-	-	-
Closing Balance	15,601,651,810	38,801,658,218.39	15,427,121,922	0	-	14,244,514,860	371,720,676	1,187,665,329	-22,012,341,079
Covid 19 Responsive Expenditure (% of Total Expenditure) EN7.0					12.10%	6,581,642,366	6,581,642,366		

COMPUTATION OF TRANSFERS

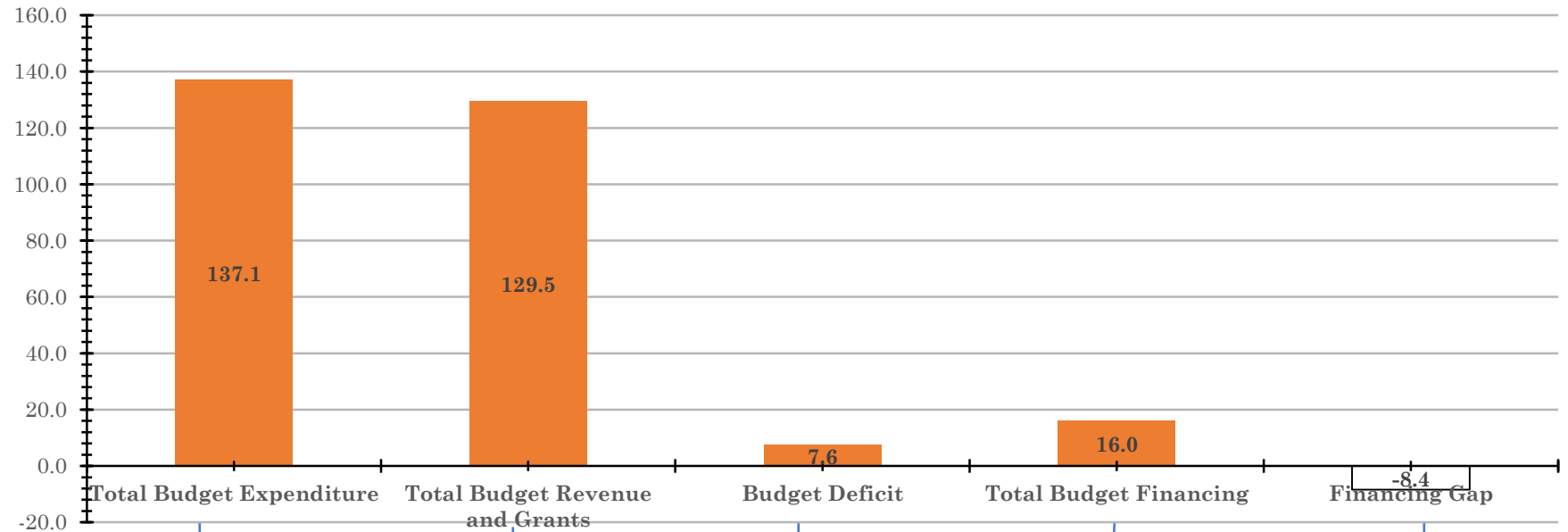
		Actual	Actual	Original Budget	Revised Budget	o/w Covid 19 Budget	Budget	Budget	Budget	Total
		2019	2020	2020	2020	2020	2021	2022	2023	3 Years Budget
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	OPENING BALANCE CRF	7,279,379,568.16	12,265,814,961	12,265,814,961	12,265,814,961		35,589,955,395	10,359,352,050	29,424,877	12,265,814,961
2	ESTIMATED RECURRENT REVENUE									
	(a) Independent Revenue	25,183,562,697	6,980,436,054	30,000,000,000	27,000,000,000		28,413,586,966	29,822,445,513	23,857,956,410	82,093,988,889
	(b) State's Share of Federation Account	43,254,858,224	18,944,564,834	45,371,039,274	34,369,609,410	-	28,591,780,532	30,021,369,559	24,017,095,647	82,630,245,738
	(c) VAT from Federation Account	13,524,817,905	16,189,567,355	15,590,174,277	18,000,000,000	-	14,241,624,202	14,953,705,412	11,962,964,330	41,158,293,944
2.1	BTL RECEIPTS	31,478,959,114	13,948,271,207	-	-	-	-	-	-	0
	Total: Consolidated Revenue Fund	113,442,197,939	56,062,839,450	90,961,213,551	79,369,609,410		71,246,991,700	74,797,520,484	59,838,016,387	205,882,528,571
3	TOTAL PROJECTED FUNDS AVAILABLE	120,721,577,508	68,328,654,410	103,227,028,512	91,635,424,371		106,836,947,095	85,156,872,534	59,867,441,264	218,148,343,532
4	ESTIMATED RECURRENT EXPENDITURE									
	(a) Employees Compensation	14,969,316,706	6,005,695,017	22,850,163,185	17,426,842,720	7,190,238,275	17,750,084,316	18,637,588,520	14,910,070,816	51,297,743,652
	(b) Social Benefits	11,645,452,621	2,848,868,892	10,252,128,113	8,376,168,093	-	9,451,841,279	9,924,433,341	7,939,546,673	27,315,821,293
	(c) Overhead Costs	23,550,642,802	3,195,081,267	22,315,157,496	21,261,810,709	-	22,046,578,501	23,148,907,352	18,519,125,882	63,714,611,735
	(d) External Loans Repayments	618,316,630	-	710,906,881	646,925,262	-	679,271,524	713,235,101	570,588,081	1,963,094,706
	(e) Internal Loans Repayments	1,852,587,051	177,717,419	1,072,460,639	952,637,856	-	1,024,736,140	1,075,972,947	860,778,358	2,961,487,445
	(f) CRFC -Excluding Social Benefit & Public Debt Charges	2,914,913,630.05	1,391,544,321	1,571,923,600.00	500,079,318.00	-	525,083,285.00	1,627,310,396.00	1,301,848,316.80	3,454,241,997.80
	(f) BTL Payments	25,336,613,845	4,161,946,546	-	-	-	-	-	-	0
5	Total: Recurrent Expenditure	80,887,843,284	17,780,853,463	58,772,739,914	49,164,463,958	7,190,238,275	51,477,595,045	55,127,447,657	44,101,958,126	150,707,000,828
6	RECURRENT SUPPLUS	39,833,734,223.53	50,547,800,947	44,454,288,598	42,470,960,413		55,359,352,050	30,029,424,877	15,765,483,138	67,441,342,704
	(a) Transfer to Capital Development Fund	27,567,919,263.02	14,957,845,553	32,363,003,525	42,470,960,413		45,000,000,000	30,000,000,000	15,000,000,000	90,000,000,000
	(b) Closing Consolidated CRF Cash Balance	12,265,814,960.51	35,589,955,395	12,091,285,073	0		10,359,352,050	29,424,877	765,483,138	-22,558,657,296
7	ESTIMATED CAPITAL RECEIPTS									
	(a) Opening Balance CDF	2,691,911,902	3,335,836,849	3,335,836,849	3,335,836,849		3,211,702,823	3,885,162,810	342,295,799	3,335,836,849
	(b) Transfer from Consolidated Revenue Fund	27,567,919,263	14,957,845,553	32,363,003,525	42,470,960,413		45,000,000,000	30,000,000,000	15,000,000,000	90,000,000,000
	(c) Internal Loans	700,000,000	-	16,000,000,000	10,000,000,000		0	13,000,000,000	21,000,000,000	34,000,000,000
	(d) Capital Aid and Grants Domestic	-	20,000	3,565,364,972	5,000,000,000		11,897,597,109	12,492,476,965	9,993,981,572	34,384,055,646
	(e) Capital Aid and Grants - External	1,057,714,269.00	-	13,400,000,000	5,000,000,000		12,558,000,000	13,185,900,000	10,548,720,000	36,292,620,000
	(g) Miscellaneous Capital Receipts	20,831,044,079	-	13,034,635,028	-		-	-	-	0
8	TOTAL: ESTIMATED CAPITAL RECEIPTS	52,848,589,513	18,293,702,402	81,698,840,374	65,806,797,262		72,667,299,932	72,563,539,775	56,884,997,371	198,012,512,495
9	ESTIMATED CAPITAL EXPENDITURE									
	Economic Empowerment Through Agriculture	409,034,018	106,455,000	3,336,058,129	2,211,413,129	468,500,000	2,214,883,785	2,325,627,974	1,860,502,379	6,401,014,138
	Societal Re-Orientaton	0	-	0	20,000,000	0	34,650,000	36,382,500	29,106,000	100,138,500
	Poverty Alleviation	6,648,075	7,290,380	24,000,000	20,000,000	0	21,000,000	22,050,000	17,640,000	60,690,000
	Improvement to Health	1,262,727,891	719,148,413	6,469,180,000	5,593,199,500	2,835,000,000	10,000,002,600	10,500,002,730	7,085,822,184	27,585,827,514
	Enhancing Skills and Knowledge	3,320,507,884	837,901,126	7,036,682,436	5,226,415,000	1,290,000,000	5,128,683,000	5,385,117,150	4,308,093,720	14,821,893,870
	Housing and Urban Development	3,336,265,661	1,109,475,126	6,657,000,000	4,231,000,000	0	4,442,550,000	4,664,677,500	3,731,742,000	12,838,969,500
	Gender	403,830,800	55,541,712	764,000,000	629,000,000	110,000,000	607,950,000	638,347,500	510,678,000	1,756,975,500
	Youth	630,135,824	508,581,152	2,683,000,000	1,116,000,000	0	909,300,000	954,765,000	763,812,000	2,627,877,000
	Environmental Improvement	2,132,624,030	766,723,644	2,737,171,047	2,521,171,047	0	2,603,129,599	2,733,286,079	2,186,628,863	7,523,044,541
	Water Resources and Rural Development	120,088,204	18,671,452	984,000,000	1,023,960,000	869,000,000	502,950,000	528,097,500	422,478,000	1,453,525,500
	Information and Communication Technology	222,646,100	-	993,397,313	865,510,727	0	753,745,889	791,433,183	633,146,546	2,178,325,618
	Growth the Private Sector	81,337,851	383,018,854	2,574,408,070	1,823,000,000	1,000,000,000	717,150,000	753,007,500	602,406,000	2,072,563,500
	Reform of Government and Governance	14,065,257,149	3,279,055,625	17,943,776,984	13,486,458,313	100,000,000	12,484,981,226	13,109,230,287	10,487,384,230	36,081,595,743
	Power	2,873,098,335	578,172,316	3,571,918,786	3,088,918,786	0	3,243,364,725	3,405,532,961	2,724,426,369	9,373,324,055
	Water Way	5,000,000	-	5,000,000	5,000,000	0	5,250,000	5,512,500	4,410,000	15,172,500
	Road	20,574,979,415	5,321,944,688	16,583,410,760	15,946,710,760	50,000,000	16,712,546,298	17,548,173,612	14,038,538,890	48,299,258,800
	Airways	68,571,429	1,390,020,091	6,000,000,000	8,000,000,000	0	8,400,000,000	8,820,000,000	7,056,000,000	24,276,000,000
	TOTAL ESTIMATED CAPITAL EXPENDITURE	49,512,752,664	15,081,999,579	78,363,003,525	65,806,797,262	6,722,500,000	68,782,137,122	72,221,243,976	56,462,815,181	197,466,196,279
10	Closing Consolidated CDF Cash Balance	3,335,836,849	3,211,702,823	3,335,836,849	0		3,885,162,810	342,295,799	422,182,190	546,316,216
11	CONSOLIDATED CRF and CDF CLOSING CASH BALANCE	15,601,651,810	38,801,658,218	15,427,121,922	0		14,244,514,860	371,720,676	1,187,665,329	-22,012,341,079

In 2020 Original Budget, Anambra State will spend NGN 137.3 billion.

