



# ANAMBRA STATE 2021 CITIZENS BUDGET DOCUMENT

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**“BUDGET OF SOCIO-ECONOMIC RECOVERY & CONSOLIDATION”**


## 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.*

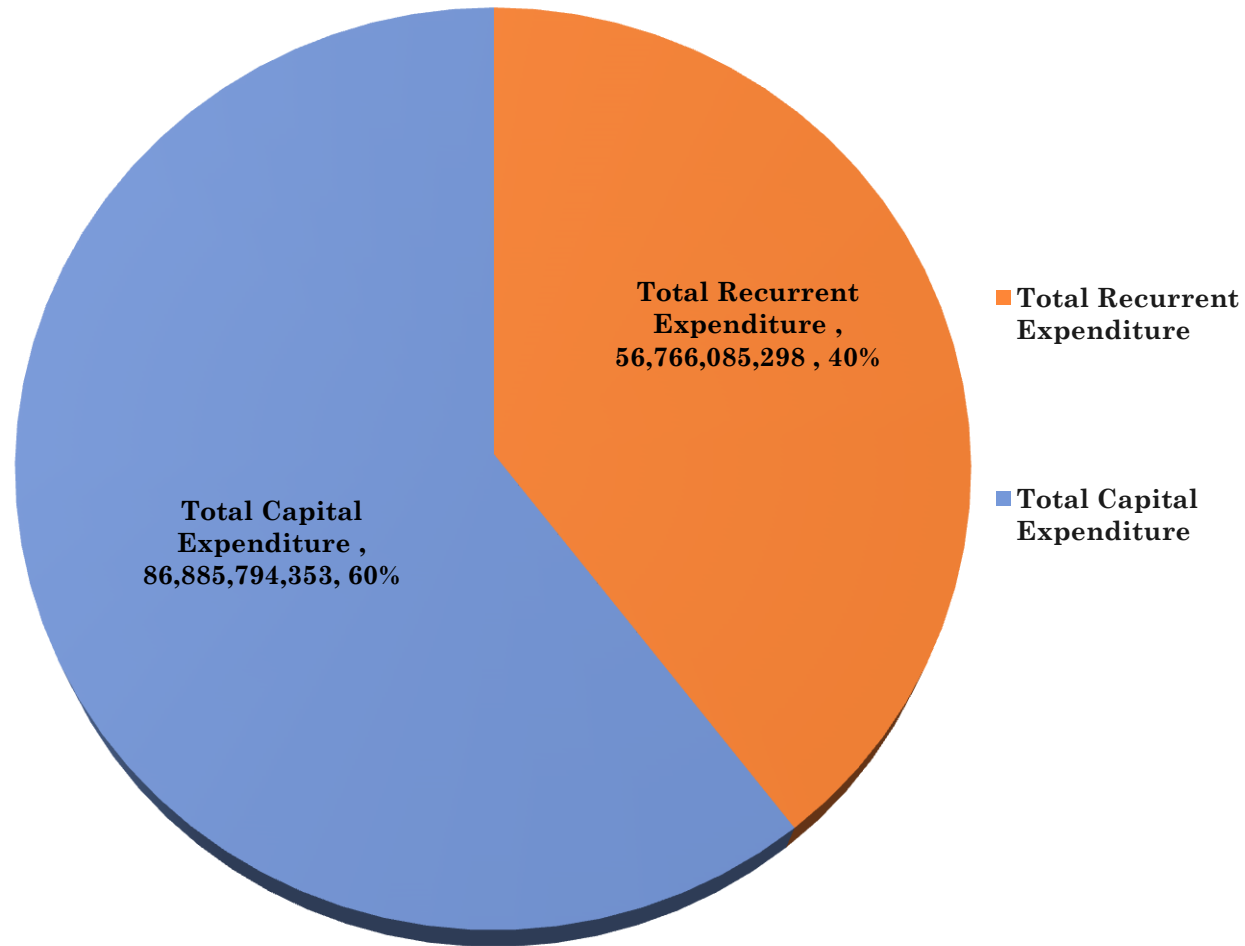
*A Citizens Budgets is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public. Citizens Budgets can vary widely in focus, content, and length and be presented in a number of ways, ranging from a simple brochure 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?**

