

Explanatory Notes for Enugu State 2020 Revised Budget

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INTRODUCTION

The 2020 revised budget reflect changes in the resource envelope as well as the corresponding adjustments in the expenditure (recurrent and capital) to respond and cushion the recessive consequences of the COVID-19 pandemic on the economy of the State. The proposed 2020 revised budget decreased by Twenty Four Billion, One Hundred and Eighty Three Million, Seventeen Thousand, Two Hundred and Twenty Naira (N24,183,017,220.00) or 24.00 percent. This is a decrease from an approved budget of One Hundred and Sixty Nine Billion, Five Hundred and Fifty Seven Million, Six Hundred and Fifty Eight Thousand, Three Hundred Naira (N169,557,658,300.00) to a revised budget of One Hundred and Forty Six Billion, Three Hundred and Seventy Four Million, Six Hundred and Forty One Thousand, Eighty Naira (N146,374,641,080.00).

1.0 REVENUE

1.1 Budget Assumptions

In table one, the economic and fiscal updates underlying the 2020 approved budget and their corresponding changes in the 2020 revised budget are presented.

Table.1: Economic and Fiscal Update (EFU)

SN	PARTICULARS	2020 BUDGET BENCHMARKS	REVISED 2020 BUDGET BENCHMARKS
1	Crude oil price benchmark	US\$57 per barrel	US\$25 per barrel
2	Oil production estimate	2.18 million barrels per day (mbpd)	1.80 million barrels per day (mbpd)
3	Exchange rate	N305/US\$	N360/US\$
4	Real GDP growth	2.93 percent	-4.42 percent
5	Inflation Rate	10.81Percent	14.13 %

Source: FMBNP

Considering the negative impact of COVID-19 on the Nigerian economy, the economic and fiscal updates in the approved 2020 budget changed from US\$57 per barrel, 2.18mbpd, N305/\$, 2.93% and 10.81% to US\$25 per barrel, 1.80mbpd, N360/\$, -14.42% and 14.13% for crude oil price, oil production estimate, exchange rate, real GDP growth and inflation rate respectively. The 2020 revised budget was thus prepared in accordance to the revised 2020 budget benchmarks which is expected to bring about a drop in revenue projections to the State. These benchmarks are assumed alongside the addendum to the FGN MTEF 2020-2022.

1.2 Opening balance

The opening balance increased by 5.91% from approved opening balance of Twenty Six Billion, Two Hundred and Three Million, One Hundred Thousand Naira (N26,203,100,000.00) to a revised opening balance of Twenty Seven Billion, Seven Hundred and Fifty One Million, One Hundred and Sixty Three Thousand, Six Hundred and Ninety Eight Naira (N27,751,163,698.00). Thus, the revised opening balance increased by the sum of One Billion, Five Hundred and Forty Eight Million, Sixty Three Thousand, Six Hundred and Ninety Eight Naira (N1,548,063,698.00). The increase reflects the 2019 closing balance of the State as presented in the Audited Financial Statement of the State published by the Office of the Accountant General, Treasury House, Ministry of Finance and Economic Development, Enugu State.

1.3 Statutory Allocation (FAAC)

As a result of the changes in the 2020 approved budget economic and fiscal assumptions (see table 1), the sum of Thirty Two Billion, Six Hundred and Thirty seven Million, Seven Hundred and Seventy Thousand, One Naira (N32,637,770,001.00) has been provided as Statutory Allocation in the 2020 revised budget. This reflects 36.32% decrease of Eighteen Billion, Six Hundred and Twelve Million, Two Hundred and Twenty Nine Thousand, Nine Hundred and Ninety Nine Naira (N18,612,229,999.00) against the 2020 approved FAAC of Fifty One Billion, Two Hundred and Fifty Million Naira (N51,250,000,000.00). The provision was also made in response to the expected reduction in FAAC revenue trickling to States in Nigeria as a result of the negative consequence of COVID-19 pandemic on revenue projections. Hence, the Statutory Allocation comprised of:

Table 2: ESTIMATED FAAC REVENUE

S/N	DESCRIPTION	AMOUNT
A	Statutory Allocation from Federation Accounts	N30,135,270,001.00
B	Excess Crude	N212,500,000.00
C	Exchange Rate Difference	N142,500,000.00
D	Excess Bank Charges Recovered	N225,000,000.00
F	Forex Equalization	N1,922,500,000.00
	Total	N32,637,770,001.00

Source: MBP

The sum of Two Billion, Five Hundred and Two Million, Five Hundred Thousand (N2,502,500,000.00) has been provided as Other FAAC transfer in the 2020 revised budget as indicated above.

1.4 Value Added Tax (VAT)

The sum of Twenty Billion, Six Hundred and Forty Eight Million, Forty Two Thousand, Three Hundred and Eighty One Naira (N20,648,042,381.00) was provided in the 2020 revised budget for Value Added Tax (VAT). The provision is above the 2020 approved budget of Fourteen Billion Naira (N14,000,000,000.00) by 47.49% with Six Billion, Six Hundred and Forty Eight Million, Forty Two Thousand, Three Hundred and Eighty One Naira (N6,648,042,381.00). Revenue from VAT is expected to increase because of the FGN increase of VAT from 5% to 7.5%. It is also expected that as the economy opens up after the COVID-19 lockdown period that businesses will pick up. The VAT projection is below the upper bound of the Enugu State Government share of 2020 FAAC revenue based of FG forecast.

1.5 Internally Generated Revenues (IGR)

Changes in IGR are estimated as follows:

- a. Internally Generated Revenue (IGR) is projected to decline by 34.94% from an approved budget of Twenty Eight Billion, Four Hundred and Thirty Five Million, Nine Hundred and Fifty Eight Thousand, Three Hundred Naira (N28,435,958,300.00) to a revised IGR of Eighteen Billion, Five Hundred Million Naira (N18,500,000,000.00). This represents a decline by Nine Billion, Nine Hundred and Thirty Five Million, Nine Hundred and Fifty Eight Thousand, Three Hundred Naira (N9,935,958,300.00) or 34.94%. IGR is expected to decline as a result of the COVID-19 Pandemic negative impact on IGR sources and Government disinclination drive for IGR in the pandemic period so as not to cause more harm on the struggling economy.
- b. Pay As You Earn (PAYE) revenue projections from Federal, State Adjustment Vouchers, Local Governments and arrears were left unchanged. This because the State expects full payment of salaries as well as the new minimum wage which commenced in Enugu State in February, 2020. However, Pay As You Earn (PAYE) revenue projection from companies was revised downwards by 38.28% from Four Billion, Nine Hundred and Sixty Four Million Naira (N4,964,000,000.00) to Three Billion, Sixty Four Million Naira (N3,064,000,000.00). This represents a One Billion, Nine Hundred Million Naira (N1,900,000,000.00) decline in absolute terms. The downward decline is attributed to the expected negative effect of COVID-19 on business activities which may consequently result in decline revenues for companies and Government as well.