Of this, NGN 129.52 billion will be sourced from Statutory Allocation and other Statutory Revenue, VAT, Independent revenue, grants and Opening Balance.

The deficit will be resolved by NGN 16.0 billion of total financing hence, No Financing Gap.

**Original 2020 Budget General Framework
Billion Naira**



Total amount of budget for the given year. It is the summation of both the Recurrent Expenditure + Capital Expenditure as Original by the HOA and consented to by Executive Governor.

The summation of all funds the State Government intends to collect as revenues and receive as grants. Including opening Balance

A Deficit occurs when the expenditure figure is higher than the revenue and grants figure.

This is the summation of all the financing the government intends to raise through loans, sales of government assets or other deficit financing items.

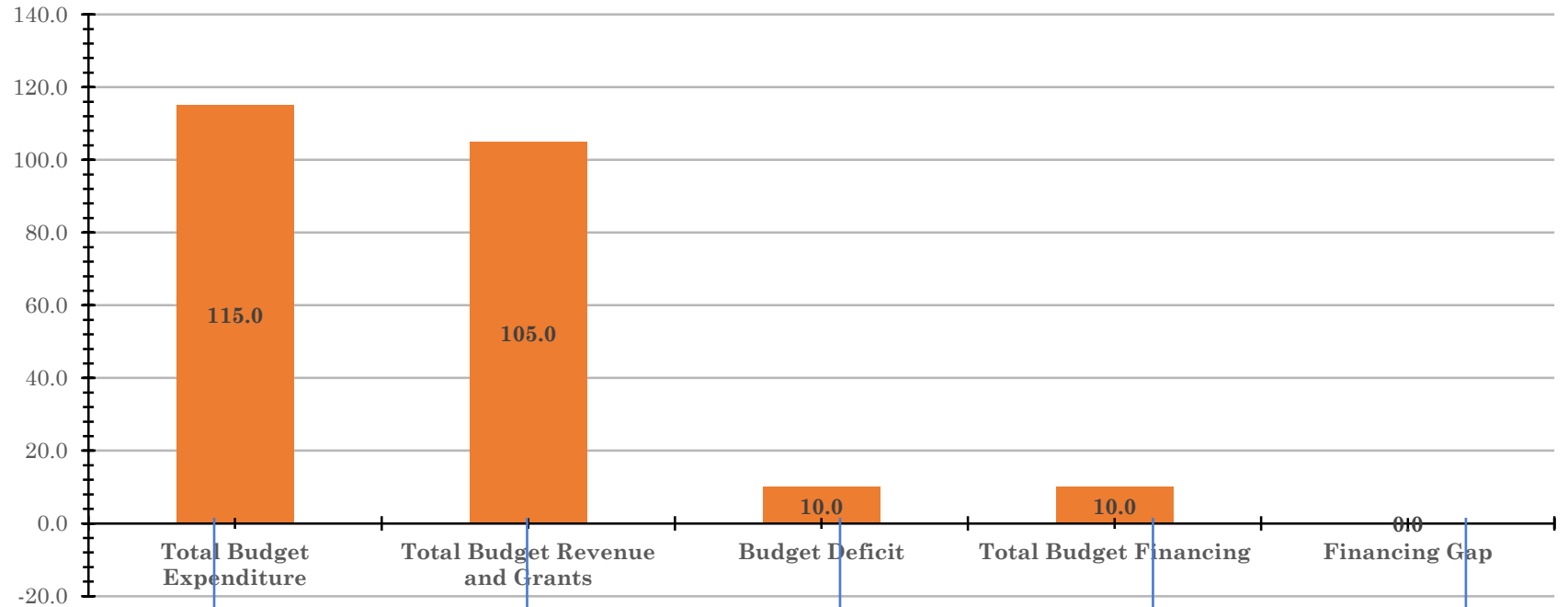
Financing Gap is the difference between budget deficit and total budget financing. In general, there should be no financing gap in the budget.

In the 2020 Revised Original Budget, Anambra State will spend NGN 114.97 billion.

Of this, NGN 104.97 billion will be sourced from Statutory Allocation, Independent revenue, grants and Opening Balance.

The deficit will be resolved by NGN 10.0 billion of total financing hence, No Financing Gap.

Revised 2020 Budget General Framework Billion Naira



Total amount of budget for the given year. It is the summation of both the Recurrent Expenditure + Capital Expenditure as Original by the HOA and consented to by Executive Governor.

The summation of all funds the State Government intends to collect as revenues and receive as grants. Including Opening Balance

A Deficit occurs when the expenditure figure is higher than the revenue and grants figure.

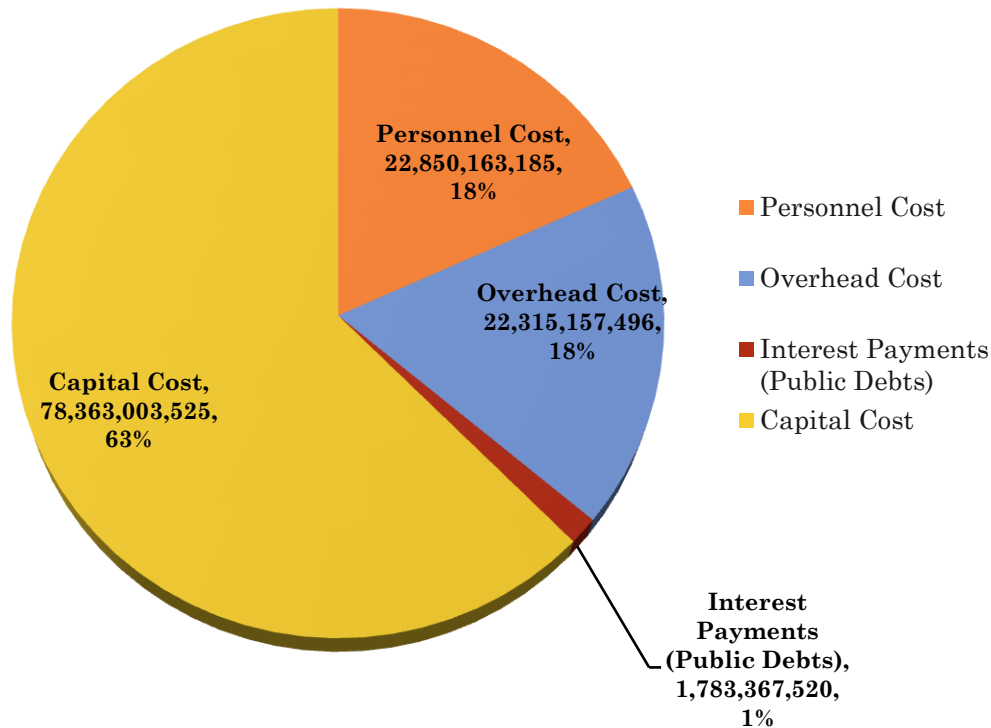
This is the summation of all the financing the government intends to raise through loans, sales of government assets or other deficit financing items.

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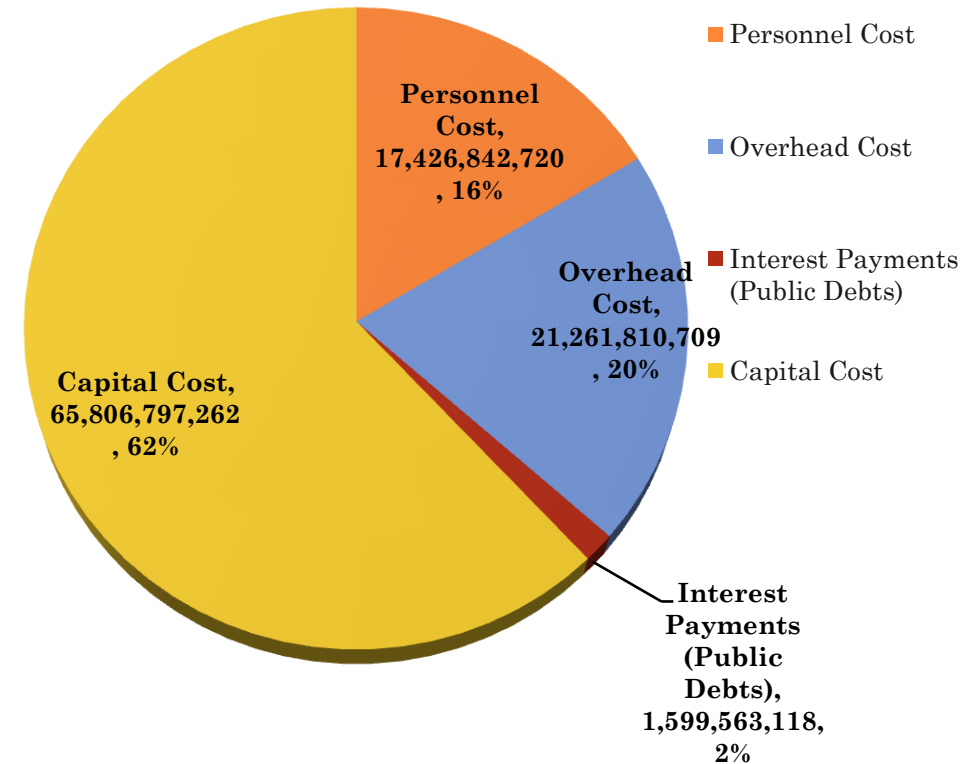
WHERE DOES THE MONEY GO? IN 2020

ORIGINAL VS REVISED BUDGET

Original 2020 Budget size
=N= 137,135,743,439



Revised 2020 Budget size
=N=114,971,261,220

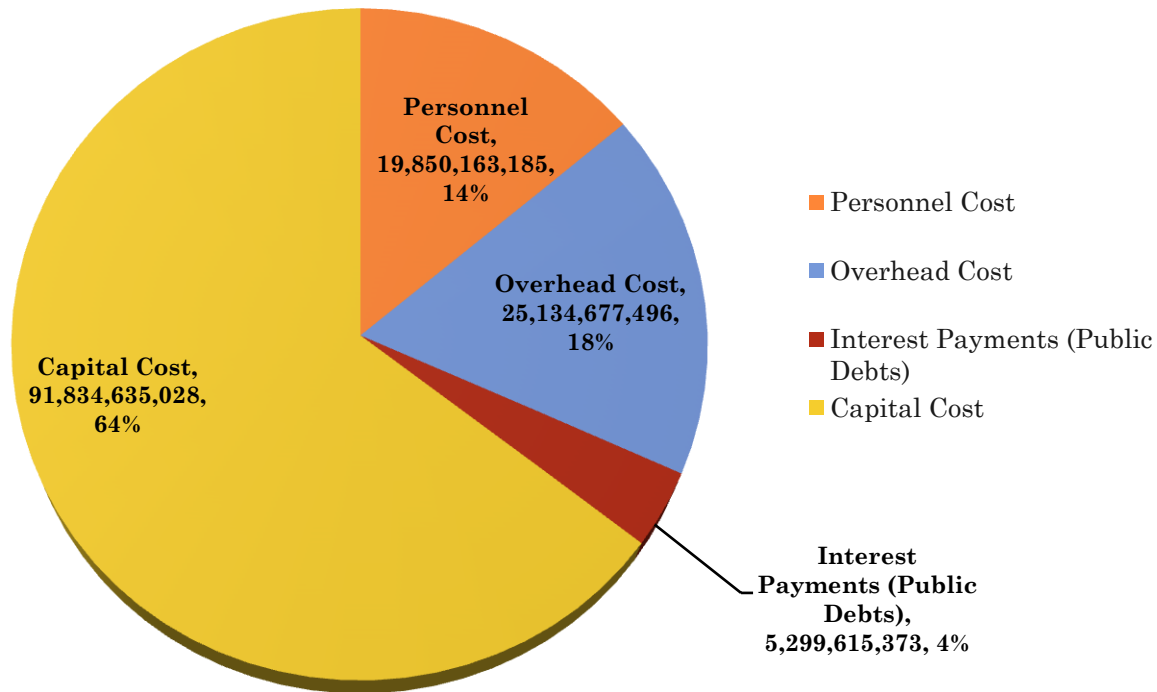


EXPENDITURE IS HOW THE GOVERNMENT PLANS TO SPEND, ON BEHALF OF THE CITIZENS, ACCORDING TO THE RESOURCES IT MANAGES. GOVERNMENT EXPENDITURE HAS TWO MAIN CATEGORIES: RECURRENT AND CAPITAL EXPENDITURE.