# 2021 BUDGET SIZE

2021 Approved Budget size  
=N= 143,651,879,651



# CONSOLIDATED BUDGET SUMMARY

## 2021 - 2023 CONSOLIDATED BUDGET SUMMARY

	Actual 2019	Actual 2020	Original Budget 2020	Revised Budget 2020	Budget 2021	O/W Covid 19 Budget 2021	Budget 2022	Budget 2023	Total 3 Years 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	31,337,726,746		23,915,385,734	16,489,334,051	31,337,726,746
Receipts: Economic Summary									
Statutory Allocation	40,941,126,331	33,880,025,478	43,766,685,075	31,869,609,410	46,788,538,969		46,811,933,242	46,835,339,208	140,435,811,419
Share of Value Added Tax (VAT)	13,524,817,905	14,643,554,521	15,590,174,277	18,000,000,000	20,889,262,031		20,899,706,665	20,910,156,521	62,699,125,217
Other Statutory Transfers	2,313,731,893	6,439,278,626	1,604,354,199	2,500,000,000	10,973,864,598		10,979,351,525	42,115,876,914	64,069,093,037
Independent Revenue	25,183,562,697	19,870,617,151	30,000,000,000	27,000,000,000	36,577,873,041		36,596,161,892	36,614,460,016	109,788,494,949
Capital Aid and Grants - Domestic	-	160,857,200	-	1,500,000,000	5,000,000,000		5,002,500,000	5,005,001,236	15,007,501,236
Capital Aid and Grants - Foreign	1,057,714,269	-	-	2,500,000,000	5,000,000,000		5,002,500,000	5,005,001,248	15,007,501,248
Other Capital Receipts	20,831,044,079	-	13,034,635,028	-	-		-	-	-
Total Current Year Receipts	103,851,997,173	74,994,332,976	103,995,848,579	83,369,609,410	125,229,538,639		125,292,153,324	156,485,835,143	407,007,527,106
<b>Total Projected Funds Available</b>	113,823,288,644	90,595,984,787	119,597,500,389	98,971,261,220	156,567,265,385		149,207,539,058	172,975,169,194	438,345,253,852
Expenditure: Economic Summary									
Employees Compensation	14,969,316,706	10,338,760,431	22,850,163,185	17,426,842,720	17,651,074,756	3,963,656,211	17,659,900,269	17,668,730,181	52,979,705,206
Social Benefits	11,645,452,621	8,053,159,948	10,252,128,113	8,376,168,093	9,875,733,773	-	9,880,671,646	9,885,611,982	29,642,017,401
Overhead Costs	23,550,642,802	5,493,154,348	22,315,157,496	21,261,810,709	22,871,860,453	1,000,381,306	22,883,294,512	22,894,735,832	68,649,890,797
Repayment of External Loans	618,316,630	741,214,571	710,906,881	646,925,262	945,516,298	-	945,989,059	946,462,049	2,837,967,406
Repayment of Internal Loans	1,852,587,051	2,356,851,775	1,072,460,639	952,637,856	2,506,986,388	-	2,508,239,881	2,509,493,999	7,524,720,268
CRFC - (Excluding Social Benefits and Public Debt Chargers)	2,914,913,630	5,161,316,677	1,571,923,600	500,079,318	2,914,913,630	-	2,916,371,085	2,917,829,272	8,749,113,987
Transfer to Sinking Fund	-	-	-	-	-	-	-	-	-
<b>Total</b>	55,551,229,439	32,144,457,750	58,772,739,914	49,164,463,958	56,766,085,298	6,964,037,517	56,794,466,452	56,822,863,315	170,383,415,065
Capital Expenditure Programmes Summary:									
Economic Empowerment Through Agriculture	409,034,018	598,343,267	3,336,058,129	2,211,413,129	2,410,107,129	550,000,000	2,411,312,272	2,412,517,875	7,233,937,276
Societal Re-Orientation	-	-	-	20,000,000	25,000,000	-	25,012,497	25,024,994	75,037,491
Poverty Alleviation	6,648,075	6,596,058	24,000,000	20,000,000	13,000,000	-	13,006,495	13,013,001	39,019,496
Improvement to Health	1,262,727,891	1,748,253,229	6,469,180,000	6,035,154,500	6,724,600,000	6,125,000,000	6,727,962,593	6,731,326,613	20,183,889,206
Enhancing Skills and Knowledge	3,320,507,884	2,850,110,447	7,036,682,436	4,784,460,000	5,006,398,600	430,000,000	5,008,901,927	5,011,406,335	15,026,706,862
Housing and Urban Development	3,336,265,661	3,019,658,177	6,657,000,000	4,231,000,000	3,810,550,000	-	3,812,455,306	3,814,361,514	11,437,366,820
Gender	403,830,800	426,991,232	764,000,000	629,000,000	746,000,000	100,000,000	746,373,084	746,746,240	2,239,119,324
Youth	630,135,824	936,050,876	2,683,000,000	1,116,000,000	1,672,000,000	100,000,000	1,672,836,085	1,673,672,482	5,018,508,567
Environmental Improvement	2,132,624,030	1,785,417,543	2,737,171,047	2,521,171,047	3,379,600,000	-	3,381,289,826	3,382,980,420	10,143,870,246
Water Resources and Rural Development	120,088,204	87,838,787	984,000,000	1,023,000,000	611,000,000	-	611,305,547	611,611,130	1,833,916,677
Information and Communication Technology	222,646,100	79,749,850	993,397,313	865,510,727	1,075,825,000	-	1,076,362,978	1,076,901,112	3,229,089,090
Growing the Private Sector	81,337,851	683,310,759	2,574,408,070	1,823,000,000	956,000,000	300,000,000	956,478,048	956,956,252	2,869,434,300
Reform of Government and Governance	14,065,257,149	7,068,535,262	17,943,776,984	13,486,458,313	19,551,872,728	440,000,000	19,561,649,005	19,571,429,700	58,684,951,433
Power	2,873,098,335	2,197,111,732	3,571,918,786	3,088,918,786	2,481,500,000	-	2,482,740,791	2,483,982,169	7,448,222,960
Rail	-	-	-	-	-	-	-	-	-
Water Ways	5,000,000	9,500,000	5,000,000	5,000,000	60,000,000	-	60,030,000	60,060,012	180,090,012
Road	20,574,979,415	16,881,551,224	16,583,410,760	15,946,710,760	38,312,340,896	-	38,331,497,095	38,350,662,813	114,994,500,804
Airways	68,571,429	8,555,932,865	6,000,000,000	8,000,000,000	50,000,000	-	50,025,006	50,050,024	150,075,030
<b>Total Capital Expenditure</b>	49,512,782,664	46,934,951,307	78,363,003,525	65,806,797,262	86,885,794,353	8,045,000,000	86,929,238,555	86,972,702,686	260,787,735,594
<b>Total Expenditure (Budget Size)</b>	105,063,982,103	79,079,409,057	137,135,743,439	114,971,261,220	143,651,879,651	15,009,037,517	143,723,705,007	143,795,566,001	431,171,150,659
<b>Budget Surplus/(Deficit)</b>	8,759,306,541	11,516,575,730	(17,538,243,050)	(16,000,000,000)	12,915,385,734		5,483,834,051	29,179,603,193	7,174,103,193
Movement in Other Cash Equivalent									
BTL Receipts	31,478,959,114	24,366,355,548	-	-	-	-	-	-	-
BTL Payments	25,336,613,845	5,645,204,532	-	-	-	-	-	-	-
<b>Total Loans</b>	6,142,345,270	18,721,151,016	-	-	-	-	-	-	-
Financing of Deficit by Borrowing									
Internal Loans	700,000,000	-	16,000,000,000	10,000,000,000	3,000,000,000	-	3,001,500,000	3,003,000,745	9,004,500,745
External Loans	-	1,100,000,000	7,300,000,000	6,000,000,000	8,000,000,000	-	8,004,000,000	8,008,002,005	24,012,002,005
<b>Total Loans</b>	700,000,000	1,100,000,000	23,300,000,000	16,000,000,000	11,000,000,000	-	11,005,500,000	11,011,002,750	33,016,502,750
<b>Closing Balance</b>	15,601,651,810	31,337,726,746	5,761,756,950	0	23,915,385,734		16,489,334,051	40,190,605,943	40,190,605,943
<b>Covid 19 Responsive Expenditure (% of Total Expenditure)</b>						10.45%			