- c. All revenue projections from ESUT Teaching Hospital Parklane, Enugu and Enugu State Health Management Board were not revised downwards. This is because the duo provides essential health services to the members of the public.
- d. Other revenue projections such as Capital Gains Tax, Education Development Levy, Withholding Tax, Licenses, etc were revised below the approved budget after considering the decline in April – June 2020 revenue performance as occasioned by the negative impact of COVID-19 on revenue projections and generation and State Government announcement of Tax Relief packages to individual taxpayers and businesses.

1.6 Capital Receipts

1.6.1 Aids and Grants

Aids and grants are projected to increase by 215.28% from the approved sum of Six Billion, One Hundred and Fifty Million Naira (N6,150,000,000.00) in the 2020 budget to a revised sum of Nineteen Billion, Three Hundred and Ninety Million Naira (N19,390,000,000.00) in 2020 revised budget. Thus, the revised projection which increased by Thirteen Billion, Two Hundred and Forty Million Naira (N13,240,000,000.00) is expected from the State earnings on the SFTAS Programme, COVID-19 Action Recovery and Economic Stimulus as well as Federal Government Interventions to State in response to COVID-19 outbreak. The breakdown of the revised 2020 projections is as follows:

Internal Grants: N19,240,000,000.00

- A. International Fund for Agricultural Development (IFAD) N500,000,000.00
- B. Education Tax Fund for Primary, Secondary and Tertiary Institutions Development N2,000,000,000.00.
- C. Federal Government Grant for UBE N4,000,000,000.00
- D. State Fiscal Transparency Accountability and Sustainability N7,740,000,000.00:
 - i. N1,440,000,000.00 for 2018 assessment
 - ii. N3,600,000,000.00 for 2019 assessment
 - iii. N2,700,000,000.00 for SFTAS Additional Financing
- E. FGN Intervention Fund on COVID-19 to States N2,000,000,000.00
- F. Federal Government Grant for SDGs N500,000,000.00
- G. COVID-19 Action Recovery and Economic Stimulus N2,500,000,000.00

External Grants of One Hundred and Fifty Million Naira (N150,000,000.00) from UNICEF.

1.6.2 Other Capital Receipts (Public Private Partnership)

Refunds from Local Governments Road Partnership is expected to decline by One Hundred Million Naira (N100,000,000.00) and by 4.76% because of the declined revenue projections from FAAC to LGAs and actual receipts from Local Governments from January – June 2020. The sum of Two Billion Naira (N2,00,000,000.00) has been projected in the 2020 revised budget for Other Capital Receipts as against the 2020 approved sum of Two Billion, One Hundred Million Naira (N2,100,000,000.00).

1.6.3 Internal/Domestic Loans (Commercial Bank Loans)

The internal / domestic loan of the State declined by 51.05% from Thirty Two Billion, Seven Hundred and Forty Five Million, One Hundred Thousand Naira (N32,745,100,000.00) in the 2020 approved budget to Sixteen Billion, Twenty Nine Million, Sixty Five Thousand Naira (N16,029,065,000.00) in the 2020 revised budget. This decline in absolute terms is Sixteen Billion, Seven Hundred and Sixteen Million, Thirty Five Thousand Naira (N16,716,035,000.00). This domestic loan is composed of:

- ✚ The CBN Healthcare Support facility of Two Billion, Five Hundred Million Naira (N2,500,000,000.00) to Nigerian sub-Nationals through UBA Plc which the State signed onto. This loan which is available to all States in Nigeria is to enable State Governments intervene in the Health Sector and finance the building and expansion of healthcare facilities, acquisition of medical equipment and other medical essentials in order to respond adequately to the COVID-19 outbreak. This CBN Loan has a moratorium of one year at 4.5% interest rate in the 1st one year and 8.5% interest rate for the rest of the years.
- ✚ The balance of N13, 529,065,000 (Thirteen Billion, Five Hundred and Twenty Nine Million, Sixty Five Thousand Naira) is part of Thirty Billion Naira (N30,000,000,000.00) UBA Plc guaranteed loan to Enugu State Government to finance key capital projects in the State over a medium term period of 3 years at 18% interest rate. The State has started drawing down the loan and by the agreement the State will draw down total of N13,529,065,000.00 in 2020 while the balance will be drawn down 2021 and 2022.

1.6.4 External/International Loans

The sum of Eight Billion, Six Hundred and Seventy Three Million, Five Hundred Thousand Naira (N8,673,500,000.00) for external loans in the original budget was revised upwards by 8.59% to Nine Billion, Four Hundred and Eighteen Million, Six Hundred Thousand Naira

(N9,418,600,000.00). The increase is occasioned by the reclassification of the sum of Seven Hundred and Forty Five Million, One Hundred Thousand Naira (N745,100,000.00) in the 2020 approved budget for National Urban Water Sector Reform Project (3rd NUWSRP) as external loan in the 2020 revised budget since AFDB has disbursed the funds. Thus, in the revised 2020 budget, the State is expecting external financing from the followings:

- ✚ World Bank facility for Commercial Agriculture Two Billion, Four Hundred and Forty Million Naira (N2,440,000,000.00).
- ✚ World Bank facility for Rural Access Mobility Project (RAMP) Three Billion Naira (N3,000,000,000.00).
- ✚ World Bank facility for Nigerian Erosion Watershed Programme (NEWMAP) Two Billion, Six Hundred and Thirty Three Million, Five Hundred Thousand Naira (N2,633,500,000.00).
- ✚ World Bank Assistance to Community & Social Development Project Six Hundred Million Naira (N600,000,000.00).
- ✚ National Urban Water Sector Reform Project (3rd NUWSRP) Financing of Seven Hundred and Forty Five Million, One Hundred Thousand Naira (N745,100,000.00). This is a financing facility from African Development Bank (AFDB) for boosting of water facilities in the State.

ABILITY TO PAY DEBT SERVICES BY 2021

	N	N
Estimated Revenue for the year		71,785,812,382.00
Estimated Total Debts (Dom. & Ext.)		
Opening bal. (2019 Fin. Statement)	104,705,984,829.57	
2020 Loan Proposal (Dom. & Ext.)	25,447,665,000.00	
Increase in Domestic Exp. (Gratuities) Est.	<u>2,424,000,000.00</u>	
A.	132,577,649,829.00	
LESS		
Estimated Domestic Loan Repayments	(882,630,006.56)	
Estimated External Loan Repayments	(477,046,076.49)	
Estimated Gratuity Payments	<u>(1,200,000,000.00)</u>	
B.	(2,559,676,083.05)	130,017,973,745.95
ESTIMATED YEAR-END BALANCE 2020 (A – B) =		N130,017,973,745.95.