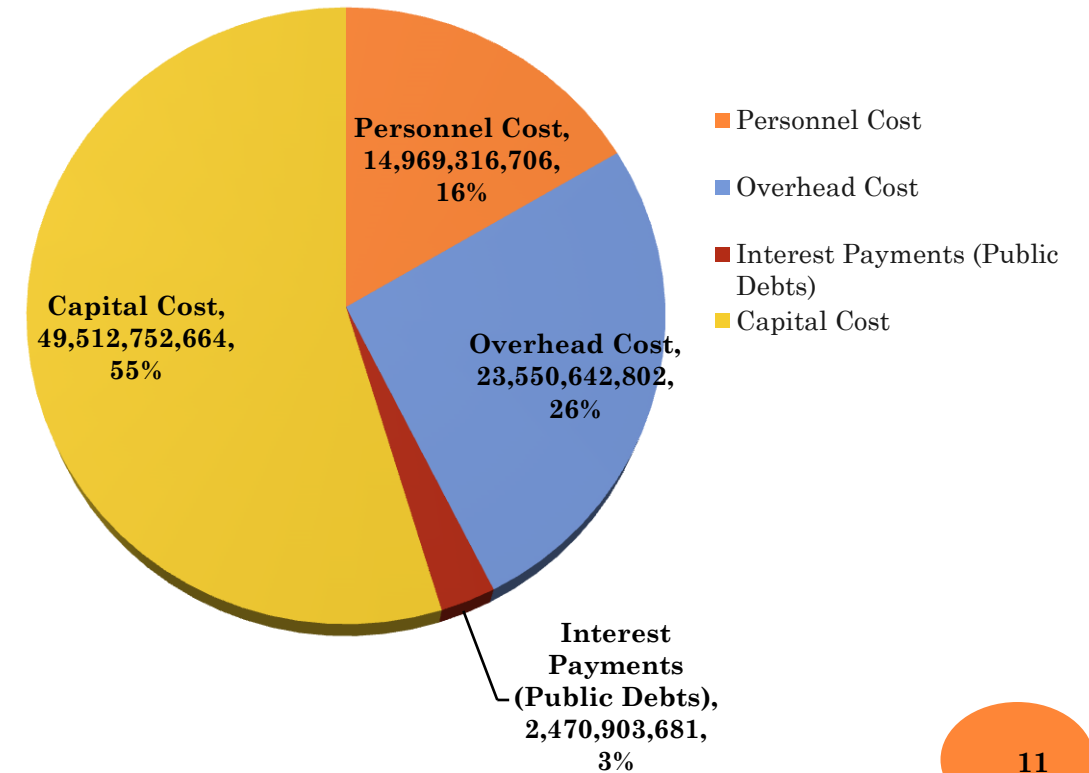
WHERE DOES THE MONEY GO? IN 2019

BUDGET VS ACTUAL

Original 2019 Budget size
=N= 157,170,671,809



2019 Actual
=N= 105,063,982,103

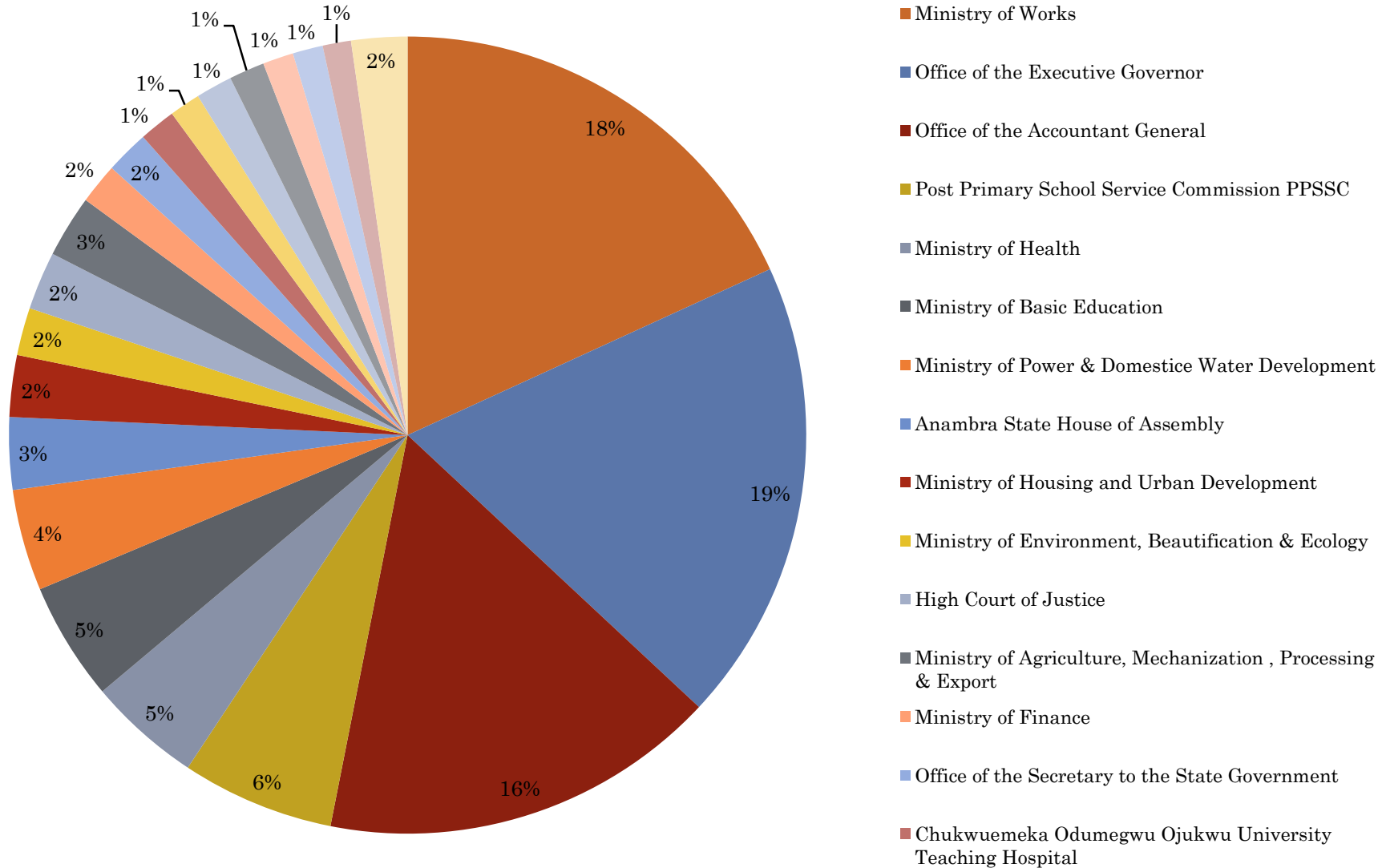


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ORIGINAL 2020 BUDGET

ALLOCATIONS BY MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

Ministry/ Sector Share of Original 2020 Budgeted Expenditure

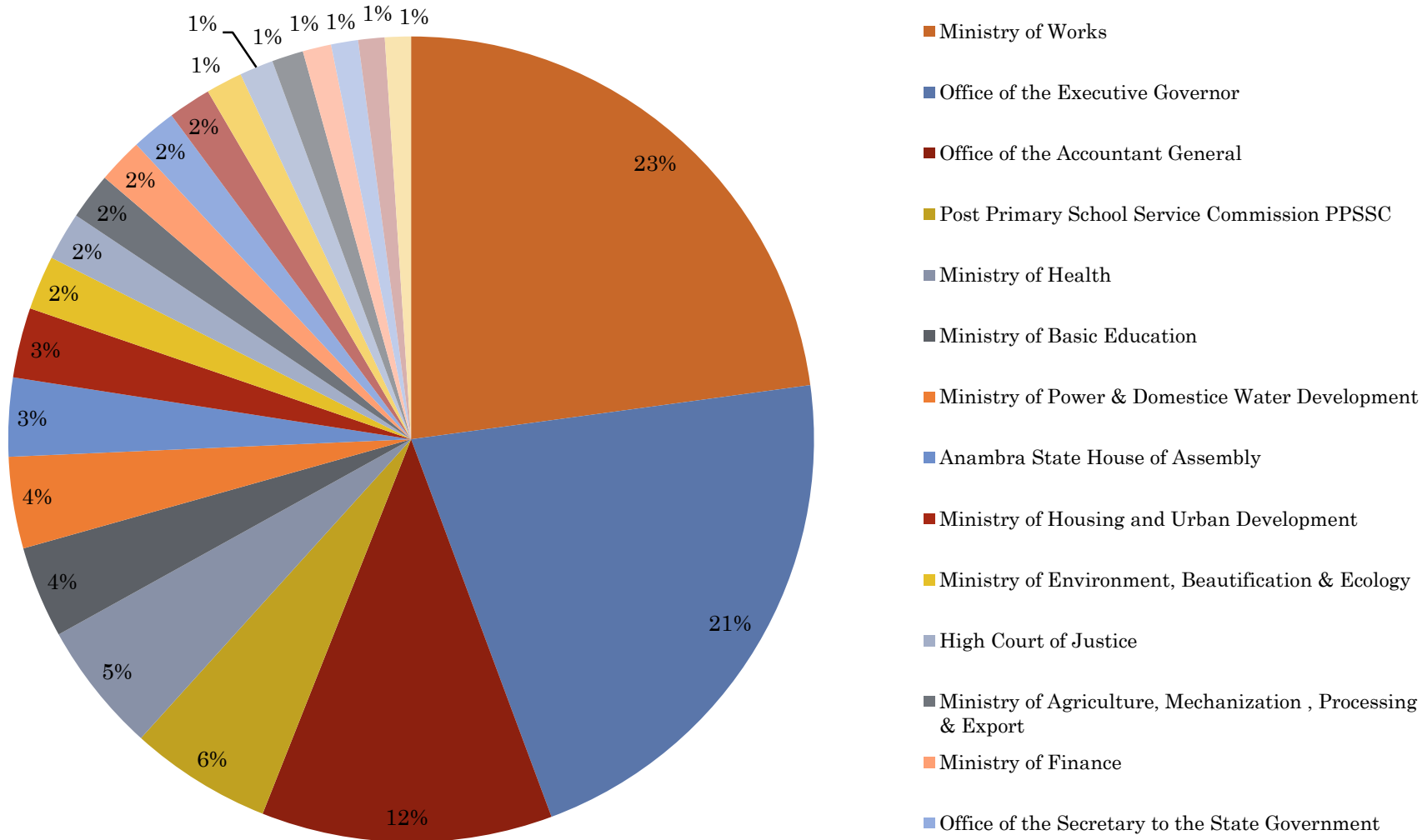


Expenditure is allocated to different Ministries, Departments and Agencies (MDA). Each MDA will have an Original budget of recurrent and capital expenditure as part of the overall Original state government budget to run its daily activities as well as carry out projects associated with them respectively.