# COMPUTATION OF TRANSFERS

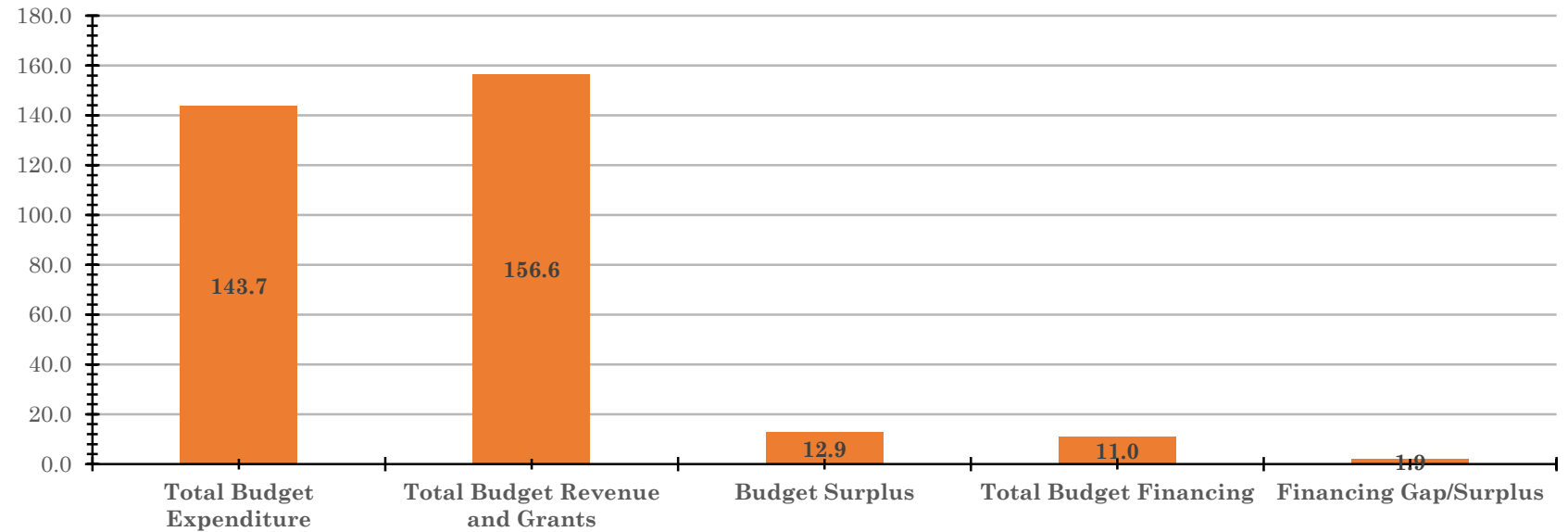
	Actual 2019	Actual 2020	Original Budget 2020	Revised Budget 2020	Budget 2021	O/W Covid 19 Budget 2021	Budget 2022	Budget 2023	Total 3 Years Budget	
	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	<b>OPENING BALANCE CRF</b>									
	7,279,379,569	12,265,814,962	12,265,814,962	30,712,739,509	30,712,739,509		23,915,385,734	16,489,334,051	30,712,739,509	
2	<b>ESTIMATED RECURRENT REVENUE</b>									
	(b) Independent Revenue	25,183,562,697	19,870,617,151	30,000,000,000	27,000,000,000	36,577,873,041		36,596,161,892	36,614,460,016	109,788,494,949
	(a) Share of Value Added Tax (VAT)	13,524,817,905	14,643,554,521	15,590,174,277	18,000,000,000	20,889,262,031		20,899,706,665	20,910,156,521	62,699,125,217
	(c) Other Statutory Transfers	2,313,731,893	6,439,278,626	1,604,354,199	2,500,000,000	10,973,864,598		10,979,351,525	42,115,876,914	64,069,093,037
	(d) State's Share of Federation Account	40,941,126,331	33,880,025,478	43,766,685,075	31,869,609,410	46,788,538,969		46,811,933,242	46,835,339,208	140,435,811,419
	<b>Total: Consolidated Revenue Fund</b>	<b>81,963,238,825</b>	<b>74,833,475,776</b>	<b>90,961,213,551</b>	<b>79,369,609,410</b>	<b>115,229,538,639</b>		<b>115,287,183,324</b>	<b>146,475,832,659</b>	<b>376,992,524,622</b>
3	<b>TOTAL PROJECTED FUNDS AVAILABLE</b>									
	89,242,618,394	87,099,290,738	103,227,028,513	110,082,348,919	145,942,278,148		139,202,639,058	162,965,166,710	407,705,264,131	
4	<b>ESTIMATED RECURRENT EXPENDITURE</b>									
	(a) Employees Compensation	14,969,316,706	10,338,760,431	22,850,163,185	17,426,842,720	17,651,074,756	5,963,656,211	17,659,900,269	17,668,730,181	52,979,705,206
	(b) Social Benefits	11,645,452,621	8,053,159,948	10,252,128,113	8,376,168,093	9,875,733,773		9,880,671,646	9,885,611,982	29,642,017,401
	(c) Overhead Costs	23,550,642,802	5,493,154,348	22,315,157,496	21,261,810,709	22,871,860,453	1,000,381,306	22,883,294,512	22,894,735,832	68,649,890,797
	(d) External Loans Repayments	618,316,630	741,214,571	710,906,881	646,925,262	945,516,298		945,989,059	946,462,049	2,837,967,406
	(e) Internal Loans Repayments	1,852,587,051	2,356,851,775	1,072,460,639	952,637,856	2,506,986,388		2,508,239,881	2,509,493,999	7,524,720,268
	(f) CRFC - (Excluding Social Benefits and Public Debt Chargers)	2,914,913,630	5,161,316,677	1,571,923,600.00	500,079,318.00	2,914,913,630.00		2,916,371,085.00	2,917,829,272.00	8,749,113,987
	<b>Total: Recurrent Expenditure</b>	<b>55,551,229,439</b>	<b>32,144,487,750</b>	<b>58,772,739,914</b>	<b>49,164,463,958</b>	<b>56,766,085,298</b>	<b>6,964,037,517</b>	<b>56,794,466,452</b>	<b>56,822,863,315</b>	<b>170,383,415,065</b>
6	<b>Movement in Other Cash Equivalent</b>									
	BTL Receipts	31,478,959,114	24,366,355,548	-	-	-		-	-	0
	BTL Payment	25,336,613,845	5,645,204,532	-	-	-		-	-	0
	<b>Net Movement in Other Cash Equivalent</b>	<b>6,142,345,270</b>	<b>18,721,151,016</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>0</b>
7	<b>RECURRENT SUPLUS</b>									
	39,833,734,225	73,675,984,004	44,454,288,599	60,917,884,961	89,176,192,850		82,408,072,606	106,142,303,395	237,321,849,066	
	(a) Transfer to Capital Development Fund	27,567,919,263	42,963,244,495	32,363,003,525	42,470,960,413	65,260,807,116		65,918,738,555	65,951,697,452	197,131,243,123
	<b>(b) Closing Consolidated CRF Cash Balance</b>	<b>12,265,814,962</b>	<b>30,712,739,509</b>	<b>12,091,285,074</b>	<b>18,446,924,548</b>	<b>23,915,385,734</b>		<b>16,489,334,051</b>	<b>40,190,605,943</b>	<b>40,190,605,943</b>
8	<b>ESTIMATED CAPITAL RECEIPTS</b>									
	(a) Opening Balance CDF	2,691,911,902	3,335,836,849	3,335,836,849	3,335,836,849	624,987,237		-	-	624,987,237
	(b) Transfer from Consolidated Revenue Fund	27,567,919,263	42,963,244,495	40,000,000,000	42,470,960,413	65,260,807,116		65,918,738,555	65,951,697,452	197,131,243,123
	(e) Domestic Aids and Grants	0	160,857,200	0	1,500,000,000	5,000,000,000		5,002,500,000	5,005,001,236	15,007,501,236
	(b) Foreign Aids Grants	1,057,714,269	0	0	2,500,000,000	5,000,000,000		5,002,500,000	5,005,001,248	15,007,501,248
	(d) Internal Loans	700,000,000	-	16,000,000,000	10,000,000,000	3,000,000,000		3,001,500,000	3,003,000,745	9,004,500,745
	(f) External Loans	-	1,100,000,000	7,300,000,000	6,000,000,000	8,000,000,000		8,004,000,000	8,008,002,005	24,012,002,005
	(g) Miscellaneous Capital Receipts	20,831,044,079	-	13,034,635,028	-	-		-	-	0
	<b>TOTAL ESTIMATED CAPITAL RECEIPTS</b>	<b>52,848,589,513</b>	<b>47,559,938,544</b>	<b>79,670,471,877</b>	<b>65,806,797,262</b>	<b>86,885,794,353</b>		<b>86,929,238,555</b>	<b>86,972,702,686</b>	<b>260,787,735,594</b>
10	<b>ESTIMATED CAPITAL EXPENDITURE</b>									
	Economic Empowerment Through Agriculture	409,034,018	598,343,267	3,336,058,129	2,211,413,129	2,410,107,129	550,000,000	2,411,312,272	2,412,517,875	7,233,937,276
	Societal Re-Orientations	0	-	0	20,000,000	25,000,000		25,012,497	25,024,994	75,037,491
	Poverty Alleviation	6,648,075	6,596,058	24,000,000	20,000,000	13,000,000		13,006,495	13,013,001	39,019,496
	Improvement to Health	1,262,727,891	1,748,253,229	6,469,180,000	6,035,154,500	6,724,600,000	6,125,000,000	6,727,962,593	6,731,326,613	20,183,889,206
	Enhancing Skills and Knowledge	3,320,507,884	2,850,110,447	7,036,682,436	4,784,460,000	5,006,398,600	430,000,000	5,008,901,927	5,011,406,335	15,026,706,862
	Housing and Urban Development	3,336,265,661	3,019,658,177	6,657,000,000	4,231,000,000	3,810,550,000		3,812,455,306	3,814,361,514	11,437,366,820
	Gender	403,830,800	426,991,232	764,000,000	629,000,000	746,000,000	100,000,000	746,373,084	746,746,240	2,239,119,324
	Youth	630,135,824	936,050,876	2,683,000,000	1,116,000,000	1,672,000,000	100,000,000	1,672,836,085	1,673,672,482	5,018,508,567
	Environmental Improvement	2,132,624,030	1,785,417,543	2,737,171,047	2,521,171,047	3,379,600,000		3,381,289,826	3,382,980,420	10,143,870,246
	Water Resources and Rural Development	120,088,204	87,838,787	984,000,000	1,023,000,000	611,000,000		611,305,547	611,611,130	1,833,916,677
	Information and Communication Technology	222,646,100	79,749,850	993,397,313	865,510,727	1,075,825,000		1,076,362,978	1,076,901,112	3,229,089,090
	Growth the Private Sector	81,337,851	683,310,759	2,574,408,070	1,823,000,000	956,000,000	300,000,000	956,478,048	956,956,252	2,869,434,300
	Reform of Government and Governance	14,065,257,149	7,068,535,262	17,943,776,984	13,486,458,313	19,551,872,728	440,000,000	19,561,649,005	19,571,429,700	58,684,951,433
	Power	2,873,098,335	2,197,111,732	3,571,918,786	3,088,918,786	2,481,500,000		2,482,740,791	2,483,982,169	7,448,222,960
	Water Way	5,000,000	9,500,000	5,000,000	5,000,000	60,000,000		60,030,000	60,060,012	180,090,012
	Road	20,574,979,415	16,881,551,224	16,583,410,760	15,946,710,760	38,312,340,896		38,331,497,095	38,350,662,813	114,994,500,804
	Airways	68,571,429	8,555,932,865	6,000,000,000	8,000,000,000	50,000,000		50,025,006	50,050,024	150,075,030
	<b>TOTAL ESTIMATED CAPITAL EXPENDITURE</b>	<b>49,512,752,664</b>	<b>46,934,951,307</b>	<b>78,363,003,525</b>	<b>65,806,797,262</b>	<b>86,885,794,353</b>	<b>8,045,000,000</b>	<b>86,929,238,555</b>	<b>86,972,702,686</b>	<b>260,787,735,594</b>
	Closing Consolidated CDF Cash Balance	3,335,836,849	624,987,237	1,307,468,352	-0	-0		0	0	0
11	<b>CONSOLIDATED CRF and CDF CLOSING CASH BALANCE</b>									
	15,601,651,810	31,337,726,746	13,398,763,425	18,446,924,548	23,915,385,734		16,489,334,051	40,190,605,943	40,190,605,943	

