

ENUGU STATE OF NIGERIA

REPORT

OF

THE AUDITOR-GENERAL
ON THE ACCOUNTS

OF THE

GOVERNMENT OF ENUGU STATE OF
NIGERIA

FOR THE YEAR ENDED

31ST DECEMBER, 2008

REPORT OF THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE GOVERNMENT OF
ENUGU STATE OF NIGERIA FOR THE YEAR, ENDED
31ST DECEMBER, 2008

PART 1

INTRODUCTION/LEGAL FRAMEWORK
FOR THE AUDIT OF GOVERNMENT ACCOUNTS

The legal framework to which the Auditor General performs his functions are quite enormous. As the Constitution of the country remains the supreme and extant documents in law, there are numerous other legislations that empower the Auditor General to conduct his audit. Such other laws include;

- (i) The Audit law (Cap 14) laws of Enugu State of Nigeria (as amended)
- (ii) Finance (control and management) Act 1958 (as amended);
- (iii) Financial Regulations;
- (iv) Other laws of the Enugu State House of Assembly.

The Accounts of the Government of Enugu State, 2008 based on the above legal frame works and especially in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 have been audited and certified as true and fair subject to the observations/comments contained in this report.

PROGRAMME OF WORK

2. The programme of work for the year 2008 was to a reasonable extent completed. However, due to some logistic problems such as inadequate fund and transport facility, the target set for the audit coverage of Government Treasuries, Pay Offices, Courts, Ministries, Agencies and Commissions including performance audits could not be attained. Another hindrance towards achieving the set audit target was the negative experience with some Ministries, Agencies, Commissions and other organs of Government that failed to allow for audit of their establishments when programmed for audit. The point here is that my Office shall henceforth not take lightly any hinderance towards the performance of audit duties from any of the Government establishments as that has immensely contributed to deviation from the proposed audit target set in their programme of work.

THE MANNER IN WHICH THE ACCOUNTS HAVE BEEN KEPT AND RENDERED

3. The Accountant General has submitted the required financial statements and Annual Accounts which were prepared in accordance with the standardized accounts reporting format as approved by the Federal Accounts Allocation Committee (FAAC), it is worthy to observe that the standard of book-keeping in many Ministries, Pay Offices, Sub-treasuries, Agencies and Commissions during the period under review had improved remarkably. The desired good record keeping at Sub-Treasuries, Ministries and Extra Ministerial Departments were observed to have been achieved. This undoubtedly contributed to the timely review of the Financial Statements as all needed information and data were readily available.

PRODUCTION AND SUBMISSION OF THE ACCOUNTS

4. The 2008 financial statements as prepared by the State Accountant-General was on 23rd November 2009 submitted for my review. During the review certain errors were observed resulting to the sending back the Financial Statements to the Accountant-General for possible corrections. The corrected draft report was thereafter re-submitted on 7th June, 2010 for my comment and subsequent Certification.

DISCLOSURE OF GOVERNMENT BANK ACCOUNTS

5. The Bank Accounts operated for the State Government for the year ended 31st December, 2008 were fully disclosed in the Financial Statement. The closing balances in some of these accounts including the Sub-treasuries and Pay-Offices of the MDAs have been corrected based on our earlier report.

PART II

STATEMENT No. 1

6. The cash flow statement of 2008 financial statement vividly represented the cash flow operations. The cash operations were shown and categorized with notes explaining in details the cash operations. From the documents presented, it would appear that the cash operations during the year were correctly captured on the basis that the figures of IGR, VAT and Statutory Allocations in most of the source documents were properly recorded and classified.

STATEMNT No. 2

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2008

7. The statement of assets and liabilities as presented in the financial statement is in line with the standardized reporting accounting format.

OTHER ASSETS

INVESTMENT

8. The stocks and shares in some of the companies were observed during the review not to have been valued by the BGL securities Ltd having valued others as at 24th December, 2008. The unvalued companies include; Dumez Nigeria PLC, UAC PLC, Aba Textile Mill PLC, Urban Dev. Banks PLC, Texaco Nig. PLC. The reason for non-valuation of stocks and shares in the above mentioned quoted companies remained unexplained as the value of their stock remained what it was before the valuation on 24th December, 2008. Apart from that the list of the companies as shown in the financial statement seem not to be comprehensive as companies like Hotel Presidential Ltd, Eastern Nigeria Industrial Estate Ltd, Universal Insurance Company Ltd., Aluminum Company Ltd Ohebe Dim, Nigeria Construction and Foundation Company Ltd (NCFC), Enugu State Transport Company, Ltd. (ENTRACO), Vanguard Industries Ltd, Palm oil mills Project Ozalla, Star Printing and Publishing Co. Ltd, Premier Cashew Industries Oghe, Fertilizer Procurement and Distribution Ltd, State Marketing Company Ltd, etc. were omitted. The reason for non- inclusion of the above unquoted companies remained unexplained.

LIABILITIES

INTERNAL AND EXTERNAL LOANS: ₦6,854,248,548.80

9. The total liability of ₦6,854,248,548.80 could not be confirmed as the details relating to the loans in terms of creditors, maturity and tenor of the loans were not shown to the audit. The terms of the loans were also not part of the notes to the account rather the sources of the internal loans were mentioned under notes 16 and 17.

STATEMENT NO. 3

CONSOLIDATED REVENUE FUND
AS AT 31ST DECEMBER, 2008

PENSION VERIFICATION AND CERTIFICATION

10. Pension and gratuity of Public Officers constitute a charge on the Consolidated Revenue Fund. A total of 1428 files in respect of pensions and gratuity were received and in accordance with the Pensions Act, verification and certification of their retiring benefits as computed by the Head of Service were carried out. The payment of ₦1,345,689,856.48 as pensions and gratuity was observed to have been made by the Office of the Accountant-General in 2008.

The analysis of the files certified according to MDAs are as shown below:

1.	MDAs	762
2.	State Library	14
3.	Local Government	87
4.	PPSMB	237

5.	SUBED	232
6.	IMT	15
7.	Water Corporation	12
8.	ESBS	17
9.	State Sports Council	24
10.	ESUT	<u>28</u>
	Total	<u>1,428</u>

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND VALUE ADDED TAX: ₦4,774,401,266.37

11. The above figure following the 2008 Actual Revenue Allocation to States and Local Governments as contained in the Financial Statement (page 9) would appear not to be correct. This is sequel to the observation that the figure shown as VAT was not gross amount accruing from VAT Allocation. The sum of ₦5,527,977,206.20 was observed to be the gross amount allocated under VAT in 2008 less debt repayment of ₦753,575,939.83 to arrive at the Net balance of ₦4,774,401,266.37 shown in the Financial Statement. The gross of VAT was gotten as follows;

VAT as per Statement	₦4,774,401,266.37
Add Debt Repayment	<u>753,575,939.83</u>
Total Gross VAT	<u>₦5,527,977,206.20</u>

In view of the above, the debt repayment which is Capital Vote Charge should be backed up with Payment Vouchers just like other Capital Expenditures and VAT Cash Book debited by that amount. With that also,

the total Capital Expenditure should be grossed up to include that amount of ₦753,575,939.83. Further more, the schedule of debt repayment to the beneficiaries should be shown in the account otherwise the expenditure would appear unexplainable.

SECTORAL CAPITAL EXPENDITURES

12. The Capital Expenditures under Economic Social Services, Regional and Administrative Sectors were backed up with Expenditure Warrants except that of debt repayment of ₦753,575,939.80 that needs to be classified into one of the above sectors.

BUDGET IMPLEMENTATION ANALYSIS

13. This part of the report aims to highlight the budget performance based on the actual achieved in revenue and Expenditure. The analysis explains revenue shortfalls, surpluses where applicable and in expenditure, excesses over approved expenditure limits. The analysis as required could not be possible following the observation as contained in this, report.

RECURRENT ESTIMATES

14. During the review of the financial statement, it was observed that the actual recurrent revenue of ₦34,882,516,612.73 accrued to the Consolidated Revenue Fund for the year ended 31st December, 2008. This figure exceeded the actual recurrent expenditure of ₦31,977,387,876.21 by ₦2,905,128,736. This therefore informed the Government ability to transfer the sum of ₦2,675,027.103.00 from Consolidated Revenue Fund (CRF) to Capital Development Fund ((CDF) as against the sum of ₦23,438,000,000 appropriated. The effect of the above resulted to a net recurrent surplus of ₦230,101,633 as at 31st December, 2008.

RECURRENT REVENUE

15. The sum of ₦34,882,516,612.73 was observed to have been realized as total recurrent revenue into the Consolidated Revenue fund (CRF) as shown below:-

<u>Description</u>	<u>Approved Est.</u> ₦	<u>Actual Collection</u>	
		<u>Amount</u> ₦	<u>Percentage</u> %
Statutory Allocation	39,347,359,100	30,151,865,649.68	76.63
Taxes	4,768,000,000	400,091,018.51	8.39
Fines & Fees	570,194,000	980,603,360.18	171.97
Licences	92,168,000	14,900,023.07	16.17
Earnings & Sales	382,230,000	4,050,759.03	1.06
Rent on Govt.			
Property	346,877,996	82,655,368.50	23.83
Interests & Dividend	86,100,000	101,702,108.68	118.12
Reimbursement	256,500,000	774,267,526.25	301.86
Miscellaneous	1,630,006	1,529,937,996.57	93,860.88
BTL Receipts	-	<u>842,442,802.26</u>	-
	<u>45,851,059,102.00</u>	<u>34,882,516,612.73</u>	<u>76.08</u>

From the above schedule statutory allocation from the Federation Accounts provided 86.44 percent of the total recurrent revenue, while internally generated Revenue (IGR) and below-the-line receipts (BTL) provided 11.15 and 2.41 percent respectively. The above analysis shows that the State Government is so much dependent on the Federal Government in revenue collection. In the light of the above, efforts should be made to look inward and exploit other potential areas to beef-up internally generated Revenue collection or adopt other accounting measures in future fiscal policies.