REVISED 2020 BUDGET

ALLOCATIONS BY MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

Ministry/ Sector Share of Revised 2020 Budgeted Expenditure



Expenditure is allocated to different Ministries, Departments and Agencies (MDA). Each MDA will have an Original budget of recurrent and capital expenditure as part of the overall Original state government budget to run its daily activities as well as carry out projects associated with them respectively.

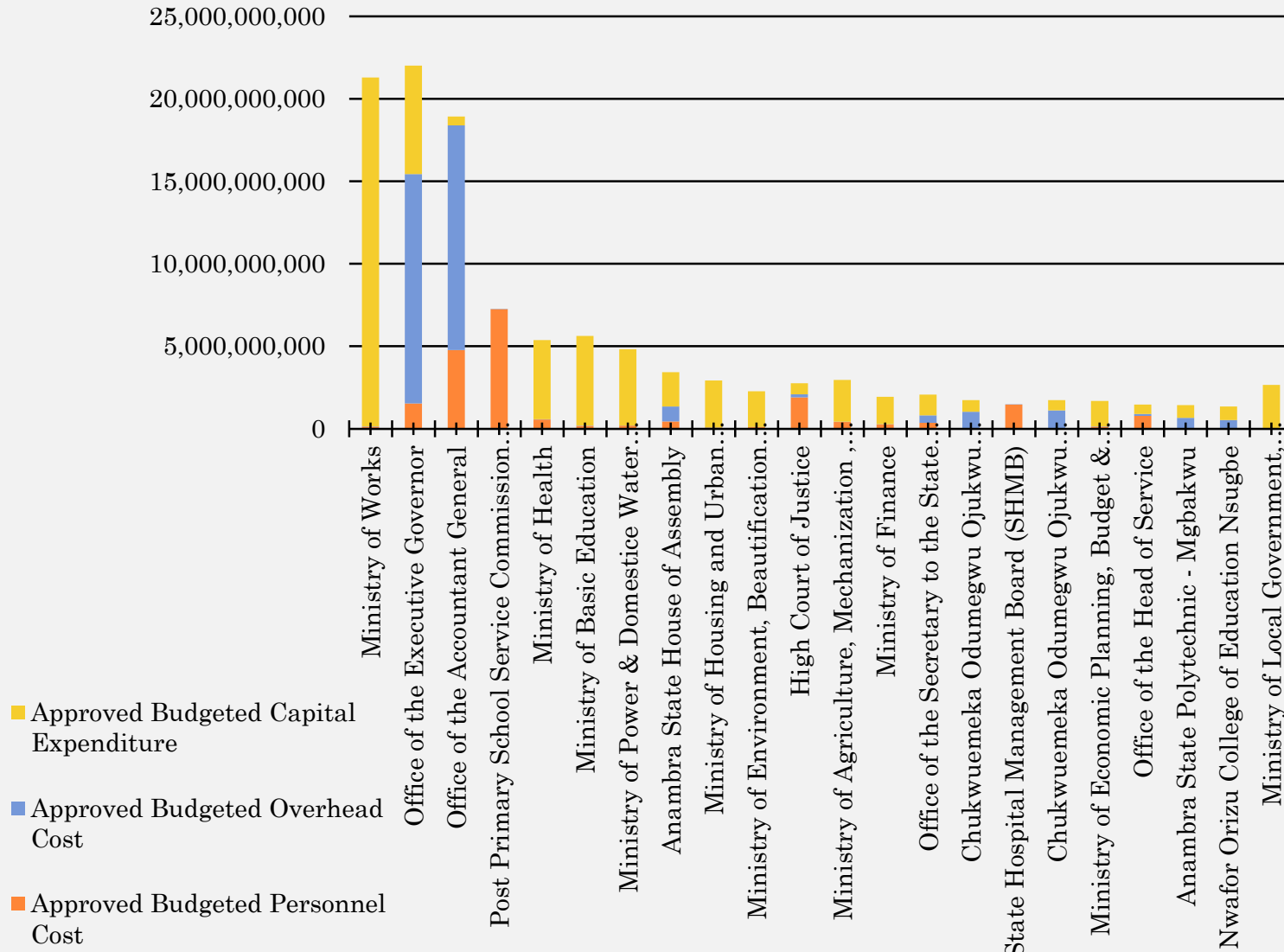
TOP MDA BUDGETED EXPENDITURE ALLOCATION

Top Sector/Ministry Allocation	Original Personnel Cost	Revised Personnel Cost	Original Overheads and Other Recurrent	Revised Overheads and Other Recurrent	Original Recurrent Expenditure	Revised Recurrent Expenditure	Original Capital Expenditure	Revised Capital Expenditure	Original Total Expenditure	Revised Total Expenditure
Ministry of Works	134,091,266	105,932,100	12,043,106	10,116,207	146,134,372	116,048,307	21,146,000,000	22,917,000,000	21,292,134,372	23,033,048,307
Office of the Executive Governor	1,540,992,395	3,000,000,000	13,897,557,840	13,938,221,811	15,438,550,235	16,938,221,811	6,581,539,186	4,711,141,187	22,020,089,421	21,649,362,998
Office of the Accountant General	4,765,000,000	834,947,384	13,622,089,273	10,488,133,360	18,387,089,273	11,323,080,744	540,138,000	441,606,000	18,927,227,273	11,764,686,744
Post Primary School Service Commission PPSSC	7,248,838,055	5,726,582,064	8,625,000	7,245,000	7,257,463,055	5,733,827,064	0	0	7,257,463,055	5,733,827,064
Ministry of Health	568,928,170	568,928,170	15,738,276	15,738,276	584,666,446	584,666,446	4,793,680,000	4,709,812,000	5,378,346,446	5,294,478,446
Ministry of Basic Education	184,094,996	145,435,047	9,564,324	8,034,032	193,659,320	153,469,079	5,429,690,000	3,557,820,000	5,623,349,320	3,711,289,079
Ministry of Power & Domestic Water Development	193,615,713	152,956,413	6,600,000	5,543,992	200,215,713	158,500,405	4,624,000,000	3,544,000,000	4,824,215,713	3,702,500,405
Anambra State House of Assembly	453,131,865	453,131,865	904,642,000	759,899,280	1,357,773,865	1,213,031,145	2,076,620,000	1,966,620,000	3,434,393,865	3,179,651,145
Ministry of Housing and Urban Development	78,046,610	61,656,822	6,000,000	5,040,000	84,046,610	66,696,822	2,845,000,000	2,763,000,000	2,929,046,610	2,829,696,822
Ministry of Environment, Beautification & Ecology	109,484,955	86,493,115	6,000,000	5,040,000	115,484,955	91,533,115	2,149,671,047	2,101,671,047	2,265,156,002	2,193,204,162
High Court of Justice	1,908,603,542	1,507,796,798	175,846,010	147,710,647	2,084,449,552	1,655,507,445	678,650,000	290,100,000	2,763,099,552	1,945,607,445
Ministry of Agriculture, Mechanization , Processing & Export	414,409,973	327,383,879	12,000,000	10,080,000	426,409,973	337,463,879	2,531,845,000	1,550,000,000	2,958,254,973	1,887,463,879
Ministry of Finance	256,788,939	202,863,262	15,427,134	12,958,792	272,216,073	215,822,054	1,662,041,680	1,610,000,000	1,934,257,753	1,825,822,054
Office of the Secretary to the State Government	356,257,980	281,443,804	450,000,000	378,000,000	806,257,980	659,443,804	1,258,700,000	1,160,000,000	2,064,957,980	1,819,443,804
Chukwuemeka Odumegwu Ojukwu University Teaching Hospital	0	0	1,036,904,144	1,036,904,143	1,036,904,144	1,036,904,143	700,000,000	700,000,000	1,736,904,144	1,736,904,143
State Hospital Management Board (SHMB)	1,463,656,211	1,463,656,211	6,300,000	6,300,000	1,469,956,211	1,469,956,211	0	0	1,469,956,211	1,469,956,211
Chukwuemeka Odumegwu Ojukwu University Igbariam	0	0	1,120,000,000	940,800,000	1,120,000,000	940,800,000	616,000,000	430,000,000	1,736,000,000	1,370,800,000
Ministry of Economic Planning, Budget & Development Partners	119,935,101	94,748,729	16,004,579	13,443,841	135,939,680	108,192,570	1,550,000,000	1,166,000,000	1,685,939,680	1,274,192,570
Office of the Head of Service	787,553,364	622,167,158	117,700,000	98,868,000	905,253,364	721,035,158	557,626,761	431,244,089	1,462,880,125	1,152,279,247
Anambra State Polytechnic - Mgbakwu			660,000,000	554,400,000	660,000,000	554,400,000	777,321,222	538,918,786	1,437,321,222	1,093,318,786
Nwafor Orizu College of Education Nsugbe	0	0	528,000,000	443,520,000	528,000,000	443,520,000	816,700,000	624,000,000	1,344,700,000	1,067,520,000
Ministry of Local Government, Chieftaincy & Community Affairs	29,060,283	22,957,623	4,811,500	4,041,660	33,871,783	26,999,283	2,629,500,000	1,024,500,000	2,663,371,783	1,051,499,283
Total	20,612,489,418	15,659,080,444	32,631,853,186	28,890,039,041	53,244,342,604	44,549,119,485	63,964,722,896	56,237,433,109	117,209,065,500	100,786,552,594
Other MDA Expenditure							Other MDA Expenditure		19,926,677,939	14,184,708,626
Total Budgeted Expenditure							Total Budgeted Expenditure		137,135,743,439	114,971,261,220