**In 2021 Original Budget, Anambra State will spend NGN 143.7 billion.**

**Total Budget Revenue and Grants(Including Opening Balance) amounted of NGN 156.6 billion will be sourced from Statutory Allocation and other Statutory Revenue, VAT, Independent revenue, grants and Opening Balance.**

**There is a Surplus of NGN 1.9million. There is no Financing Gap.**

Approved 2021 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

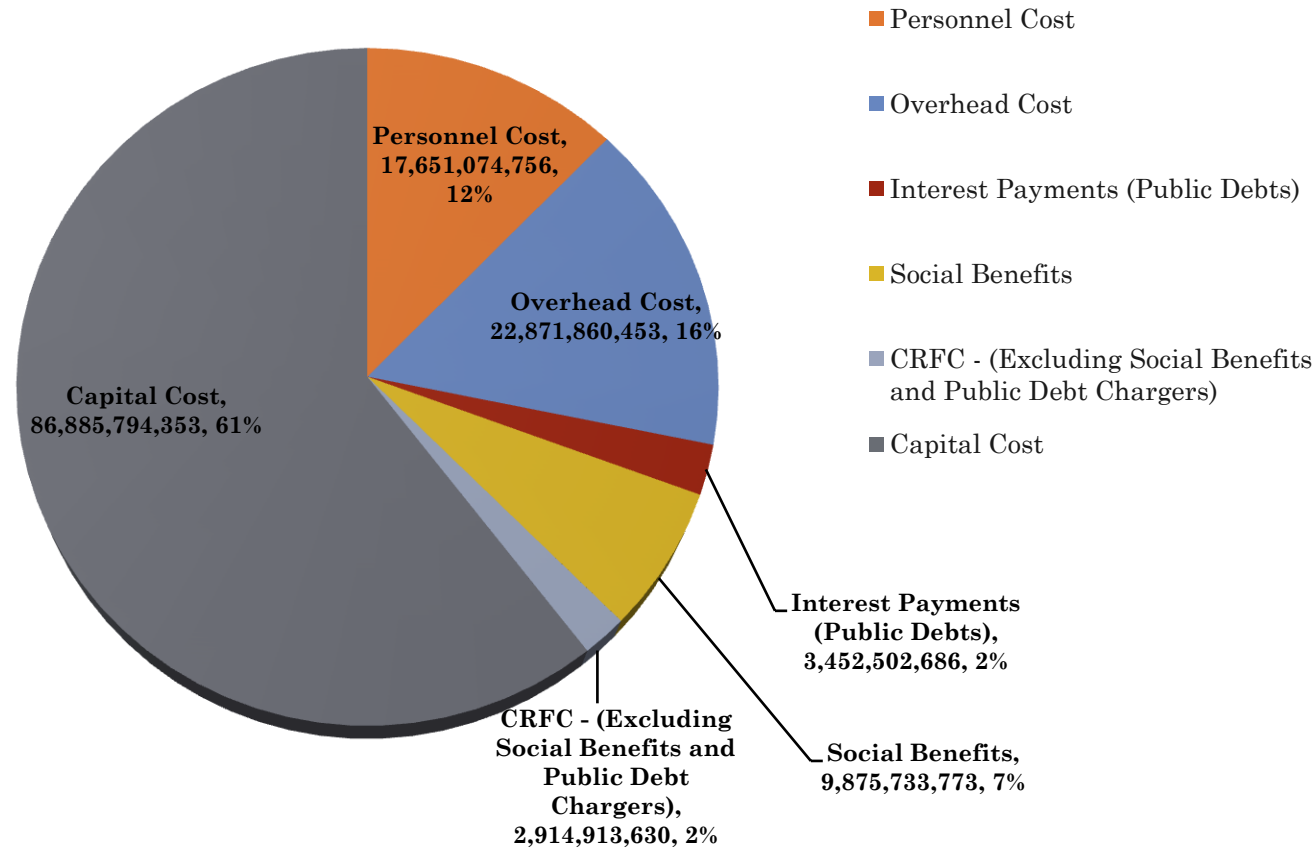
A Surplus occurs when the expenditure figure is Lower than the revenue and grants figure.

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.