Thus, Year-End Debt Balance / Total Revenue for The Year = N130,017,973,745.95 / 71,785,812,382.00 = 181.12%. (NB: Some of the loans may not actually crystalize and as such may lead the State hitting the 150% rate recommended by SFTAS for 2020 financial year).
Furthermore:

- a. The credibility of the sources of the external loans is not in doubt as the loans are mere Naira draw-down for ongoing World Bank and African Development Bank Projects in the State.
- b. For 2020, the State do not envisage any increase in debt service because the CBN has directed Deposit Money Banks to keep on hold all debt services till the end of March 2021. For the foreign component, all the ongoing projects are on moratorium till the end of the project when repayment / cash outflow will commence and non will end in 2020.
- c. The discussion with FMFBNP on the use of ISPO will commence when repayments will start in 2021. Enugu State Government will issue ISPO instructing FMFBNP to service borrowings out of FAAC receipt due to Enugu State.
- d. Also, the use of Domestic Arrears Clearance Framework introduced by SFTAS to reduce accumulation of domestic debt is systematically being applied by the State.
- e. By the latest Debt Sustainability Analysis threshold, borrowing limits for States has been pegged at 250% Debt to Revenue. Enugu State Government estimated year-end debt balance / total revenue for the year 2020 is 181.12% as calculated above. This is still below the DSA threshold.

2.0 EXPENDITURE

2.1 Recurrent Expenditure

The 2020 revised recurrent expenditure increased by 1.458% to Sixty Nine Billion, Seven Hundred and Ninety Million Naira (N69,790,000,000.00) from the original 2020 recurrent expenditure of Sixty Eight Billion, Seven Hundred and Ninety Million Naira (N68,790,000,000.00). This indicates an absolute increase of One Billion Naira (N1,000,000,000.00) in the total recurrent expenditure of the State because of the commitments of the State Government on recurrent activities such as payment of new minimum wage, payment of allowances to frontline healthcare providers in response to COVID-19, essential employment within the year etc. The changes in the recurrent expenditure in the revised 2020 budget is and presented in table 3.

TABLE 3: REALLOCATIONS IN THE RECURRENT EXPENDITURE

DESCRIPTION	APPROVED BUDGET (N)	REVISED BUDGET (N)	DIFFERENCE	% CHANGES
Personnel cost	23,146,000,000	26,926,000,000.00	3,780,000,000	16.33
Overhead cost	27,181,140,000	23,901,140,000.00	-3,280,000,000	-12.07
Subvention	6,637,860,000	6,637,860,000.00	0.00	0.0
Consolidated: pensions/gratuity	9,205,000,000	9,205,000,000.00	0.00	0.00
Consolidated: interest payments on debt service, or public debt charges including FAAC deductions	2,820,000,000	3,320,000,000.00	500,000,000.00	10.64
Total	68,790,000,000	69,790,000,000.00	1,000,000,000.00	1.45

Source: MBP

2.1.1. Personnel Cost

The Personnel cost (salaries and allowances) increased by 16.33% to cover and address some expenditure areas where the State Government has statutory commitments. Recurrent activities of the State Government over the course of corona virus pandemic were also included.

- i. Additional Three Billion Naira (N3,000,000,000.00) provision was made for the payment of the new minimum wage. This will ensure that adequate funds are available for the payment of the new Thirty Thousand Naira (N30,000.00) minimum wage to workers which commenced in February, 2020 in the State.
- ii. Additional provision of Five Hundred Million Naira (N500,000,000.00) was made for 25% of basic salary as COVID-19 allowance to frontline workers in the Ministries of Health and Environment, and Fire Service Department.
- iii. Additional Two Hundred and Ninety Million, Seventy Three Thousand, Four Hundred and Twenty Eight Naira (N290,073,428.00) provision was made as hazard allowance (including risk allowances to front line workers against COVID-19 in the health sector).

2.1.2 Overhead Cost

The overhead cost was revised downwards by -12.07% from Twenty Seven Billion, One Hundred and Eighty One Million, One Hundred and Forty Thousand Naira (N27,181,140,000.00) to Twenty Three Billion, Nine Hundred and One Million, One Hundred and Forty Thousand Naira (N23,901,140,000.00). In the revised overhead expenditure, identified funds which can no longer be used for its intended purpose or where the planned

activities in the approved budget has not started but could be deferred to a later date were either reduced or collapsed or saved completely to accommodate priority activities given the current economic realities. Funds were saved from overhead cost for travels, training, etc and reallocated within the overhead cost for health, other social services, and economic services in response to the corona virus pandemic. A total of Six Billion, Nine Hundred Million Naira (N6,900,000,000.00) was saved from this exercise and reallocated to priorities in response to COVID-19 pandemic in the State.

2.1.3 Subvention

The subvention to parastatals remained unchanged at Six Billion, Six Hundred and Thirty Seven Million, Eight Hundred and Sixty Thousand Naira (N6,637,000,000.00). This reflects grants given to State owned Agencies and Institutions to augment their internally generated revenue. However, the original budget was not revised as it is also part of Government statutory commitments (See table 3).

2.1.4 Consolidated Revenue Fund Charges (CRFC)

CRFC for pensions and gratuities remained unchanged at Nine Billion, Five Million Naira (N9,005,000,000.00) while provisions for Consolidated (interest payments on debt service, or public debt charges including FAAC deductions) increased by 10.63%. Although a moratorium on consolidated (interest payments on debt service, or public debt charges including FAAC deductions) is in place, Consolidated (interest payments on debt service, or public debt charges including FAAC deductions) was increased from Two Billion, Eight Hundred and Twenty Million (N2,820,000,000.00) to Three Billion, One Hundred and Twenty Million Naira (N3,320,000,000.00) by Three Hundred Million Naira (N500,000,000.00) as adequate provision for FAAC deductions which was underestimated in the approved 2020 budget.

2.2 CAPITAL EXPENDITURE

In capital expenditure, the approved budget decreased by 24.00% from One Hundred Billion, Seven Hundred and Sixty Seven Million, Six Hundred and Fifty Eight Thousand, Three Hundred Naira (N100,767,658,300.00) has been revised to Seventy Six Billion, Five Hundred and Eighty Four Million, Six Hundred and Forty One Thousand, Eighty Naira (N76,584,641,080.00). This shows a decrease of Twenty Four Billion, One Hundred and Eighty Three Million, Seventeen Thousand, Two Hundred and Twenty Naira (N24,183,017,220.00). However, priorities were accorded to all ongoing projects while new

projects required in response to the COVID-19 pandemic in the State were introduced in the revised budget. The sectoral changes in the 2020 revised budget is presented in table 4.