TOP MDA 2020 ORIGINAL BUDGETED EXPENDITURE ALLOCATION

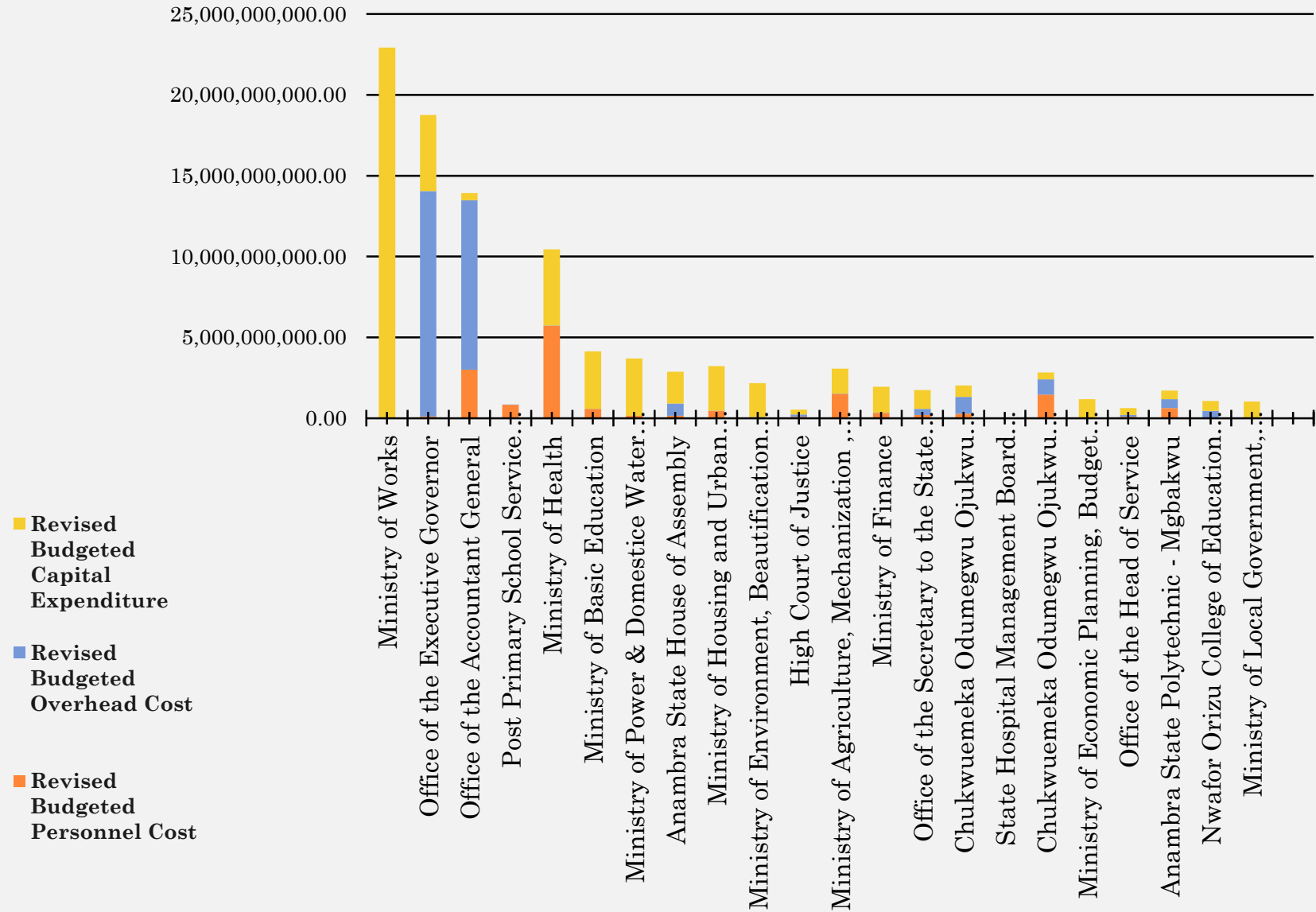
▣ **Recurrent Expenditure:**
 This comprises of Personnel Cost, Overhead Cost and Consolidated Revenue Account Charges . Personnel Cost refers to payments of wages and salaries for civil servants; Overhead Costs refers to payments of electricity bills, repairs, maintenance, purchase of diesel, office stationeries etc.); Consolidated Revenue Account Charges; transfers (to local government, for example); interest payments on existing loans; and other (subsidies, for example).

▣ **Capital Expenditure:**
 Capital Expenditure is money spent by government to acquire or build fixed capital assets, land or intangible assets. Capital Expenditure is how much is used for projects like the building of schools, hospitals, roads, or buying security equipment. Capital Expenditure is sometimes called "Capex."



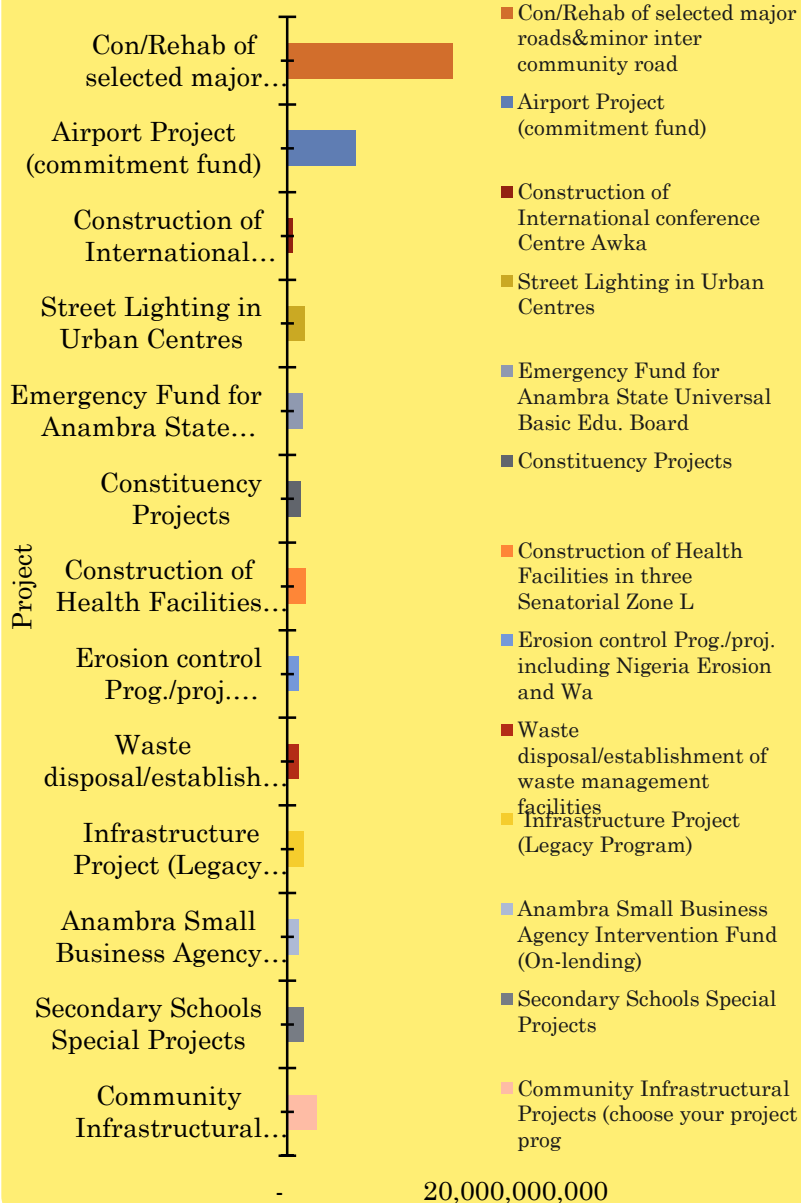
TOP MDA 2020 REVISED BUDGETED EXPENDITURE ALLOCATION

- Recurrent Expenditure:**
 This comprises of Personnel Cost, Overhead Cost and Consolidated Revenue Account Charges . Personnel Cost refers to payments of wages and salaries for civil servants; Overhead Costs refers to payments of electricity bills, repairs, maintenance, purchase of diesel, office stationeries etc.); Consolidated Revenue Account Charges; transfers (to local government, for example); interest payments on existing loans; and other (subsidies, for example).
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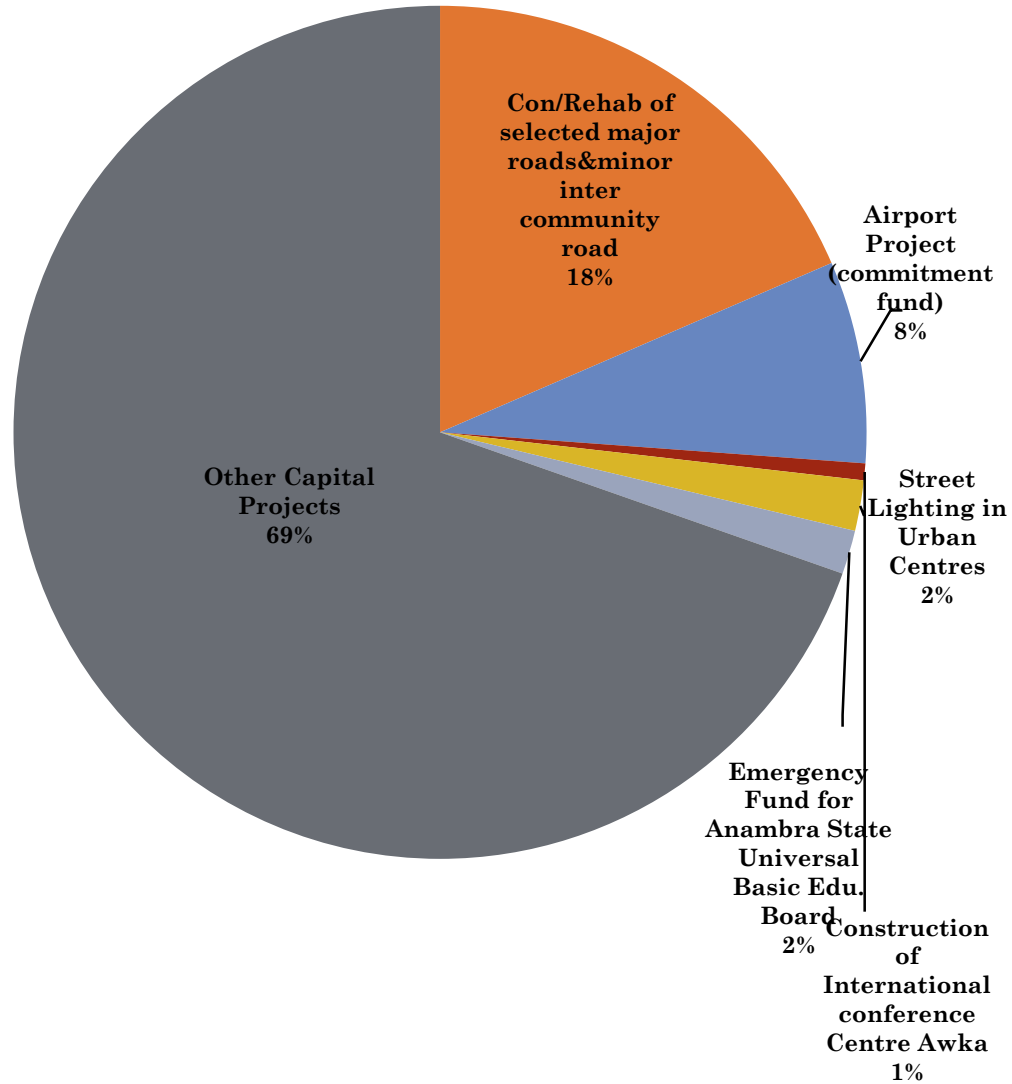