# WHERE DOES THE MONEY GO? IN 2021

Approved 2021 Budget size =N= 56,766,085,298



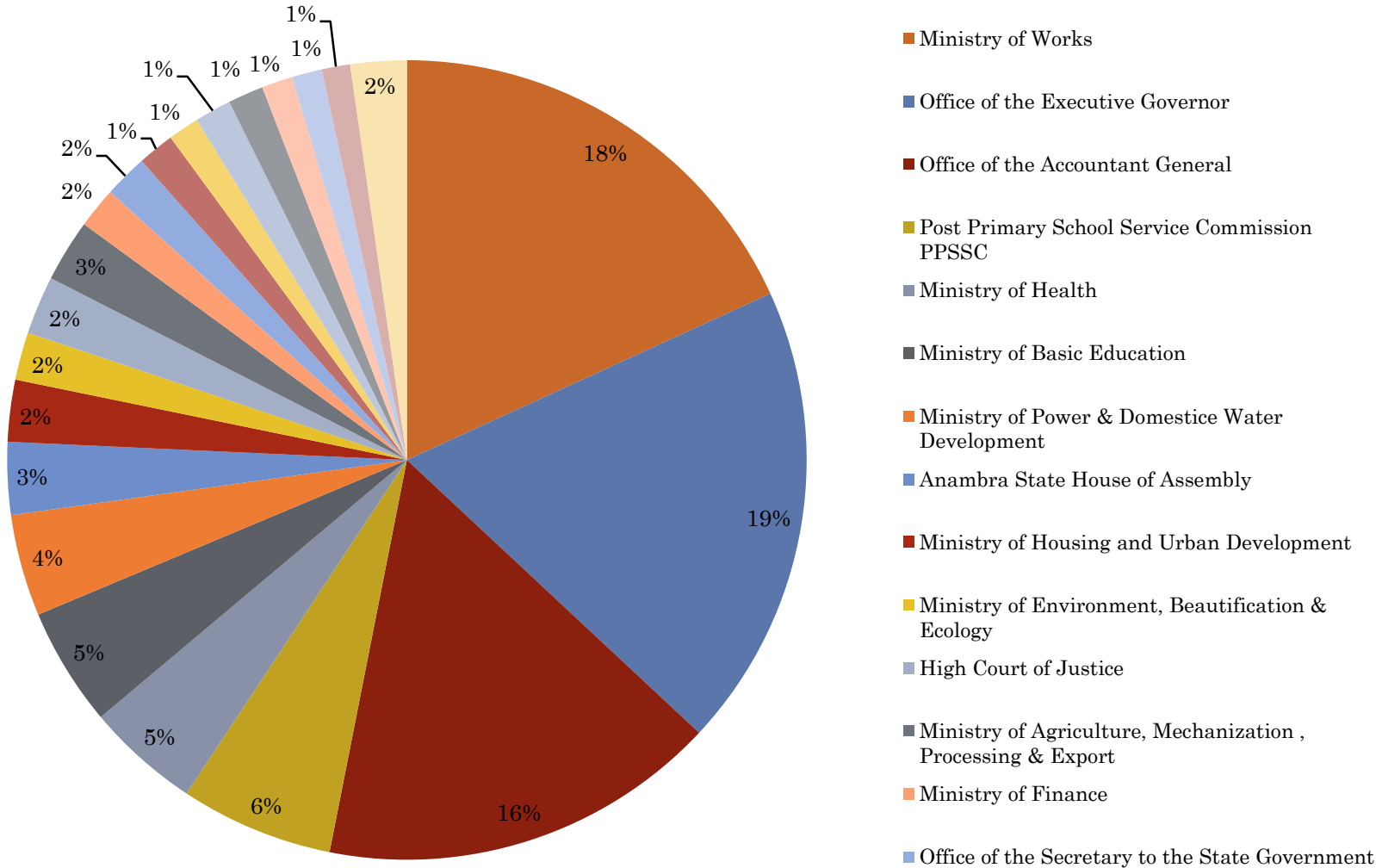
**EXPENDITURE IS HOW THE GOVERNMENT PLANS TO SPEND, ON BEHALF OF THE CITIZENS, ACCORDING TO THE RESOURCES IT MANAGES. GOVERNMENT EXPENDITURE HAS TWO MAIN CATEGORIES: RECURRENT AND CAPITAL EXPENDITURE.**



# ORIGINAL 2021 BUDGET

## ALLOCATIONS BY MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

**Ministry/ Sector Share of Approved 2021 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

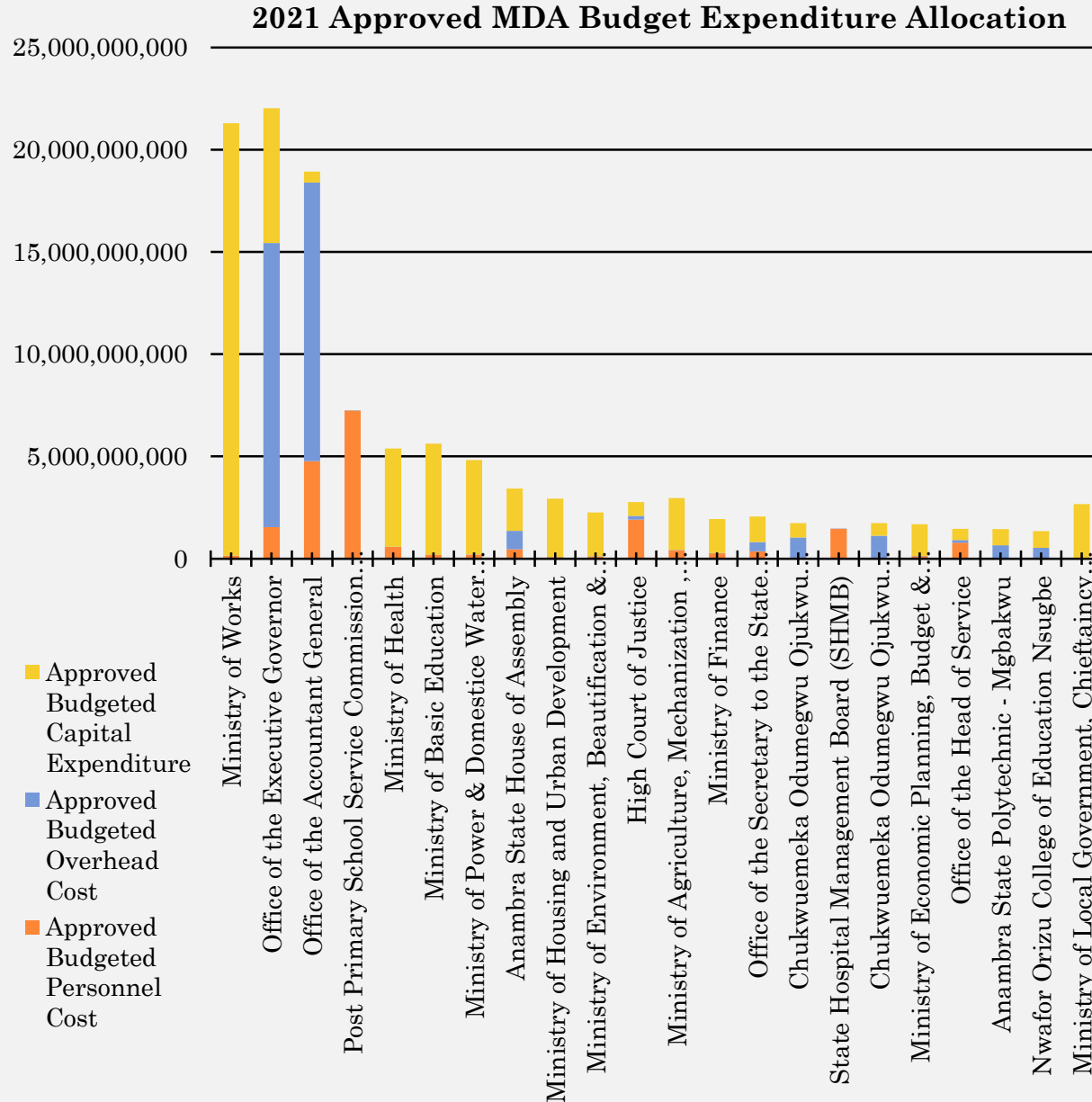
## 2021 Budget Target

Top Sector/Ministry Allocation	Approved Personnel Cost	Revised Personnel Cost	Approved Overheads and Other Recurrent	Revised Overheads and Other Recurrent	Approved Recurrent Expenditure	Revised Recurrent Expenditure	Approved Capital Expenditure	Revised Capital Expenditure	Approved 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
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
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
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
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
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
Ministry of Power & Domestice 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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
<b>Total</b>	<b>20,612,489,418</b>	<b>15,659,080,444</b>	<b>32,631,853,186</b>	<b>28,890,039,041</b>	<b>53,244,342,604</b>	<b>44,549,119,485</b>	<b>63,964,722,896</b>	<b>56,237,433,109</b>	<b>117,209,065,500</b>
Other MDA Expenditure							Other MDA Expenditure		26,442,814,151
<b>Total Budgeted Expenditure</b>							<b>Total Budgeted Expenditure</b>		<b>143,651,879,651</b>