TABLE 4: PROPOSED SECTORAL CHANGES IN THE CAPITAL EXPENDITURE

SECTOR	APPROVED BUDGET (N)	PROPOSED REVISED BUDGET (N)	DIFFERENCE	% CHANGES
Administration	16,438,380,500	10,946,631,180	-5,491,749,320	-33.41
Economic	66,188,770,300	49,026,564,300	-17,162,206,000	-25.93
Law & Justice	1,616,642,500	780,642,500	-836,000,000	-51.71
Regional	361,500,000	256,500,000	-105,000,000	-29.05
Social	16,162,365,500	15,574,303,100	-588,061,900	-3.64
Total	100,767,658,300	76,584,641,080	-24,183,017,220	-24.00

Source: MBP

2.2.1 Administration Sector

The approved budget of Sixteen Billion, Four Hundred and Thirty Eight Million, Three Hundred and Eighty Thousand, Five Hundred Naira (N16,438,380,500.00) for the Administration Sector was revised downwards by -33.41% to Ten Billion, Nine Hundred and Forty Six Million, Six Hundred and Thirty One Thousand, One Hundred and Eighty Naira (N10,946,631,180.00) showing a reduction of Five Billion, Four Hundred and Ninety One Million, Seven Hundred and Forty Nine Thousand, Three Hundred and Twenty Naira (N5,491,749,320.00). A total sum of Three Hundred and Ninety Nine Million, Seven Hundred and Thirty Eight Thousand, Six Hundred and Eighty Naira (N399,738,680.00) representing 3.65% of the revised budget for the Administration Sector has been provided for COVID-19 reactive projects.

2.2.2 Economic Sector

In the Economic sector, the sum of Forty Nine Billion, Twenty Six Million, Five Hundred and Sixty Four Thousand, Three Hundred Naira (N49,026,564,300.00) was provided for the Economic Sector in the 2020 revised budget against the 2020 original budget of Sixty Six Billion, One Hundred and Eighty Eight Million, Seven Hundred and Seventy Thousand, Three Hundred Naira (N66,188,770,300.00). The decrease is a -25.93% which amounts to Seventeen Billion, One Hundred and Sixty Two Million, Two Hundred and Six Thousand Naira (N17,162,206,000.00). Consequently, the sum of Eleven Billion, Two Hundred and Fifteen Million, Four Hundred and Sixty Nine Thousand Naira (N11,515,469,000.00) representing 23.49% was provided in the revised budget of Ministry of Agriculture and Natural Resources,

SME, Ministry of Works and Infrastructure, Ministry of Water Resources amongst others for responses to COVID-19 Pandemic in the State.

2.2.3 Law and Justice Sector

The State revised budget for Law and Justice Sector declined by -51.71% and by Eight Hundred and Thirty Six Million Naira (N836,000,000.00) in absolute terms. Being a reduction by Eight Hundred and Thirty Six Million Naira from One Billion, Six Hundred and Sixteen Million, Six Hundred and Forty Two Thousand, Five Hundred Naira (N1,616,642,500.00) to a revised sum of Seven Hundred and Eighty Million, Six Hundred and Forty Two Thousand, Five Hundred Naira (N780,642,500.00).

2.2.4 Regional Sector

The approved budget of Three Hundred and Sixty One Million, Five Hundred Thousand Naira (N361,500,000.00) for the Regional Sector was revised downwards to Two Hundred and Fifty Six Million, Five Hundred Thousand Naira (N256,500,000.00) showing a decline by -29.05, and by One Hundred and Five Million Naira (N105,000,000.00) in absolute terms.

2.2.5 Social Sector

The Social Sector provision decreased by -3.64% from a sum of Sixteen Billion, One Hundred and Sixty Two Million, Three Hundred and Sixty Five Thousand Naira (N16,162,365,000.00) in the 2020 approved budget to Fifteen Billion, Five Hundred and Seventy Four Million, Three Hundred Naira (N15,574,303,100.00). This records a Five Hundred and Eighty Eight Million, Sixty One Thousand, Nine Hundred Naira (N588,061,900.00) decline. Out of the revised budget of Fifteen Billion, Five Hundred and Seventy Four Million, Thirty Three Thousand, One Hundred Naira (N15,574,303,100.00), 65.67% amounting to a sum of Ten Billion, Two Hundred and Twenty Seven Million, Seven Hundred and Ninety Eight Thousand Naira (N10,227,798,000.00) has been earmarked for the provision of necessary facilities and equipment in education, health and environment amongst others in response to COVID-19 outbreak in the State.

3.0 FINANCING GAP

As a result of the negative impact of COVID-19 on the 2020 approved resources and expenditures, the 2020 approved financing also changed. Internal loan (Commercial Bank Loans) decreased by 51.05% from Thirty Two Billion, Seven Hundred and Forty Five Million,

One Hundred Thousand Naira (N32,745,100,000.00) to Sixteen Billion, Twenty Nine Million, Sixty Five Thousand Naira (N16,029,065,000.00). External loan increased by 8.59% from Eight Billion, Six Hundred and Seventy Three Million, Five Hundred Thousand (N8,673,500,000.00) to Nine Billion, Four Hundred and Eighteen Million, Six Hundred Thousand Naira (N9,418,600,000.00). External loan increased as a result of the reclassification of the sum of Seven Hundred and Forty Five Million, One Hundred Thousand Naira (N745,100,000.00) in the 2020 approved budget for 3rd NUWSRP AFDB loan as external loan in the 2020 revised budget. Other capital receipts declined by 4.76% from Two Billion, One Hundred Million Naira to stand at Two Billion Naira (N2,000,000,000.00).

4.0 COVID-19 Response Expenditure

The COVID-19 responsive expenditure is very essential to Enugu State. The State is facing challenge due to the pandemic and as such the State Government under the leadership of His Excellency Governor Ugwuanyi is putting up measures to ameliorate the impact of the pandemic on the citizens of the State. Therefore Enugu State is positioned to draw on practical support to rapidly scale up its health care systems and its capacity to contain the likely escalation of the impact of the COVID-19 pandemic, especially as it progresses to the most vulnerable areas, disrupting millions of people's livelihoods, with a disproportionate impact on poor households and small and informal businesses. Some of the strategic areas covered in COVID-19 2020 amended budget are as follows:

- Procurement of HIV Testing and Counseling (HTS) Test Kits
- Construction of 1No Mini Medical Centre at ENHA
- Construction of New FM Radio Station and Transmission House at Nsukka for Social, health and education programmes
- Youth Productivity and Economic Empowerment (YUPEE) skill acquisition and grant for 1000 unemployed graduate, building project finishing eg laying of tiles, POP Aluminium glass fitting, crack tiles production, metal fabrication etc. Expected cost N300,000 including monthly stipends and take-off grant.
- Post COVID-19 Government Support (Provision of Credit Facilities for Youths Empowerment Programme and studentpreneur)
- Establishment of MSME Value Chain Industries (Cassava Processing and Cashew Nut Processing) etc

The COVID-19 recurrent and capital expenditure as well as the justifications are contained in the table below.