Recurrent Revenue Shortfall:- A comparative analysis of estimated revenue and actual recurrent revenue presented in the Accountant-General's account and reports showed a revenue shortfall of ₦15,895,624,558.40. Seven(7) revenue heads as shown on the table below and it represented 31.15 percent of the estimated collection:-

<u>Description</u>	<u>Estimated Collection</u> ₦	<u>Actual Revenue</u> ₦	<u>Shortfalls</u> ₦
Statutory Allocation	39,347,359,100	30,151,865,649.68	9,195,493,450.37
Taxes	4,768,000,000	400,091,018.51	4,367,908,981.49
Fines & Fees	570,194,000	980,603,360.18	-
Licences	92,168,000	14,900,023.07	77,267,976.93
Earnings & Sale	382,230,000	41,050,759.03	378,179,240.97
Rent on Govt. Property	346,877,996	82,655,368.50	264,222,629.50
Interests & Dividends	86,100,000	101,702,108.68	-
Reimbursements	256,500,000	774,267,526.25	-
Miscellaneous	1,630,006	1,529,937,996.57	-
BTL Receipts	-	-	-
	<u>45,851,059,102</u>	<u>34,882,516,612.73</u>	<u>14,283,072,277.10</u>

Recurrent Revenue Surpluses:- On the other hand, there was surplus revenue collection amounting to ₦3,314,529,787.94 observed from (3) three revenue heads for the year and the amount is equivalent to 7.23 percent of the approved estimated collection. Details are shown below:-

<u>Description</u>	<u>Estimated Collection</u>	<u>Actual Collection</u>	<u>Surplus</u>
Statutory Allocation	39,347,359,100	30,151,865,649.68	-
Taxes	4,768,000,000	400,091,018.51	-
Fines & Fees	570,194,000	900,603,360.18	410,409,360.18
Licences	92,168,000	14,900,023.07	-
Earning & Sales	382,230,000	4,050,759,.03	-
Rent on Govt.			
Property	346,877,996	82, 655,368.50	-
Interests & Dividends	86,100,000	101,702,108.68	15,602,108.68
Reimbursements	256,800,000	774,267,526.25	517,767,526.25
Miscellaneous	1,630,006	1,529,937,996.57	1,528,307,990.57
BTL receipts	-	<u>842,442,802.26</u>	<u>842,442,802.26</u>
	<u>45,851,059,102</u>	<u>34,882,516,612.23</u>	<u>3,314,529,787.94</u>

Capital :- An examination of statement of Capital Development fund presented by the Accountant-General, revealed that the sum of ₦12,549,278,369.37 was realized as actual total capital receipt, for the year as against the approved estimated capital receipt of ₦35,948,190,000 as shown below:-

	<u>Estimated Receipt</u>	<u>Actual Receipts</u>	<u>Percentage %</u>
Value Added Tax	3,500,000,000	4,774,401,266.37	136.41
Transfer from CRF	23,438,000,000	2,675,027,103.00	11.41
Internal Loans	5,000,000,000	5,099,850,000.00	101.99
External Loans	2,014,050,000	-	-
Grants/Miscellaneous	1,996,140,000	-	-
	<u>35,948,190,000</u>	<u>12,949,278,369.37</u>	

Recurrent Expenditure:- Examination of the Accountant-General's report revealed that total recurrent expenditure incurred in the year under review stood at ₦31,977,387,876.21 as against ₦35,011,273,447.00 representing 91.33% of the Budget provision.

Capital Expenditure:- A review of the Accountant-General's financial reports showed that the sum of ₦12,661,580,918.82 was the actual total capital expenditure incurred in the course of the year representing 42.55 percent of the approved estimated expenditure of ₦29,758,229,009.00 as shown below:-

<u>Description</u>	<u>Approved Estimate ₦</u>	<u>Actual Expenses ₦</u>
Economic Sector	17,396,700,000.00	9,627,916,534.81
Social Services Sector	6,739,150,007.00	1,108,606,557.06
Regional Sector	2,687,465,600.00	1,576,054,763.16
Administration Sector	<u>2,934,914,002.00</u>	<u>349,003,063.79</u>
	<u>29,758,229,009.00</u>	<u>12,661,580,918.82</u>

This scenario, undoubtedly, confirms government interest in providing development for the people but was hindered by inadequate funds.

ACKNOWLEDGEMENTS

16. I have to express my appreciation to my staff for their co-operation and dedication to duty, which culminated in this report; the Accountant-General and her accounts production team, and members of the Public Accounts Committee of the Enugu State House of Assembly for their co-operation. Finally, my entire staff and I, thank His Excellency, the Governor of Enugu State Barr. Sullivan I. Chime for his kind disposition to ensure steady progress towards the update of the state's audit.

To God be the Glory.



Christian Okolo Nwodi(JP)
Auditor-General
Enugu State.

GOVERNMENT OF ENUGU STATE OF NIGERIA
OFFICE OF THE AUDITOR GENERAL

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17/12/10

AUDIT CERTIFICATE

**RESPONSIBILITY OF THE ACCOUNTANT-GENERAL
AND AUDITOR-GENERAL**

In accordance with the Constitution of the Federal Republic of Nigeria, 1999, the Accountant-General is responsible for the preparation of the Financial Statements which she did on Cash Accounting Basis while it is my responsibility as the Auditor-General of the State to form an independent opinion based on my audit of those statements.

BASIS OF OPINION

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 and Audit Law (Cap 14) Revised Edition (Laws of Enugu State of Nigeria) Law 2004, I have examined the Accounts and Financial Statements of Enugu State Government of Nigeria for the year ended 31st December, 2008.

The Audit was conducted in accordance with the National and International Auditing Standards for Public Sector Accounts in Nigeria.

OPINION

In my opinion, subject to the observations/comments contained in my report, the Financial Statements give a true and fair view of the financial transactions of Enugu State Government for the period ended and the financial position as at 31st December, 2008.

Christian Okolo Nwodi(JP)
Auditor-General,
Enugu State

ENUGU STATE GOVERNMENT OF NIGERIA



DRAFT REPORT

OF THE

ACCOUNTANT – GENERAL

ENUGU STATE

WITH FINANCIAL STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2008

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PROFILE

EXECUTIVE GOVERNOR: HIS EXCELLENCY
BARR. SULIVAN CHIME
GOVERNMENT HOUSE
ENUGU.

COMMISSIONER FOR FINANCE: MRS. VIVIENNE A. EZE
MINISTRY OF FINANCE
ENUGU.

ACCOUNTANT – GENERAL : MRS. EUNICE NWANNEKA UGWU
OFFICE OF THE ACCOUNTANT-GENERAL
MINISTRY OF FINANCE
ENUGU

HIS EXCELLENCY
BARR. SULLIVAN CHIME
EXECUTIVE GOVERNOR
ENUGU STATE

MRS. VIVIENNE APPO. EZE
HON. COMMISSIONER FOR FINANCE
MINISTRY OF FINANCE
ENUGU.

MRS. EUNICE NWANNEKA UGWU
ACCOUNTANT-GENERAL
ENUGU STATE

1.1 FINANCIAL HIGHLIGHTS

The present administration in Enugu State believes in transparency and accountability. In line with this posture, the State Government has made significant progress in its introduced reforms in the areas of Budgeting and Public Financial Management.

A new Budget Classification and chart of Accounts incorporating a digit classification Codes was approved and applied during the 2008 financial year, thus enhancing effective resource allocation, accountability and Fiscal discipline.

BUDGET SIZE PERFORMANCE ANALYSIS

	Actual 2008		Budget 2008		Variance 2008	Actual 2007	
	N	K	N	K	%	N	K
Receipts:							
Statutory Allocation	30,151,865,649.60		39,347,359,100.00		23.37	22,173,023,248.98	
IGR-----	3,888,208,160.79		6,500,000,000.00		40.18	4,755,471,509.43	
BTL Receipts	842,442,802.26						
Sub-total	34,882,516,612.65		45,847,359,100.00		23.92	26,928,494,758.41	
VAT-----	4,774,401,266.37		3,500,000,000.00		36.41	3,434,308,257.54	
Capital Receipts-----	7,887,179,652.45		35,417,960,000.00		77.73	11,714,180,295.95	
Total Receipts---	47,544,097,531.47		84,765,319,100.00		43.91	42,076,983,311.90	
Less:							
Recurrent Expenditure:							
Personnel Costs-	12,285,230,304.30		14,075,664,090.00		12.72	7,966,538,504.63	
Overhead Costs	15,828,898,750.30		8,844,945,590.00		(78.96)	1,478,655,832.89	
Public Debt Charges	1,983,842,866.84					6,243,753,229.28	
Statutory Office Holders Salaries	533,726,098.29					86,067,449.45	
Pension & Gratuities	1,345,689,856.48						
Transfer to Capital De. Fund	2,675,027,103.00		23,438,000,000.00		88.59	10,311,903,020.98	
Sub-Total	34,652,414,979.21		46,358,609,680.00		25.25	26,086,918,037.23	
Capital Expenditure							
Economic Sector	9,627,916,534.81		19,315,200,000.00		50.15	13,090,876,260.03	
Social Services	1,108,606,557.06		8,756,182,000.00		87.34	533,954,580.15	
Regional Sector	1,576,054,763.16		3,872,490,000.00		59.30	401,374,164.66	
Admin. Sector	349,003,063.79		3,474,088,000.00		89.95	1,009,981,000.00	
Sub-total: Capital Exp.	12,661,580,918.82		35,417,960,000.00		64.25	15,036,186,004.84	
Budget Size, Total Exp.	47,313,995,898.03		78,302,481,680.00		39.58	41,267,173,153.72	
Net Budget, Surplus/Deficit	230,101,633.44		6,462,837,420.00		96.44	809,810,158.18	
Opening Cash & Bank Bal.	3,654,116,609.66		442,680,000.00		(725.45)	2,844,306,451.49	
Closing Cash & Bank Bal.	3,884,218,243.10					3,654,116,609.66	
REPRESENTED BY:							
CASH & BANK BALANCES	2,663,539,384.33					2,468,905,256.13	
BALANCES WITH MDAs & STs	1,220,678,858.85					1,185,211,353.53	
	3,884,218,243.18					3,654,116,609.66	