# TOP MDA 2021 ORIGINAL BUDGETED EXPENDITURE ALLOCATION

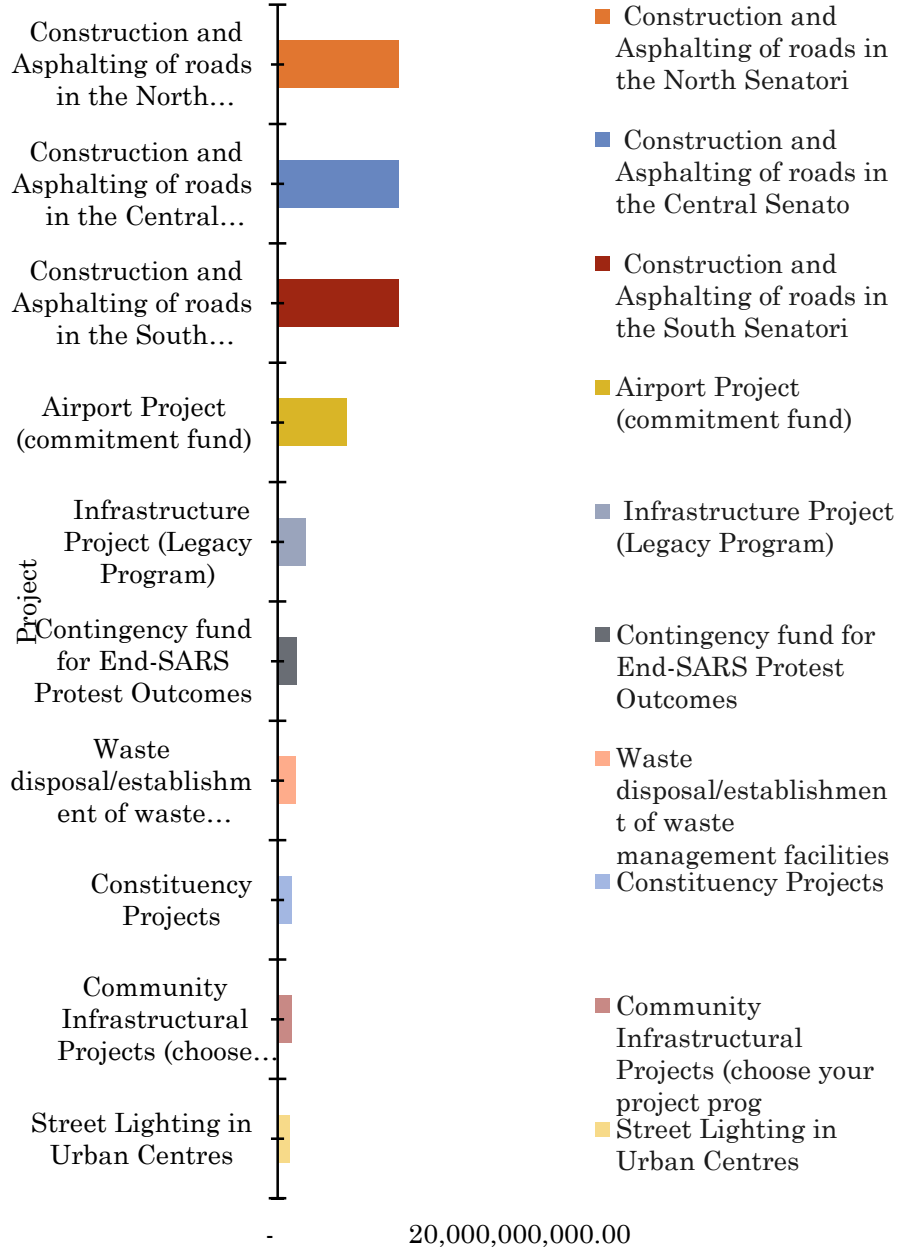
**Recurrent Expenditure:**  
 This comprises of Personnel Cost, Overhead Cost and Consolidated Revenue Account Charges . Personnel Cost refers to payments of wages and salaries for civil servants; Overhead Costs refers to payments of electricity bills, repairs, maintenance, purchase of diesel, office 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."