TOP CAPITAL PROJECTS VS TOTAL ORIGINAL BUDGET

Original Top 2020 Capital Project Allocations



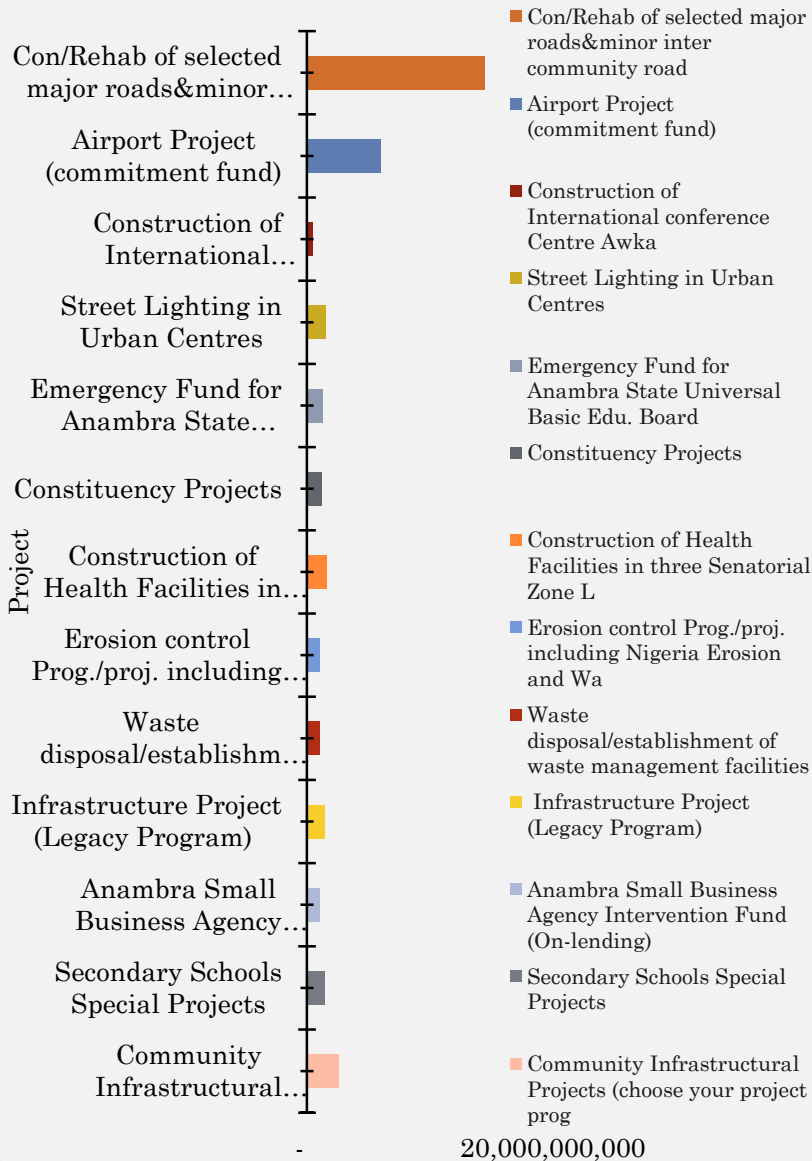
Original 2020 Capital Project Allocation - Top 5 and Other Capital Projects



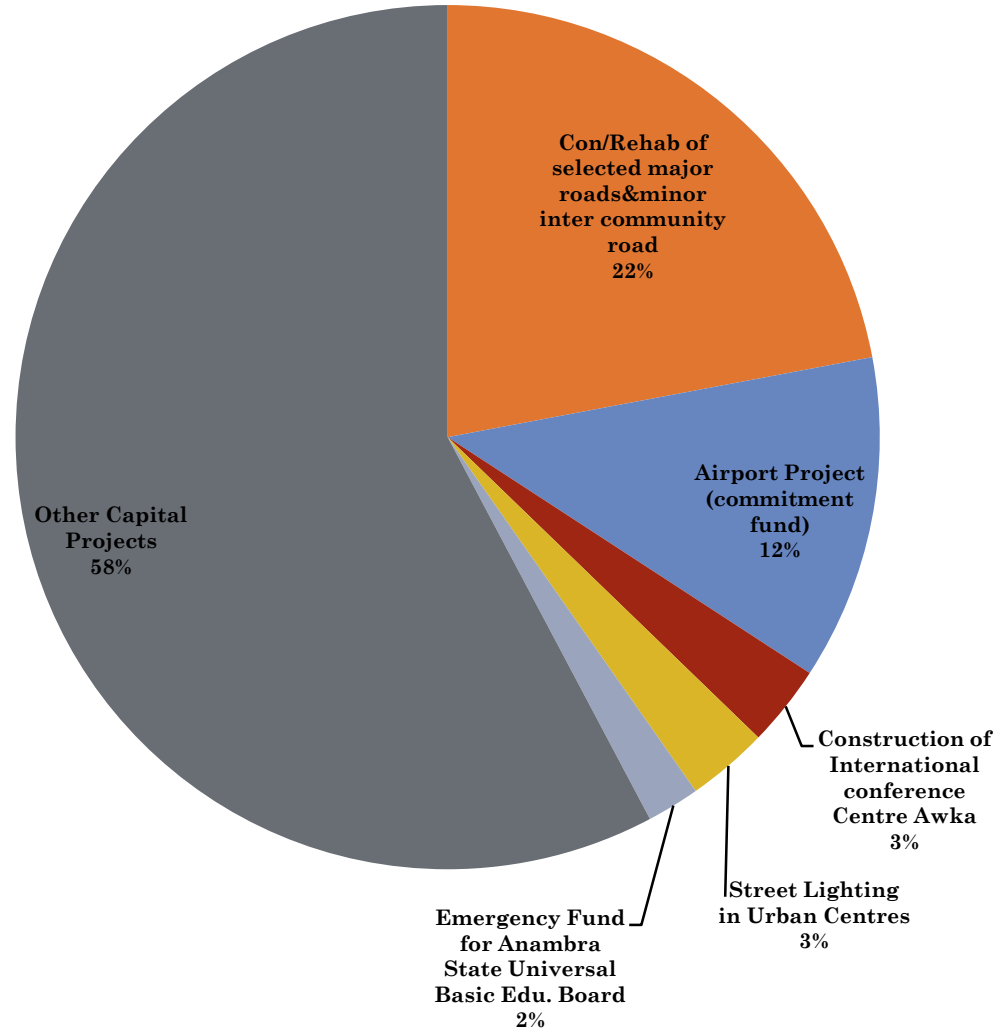
These are the highest-value capital projects in the Original 2020 Budget. The total of the top Capital Project comprises of 30% share of the total Revised Capital budget for the year and 17.36% share of the Total Original Budget for year 2020

TOP CAPITAL PROJECTS VS TOTAL REVISED BUDGET

Revised Top 2020 Capital Project Allocations



Revised 2020 Capital Project Allocation - Top 5 and Other Capital Projects

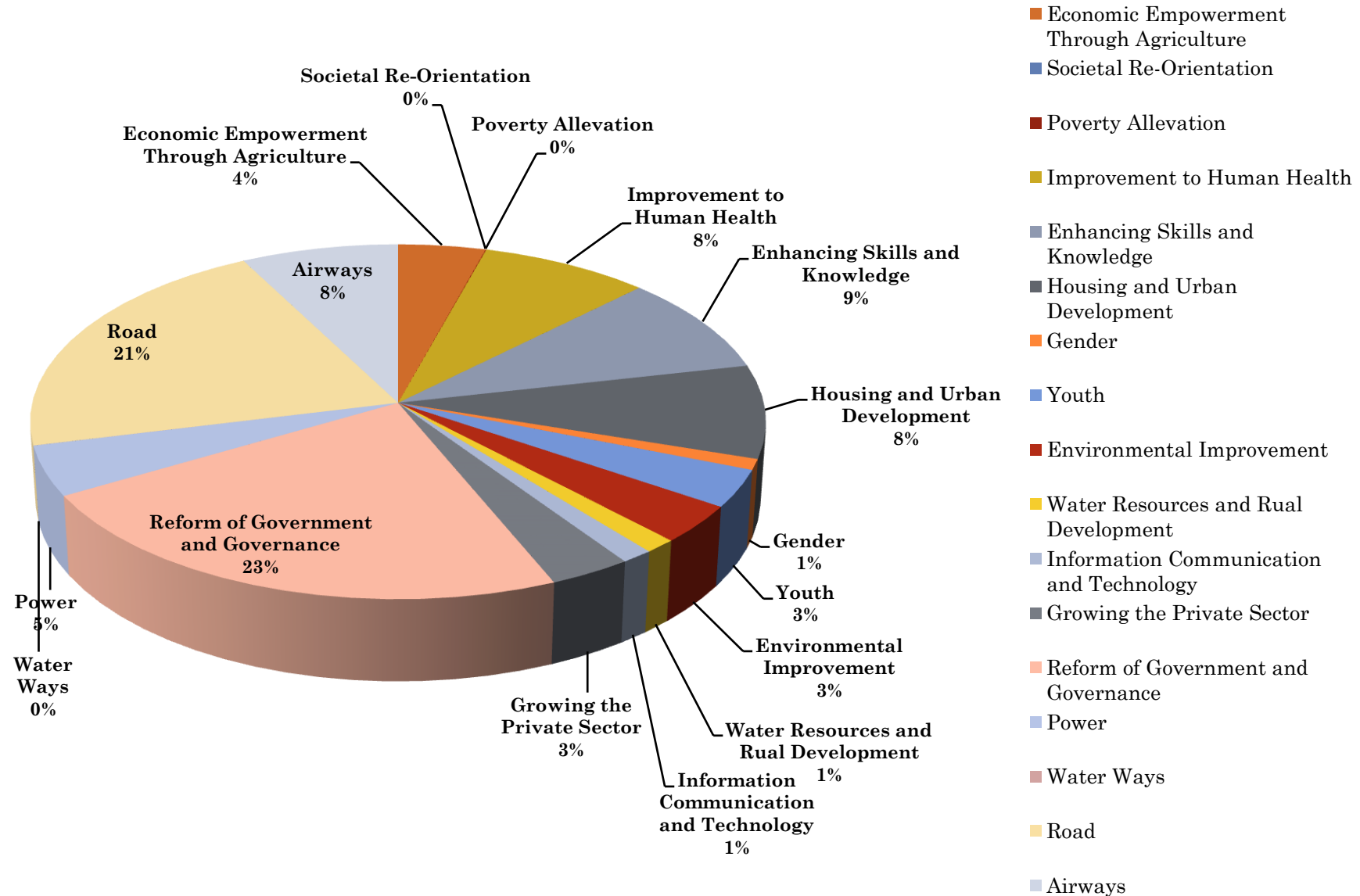


These are the highest-value capital projects in the Revised 2020 Budget. The total of the top Capital Project comprises of 54.77% share of the total Revised Capital budget for the year and 31.35% share of the Total Revised Budget for year 2020

20,000,000,000

2020 ORIGINAL BUDGETED CAPITAL EXPENDITURE ALLOCATION BY PROGRAMS

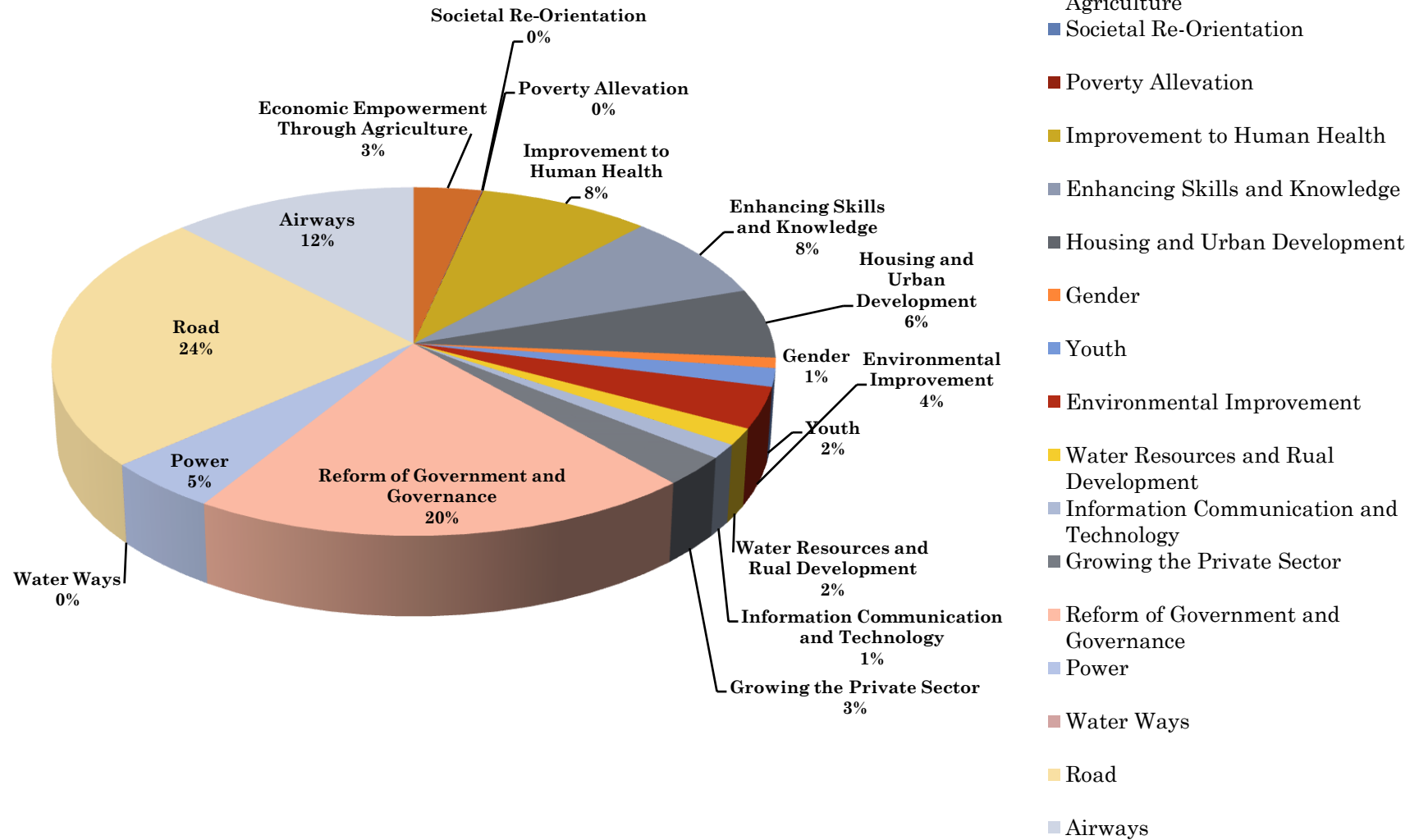
Programme Classification shows the planned budgetary Capital Expenditure allocation to specific programmes (such as poverty reduction) that may be implemented by a variety of organizational units. It identifies and clarifies the goals and objectives of government spending