1.2 SUMMARY OF KEY FINANCIAL RATIOS		2008 Actual		% of Actual Recurrent Revenue	2008 Budget		% Variance 2008	Actual 2007	
		N	K		N	K		N	K
Receipts:				86.44	39,347,359,100.00		-23	22,173,023,248.98	
Statutory Allocation		30,151,865,649.68		11.15				4,755,471,509.43	
IGR		3,888,208,160.79		2.42	6,503,700,002.00		-87	28,928,494,758.41	
BTL Receipts		842,442,802.26		100.00	45,851,059,102.00		-24		
TOTAL RECURRENT REVENUE		34,882,516,612.73							
CAPITAL RECEIPTS								1,402,277,274.97	
Internal Loans		5,099,850,000.00		14.62	5,000,000,000.00		2		
Foreign Loans					2,014,050,000.00		-100		
Value Added Tax		4,774,401,266.37		13.69	3,500,000,000.00		36	3,434,308,257.54	
Transfer from CRF		2,675,027,103.80		7.67	23,438,000,000.00		-89	10,311,903,020.98	
Internal & External Grants/Sub.					1,996,140,000.00		-100		
Total Capital Receipts		12,549,278,370.17		35.98	35,948,190,000.00		-65	15,148,488,553.49	
RECURRENT EXPENDITURE								7,965,538,504.63	
Personnel Cost		12,285,230,304.30		35.22	24,650,323,622.00		59	6,243,753,229.28	
Overhead Costs		9,680,131,376.76		27.75	10,231,617,500.00		5	86,067,449.45	
Public Debt Charges		1,903,842,866.84		5.69				1,478,655,832.69	
Statutory Office Holders Salaries		533,726,098.29		1.53				144,069,111.95	
Pension & Gratuities		1,345,689,856.48		3.86	147,332,325.00		-813	15,919,084,127.90	
Miscellaneous		6,148,767,373.54		17.63	35,011,273,447.00		9	10,311,903,020.98	
Sub Total		31,977,387,876.21		91.67	19,887,596,172.80		97	27,853,712,093.42	
Transfer to Capital Dev. Fund		2,675,027,103.00		7.67	54,898,869,619.80		37		
Total Recurrent Expenditure		34,652,414,979.21		99.34				13,090,876,250.03	
CAPITAL EXPENDITURE								533,954,580.15	
Economic sector		9,627,916,534.81		27.60	17,396,700,000.00		84	401,374,164.66	
Social Sector		1,108,606,557.05		3.18	6,739,150,007.00		41	1,009,981,000.00	
Regional Development		1,576,054,763.16		4.52	2,667,465,000.00		88	15,036,186,004.84	
Administration		349,003,063.79		1.00	2,934,914,002.00		57		
Total Capital Expenditure		12,661,580,918.82		36.30	29,758,229,009.00				
DEBT PROFILE								1,402,277,274.97	
Internal Loans Outstanding		3,751,348,773.89		10.75				2,911,973,959.70	
Foreign Loans		3,102,899,774.91		8.90				4,314,251,234.67	
Total		6,854,248,548.80		19.65					

From the above table, it can be seen that Statutory Allocation provided 86.43% of total recurrent revenue received while IGR accounted for 11.15%. The 2008 budget out turn during the year recorded a surplus of N0.231billion. Total actual recurrent expenditure for the year stood at N34,652,414,979.21 while it was N27,853,712,093.42 in 2007. Proceeds from value added tax, Transfer from Consolidated revenue fund and Internal loans financed the capital projects. Economic, Social, Regional development and Administration sectors took 27.60%, 3.18%, 4.52% and 1.00% respectively of the capital expenditure.

2.0 REPORT OF THE ACCOUNTANT-GENERAL**2.1 INTRODUCTION**

In line with the new financial reporting guidelines approved by the Federation Accounts Allocation Committee (FAAC), the Annual Accounts and Financial Statements of Enugu State Government are contained on pages 13 to 144 of this report and consist of the following financial statements prepared in the format adopted by the Federation Accounts Allocation Committee (FAAC) under the framework of the standardized accounts reporting format of the Federal states and Local Government in Nigeria, viz:

- a. Cash flow statement
- b. Statement of Assets and Liabilities
- c. Statement of Consolidated Revenue Fund
- d. Statement of Capital Development Fund and
- e. Notes to the Financial Statements.

Note that this report, together with the financial statements and the notes to the Accounts form part of the annual accounts and are available on request from my office.

2.3.1 - CONSOLIDATED REVENUE FUND

All the revenues received by the state Government except those specifically provided to treated, otherwise have been credited to the consolidated Revenue Fund. Within the year under review, total revenue received and credited to the consolidated Revenue Fund was N34.883billion. The total recurrent expenditure charged to this fund in line with the 1999 constitution stood at N34.652billion. The operation of the fund resulted in a net recurrent Surplus of N0.230billion.

	2008		2007	
	N	N	N	N
Opening Bal.		3,654,116,609.66		2,844,306,451.48
Recurrent Receipts	34,882,516,612.73		26,928,494,758.41	
Recurrent Expenditure	34,652,414,979.21		26,230,987,148.88	
Net Recurrent Surplus		230,101,633.52		697,507,609.53
Closing Bal.		3,884,218,243.18		3,541,814,061.01

2.3.2 CAPITAL DEVELOPMENT FUND

In accordance with the provision of the finance (Control and Management) Act, 1958 as amended, all funds received for capital projects were credited to this fund. During the year total capital receipts amounted to N12.549billion in addition to Opening Balance N0.112billion while capital expenditure charged to this fund stood at N12.662billion. This gave rise to a Nil balance as at 31st December, 2008

	2008		2007	
	N	N	N	N
Opening Bal.		112,302,548.65		
Capital Receipts	12,549,278,370.17		15,148,488,553.49	
Capital Expenditure	12,661,580,918.82		15,036,186,004.84	
Net Capital Deficit		-112,302,548.65		112,302,548.65
Closing Bal.				112,302,548.65

2.3.3 CASH FLOW AND LIQUIDITY POSITION

Total revenue received in the year was N47.3544billion while total expenditure stood at N48.077 billion, An overall net surplus cash flow of N0.230billion was recorded during the year. Opening balance was N3.654billion, bringing the liquidity position as at 31st December, 2008 to N3.884billion

	2008		2007	
	N	N	N	N
Opening Bal.		3,654,116,609.66		2,844,306,451.48
Total Receipts	47,544,097,531.47		42,076,983,311.90	
Total payments	47,313,995,898.03		41,267,173,153.72	
Net cash surplus		230,101,633.44		809,810,158.18
Closing cash/Bank Bal.		3,884,218,243.10		3,654,116,609.66
Represented by:				
Consolidated rev. Fund	3,884,218,243.10		3,541,814,061.01	
Capital Dev. Fund			112,302,548.65	
Total Public Fund		3,884,218,243.10		3,654,116,609.66

2.3.4 - 2008 ACTUAL REVENUE ALLOCATION TO THE FEDERAL, STATES & LOCAL GOVERNMENTS.

2.3.4.1 - Actual performance in 2008

In the year 2008 the three tiers of Government received a gross amount of N5.789billion. Out of this sum the Federal Government received a net allocation of N2.319billion representing 39.99% of the total allocation distributed, while the States and the 774 local Governments got a net allocation of N2.138billion and N1.350billion representing 36.87% and 23.28% respectively of the gross amount shared. The sum of N59.044billion and N63.397billion for the federal and State Governments respectively was deducted at source for debt repayment. the detailed break-down of the actual allocations distributed to the beneficiaries from January to December, 2008 are shown in the tables below.

2008 Actual Revenue Allocation to Federal Government

FGN CRF ACCOUNT	SHARE OF DERIVATION AND ECOLOGY	STABILIZATION FUND	DEV. OF NATIONAL RESOURCES	FEDERAL CAPITAL TERRITORY	NET ALLOCATION
N	N	N	N	N	N
2,136,073,441,784.31	43,223,770,483.49	22,893,827,915.85	68,584,612,251.63	46,688,883,734.89	2,319,464,536,170.17
				EXTERNAL DEBT	GROSS ALLOCATION
				N	N
				59,044,600,544.67	2,376,509,136,714.84

2008 Actual Revenue Allocation to States and Local Governments

S/N	BENEFICIARIES	NET STATE ALLOCATION	NET LGS ALLOCATION	TOTAL NET ALLOCATION	DEBT REPAYMENT	GROSS ALLOCATION
1	ABIA	38,256,900,667.39	27,852,266,636.84	66,109,167,304.23	797,670,223.72	66,906,837,527.95
2	ADAMAWA	36,728,698,098.29	35,264,851,394.68	71,993,549,492.97	1,032,222,330.38	73,025,771,823.35
3	AKWA IBOM	214,021,758,096.45	46,607,720,617.16	260,629,478,713.61	1,480,599,069.78	262,110,077,783.39
4	ANAMBRA	37,824,322,393.09	35,399,032,856.23	73,223,355,249.32	869,133,466.77	74,092,488,716.09
5	BAUCHI	41,976,670,493.50	40,302,888,775.77	82,279,859,269.27	2,237,247,721.71	84,517,108,990.98
6	BAYELSA	149,004,752,887.60	15,098,183,611.92	164,102,936,499.52	109,119,801.88	164,212,056,301.40
7	BENUE	38,969,760,252.88	41,092,881,531.19	80,062,641,784.07	2,028,194,981.88	82,090,835,765.95
8	BORNO	44,080,756,195.34	45,793,911,193.71	90,874,667,389.05	472,758,198.82	91,347,425,587.87
9	CROSS RIVER	46,770,912,162.82	29,663,139,878.26	76,434,052,041.08	5,040,287,665.59	81,474,339,706.67
10	DELTA	144,716,985,827.36	39,571,237,139.54	184,288,222,966.90	1,079,557,726.03	185,367,780,692.93
11	EBONYI	31,382,491,721.58	21,118,941,866.10	52,501,433,587.68	413,170,622.75	52,914,604,210.43
12	EDO	36,784,671,464.04	39,922,276,113.53	66,706,947,577.57	1,477,708,743.93	68,184,656,321.50
13	EKITI	31,851,163,482.83	24,296,387,282.28	56,147,550,765.11	249,693,790.76	56,397,244,555.87
14	ENUGU	34,926,266,915.97	25,025,736,233.48	59,952,003,149.45	1,293,536,100.76	61,245,539,250.21
15	GOMBE	31,200,487,864.38	20,628,315,706.87	51,828,803,581.25	2,371,286,158.18	54,210,089,739.43
16	IMO	50,222,931,632.81	41,285,258,015.09	91,508,189,647.90	814,013,927.24	92,322,203,575.14
17	JIGAWA	41,572,968,560.58	43,522,925,513.84	85,095,894,074.42	491,836,371.84	85,587,732,446.26
18	KADUNA	46,739,281,075.67	46,445,586,380.14	93,184,867,455.81	1,242,863,321.99	94,427,730,777.80
19	KANO	59,358,551,946.56	77,078,537,551.87	136,437,089,498.43	1,486,563,999.34	137,923,653,497.77
20	KATSINA	44,840,815,664.80	55,715,521,415.06	100,556,337,079.86	909,523,930.89	101,465,861,010.75
21	KEBBI	35,072,577,588.94	34,567,395,363.60	69,639,972,952.54	2,925,339,687.17	72,565,312,839.71
22	KOGI	35,066,716,812.45	35,624,284,109.72	70,691,000,922.17	2,729,459,589.14	73,420,460,511.31
23	KWARA	32,514,612,741.34	27,375,138,620.23	59,887,751,361.57	671,850,268.43	60,561,601,630.00
24	LAGOS	71,345,427,003.67	62,087,239,998.18	133,433,667,001.85	8,804,147,876.04	142,237,814,877.89
25	NASSARAWA	30,318,055,660.09	22,029,437,411.55	52,347,493,071.64	2,361,102,589.43	54,708,595,931.07
26	NIGER	38,419,429,489.58	44,163,245,632.58	82,582,675,122.16	3,770,840,108.11	86,353,515,230.87
27	OGUN	36,799,284,890.33	33,220,042,622.71	70,019,327,513.04	577,566,523.20	70,596,894,036.24
28	ONDO	76,289,408,711.95	30,676,406,134.73	106,965,814,846.68	4,552,668,418.64	111,518,483,265.32
29	OSUN	32,779,930,247.57	41,812,704,952.47	74,592,635,200.04	1,207,792,853.97	75,800,428,054.01
30	OYO	42,045,780,282.88	53,415,767,484.07	95,461,547,766.95	2,828,714,091.71	98,290,261,858.66