2020 REVISED CAPITAL EXPENDITURE ESTIMATE

COVID-19 CAPITAL PROJECTS

Organisation Code	MDAs	Project Description	2020 Approved Budget (N)	2020 Revised Budget (N)	Remarks
Administration Sector					
11033001	Enugu State Action Committee on Aids (ENSACA)	Procurement of HIV Testing and Counseling (HTS) Test Kits	-	74,738,680	To provide adequate health facilities towards emergency response and mitigation measures.
	Total		-	74,738,680	
12003001	Enugu State House of Assembly (The Legislature)	Construction of 1No Mini Medical Centre at ENHA	100,000,000	50,000,000	To provide adequate health facilities closer to the staff for emergency and crises response. To create job opportunities that use local resources and as such cushion impact of COVID-19 Pandemic on the State economy.
	Total		100,000,000	50,000,000	
23001001	Ministry of Information	Construction of New FM Radio Station and Transmission House at Nsukka for Social, Health and Education programmes	-	175,000,000	To enhance information dissemination on social, health and education programme as a mitigation measures to COVID-19 Pandemic and other related issues etc. Also to create jobs to enhance post COVID-19 economic recovery in the State.
	Total		-	175,000,000	

66001001	Ministry of Human Capital Development and Poverty Reduction	Youth Productivity and Economic Empowerment (YUPEE) skill acquisition and grant for 1000 unemployed graduate. building project finishing eg laying of tiles, POP Aluminum glass fitting, crack tiles production, metal fabrication etc. Expected cost N300,000 including monthly stipends and take-off grant	100,000,000	100,000,000	To provide industrial training, equipment and facilities as COVID-19 economic crises and recovery response. To reduce unemployment rate in the State.
	Total		100,000,000	100,000,000	
	Total Administration Sector		200,000,000	399,738,680	
Economic Sector					
15001001	Ministry of Agriculture and Natural Resources	Purchase of 5no tractors and agricultural equipment to assist mechanized farming in Enugu State	30,000,000	150,000,000	To provide agricultural equipment and tractors for enhanced food security as a recovery response to COVID-19 pandemic. To reduce unemployment rate in the State
15001002	Ministry of Agriculture and Natural Resources	Enugu rice brand production	300,000,000	300,000,000	For food security as emergency and recovery response to COVID-19. To create jobs

15001001	Ministry of Agriculture and Natural Resources	Establishment of Farmer Product Aggregation, Packaging and Market Linkage (Enugu Garri, Enugu Honey, Enugu Palm Oil, Enugu Cashew Nut and Enugu Okro)	-	70,000,000	To provide agricultural input for food security as emergency and recovery response during and after COVID-19 lockdown. To reduce unemployment rate in the State
15001001	Ministry of Agriculture and Natural Resources	Provision of agriculture equipment and inputs for the support programme for farmers in the production value chain	-	25,000,000	Provide agricultural equipment and inputs for farmers to boost agricultural output as mitigation measures and recovery response. To reduce unemployment rate in the State.
15001001	Ministry of Agriculture and Natural Resources	Provision of pesticides, herbicides and fertilizer to support farmers in Enugu State	-	20,000,000	Provision of pesticides, herbicides and fertilizer for farmer to enhance food production as emergency and recovery response to negative impact of COVID-19 on agricultural products.
15001001	Ministry of Agriculture and Natural Resources	Provision of inputs for the support programme of 2,000 Cassava Farmers	-	20,000,000	Provision of agricultural inputs and training for cassava farmers as COVID-19 economic crises and recovery response. To cushion the negative impact of COVID-19 pandemic on food security in the State.
15001001	Ministry of Agriculture and Natural Resources	Establishment of Fertilizer Processing Plant in Enugu State	-	650,000,000	Provision of building, equipment and training for the establishment of Fertilizer Processing Plant as a recovery response and food security. Also to create jobs using local resources.

15001001	Ministry of Agriculture and Natural Resources	Establishment of Nsukka Pepper seed multiplication farms	50,000,000	20,000,000	Provision of agricultural inputs and equipment for the establishment of Nsukka Pepper seed multiplication for food security in the State as recovery response.
15001001	Ministry of Agriculture and Natural Resources	Establishment of Efi Igbo Development Cluster	200,000,000	109,000,000	Provision of buildings, equipment and training for establishment of Efi-Igbo Development Cluster as recovery response to post COVID-19 pandemic in the State economy.
15001001	Ministry of Agriculture and Natural Resources	Installation of ICT software and databank for agriculture information system and installation of server room with server, solar panels, batteries, internet, Maintenance and running	10,000,000	10,000,000	Provision of database for farmers to enhance information dissemination on agricultural activities as a recovery response for food improved security in the State.
15001001	Ministry of Agriculture and Natural Resources	Establishment of modern abattoirs across the state, upgrading of meat selling outlets, blast freezers and mobile cooling vans, veterinary control post, avian swine control activities	2,000,000,000	300,000,000	Provision of buildings, equipment and training for the establishment of modern abattoirs. Also, to provide new technology to enhance productivity and job creation as economic recovery response.
	Total		2,590,000,000	1,674,000,000	

22018001	Small and Medium Scale Enterprises Promotion	Establishment of MSME Value Chain Industries (Cassava Processing and Cashew Nut Processing)	3,400,000,000	600,000,000	Provision of industrial inputs, equipment and training for SMEs as post COVID-19 pandemic economic recovery response. Also, to boost job creation opportunities.
22018002	Small and Medium Scale Enterprises Promotion	Post COVID-19 Government Support (Provision of Credit Facilities for Youths Empowerment Programme and studentpreneur)	-	300,000,000	To create jobs by the provision of credit facilities to Youths-in-Business, and students to enhance their skills and job creation. This serves as post COVID-19 pandemic economic recovery in the State.
	Total		3,400,000,000	900,000,000	
28001002	Ministry of Science and Technology	Establishment of ICT Hub in Enugu and Obollo Afor for youth development in ICT	-	250,000,000	Provision ICT Hub for access to information and to enhance youth development on ICT as recovery measures to COVID-19 Pandemic and other related activities etc. To reduce unemployment in the State
	Total		-	250,000,000	
29001002	Ministry of Transport	Purchase and Supply of Belgium Trucks and other Machines (1 no. JAC self-load truck for Nsukka Zone, 1 no. M-Benz Crane & Towing for 9th Mile Zone, 2 nos. Mack Towing Truck for Nsukka & 9th Mile Zone, Volvo Lowbed truck for Enugu Metropolis and CAT muted excavator for Enugu Metropolis)	-	251,000,000	For enforcement and compliance with the social distancing protocol and other related laws to control the spread and mitigate the COVID-19 in the State.
	Total		-	251,000,000	