2020 REVISED BUDGETED CAPITAL EXPENDITURE ALLOCATION BY PROGRAMS

Programme Classification

shows the planned budgetary Capital Expenditure allocation to specific programmes (such as poverty reduction) that may be implemented by a variety of organizational units. It identifies and clarifies the goals and objectives of government spending



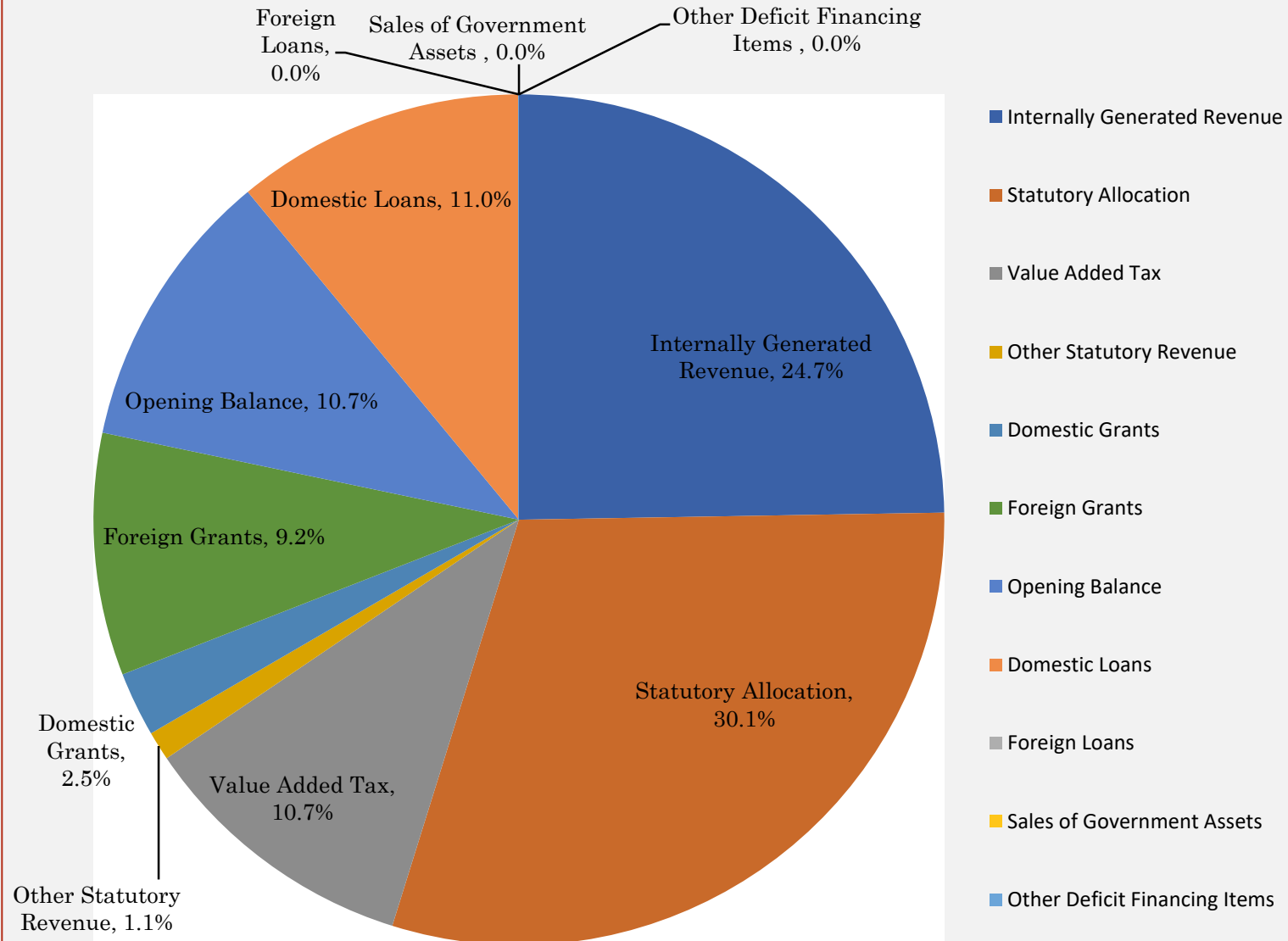
WHERE WILL THE MONEY COME FROM?

Revenue is all the amount of money the government believes it will collect during the year from recurring taxes, levies and fees; put simply, this refers to money collected on behalf of citizens.

States in Nigeria receive a share of revenues collected federally such as oil revenues, corporate income taxes, VAT and excises and duties. These are called statutory allocation, VAT and other statutory revenue in the budget and are transferred to the states from the federation accounts.

Revenues that states directly collect and retain for its own use are called internally generated revenue (IGR); IGR includes personal income taxes, road taxes, property taxes etc.

2020 Original Budget Revenue and Financing

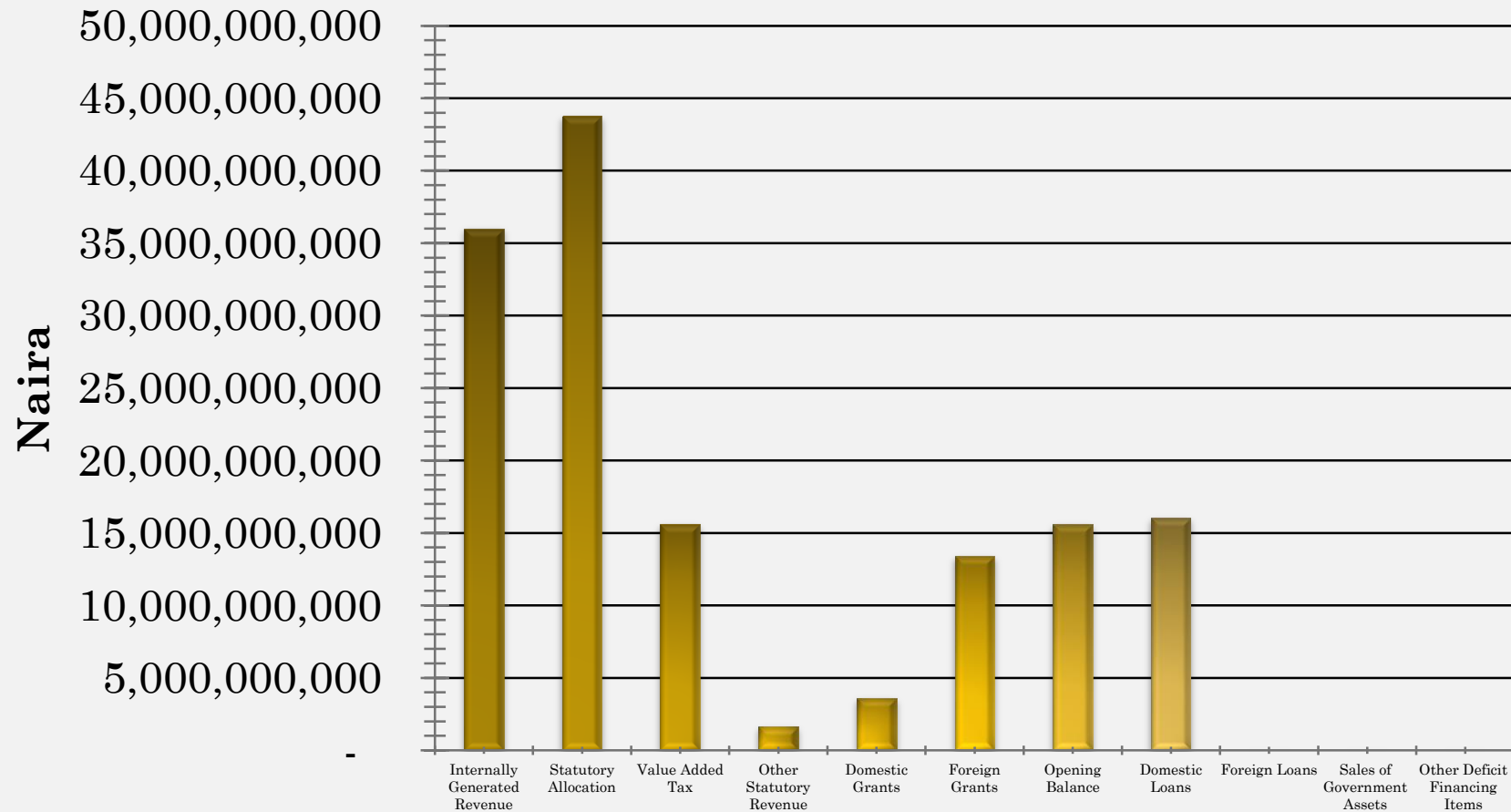


WHERE WILL THE MONEY COME FROM?

In the 2020 Original Budget, Majority of revenue will come from statutory allocation (43.77b,)VAT (15.59b), IGR (35.99b) and Grant Other Statutory Revenue (1.6b), (Domestic and Foreign) 16.96b.

Financing can come from a mixture of domestic and foreign loans and Opening Balance.