31	PLATEAU	34,198,079,082.39	30,299,219,719.63	64,497,298,802.02	1,326,245,360.75	65,823,544,162.77
32	RIVERS	326,189,091,284.08	42,000,280,534.06	368,189,371,818.14	1,138,406,659.84	639,327,778,477.98
33	SOKOTO	39,117,659,271.61	38,231,201,338.65	77,348,860,610.26	549,867,038.03	77,898,727,648.29
34	TARABA	36,309,572,593.46	30,085,236,194.46	66,394,808,787.92	670,793,824.24	67,065,602,612.16
35	YOBE	35,629,998,009.86	29,244,786,038.28	64,874,784,048.14	1,225,482,517.20	66,100,266,565.34
36	ZAMFARA	35,187,364,252.76	27,605,668,924.30	62,793,033,177.06	2,159,760,064.73	64,952,793,241.79
	FCT (Local Govts)	-	15,298,100,095.14	15,298,100,095.14	-	15,298,100,095.14
	TOTAL	2,138,515,135,326.90	1,350,421,754,887.92	3,478,945,190,224.82	63,397,027,824.87	3,812,344,218,320.29

3.0 STATEMENT OF ACCOUNTING POLICIES

The following policies were adopted by the Enugu State Government in the preparation of its Financial statements:

3.1 BASIS OF ACCOUNTING

The financial statements have been prepared under cash basis on historical cost convention.

3.2 INVESTMENTS

Shares held are stated at cost, while bonus shares are shown but not considered in value in the Accounts.

3.3 CAPITAL COST:

These are recognized in the year of their occurrence only.

3.4 ADVANCES

All advances granted for either recurrent or capital items are retired and charged to the relevant accounts in the years. All advances not retired have been charged to the Consolidated Revenue Fund and Recoveries initiated.

4.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENT

These financial statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with Generally Accepted Accounting Practice (GAAP). To fulfill accounting and reporting responsibilities, the Accountant - General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government.

Efforts were made to ensure that these financial statements reflect the financial position of Government as at 31st December, 2008 and its operation for the year ended on that date. The efforts of all officers of the Final Accounts Production, the Accounting officers in the pay office Headquarters, Debt Management Department, sub-treasuries, ministries and parastatals are worthy of mention and recognition in this report.



Eunice Nwanneka Ugwu (Mrs.)
Accountant - General

AUDIT CERTIFICATE

STATEMENT NO. 1
CASHFLOW STATEMENT FOR THE PERIOD ENDED 31/12/2008

CASHFLOW FROM OPERATIONS:	Note	Actual 2008		Actual 2007	
		N	K	N	K
RECEIPTS:					
Statutory Allocation					
VAI		30,151,865.649.60	-	22,173,023,248.98	
Intrinsally Generated Revenue	3	4,774,401,266.37		3,434,308,257.54	
Other Receipts	4	3,698,208,160.79		2,950,661,374.91	
Total Receipts		38,655,917,879.02		30,272,339,810.03	
PAYMENTS:					
Personnel Emoluments	5	12,285,230,304.30		7,966,538,504.63	
Overhead Costs:					
Educational Services		879,881,334.83		593,734,336.00	
Health Services		182,214,192.54		65,857,662.68	
Transport Services		306,884,006.50		16,245,865.25	
Agricultural Services		141,332,375.00		75,051,100.00	
Consolidated Revenue Fund Charges	6	1,879,415,954.77		1,478,655,832.89	
Others of General Nature	7	8,169,819,467.89		5,492,864,255.35	
BTL Payments		6,148,767,373.54		144,069,111.65	
Sub-Total : Overhead Costs		17,708,314,705.07		7,866,478,173.82	
Total Payments		29,993,545,009.37		15,833,016,678.45	
Net Cashflow from operations		9,663,372,869.65		14,439,323,131.58	
Cashflow From Investments:					
Purchase/Construction of Assets	8	12,661,580,918.82		15,036,186,004.84	
Net Cashflow From Investments		12,661,580,918.82		15,036,186,004.84	
Cashflow From Financing Activities:					
Proceeds of Borrowings	9	5,639,850,000.00		1,402,277,274.97	
Dividends		74,417,525.27		90,463,205.92	
Repayment of loans	10	1,983,842,866.84		85,067,449.45	
Net Cashflow from Financing		3,190,424,659.43		1,406,673,031.44	
Net Increase/(Decrease) in Cash		230,101,633.52		809,810,158.18	
Opening Cash Balance		3,654,116,609.66		2,844,306,451.48	
Closing Balance	11	3,884,218,243.18		3,654,116,609.66	

STATEMENT NO. 2					
STATEMENT OF ASSETS AND LIABILITIES					
AS AT 31ST DECEMBER, 2008					
ASSETS	Note	Actual 2008		Actual 2007	
		N	K	N	K
Liquid Assets :					
Treasuries and Banks	11		3,956,279,394.29		3,654,116,609.66
Sub-Total			3,956,279,394.29		3,654,116,609.66
Other Assets:					
Investments:	12		224,809,937.27		89,090,309.00
Liability Over Assets	13		6,629,438,611.53		4,225,160,925.67
Sub-Total			6,854,248,548.80		4,314,251,234.67
Total Assets			10,810,527,943.09		7,968,367,844.33
PUBLIC FUNDS					
Consolidated Fund	14		3,956,279,394.29		3,541,814,061.01
Capital Dev. Fund	15		-		112,302,548.65
Sub-Total			3,956,279,394.29		3,654,116,609.66
LIABILITIES:					
Internal Loans	16		3,751,348,773.89		1,402,277,274.97
External Loans	17		3,102,899,774.91		2,911,973,959.70
Sub-Total			6,854,248,548.80		4,314,251,234.67
Public Fund + Liabilities			10,810,527,943.09		7,968,367,844.33

STATEMENT No 3						
CONSOLIDATED REVENUE FUND						
	Note:	ACTUAL 2008	BUDGET 2008	VARIANCE 2008	ACTUAL 2007	
		N : K	N : K	N : K	N : K	N : K
Opening Balance	-	3,654,116,609.66	-	3,654,116,609.66	-	2,844,306,451.48
Add: Revenue						
Statutory Allocation	18	30,151,865,649.68	39,347,359,100.00	9,195,493,450.32	-	22,173,023,248.98
Taxes	19	400,091,018.51	4,768,000,000.00	4,367,908,981.49	-	355,827,432.46
Fines & Fees	20	980,603,360.18	570,184,000.00	410,409,360.18	-	203,423,778.94
Licences	21	14,900,023.07	92,168,000.00	77,267,976.93	-	18,819,957.22
Earnings & Sales	22	4,050,759.03	382,230,000.00	378,179,240.97	-	937,937.00
Rent on Government	23	82,655,368.50	346,877,996.00	264,222,627.50	-	64,579,866.09
Interests & Dividends	24	101,702,108.68	86,100,000.00	15,602,108.68	✓	90,463,204.01
Reimbursements	25	774,267,526.25	256,500,000.00	517,767,526.25	✓	202,766.00
Miscellaneous	26	1,529,937,996.57	1,630,006.00	1,528,307,990.57	✓	2,306,869,639.11
BTL Receipts	27	842,442,802.26	-	842,442,802.26	-	1,714,346,928.60
TOTAL REVENUE		34,882,516,612.73	45,851,059,102.00	10,968,542,489.27	-	26,928,494,758.41
TOTAL FUNDS AVAILABLE		38,536,633,222.39	45,851,059,102.00	7,314,425,879.61	-	29,772,801,209.89
Less: Expenditure						
Personnel Cost - Main Org.	28	11,075,689,584.40	21,662,074,202.00	10,586,384,617.60	-	6,749,042,976.23
Personnel Cost - sub Org.	29	1,209,540,719.98	2,988,249,420.00	1,778,708,700.02	-	1,217,495,528.40
Pensions/Gratuities & Statutory Office Holders	-	1,879,415,954.77	147,332,325.00	1,732,083,629.77	-	1,478,655,832.89
Overhead Costs	30	9,680,131,376.76	10,213,617,500.00	533,486,123.24	-	6,243,753,229.28
Public Debt Charges	31	1,983,842,866.84	-	1,983,842,866.84	-	86,067,449.45
Miscellaneous Expenses	32	6,148,767,373.54	-	6,148,767,373.54	-	144,069,111.65
Sub-Total Personnel & O/H Cost		31,977,387,876.29	35,011,273,447.00	10,968,542,489.27	-	15,919,084,127.90
TOTAL		6,559,245,346.10	10,839,785,655.00	3,654,116,609.66	-	13,853,717,081.99
Appropriation & Transfers:						
Transfer to Capital Dev. Fund		2,675,027,103.00	23,438,000,000.00	20,762,972,897.00	-	10,311,903,020.98
Sub-Total: Appropriation & Transfers		2,675,027,103.00	23,438,000,000.00	20,762,972,897.00	-	10,311,903,020.98
Total Recurrent Expendit.		34,652,414,979.29	58,449,273,447.00	9,794,430,407.73	-	26,230,987,148.88
Current Year Net Surplus		230,101,633.44	12,598,214,345.00	20,762,972,897.00	-	697,507,609.53
Closing Fund Balance		3,884,218,243.10	12,598,214,345.00	17,108,856,287.34	-	3,541,814,061.01