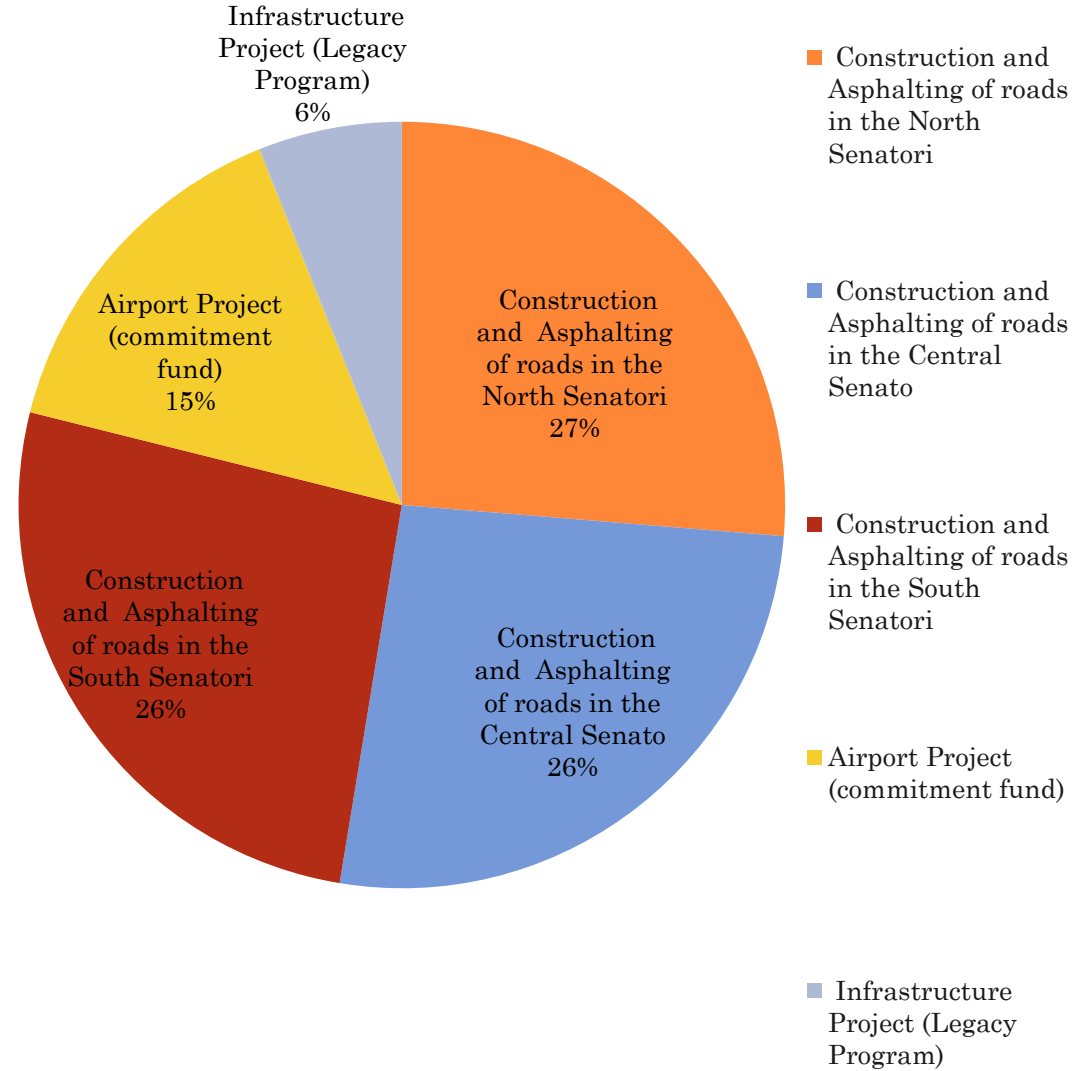


# TOP CAPITAL PROJECTS VS TOTAL ORIGINAL BUDGET

Top 2021 Capital Project Allocations



2021 Approved Capital Project Allocation - Top 5 and Other

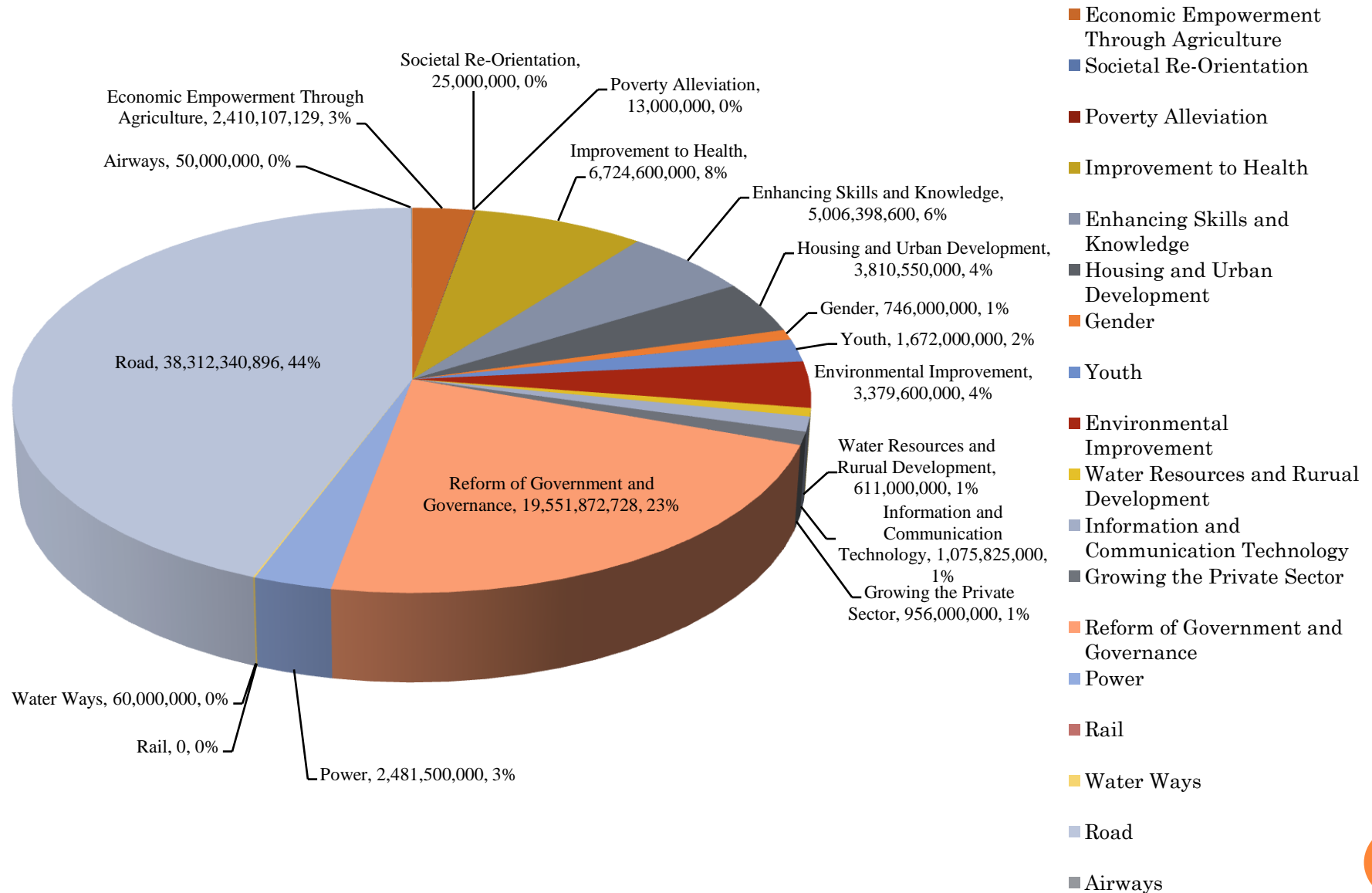


These are the highest-value capital projects in the Original 2021 Budget. The total of the top Capital Project comprises of 61.85% share of the total Capital budget for the year and 37.41% share of Total Original Budget for year 2021

# 2021 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



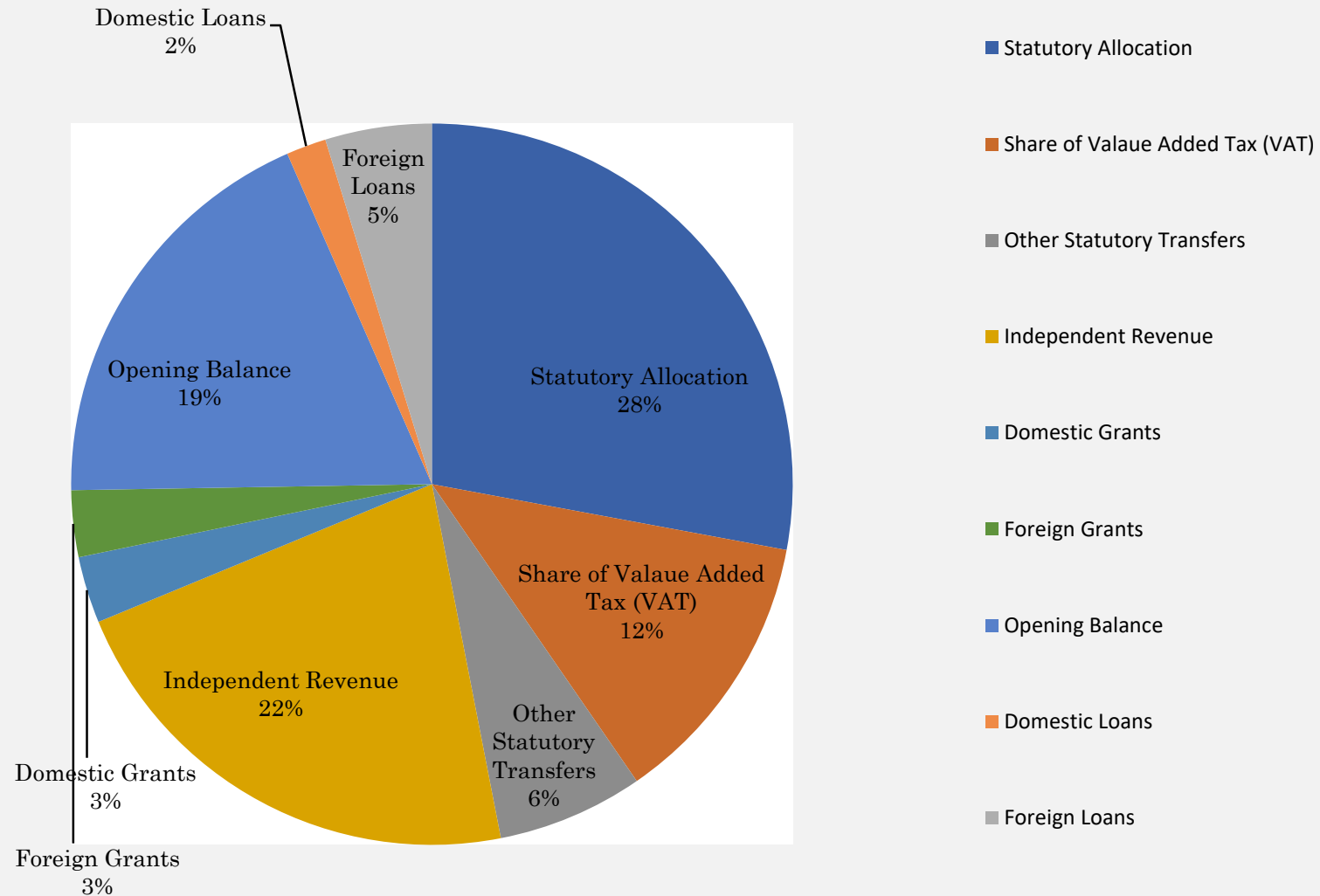
# WHERE WILL THE MONEY COME FROM?