34001001	Ministry of Works and Infrastructure	Provision of Infrastructure in Orie Orba Market Udenu LGA (Water, Hygiene, Sanitation, road)	250,000,000	250,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of Infrastructure in Ogbete Market Enugu North LGA (Water, Hygiene, Sanitation, road)	150,000,000	200,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Timber Shed Market, Maryland, Enugu South LGA	100,000,000	50,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Ogige Market, Nsukka LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Eke Ozi Market, Igboeze North LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Ekeani Market, Ngwo Udi LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Orie Emene, Enugu East LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.

34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Nkwo Market, Ibagwa Igboeze South LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Afor Market, Iwollo Ezeagu LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Orié Market, Awgu LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Rice Mill Market, Adani Uzo Uwani LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Aria Market, Enugu North	100,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Obollo Afor Market, Udenu LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Orié Nenwe, Aninri LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.

34001001	Ministry of Works and Infrastructure	Provision of water and sanitation in Orié Market, Agbaja Umumba Ndiuno, Ezeagu LGA	50,000,000	25,000,000	For maintenance of hygiene and sanitation in the market as mitigation measures and response to the control the spread of COVID-19 Pandemic.
34001001	Ministry of Works and Infrastructure	Completion of the construction and Furnishing of 10No Duplexes Government Guest Houses at Old Government Lodge, Enugu.	400,000,000	518,000,000	For the provision of facilities for enforcement and compliance with the quarantine laws as emergency response and mitigation measures.
34001001	Ministry of Works and Infrastructure	Completion of the Construction, Landscaping and furnishing of International Conference Center (ICC), Enugu	2,500,000,000	1,500,000,000	For the provision of facilities for enforcement and compliance with the social distancing principle as mitigation measures.
34001001	Ministry of Works and Infrastructure	Rehabilitation of Presidential Hotel, Enugu	1,500,000,000	500,000,000	For the provision of facilities for enforcement and compliance with the social distancing principle as mitigation measures.
34001001	Ministry of Works and Infrastructure	Remodeling of Enugu State Infectious Disease Hospital (Former Colliery Hospital), Enugu	-	36,000,000	To provide medical facilities for treatment and control of COVID-19 and other related infectious diseases as mitigation measures, emergency and crises/recovery response
34001001	Ministry of Works and Infrastructure	Construction of Enugu State Infectious Disease Hospital (Former Colliery Hospital), Enugu	-	400,000,000	To provide medical facilities for treatment and control of COVID-19 and other related infectious diseases as mitigation measures, emergency and crises/recovery response

34001001	Ministry of Works and Infrastructure	Completion of the construction of Hospital Building at Igbo Ano, Enugu State	-	155,000,000	To provide medical facilities for treatment and control of COVID-19 and other sickness as mitigation measures, and recovery response
34001001	Ministry of Works and Infrastructure	Construction of New ESUT Teaching Hospital (Phase I), Igbo Ano, Enugu State	-	1,300,000,000	To provide medical facilities for treatment and control of COVID-19 and other sickness as mitigation measures, and recovery response.
34001001	Ministry of Works and Infrastructure	Reconstruction of 6km Iheaka-Ibagwa-Alor Agu Road, Igbo Eze South LGA	-	1,100,000,000	Provide access roads for quick response and evacuation of agricultural produce from the rural areas.
34001001	Ministry of Works and Infrastructure	Completion of Ogrute - Nkpamute - Igorogoro - Ikpamodo Okpo - Amaja Road, (Phase II) Igbo Eze North LGA.	-	250,000,000	Provide access roads for quick response and evacuation of agricultural produce from the rural areas.
	Total		5,550,000,000	6,559,000,000	
34001003	Rural Access Mobility Project (RAMP)	Provision of Counterpart Funds for Nigeria COVID-19 Action Recovery and Economic Stimulus (CARES) Program	-	375,000,000	Provide facilities for COVID-19 Action Recovery and Economic
	Total		-	375,000,000	
38001003	State Bureau of Statistics	Purchase of hardware (CAPI, IT Equipment), Generator, Laptops, Software needed to conduct Socio-economic	-	32,000,000	Provide equipment for the conduct of socio-economic survey for proper response to the negative consequences of COVID-19 pandemic.

		survey in the State in collaboration with NBS			
	Total		-	32,000,000	
52001001	Ministry of Water Resources	Purchase and installation of sanitation materials/equipment in all markets and parks etc in the State.(buckets, stands,plastic tanks (GeePee), soap, hand sanitizer etc)	-	20,000,000	For maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
52001001	Ministry of Water Resources	9th Mile Crash Programme	-	600,000,000	For maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
	Total		-	620,000,000	
52102002	Enugu State Water Corporation	Rehabilitation of semi urban water supply system/schemes at Udi/Oji River, Obollo-Afor, Agbani, 9th Mile and Awgu	100,000,000	100,000,000	For maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
52102002	Enugu State Water Corporation	Procurement and installation of new pumps and starter panels and other accessories at Ajalli water scheme	200,000,000	250,000,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.