STATEMENT NO 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
As AT YEAR ENDED 31/12/2008

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
Opening Balance		112,302,548.65							
Add: Capital Receipts									
Value Added tax		4,774,401,266.37		3,500,000,000.00		1,274,401,266.37		3,434,308,257.54	
Transfer from CRF		2,675,027,103.00		23,438,000,000.00		- 20,762,972,897.00		10,311,993,020.88	
Internal Loans	33	5,099,850,000.00		5,000,000,000.00		99,850,000.00		1,402,277,274.99	
External Loans	34	-		2,014,050,000.00		- 2,014,050,000.00		-	
Grants/Miscellaneous	35	-		1,996,140,000.00		- 1,996,140,000.00		-	
Total Capital Receipts		12,549,278,369.37		35,948,190,000.00		- 23,398,911,630.63		15,148,578,553.51	
Total capital Funds Available		12,661,580,918.02		35,948,190,000.00		- 23,398,911,630.63		15,148,578,553.51	
Less: Capital Expenditure Economic Sector									
Agriculture	36	496,015,811.31		630,000,000.00		133,984,188.69		173,000,000.00	
Livestock	37	193,662,364.40		246,000,000.00		52,317,635.60			
Forestry	38	12,597,226.93		16,000,000.00		3,402,773.07			
Manufacturing	39	-		479,400,000.00		479,400,000.00			
Power (Electricity)	40	99,850,000.00		593,800,000.00		493,950,000.00			
Commerce and Finance	41	-		1,430,500,000.00		1,430,500,000.00			
Transportation	42	8,825,771,132.12		14,001,000,000.00		5,175,228,867.88		12,917,876,260.03	
Sub Total Capital Expenditure Economic		9,627,916,534.76		17,396,700,000.00		7,768,783,465.24		13,090,876,260.03	
Social Service Sector									
Education	43	50,000,000.00		4,124,470,996.00		4,074,470,996.00		388,888,000.00	
Health	44	371,271,140.09		1,741,680,000.00		1,370,408,859.91		145,066,580.15	
Information	45	353,745,100.71		449,299,011.00		95,553,910.29			
Social Dev. Youth and Sports	46	333,590,316.26		433,700,000.00		100,109,683.74			
Sub Total Capital Exp. Social Sector		1,108,606,557.06		6,749,150,007.00		5,640,543,449.94		533,954,580.15	
Regional Sector									
Water Supply	47	1,109,957,365.87		1,410,415,000.00		300,457,634.13			
Housing	48	466,097,397.29		-		466,097,397.29			
Commn/Urban Development	49	-		592,000,000.00		592,000,000.00			
Total Ex. Reg. Dev.		-		685,050,000.00		685,050,000.00		401,374,164.66	
Sub-TOTAL regional Dev Sector		1,576,054,763.16		2,687,465,000.00		1,111,410,236.84		401,374,164.66	
Administrative Sector									
Administration	50	349,003,063.79		2,934,914,002.00		2,585,910,938.21		1,009,981,000.00	
Total Capital Exp. Admin.		349,003,063.79		2,934,914,002.00		2,585,910,938.21		1,009,981,000.01	
Total Cap. Expenditure		12,661,580,918.77		29,768,229,009.00		17,106,648,090.23		15,036,186,004.85	
Closing Balance				6,179,960,991.00		40,505,559,720.66		112,392,548.66	

NOTES TO CASH FLOW STATEMENT

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Note 3: Internal Generated Revenue									
Taxes		400,091,018.51		4,766,200,000.00		- 4,366,108,981.49		355,827,432.46	
Fine and Fees		380,771,159.70		569,994,000.00		- 189,222,840.30		203,423,778.94	
Licenses		14,900,023.07		92,168,000.00		- 77,267,976.93		18,819,957.22	
Earnings and Sales		3,698,409.04		380,530,000.00		- 376,831,590.96		937,937.00	
Rent on Government property		82,655,368.50		346,878,000.00		- 264,222,631.50		64,579,866.00	
Interest		21,702,108.68		86,100,000.00		- 64,397,891.32		1.91	
Reimbursement		774,267,399.25		256,500,000.00		517,767,399.25		202,766.00	
Miscellaneous		2,211,637,709.05		1,630,000.00		2,210,007,709.05		2,306,869,639.11	
Total		3,889,723,195.81		6,500,000,000.00		2,610,276,804.19		2,950,661,378.64	
Note 4: other Receipts									
BTL Receipts		842,442,802.26				842,442,802.26		1,714,346,928.60	
TOTAL		842,442,802.26				842,442,802.26		1,714,346,928.60	
Note 5: Personnel Costs									
Government House		122,346,499.33		150,800,440.00		28,453,940.67		252,539,269.34	
Bureau of Budget		16,704,837.14		35,309,540.00		18,604,702.86		13,242,948.24	
State Economic Planning Commission		41,594,460.05		72,579,810.00		30,985,349.95		34,870,223.00	
Office of the Deputy Governor		40,000.00		50,000,000.00		49,960,000.00		126,000.00	
SSG's office		92,279,807.43		360,692,580.00		268,412,772.57		135,163,040.94	
Liaison office Abuja		92,279,807.43		21,356,940.00		70,922,867.43		4,785,153.94	
Liaison Office Lagos		31,398,990.05		25,454,880.00		5,944,110.05		19,794,338.03	
Economic Affairs & Parastatals								300,000.00	
Head of Civil Service		761,243,481.34		222,995,810.00		538,247,671.34		341,521,300.16	
Establishment Pension and Training		21,188,810.57				21,188,810.57			
Ministry of Agric and Natural Resources		307,021,657.70		637,119,980.00		330,098,322.30		360,261,772.72	
Forestry Commission		37,687,959.02		51,213,460.00		13,525,500.98		42,048,085.48	
Ministry of Commerce and Industry		203,930,305.75		99,150,340.00		104,779,965.75		80,366,010.01	
Ministry of Education		106,662,243.00		233,110,950.00		126,448,707.00		286,870,094.54	
Examination Development Centre		19,836,639.33		47,694,270.00		27,857,630.67		18,343,081.54	
Post Primary School Management Board		3,514,711,604.71		4,403,042,300.00		888,330,695.29		2,414,506,284.65	
Enugu State UBE		623,235.90		100,306,850.00		99,683,614.10		10,000,000.00	
Ministry of Finance		178,585,496.88		172,397,280.00		6,188,216.88		301,936,280.45	
Office of Accountant General		1,969,342,630.16		2,619,146,930.00		649,804,299.84		38,539.95	
Board of Internal Revenue		160,850,717.87		866,369,150.00		705,518,432.13		162,091,823.06	
Enugu State Gaming Commission		9,279,890.00		33,997,880.00		24,717,990.00		7,496,003.17	
Ministry of Health		1,147,033,224.63		562,596,280.00		584,436,944.63		1,335,608,807.03	
State Health Board		742,732,452.43		770,441,060.00		27,708,607.57		633,2619,47.37	
Ministry of Information		58,918,072.26		107,875,470.00		48,957,397.74		96,189,824.40	
Department of Culture and Tourism		19,666,637.60		29,000,830.00		9,334,192.40		12,570,391.82	

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
Government Printing & Stationary Dept.		74,113,422.08		107,056,530.00		32,943,107.92		65,706,923.60	
Ministry of Justice		98,617,950.36		252,294,610.00		153,676,659.64		94,917,855.88	
Ministry of Lands and Housing		105,803,391.61		150,311,810.00		43,508,418.39		109,645,974.24	
Ministry of Water resources		15,473,157.82		23,404,500.00		7,931,342.18		102,427,835.79	
Ministry of Chieftancy matters		13,416,238.63		35,760,940.00		22,344,701.37		12,667,563.72	
Ministry of Science and Technology		7,236,255.30		46,622,220.00		39,385,964.70		24,539,968.28	
Ministry of Human Development and Reduction		48,675,568.26		49,659,610.00		984,041.74		41,708,118.64	
Ministry of Gender Affairs and Social Development		40,977,377.49		101,420,610.00		60,443,232.51		41,221,702.23	
Ministry of Youth & Sports		13,543,713.33		25,975,910.00		12,432,196.67		11,268,900.28	
Ministry of Environment & Mineral Resources		13,710,286.49		45,173,750.00		31,463,463.51		10,585,800.03	
Ministry of Works and Infrastructure		258,436,974.88		380,878,220.00		122,441,245.12		196,261,068.51	
civil Service Commission		31,291,053.88		41,013,030.00		9,721,976.12		25,000,172.41	
Local Govt. Services Commission		15,781,340.13		33,020,240.00		17,238,899.87		16,126,173.78	
Office of the Auditor General State		57,001,806.91		60,066,350.00		3,064,543.09		32,871,343.76	
Office of the Auditor General Local Government		17,163,998.07		27,039,780.00		9,875,781.93		12,419,596.44	
Enugu State House of Assembly-Legislature State		208,150,948.42		413,007,840.00		204,856,891.58		155,650,324.15	
Judiciary Judiciary		487,496,579.18		391,856,260.00		95,640,319.18		379,227,616.90	
Judiciary Service Commission		19,284,831.30		9,235,740.00		10,049,091.30		21,553,741.16	
Ministry of Local Govt. & Political Matters		17,266,019.35		20,773,750.00		3,507,730.65		44,043,769.36	
Ministry of Rural Development		591,129,960.24				591,129,960.24		1,800,000.00	
Enugu State Independence Electoral Commission		6,843,542.78		11,182,080.00		4,338,537.22		2,764,530.00	
Ministry of Transport		48,000.00				48,000.00			
TOTAL		11,818,421,877.09		13,899,406,810.00		63,291,363.49		7,333,238,801.68	
NOTE 6- Consolidated Revenue Fund Charges Pension and Gratuties		1,345,689,856.48				1,345,689,856.48		1,478,655,832.89	
Statutory Office Holders		533,726,098.29				533,726,098.29			
TOTAL		1,879,415,954.77		1,345,689,856.48		1,345,689,856.48		1,478,655,832.89	