Original 2020 Budget Revenue and Financing



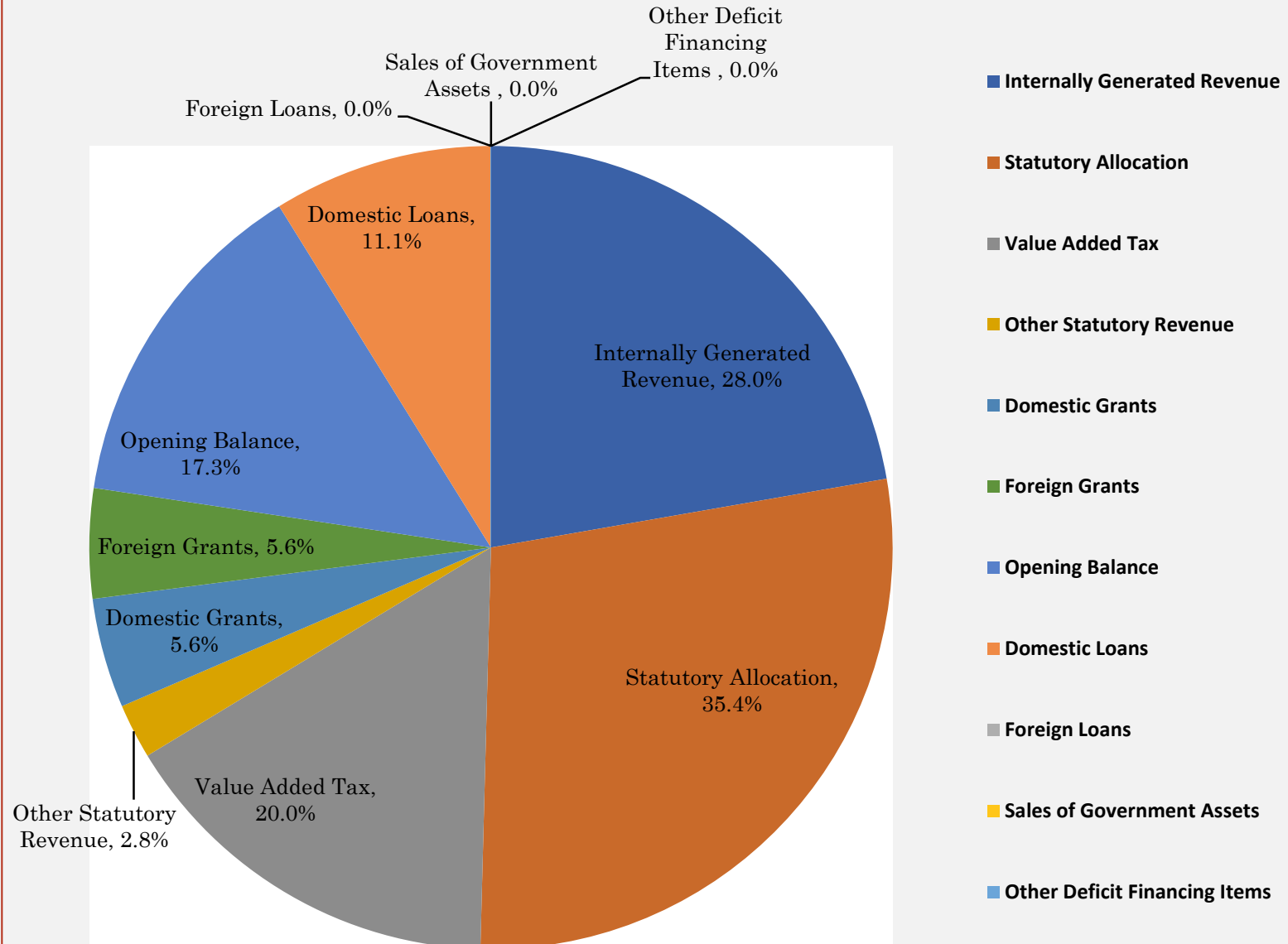
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2020 Revised Budget Revenue and Financing

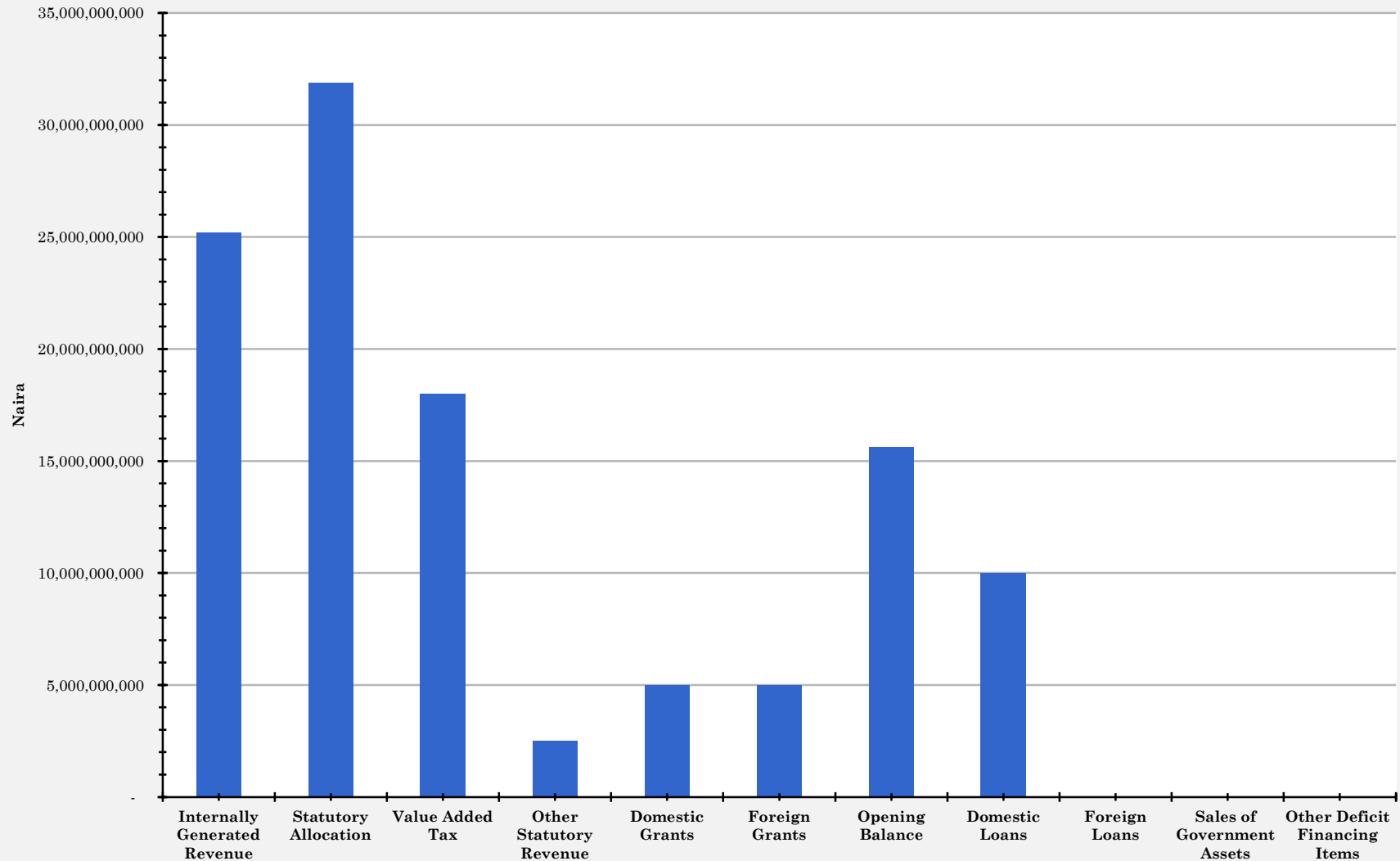


WHERE WILL THE MONEY COME FROM?

In the 2020 Revised Budget, Majority of revenue will come from statutory allocation (31.57b,) VAT (18b), IGR (25.18b), other Statutory Revenue(2.5b) and Grants (Domestic and Foreign) 10b.

Financing can come from a mixture of domestic and foreign loans and Opening Balance.

Revised 2020 Budget Revenue and Financing



BREAKDOWN OF DOMESTIC GRANTS

Domestic Grants Project/Donor	Original 2020 Budget Target Amount Naira	Revised 2020 Budget Target Amount Naira	Original Amount Naira Billion	Revised Amount Naira Billion
Family Planning Programme and Activities	300,000,000	0	0.30	0
Zero Hepatitis Programme and Activities	300,000,000	0	0.30	0
Maternal Perinatal Disease Surveillance (MPDRS)	300,000,000	0	0.30	0
RUWASSA	500,000,000	0	0.50	0
SDG-CGS PPPArrangements and Other Grants	500,000,000	300,000,000	0.50	0.30
Family Health International - FHI360	-	0	0	0
Tertiary Trust Fund (TETFUND)	1,365,364,972	0	1.37	0
SOML	300,000,000	0	0.30	0
SFTAS Grants	-	1,000,000,000	0	1
SFTAS Additional Funding	-	1,500,000,000	0	1.50
FGN Covid 19 Response	-	1,000,000,000	0	1
Universal Basic Education UBEC SUBEB Fund	-	1,000,000,000	0	1
Covid Donations	-	200,000,000	0	0.20
Total Domestic Grants	3,565,364,972	5,000,000,000	3.57	5

A grant is one of the government's source of funds for funding ideas and projects to provide public services, stimulate the economy, and benefit the general public.

Grants could be either from foreign or domestic and is normally provided for a specific project and set of expenditures.

Grants are not borrowing/loans so do not need to be paid back after it has been used for the intended project and set of expenditures.

BREAKDOWN OF FOREIGN GRANTS

Foreign Grants	Original 2020 Budget Target	Revised 2020 Budget Target	Original	Revised
Project/Donor	Amount Naira	Amount Naira	Amount Naira Billion	Amount Naira Billion
World Bank - IDA Support for FADAMA DEV Phase 3	400,000,000	0	0.40	0
UNDP Assisted SGCBP II and CSDP	300,000,000	0	0.30	0
State Education Programm Project - SEPIP	4,500,000,000	0	4.50	0
Nigeria Erosion and Watershed Mgt Project - NEWMAP	7,000,000,000	4,500,000,000	7	4.50
State and Local Government Reform Project (SLOGOR)	800,000,000	0	0.80	0
Solid Mineral Development Fund (SMDF)	100,000,000	0	0.10	0
RAMP	300,000,000	500,000,000	0.30	0.50
Total Foreign Grants	13,400,000,000	5,000,000,000	13.40	5

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Grants could be either from foreign or domestic and is normally provided for a specific project and set of expenditures.

Grants are not borrowing/loans so do not need to be paid back after it has been used for the intended project and set of expenditures.

FINANCING: BREAKDOWN OF LOANS

Domestic Loans	Original 2020 Budget Target	Revised 2020 Budget Target	Original Amount	Revised Amount
Project/Institution	Amount Naira	Amount Naira	Naira Billion	Naira Billion
Loan from Commercial Banks	16,000,000,000	0	16	0
Overdraft/Other Loans		0	0	0
Federal Government Bailout Fund to States		0	0	0
Budget Support Facility		0	0	0
Assets backed by Access Bank Contract Financing		0	0	0
Central Bank of Nigeria (CBN) Health Intervention		2,500,000,000	0	2.50
Central Bank of Nigeria (CBN) Accelerated Agric Dev Scheme		1,500,000,000	0	1.50
CBN Commercial Agriculture Credit Scheme (CACCS)		3,000,000,000	0	3
CBN) Micro, Small and Medium Enterprises Dev. Fund (MSMDT)		1,000,000,000	0	1
Commercial Banks Counterpart Contributions for Dev Project		2,000,000,000	0	2
Total Domestic Loans	16,000,000,000	10,000,000,000	16	10

The Government borrows to finance its annual budget generally when revenues and grants are not enough to fund all the expenditures in the budget. Loans could be domestic and or foreign sources. Loans can be for a specific project or set of expenditures or could be used to finance the general budget expenditures.

Mark Okoye

Commissioner, Ministry for Economic
Planning,

Budget and Development Partners

Anambra State

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