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.

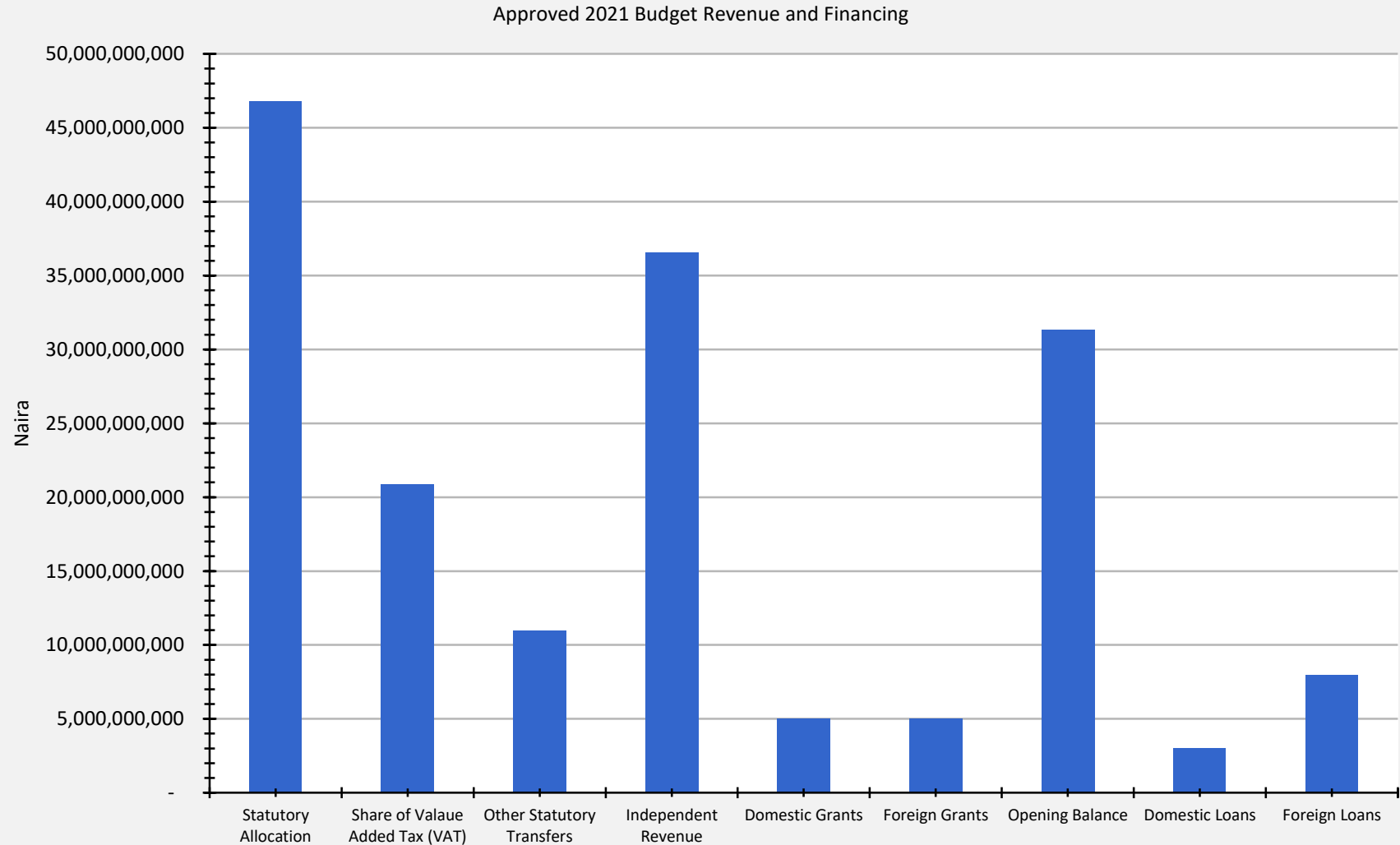
2021 Budget Revenue and Financing



# WHERE WILL THE MONEY COME FROM?

In the 2021 Original Budget, Majority of revenue will come from statutory allocation (46.77b, )VAT (120.8b), IGR (36.5b) and Grant Other Statutory Revenue (10.9b), (Domestic and Foreign) 16.0b.

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



# BREAKDOWN OF DOMESTIC GRANTS

Domestic Grants	Approved 2021 Budget Target	Approved
Project/Donor	Amount Naira	Amount Naira Billion
Family Planning Programme and Activities	300,000,000	0.30
Zero Hepatitis Programme and Activities	300,000,000	0.30
Maternal Perinatal Disease Surveillance (MPDRS)	300,000,000	0.30
SDG-CGS PPPArrangements and Other Grants	500,000,000	0.50
Tertiary Trust Fund (TETFUND)	1,000,000,000	1.00
Universal Basic Education UBEC SUBEB Fund	2,600,000,000	2.60
<b>Total Domestic Grants</b>	<b>5,000,000,000</b>	<b>5.00</b>

*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	Approved 2021 Budget Target	Approved
Project/Donor	Amount Naira	Amount Naira Billion
SFTAS Grants	2,500,000,000.00	2.50
SFTAS Additional Funding	2,500,000,000.00	2.50
<b>Total Foreign Grants</b>	<b>5,000,000,000</b>	<b>5.00</b>

*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.*

# FINANCING: BREAKDOWN OF LOANS

<b>Domestic Loans</b>	<b>Approved 2021 Budget Target</b>
<b>Project/Institution</b>	<b>Amount Naira</b>
Central Bank of Nigeria (CBN) Accelerated Agric Dev Scheme	3,000,000,000
<b>Total Domestic Loans</b>	<b>3,000,000,000.00</b>
<b>Foreign Loans</b>	<b>Approved 2021 Budget Target</b>
<b>Project/Insitution</b>	<b>Amount Naira</b>
Nigeria Erosion and Watershed Mgt Project - NEWMAP	2,000,000,000
Covid-19 Action Recovery Economic Stimulus (Cares) Program F	5,000,000,000
RAMP	1,000,000,000
<b>Total Foreign Loans</b>	<b>8,000,000,000</b>
<b>Total Loans</b>	<b>11,000,000,000</b>

*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

Email: [mark.okoye@anambrastate.gov.ng](mailto:mark.okoye@anambrastate.gov.ng)

## **Mr. Melie Onyejepu**

Special Adviser (SPAD),

Budget, Efficiency and AIRS,

Anambra State

Email: [meliesyd@yahoo.com](mailto:meliesyd@yahoo.com)

## **Anambra State Website:**

[www.anambrastate.gov.ng](http://www.anambrastate.gov.ng)

Ministry Website: [www.mepbdp.org.ng](http://www.mepbdp.org.ng)

Email: [moepb@anambrastate.gov.ng](mailto:moepb@anambrastate.gov.ng)



**CONTACT**