ENUGU STATE GOVERNMENT OF NIGERIA

	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
	N	: K	N	: K	N	: K	N	: K
NOTE 7- Other of General Nature								
Government House	2,986,811,668.85		4,786,339,520.00		1,799,527,851.15		3,489,014,662.61	
PDID	29,877,350.00		8,000,000.00		- 21,877,350.00		-	
Budget Monitoring	170,000.00		-		170,000.00		0	
Bureau of Budget	10,687,200.00		8,000,000.00		- 2,687,200.00		1,999,645.00	
State Economic Planning Commission	71,994,067.88		10,270,190.00		- 61,723,877.88		3,465,805.92	
Office of the Commissioner For special (Duties)	578,260.00		8,000,000.00		7,421,740.00		-	
Office of the Commissioner For Special Duties (Special Project)	482,482.30		8,000,000.00		7,517,517.70		-	
Enugu SEMA	1,132,230.00		10,000,000.00		8,867,770.00		188,100.00	
Office of the Deputy Governor	56,085,155.00		91,928,920.00		35,843,765.00		61,634,379.00	
Office of the SSG	798,282,857.76		173,236,280.00		- 625,046,577.76		540,694,072.25	
Enugu State Liasion Office Abuja	8,673,937.40		11,643,060.00		2,969,122.60		-	
Enugu State Liasion Office Lagos	6,954,582.03		10,415,120.00		3,460,537.97		7,128,534.00	
Economic Affairs & Parastatals	1,638,300.00		5,750,000.00		4,111,700.00		3,006,000.00	
Office of the Head of Civil Service	219,169,162.69		95,154,190.00		- 124,014,972.69		65,745,587.70	
Public Service Department	40,000.00		10,000,000.00		9,960,000.00		-	
Establishment Pension and Training	560,000.00		20,000,000.00		19,440,000.00		-	
Ministry of Agriculture & Nat. Res.	139,522,360.00		399,075,310.00		259,552,950.00		-	
Forestry Commission	1,810,015.00		10,286,540.00		8,476,525.00		-	
Ministry of Commerce and Industry	25,354,214.00		15,435,590.00		- 9,918,624.00		1,672,524.50	
Post Primary School Management Board	54,125,952.10		518,800,000.00		464,674,047.90		-	
Ministry of Finance & economic Development	27,008,903.20		75,000,000.00		47,991,096.80		35,889,425.00	
Office of the Accountant Gener.	415,092,633.93		15,000,000.00		- 400,092,633.93		167,409,745.59	
Board of Internal Revenue	7,507,855.11		47,761,060.00		40,253,204.89		8,922,813.00	
Enugu State gaming Commissi.	2,094,580.00		12,000,000.00		9,905,420.00		2,846,250.00	
Ministry of Information	87,317,651.00		6,830,210.00		- 80,487,441.00		234,591,000.00	
Department of Culture & Toursim	2,421,316.04		4,588,550.00		2,167,233.96		18,145,062.00	
Enugu State Government printing Dept.	10,800,105.32		6,830,210.00		- 3,969,895.32		1,200,000.00	
Ministry of Justice	48,991,149.00		65,218,640.00		16,227,491.00		8,930,968.00	
Citizens Right & Mediation Centre	10,857,005.00		5,000,000.00		- 5,857,005.00		-	
Ministry of Land & Housing	513,741,187.48		15,000,000.00		- 498,741,187.48		8,970,335.00	
Ministry of Water Resources	7,125,860.50		50,265,370.00		43,139,509.50		170,067,500.00	
Ministry of Chietancy matters	3,219,168.24		29,439,060.00		26,219,891.76		55,727,320.00	
Ministry of Science and Techno.	1,078,288.50		5,927,780.00		4,849,491.50		2,349,145.00	
Ministry of Human Dev. & Poverty Reduction	2,319,649.40		15,000,000.00		12,680,350.60		1,940,000.00	

	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
	N	: K	N	: K	N	: K	N	: K
Ministry of Gender Affairs & Social Development	9,603,397.19		15,448,100.00		5,844,702.81		14,658,400.00	
Ministry of Youths and Sports	31,919,145.99		4,700,570.00		27,218,575.99		7,733,534.40	
Ministry of Environment and Mineral Resources	26,445,592.86		13,576,250.00		12,869,342.86		20,895,094.40	
Ministry of Works and Infrastructure	304,849,580.50		9,078,380.00		295,771,200.50		16,245,865.25	
Civil Service Commission (CSC)	3,865,391.75		15,886,700.00		12,021,308.25		2,822,295.71	
Local Government Service Commission	1,244,400.00		18,379,610.00		17,135,210.00		275,000.00	
Office of the Auditor General-State	3,205,458.93		10,725,130.00		7,519,671.07		2,015,800.00	
Office of the Auditor General-Local Government	3,304,237.42		9,410,220.00		6,105,982.58		1,195,063.00	
Enugu State House of Assembly - Legislature	118,746,660.96		156,992,160.00		38,245,499.04		500,566,046.62	
The State Judiciary	49,474,914.72		24,443,740.00		25,031,174.72		36,393,520.65	
Customary Court of Appeal	1,841,905,752.90		20,000,000.00		1,821,905,752.90		500,000.00	
Judiciary Service Commission	23,782,864.39		47,056,260.00		23,273,395.61		14,270,636.00	
Ministry of Rural Development	20,600,911.82		20,000,000.00		600,911.82		-	
Ministry of Transport	2,034,426.00		5,543,400.00		3,508,974.00		-	
Sub-TOTAL	7,994,507,883.16		6,925,436,120.00		1,069,071,763.16		5,498,987,317.60	
Below the Line payments	6,210,742,224.08						144,069,111.65	
Total Overheads others of General Nature	14,205,250,107.24		6,925,436,120.00		1,069,071,763.16		5,643,056,429.25	
No 8								
Purchase /Construction of Assets								
Economic Sector								
Agriculture	496,015,811.31		-		496,015,811.31		173,000,000.00	
Livestock	193,682,364.40		850,000,000.00		656,317,635.60			
Forestry	12,597,226.93		-		12,597,226.93			
Manufacturing	-		-		-			
Power (Electricity)	-		75,580,000,000.00		75,580,000,000.00			
Commerce and Finance	-		-		-			
Transport	8,825,771,132.12		165,000,000.00		8,660,771,132.12		12,917,876,260.03	
Sub Total Economic Sector	9,528,066,534.76		76,595,000,000.00		67,066,933,465.24		13,090,876,260.03	
Social Sector								
Education	50,000,000.00		1,115,000,000.00		1,065,000,000.00		388,888,000.00	
Health	371,271,140.09		1,787,980,000.00		1,416,708,859.91		145,066,580.15	
Information	353,745,100.71		114,900,000.00		238,845,100.71		-	
Social Development Youth and Sport	333,590,316.26		175,500,000.00		158,090,316.26		-	
Sub Total Social Sector	1,108,606,557.06		3,193,380,000.00		2,084,773,442.94		533,954,580.15	

	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
	N	: K	N	: K	N	: K	N	: K
Regional Development Sector								
Water Supply	1,109,957,365.87		1,410,415,000.00		300,457,634.13			
Housing	466,097,397.29		752,000,000.00		285,902,602.71			
Urban Development	-		-		-		400,499,164.66	
Community Development	-		-		-		875,000.00	
Sub Total -Regional Sector	1,576,054,763.16		2,162,415,000.00		586,360,236.84		401,374,164.66	
Administrative Sector								
Administration	349,003,063.79		3,474,088.00		345,528,975.79		1,009,981,000.00	
Sub Total Administrative Sector	349,003,063.79		3,474,088.00		345,528,975.79		1,009,981,000.00	
Grand Total	12,561,730,918.77		81,954,269,088.00		69,392,538,169.23		15,036,186,004.84	
Note 9 proceeds of Loans/borrowings								
Internal loans	5,099,850,000.00		5,000,000,000.00		99,850,000.00		1,402,277,274.97	
External Loans	-		2,014,050,000.00		2,014,050,000.00		-	
Total	5,099,850,000.00		7,014,050,000.00		1,914,200,000.00		1,402,277,274.97	
Note 10 Repayment of Loans								
	1,983,842,866.84						86,067,449.45	