52102002	Enugu State Water Corporation	Procurement and installation of new pumps and starter panels and other accessories at Oji River water scheme	150,000,000	200,000,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
52102002	Enugu State Water Corporation	Extension of water pipeline to Nsukka Urban General Hospital	-	5,500,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
	Total		450,000,000	555,500,000	
52103002	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASSA)	Rehabilitation of hand pumps in 33 communities in Enugu State	-	18,150,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
52103002	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASSA)	Rehabilitation of Motorized Boreholes in 14 communities in Enugu State	-	99,183,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
52103002	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASSA)	Provision of hand washing facilities (Permanent Structure) in 10 communities (Health Centre) in Enugu State	-	2,336,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
52103002	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASSA)	Construction of 9 no. Public Lavatories with 150mm diameter Motorized deep water boreholes equipped with operational facilities in 9	-	36,000,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.

		communities in Enugu State			
52103002	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASSA)	Construction/drilling of deep well (45000 litres N9m high stanchion) water scheme in 10 communities in Enugu State (Bill of Engineering)	-	118,300,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
52103002	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASSA)	Rehabilitation and maintenance of Water Equipment	-	25,000,000	To boost water supply for the maintenance of hygiene and sanitation in as mitigation measures to control the spread of COVID-19 Pandemic.
	Total		-	298,969,000	
	Total Economic Sector		11,990,000,000	11,515,469,000	
Social Sector					
17001002	Ministry of Education	Purchase of Infra Red Thermometers; 1000gal GeePee Water storage tanks; tap fitted hand washing buckets with stands and waste water collectors for the Special Schools at Ogbete, Oji River, Nsukka and primary schools	-	90,248,000	For maintenance of hygiene and sanitation in the Special Schools and Primary Schools as emergency response and mitigation measures. To control spread of COVID-19 Pandemic and other related sickness

17001003	Ministry of Education	Provision of facilities for sanitary precautions against COVID-19 Pandemic (50no Temperature Monitors, 50no Tanks/Fittings & tanks stands, 100no tanks of initial water supply, 260no Tap Fitted Buckets & stands, 260 no hand sanitizers, 260no liquid soaps,) for all STV Schools/Colleges, Secondary schools, Zonal Offices & Headquarters	-	30,000,000	For maintenance of hygiene and sanitation in the Schools/Colleges, Secondary Schools and Offices as emergency response and mitigation measures. To control spread of COVID-19 Pandemic and other related sickness
17001004	Ministry of Education	Construction of a 500 Reader Capacity Library at Nsukka	-	180,000,000	For enforcement and compliance with the social distancing regulations and control spread of COVID-19 and other related sickness as mitigation measures
17001005	Ministry of Education	Equipping of a 500 Reader Capacity Library at Nsukka	-	70,000,000	For enforcement and compliance with the social distancing regulations and control spread of COVID-19 and other related sickness as mitigation measures
17001006	Ministry of Education	Purchase of 60 Sets of Mobile Science Laboratory Equipment for Schools in Enugu State	-	360,000,000	For enforcement and compliance with the social distancing regulations and control spread of COVID-19 and other related sickness as mitigation measures

17001007	Ministry of Education	Setting up of E-Learning Platforms in State	-	30,000,000	For enforcement and compliance with the social distancing regulations and control spread of COVID-19 and other related sickness as mitigation measures
	Total		-	760,248,000	
17003002	Enugu State Universal Basic Education Board	Procurement of Agriculture equipment to all public primary schools in the State	20,000,000	40,000,000	For maintenance and enforcement of compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003003	Enugu State Universal Basic Education Board	Construction of 36 no 5 classroom blocks in all the 17 LGAs at 18,000,000	540,000,000	1,080,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing to control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003004	Enugu State Universal Basic Education Board	Renovation of 30 no dilapidated 5 classroom blocks	360,000,000	720,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003005	Enugu State Universal Basic Education Board	Scope and survey 271 Public Primary and Junior Secondary Schools	20,000,000	40,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.

17003006	Enugu State Universal Basic Education Board	Construction of 4 room 14 no WC squatting toilet with overhead tank	60,000,000	120,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003007	Enugu State Universal Basic Education Board	Procure and distribute 5,000 registers to Public Primary Schools	5,000,000	10,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003008	Enugu State Universal Basic Education Board	Provide 1000 educative Toys for ECCDE, 5 toys per each of the renovated classrooms	5,000,000	10,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003009	Enugu State Universal Basic Education Board	Procure and distribute sports equipment (football, net, whistle, boots and jersey)	20,000,000	40,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003010	Enugu State Universal Basic Education Board	Procure and distribute 1000 teachers desk,1000 arm and armless	130,000,000	260,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.

17003011	Enugu State Universal Basic Education Board	Procure and distributed 4000 assorted educative diagrams/instructional Materials	1,500,000	3,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003012	Enugu State Universal Basic Education Board	Procure and distribute 1223 Primary Mathematical Kits	3,360,000	6,720,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003013	Enugu State Universal Basic Education Board	Procure and distribute 1223 Primary Science Kits to 1223 primary schools	3,390,000	6,780,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003014	Enugu State Universal Basic Education Board	Procurement and distribution 3,000 nos of Plastic Lockers and Chairs for Public Primary and Junior secondary	200,000,000	400,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003015	Enugu State Universal Basic Education Board	Procure and distribute 5,000 diaries to Public Primary Schools	6,500,000	13,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.

17003016	Enugu State Universal Basic Education Board	Purchase and distribute 6,000 cartons of chalk for Public Primary and Junior Secondary Schools	6,000,000	12,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003017	Enugu State Universal Basic Education Board	Construction of 20no 3 classroom blocks with an office in all the 17 LGAs for ECCDE	260,000,000	520,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003018	Enugu State Universal Basic Education Board	Procure and distribute 3600 ECCDE tables and chairs	40,000,000	80,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003019	Enugu State Universal Basic Education Board	Procure and distribute 1226 rolls of tissue, dettol and toilet soaps for ECCDE in public primary school.	3,000,000	6,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003020	Enugu State Universal Basic Education Board	Renovation of 24 no dilapidated 3 classroom blocks with ramp for ECCDE	240,000,000	480,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.

17003021	Enugu State Universal Basic Education Board	2% UBEC/ENSUBEB counter part project Monitoring/ Evaluation and procurement of 2 Vehicles	40,000,000	80,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003022	Enugu State Universal Basic Education Board	Print and distribute 10,000 copies of continuous assesment report booklet for Public Primary and Junior Secondary schools	5,000,000	10,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003023	Enugu State Universal Basic Education Board	Print and distribute Library manual for all Public Primary and Junior Secondary Schools	2,250,000	4,500,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003024	Enugu State Universal Basic Education Board	Procure and distribute 300 merry-go-round for ECCDE classes	5,000,000	10,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
17003025	Enugu State Universal Basic Education Board	Purchase of office equipment for ENSUBEB Headquarters	4,000,000	8,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.