NOTES TO ASSETS AND LIABILITIES

	Actual 2008		Actual 2007	
	N	: K	N	: K
Note 11: Treasuries & Banks				
Cash & Balances				
fin Bank (IGR Pool) A/c No 31243000107707		25,061,680.35		
Fin Bank other charges A/c No 312-430-000-16421		92,741,008.61	64,817,740.35	
Fin Bank Adhock A/c -312-430-000-141-901		8,817,649.44		
UBN School Fees A/c No 194-1030013701		4,059,917.41	4,016,453.90	
UBN Clearing Accl No 2251020002462			11,331,106.87	
UBN Non Permanent Staff Ac No 2251040012933		4,874,976.97		
GBT Central clearing A/c No 532584-866-110		47,265,504.87		
Bank PHB Capital A/c No 078-102-000-276		1,226,127,986.12	112,302,548.65	
Bank PHB- Overhead A/c No 078-102-000-275		9,847,600.00	787,952,971.47	
Bank PHB - Salary A/c No 078-102-000-274		20,841.77	41,579,001.75	
Bank PHB - Reserve A/c No 078-102-000277		215,532.88	1,181,843,289.78	
Bank PHB - FAAC A/c No 07816000002			215,182,380.70	
Bank PHB - VAT A/c No 078102000263		742,333.30	115,266.14	
Bank PHB- - Grants/Subvention A/c 110-000-9397		468.00		
Oceanic Bank Pension A/c No 0191301008002		2,982,739.03	29,044,514.75	
Oceanic Bank Payment A/c No 0191301008335		247,439,619.51	10,618,147.43	
Zenith Bank AG'S Payment A/c No 601-471-8967		6,093,192.43		
Zenith Bank AG'S Payment A/c1 (Uwani) No 611-490-3609		52,963,777.77		
First Bank Reserve A/c No 490-204-000-3179		972,000,424.96		
Eco Bank Salary A/c No 0370090109581601		23,220,688.40		
Office of the Executive Governor Project Development & Implementation Dept (PDID)		42,634.37	39,254.07	
office of the commissioner for Special Duties (Budget)		3,000.00	400,000.00	
Economic Planning Commission		681,103.00	244,810.53	
Office of the Deputy Governor		4,061.00	319,518.00	

	Actual 2008		Actual 2007	
	N	: K	N	: K
Enugu State Liaison office, Lagos		246,454.38		154,207.83
Enugu State Liaison office, Abuja				
Establishment Pensions & Training				11,900.00
SSG'S Office		6,700.00		
Enugu State Emergency Mgt Agency (ESEMA)		4,123.74		11,900.00
Ministry of Commerce & Industry		24,695.00		475.50
Ministry of Education		3,948,258.89		12,010,000.00
Exam Development Centre		406,625.82		867,475.52
PPSMB		23,570.00		
Ministry of Finance & Economic Dev.		210,626.00		1,900.00
Ministry of Health		7,348,824.00		3,871,858.00
Ministry of Justice		35,840.00		20,647.00
Ministry of Water Resources		48,022.00		
Ministry of Science & TECH		3,945.97		208,250.00
Ministry of Gender Affairs & Social Dev.				
Ministry of Youth and Sports		3,466.99		5,462,844.40
Office of Auditor General (Local Govt.)		4,189.00		470,504.75
Enugu State Independent Electoral Commission		2,074.54		
Head of Civil Service		40,303.60		1,731,500.00
Ministry of Agric & Natural Resources consultancy A/C		2,461,050.00		
Office of Accountant General		8,817,649.44		17,467.00
Board of Internal Revenue(BIR)		2,000.00		89,350.00
Ministry of Information				15,453.00
Dept. of Culture & Tourism		6,496.11		
Govt. Printing & Stationery Dept		1,707,116.00		
Citizens Rights & mediation Centre		75,369.46		
Ministry of Lands & Housing		257,852,005.00		12,123,387.38
Ministry of Human Dev. & Poverty Reduction		9,965,052.28		16,392,852.28
Civil Service Commission				13,135.00
Office of Auditor General (State)		1,571,471.97		1,466,920.00
Enugu State House of Assembly		3,110,162.16		
Judicial Service Commission		44,374.80		10,625.79
The State Judiciary		106,943,938.24		517.55
Ministry of Local Govt & Polical Matters		336,688.00		
St Uwani		36,251,440.29		35,115,667.68
St Umulokpa		1,424,080.00		716,634.00
St Udi		6,733,190.00		81,537,812.47

	Actual 2008		Actual 2007	
	N	: K	N	: K
St SHMB		2,669,140.52		46,561.12
St Oji- River		16,010,195.88		4,385,940.00
St Nsukka		35,155,825.26		26,182,245.48
St Agbani		1,391,848.95		
St Abakpa - Nike		2,794,611.71		
St Ezeagu		991,909.00		
St Ogbede		1,809,000.00		
St Lands		374,726,500.00		
St Ikem		3,080,200.00		46,576.00
St Enugu - Ezike		2,437,532.06		129,512.82
St Enugu Main		262,423,504.87		90,324,419.38
St Awgu		6,514,212.92		3,482,819.92
State Action on Adids (ENSACA)		211,996.00		
Community Dev. Cor-ordinating Council (CCDC) & Project A/C		56,301,535.71		
State Voc Sch.Mgt Board (STVSMB)		2,534.00		
Ministry of Transport		2,074.00		
Ministry of Rural Development		16,500,001.84		
Pay office SHMB		25,562.20		647,431,190.90
Forestry Commission				12,400.00
Gaming Commission		14,741.22		9,013.93
Ministry of Chieftancy		37,320.00		220.00
Ministry of Works & Infrastructure		11,467.66		2,722,246.32
Total Cash & Bank Balance		3,957,978,255.67		3,406,903,435.41
Note 12 Investment				
Afi Bank PLC		17,619,793.40		725,467.00
FBN PLC		34,396,329.50		778,248.00
Nal Bank PLC		1,111,172.00		1,111,172.00
Flour mill PLC		18,805,080.00		313,418.00
Royal Exchange Assurance		13,684,278.14		877,538.00
Guiness Plc		17,175,000.00		75,000.00
Smithkine Beecham Plc		1,150,258.74		3,095.00
PZ Plc		6,181,006.32		228,512.00
Lever Brothers		3,188,899.26		109,372.00
Nigerian Bothling Co. PLC		19,065,113.76		146,787.00
Nigerian Breweres PLC		194,605.20		2,498.00
Julius Berger PLC		6,562,098.68		41,666.00
Dumez Nigeria PLC		87,360.00		87,360.00
UAC PLC		1,132,484.00		1,132,484.00
First Aluminium PLC		1,085,045.00		542,523.00
Aba Textile Mill PLC		6,339,540.00		6,339,540.00
Mobil		440,057.96		356.00
Nestle Food PLC		335,594.32		702.00
African Protroleum PLC		368,356.94		579.00
Total PLC		434,065.39		1,066.00

	Actual 2008		Actual 2007	
	N	: K	N	: K
Urban Dev. Banks Plc		5,161,290.00		5,161,290.00
Texaco Nigerian PLC		52,238.00		52,238.00
Capl PLC		154,226.80		9,403.00
Evans Medicals		39,405.06		22,942.00
Cadbury PLC		162,886.80		2,069.00
AVOP PLC		1,365,000.00		1,365,000.00
Aflex Bank PLC		2,475,961.00		2,475,961.00
Leventis Plc.		5,400.00		5,400.00
Emerite LTD		46,639,788.00		46,639,788.00
General Cotton Mill LTD		7,514,528.00		7,514,528.00
Bewac Automotive Limited		56,132.00		56,132.00
International Enamel Wares Industry Ltd		99,280.00		99,280.00
Niger Gas Limited		750,008.00		750,008.00
Apex Securities Ltd		34,320.00		34,320.00
Markint Medical Complex		117,000.00		117,000.00
Nigeria Sugar Company		32,135.00		32,135.00
Anammco Ltd		1,462,860.00		1,462,860.00
Sunrise Floor Mills		4,000,000.00		4,000,000.00
Nike Lake Resort Hotel		5,000,000.00		5,000,000.00
Niger Steel Ltd		1,772,572.00		1,772,572.00
Total		226,251,169.27		89,090,309.00
Note 13 Liability Over Asset		6,629,438,611.53		
Note 14 Consolidated Revenue Fund				
Opening Balance		3,654,116,609.66		2,844,306,451.48
Add: Total Revenue		34,882,506,612.60		26,928,494,758.41
Fund Available		38,536,623,222.26		29,772,801,209.89
Less : Total Recurrent Exp.		31,102,011,152.62		15,919,084,127.90
Fund b/4 Appropriation & Transfers		7,434,612,069.64		13,853,717,081.99
Less : Appropriation & transfers		3,550,403,827.20		10,311,903,020.98
Closing balance		3,884,208,242.44		3,541,814,061.01
Note 15 Capital Development Fund				
Opening balance		112,302,548.65		
Add: Total Cap. Receipts		13,424,655,093.57		15,148,488,553.49
Total Capital fund available		13,536,957,642.22		15,148,488,553.49
Less: Cap. Expenditure				
Economic Sector		10,503,293,258.21		13,090,876,260.03
Social Service Sector		1,108,606,557.06		533,954,580.15
Regional Sector		1,576,054,763.16		401,374,164.66
Admn. Sector		349,003,063.79		1,009,981,000.00
Sub-TOTAL		13,536,957,642.22		15,036,186,004.84
Closing balance				112,302,548.65

	Actual 2008		Actual 2007	
	N	: K	N	: K
Note 16 Internal Loan				
Intercontinental Bank			1,402,277,274.97	
Bank PHB PLC	3,650,816,907.87		-	
Afri Bank PLC	59,349,465.00		-	
Skye BANK plc	41,182,401.02		-	
TOTAL	3,751,348,773.89		1,402,277,274.97	
Note 17 External Loans		3,102,899,774.91		2,911,973,959.70