17003026	Enugu State Universal Basic Education Board	Procure one new serviceable vehicle and motorcycle for quality assurance dept	20,000,000	40,000,000	For maintenance of hygiene and sanitation in the Primary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
	Total		2,000,000,000	4,000,000,000	
17018002	Enugu State Polytechnic Iwollo	Purchase of 3Nos official cars (Toyota Camry Model 2010)	-	12,000,000	For enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and response.
17018003	Enugu State Polytechnic Iwollo	Procurement of horticultural crops for the college	-	3,000,000	To provide agricultural input for horticulture as recovery response.
17018004	Enugu State Polytechnic Iwollo	Provision of Computers, routers, networking and Communication equipment for ICT	-	7,000,000	For enforcement and compliance with the social distancing and remote learning to control the spread of COVID-19 and other related sickness as mitigation measures / response.
17018005	Enugu State Polytechnic Iwollo	Provision and Installation of E-Learning equipment for distant learning during COVID-19	-	6,000,000	For enforcement and compliance with the social distancing and remote learning to control the spread of COVID-19 and other related sickness as mitigation measures / response.
	Total		-	28,000,000	
17019002	Enugu State College of Education (Technical)	Purchase of E-Learning Equipment for easy learning with internet access (Server, network	-	6,000,000	For enforcement and compliance with the social distancing and remote learning to control the spread of COVID-19 and other related sickness as mitigation measures / response.

		components eg. Camera, router etc)			
17019003	Enugu State College of Education (Technical)	Development of E-Learning Software	-	4,000,000	For enforcement and compliance with the social distancing and remote learning to control the spread of COVID-19 and other related sickness as mitigation measures / response.
17019004	Enugu State College of Education (Technical)	Provision of Internet Bandwith and Doman Registration	-	5,000,000	For enforcement and compliance with the social distancing and remote learning to control the spread of COVID-19 and other related sickness as mitigation measures / response.
	Total		-	15,000,000	
17021002	Enugu State University of Science and Technology (ESUT)	Establishment of Online Teaching and Learning Programme built on window server 2019 DL 360 Gen 10 inter xeon silver 4110 x 1 sockets, 32GB RAM 2 x PSU and software	-	70,000,000	For enforcement and compliance with the social distancing and remote learning to control the spread of COVID-19 and other related sickness as mitigation measures / response.
	Total		-	70,000,000	
17033002	Institute of Management and Technology (IMT)	Establishment Online Teaching and Learning Programme built on window server 2019 DL 360 Gen 10 inter xeon silver 4110 x 1 sockets, 32GB RAM 2 x PSU and software	-	70,000,000	For enforcement and compliance with the social distancing and remote learning to control the spread of COVID-19 and other related sickness as mitigation measures / response.

	Total		-	70,000,000	
17051002	Post-Primary Schools Management Board (PPSMB)	Drilling of 3 nos borehole for boarding schools at Model Secondary School Nsukka; Urban Girls Secondary School, Nsukka; Community Secondary School, Isienu etc	-	23,550,000	For maintenance of hygiene and sanitation in the Secondary Schools, enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
	Total		-	23,550,000	
21001001	Ministry of Health	Equipping of Enugu State Infectious Disease Hospital (Former Colliery Hospital)	35,000,000	400,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response
21001001	Ministry of Health	COVID-19: Laboratory equipment, Procurement of Basic Personal Protective Equipment (PPE) and other medical equipment in the Public Healthcare Centres in the State	-	500,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response
21001001	Ministry of Health	Recapitalization of the Drug Revolving Scheme (DRF)	10,000,000	100,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response
21001001	Ministry of Health	Purchase of Ambulance/vehicles for incidence response for evacuation of trauma/infectious patients or their contacts for testing	75,000,000	250,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises.

21001001	Ministry of Health	Reconstruction of General Hospital in Oji River, Awgu and Enugu Ezike	-	1,800,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21001001	Ministry of Health	Construction of Isolation Centres in Oji River, Awgu, Enugu Ezike and Orba	-	600,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
	Total		120,000,000	3,650,000,000	
21003002	Enugu State Primary Health Care Development Agency	Construction and equipping of Primary Health Centre Type 3 at Igbo- Eze South LGA	-	117,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21003002	Enugu State Primary Health Care Development Agency	Construction and equipping of Primary Health Centre Type 3 at Udenu LGA	-	117,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.

21003002	Enugu State Primary Health Care Development Agency	Construction and equipping of Primary Health Centre Type 3 at Uzo-Uwani LGA	-	117,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21003002	Enugu State Primary Health Care Development Agency	Construction and equipping of Primary Health Centre Type 3 at Isi-Uzo LGA	-	117,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21003002	Enugu State Primary Health Care Development Agency	Construction and equipping of Primary Health Centre Type 3 at Nkanu East LGA	-	117,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21003002	Enugu State Primary Health Care Development Agency	Construction and equipping of Primary Health Centre Type 3 at Igbo-Etiti LGA	-	117,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21003002	Enugu State Primary Health Care Development Agency	Construction and equipping Of Primary Health Centre Type 3 at Ezeagu LGA	-	117,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.

21003002	Enugu State Primary Health Care Development Agency	Procurement of 10 Laptops, 3 desktops and accessories; 5 UPSs, 10200 walts stabilizers; 2 photocopiers & 2 printers for the SPHCDA & HMIS/M&E;	-	2,500,000	For enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
21003002	Enugu State Primary Health Care Development Agency	Purchase of 2 tables, 6 chairs, 2 steel cabinets and 1 shelf for the F&A dept	-	500,000	For enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
	Total		-	822,000,000	
21027018	ESUT Teaching Hospital ParkLane, Enugu	Conversion of medical ward to Isolation and treatment centre	-	14,500,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21027018	ESUT Teaching Hospital ParkLane, Enugu	Construction of 2 storey building for Medical laboratory extension	-	100,000,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response. For quick response to emergency and crises in the rural areas.
21027018	ESUT Teaching Hospital ParkLane, Enugu	Construction of canopy for social distancing	-	5,000,000	For enforcement and compliance with the social distancing and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.

21027018	ESUT Teaching Hospital ParkLane, Enugu	Reconstruction of the hospital compound fence	-	3,500,000	To provide medical facilities for treatment and control of COVID-19 and other related sickness as mitigation measures, emergency and crises/recovery response.
21027018	ESUT Teaching Hospital ParkLane, Enugu	Purchase of 1 No. Water Ranker	-	26,000,000	For maintenance of hygiene and sanitation in the hospital and control spread of COVID-19 and other related sickness as mitigation measures and response.
	Total		-	149,000,000	
21102002	State Health Management Board (SHB)	Construction of boreholes with tanks in designated Isolation Centres	-	40,000,000	For maintenance of hygiene and sanitation in the hospital and control spread of COVID-19 and other related sickness as mitigation measures and emergency response.
	Total		-	40,000,000	
35001003	Nigerian Erosion Watershed Programme	State Counterpart contribution for additional financing	-	600,000,000	Counterpart contribution to provide facilities for economic recovery in the State Post-COVID-19.
	Total		-	600,000,000	
	Total Social Sector		2,120,000,000	10,227,798,000	
	Grand Total		14,310,000,000	22,143,005,680	