NOTES TO CONSOLIDATED REVENUE FUND

	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
	N	: k	N	: k	N	: k	N	: k
Note: 18 STATUTORY ALLOCATION								
Office of the Accountant General	30,151,855,649.68		39,347,359,100.00		9,195,503,450.32		22,173,023,248.98	
TOTAL	30,151,855,649.68		39,347,359,100.00		9,195,503,450.32		22,173,023,248.98	
NOTE: 19 TAXES								
Board of Internal Revenue	395,446,155.53		4,758,000,000.00		4,362,553,844.47		352,776,299.46	
Gaming Commission	4,641,402.98		8,000,000.00		3,358,597.02		5,051,133.00	
Ministry of Environment & Mineral Resources	3,460.00		2,000,000.00		1,996,540.00		-	
TOTAL	400,091,018.51		4,768,000,000.00		4,367,908,981.49		357,827,432.46	
Note: 20 FINES & FEES								
Government House	19,430.00		30,000.00		10,570.00		27,848.00	
Head Of Service	-		60,000.00		60,000.00		68,152.03	
Office of the S.S.G.	32,760.00		-		32,760.00		11,905.00	
Ministry of Gender, Welfare & Social Development	441,180.00		460,000.00		18,820.00		1,020,600.00	
State Audit	16,000.00		140,000.00		124,000.00		14,340.00	
Local Government Audit	6,000.00		11,000.00		5,000.00		62,270.00	
Gaming Commission	657,987.00		226,000.00		431,987.00		7,046,197.00	
Board of Internal Revenue	1,782,050.00		22,000,000.00		20,217,950.00		8,348,977.00	
Judiciary	22,628,693.93		71,000,000.00		48,371,306.07		7,113,319.00	
Ministry of Agriculture	46,995,008.78		63,751,500.00		16,756,491.22		57,779,023.44	
Forestry Commission	13,205,211.83		185,000.00		13,020,211.83		152,200.00	
Ministry of Education	4,390,455.00		6,150,000.00		1,759,545.00		1,986,830.00	
Post Primary School Management Board	121,900,152.15		92,300,000.00		29,600,152.15		40,341,249.18	
Ministry of Finance	3,389,510.09		10,000,000.00		6,610,489.91		6,000.00	
Ministry of Health	502,302,896.32		18,450,000.00		483,852,896.32		2,388,085.00	
State Hospital Management Board	101,279,560.47		35,695,500.00		65,584,060.47		591,570.00	
Ministry of Justice	2,926,820.93		2,755,000.00		171,820.93		1,624,244.06	
Ministry of Commerce & Industry	78,020.00		16,340,000.00		16,261,980.00		33,830.00	
Ministry of Human Dev. & Poverty Reduction	230,125.00		870,000.00		639,875.00		31,900.00	
Ministry of Works & Transport	201,000.00		37,750,000.00		37,549,000.00		21,010,540.85	
Ministry of Lands & Housing	66,382,098.57		111,900,000.00		45,517,901.43		17,144,423.38	
Examination Development Center	91,299,400.10		69,710,000.00		21,589,400.10		34,348,640.00	
Ministry of Youth & Sports	8,000.00		50,000.00		42,000.00		1,265,500.00	
Ministry of Public Utilities	-		1,375,000.00		1,375,000.00		-	
Civil Service Commission	-		25,000.00		25,000.00		-	
Ministry of Science & Technology	409,000.00		2,000,000.00		1,591,000.00		777,500.00	
Ministry of Chieftancy Affairs	-		6,000,000.00		6,000,000.00		-	
Custory Court of Appeal	1,352,385.00		900,000.00		452,385.00		228,635.00	
Ministry of Environment	22,000.00		60,000.00		38,000.00		-	
TOTAL	981,955,745.17		570,194,000.00		411,761,745.17		203,423,778.94	

	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
	N	: k	N	: k	N	: k	N	: k
Note: 21 LICENCES								
Gaming Commission	2,174,000.00		728,000.00		-	1,446,000.00		532,305.00
Board of Internal Revenue	4,585,405.00		90,600,000.00			86,014,595.00		10,890,150.81
Forestry Commission	6,648,469.17		700,000.00		-	5,948,469.17		7,242,492.41
Ministry of Lands & Housing	1,492,148.90		80,000.00		-	1,412,148.90		155,009.00
Ministry of Agriculture	-		60,000.00			60,000.00		-
TOTAL	14,900,023.07		92,168,000.00			77,267,976.93		18,819,957.22
Note: 22 EARNING & SALES								
Ministry of Gender Welfare	150,700.00		400,000.00			249,300.00		-
Ministry of Lands & Housing	253,880.00		380,000.00			126,120.00		2,280.00
Office of the Head of Service	-		300,000.00			300,000.00		-
Office of the S.S.G.	-		5,050,000.00			5,050,000.00		-
Ministry of Agriculture	1,116,104.04		13,110,000.00			11,993,895.96		616,762.00
Forestry Commission	290,790.00		10,000,000.00			9,709,210.00		-
Ministry of Education	-		510,000.00			510,000.00		5.00
Post Primary School Mgt. Board	-		30,000.00			30,000.00		-
State Planning Commission	135.00		20,000.00			19,865.00		28,400.00
Ministry of Finance	-		800,000.00			800,000.00		-
Gaming Commission	1,448,505.00		300,000.00		-	1,148,505.00		-
Board of Internal Revenue	-		2,100,000.00			2,100,000.00		-
Ministry of Information	254,000.00		750,000.00			496,000.00		46,800.00
Department of Culture & Tourism	395,650.00		305,480,000.00			305,084,350.00		81,095.00
Ministry of Commerce & Industry	-		19,500,000.00			19,500,000.00		-
Government Printing & Stationery Department	141,000.00		2,700,000.00			2,559,000.00		162,595.00
Ministry of Justice	-		17,000,000.00			17,000,000.00		-
Ministry of Works & Transport	-		3,700,000.00			3,700,000.00		-
Civil Service Commission	645.00		-			645.00		-
Enugu State Tractor Hiring Service	-		100,000.00			100,000.00		-
TOTAL	4,051,409.04		382,230,000.00			378,178,590.96		937,937.00
Note: 23 RENT ON GOVERNMENT PROPERT								
Ministry of Land & Housing	82,426,945.05		343,600,000.00			261,173,054.95		63,489,296.09
Government House	6,000.00		20,000.00			14,000.00		408,500.00
Ministry of Gender Welfare	214,498.05		400,000.00			185,501.95		7,950.00
Office the S.S.G	7,925.40		1,500,000.00			1,492,074.60		-
Ministry of Works Y& Transport	-		900,000.00			900,000.00		674,120.00
Ministry of Environment & Mineral Resources	-		457,996.00			457,996.00		-
TOTAL	82,655,368.50		346,877,996.00			264,222,627.50		64,579,866.09
Note: 24 INTEREST, REPAYMENT & DIVIDEND								
Ministry of Finance	101,702,108.62		86,100,000.00		-	15,602,108.62		90,463,204.01
TOTAL	101,702,108.62		86,100,000.00		-	15,602,108.62		90,463,204.01

Note: 25 REIMBURSEMENT	Note	Actual 2008	Budget 2008	Variance 2008	Actual 2007
Office of Head of Service		-	1,500,000.00	- 1,500,000.00	-
Ministry of Finance		774,267,526.25	255,000,000.00	519,267,526.25	202,766.00
TOTAL		774,267,526.25	256,500,000.00	517,767,526.25	202,766.00
Note: 26 MISCELLANEOUS					
Government House		501,505,289.10	900,000.00	500,605,289.10	2,040,144,883.66
Office of the Head of Service		1,919,267.68	15,000.00	1,904,267.68	-
Ministry of Finance		692,452,796.85	600,000.00	691,852,796.85	266,724,755.45
Ministry of Public Utilities		10,605,480.00	55,006.00	10,550,474.00	-
Ministry of Chieftancy Matters		30,925,519.81	60,000.00	30,865,519.81	-
Office of the S.S.G.		292,530,643.13	-	292,530,643.13	-
TOTAL		1,529,938,996.57	1,630,006.00	1,528,308,990.57	2,306,869,639.11
Note: 27 BTL RECEIPTS					
Other Salary deductions		250,101,255.80			1,298,613,103.78
Deductions from Contracts		525,455,650.07			414,877,716.67
Other Deduction		66,885,896.39			439,717.44
TOTAL		842,442,802.26			1,713,051,103.01
Note: 28 Personnel Costs - Main Organisation					
Others of General Nature					
Government House		122,346,499.33	4,786,339,520.00	4,663,993,020.67	211,829,269.34
PDIP		-	8,000,000.00	8,000,000.00	-
Department of Due Process & Budget Monitoring		-	8,000,000.00	8,000,000.00	-
Office of the Comm. For Special Duties (Intr-Min-Affrs)		-	8,000,000.00	8,000,000.00	-
Bureau of Budget		16,704,837.14	8,000,000.00	- 8,704,837.14	13,242,948.24
State Economic Planning Commission		41,594,460.05	10,270,190.00	- 31,324,270.05	34,870,223.14
Interministerial affairs		-	8,000,000.00	8,000,000.00	-
Special Project		-	8,000,000.00	8,000,000.00	-
Enugu SEMA		-	10,000,000.00	10,000,000.00	-
Enugu State Economic Development Unit		-	11,750,000.00	11,750,000.00	-
Office of the Deputy Governor		40,000.00	50,000,000.00	49,960,000.00	-
SSGs Office		92,279,807.43	360,692,580.00	268,412,772.57	135,163,040.94
Liason Office Abuja		92,279,807.43	21,356,940.00	- 70,922,867.43	4,785,153.94
Liason Office Lagos		31,398,990.05	25,434,880.00	- 5,964,110.05	19,794,338.03
Economic Affairs & Parastatals		-	5,000,000.00	5,000,000.00	300,000.00
Head of Civil service		761,243,481.34	3,202,000,000.00	2,440,756,518.66	341,521,300.16
Establishment Pension & Training		21,188,810.57		- 21,188,810.57	-
Ministry of Agriculture & atural Resources		307,021,657.70	637,119,980.00	330,098,322.30	347,861,772.72

	Note	Actual 2008	Budget 2008	Variance 2008	Actual 2007
Forestry Commission		37,687,959.02	51,213,460.00	13,525,500.98	42,048,085.48
Ministry of Commerce & Industry		203,930,305.75	99,150,340.00	- 104,779,965.75	80,366,010.01
Ministry of Education		106,662,243.00	233,110,950.00	126,448,707.00	162,470,094.54
Examination development Centre		19,836,639.33	47,694,270.00	27,857,630.67	18,343,081.54
Post Primary School Mgt. Board		3,514,711,604.71	4,403,042,300.00	888,330,695.29	2,414,506,284.65
Enugu State UBE		623,235.90	100,306,850.00	99,683,614.10	10,000,000.00
Enugu State Sch. Tech. & Voc. School Board		-	14,876,760.00	14,876,760.00	-
Ministry of Finance & Economic Development		178,585,496.88	172,397,280.00	- 6,188,216.88	301,036,280.45
Office of the Accountant General		1,969,342,630.16	2,619,146,930.00	649,804,299.84	38,539.95
Board of Internal Revenue		160,850,717.87	866,369,150.00	705,518,432.13	162,091,823.06
Enugu State Gaming Commission		9,279,870.00	33,997,880.00	24,718,010.00	7,496,003.17
Ministry of Health		1,147,033,324.63	562,596,280.00	- 584,437,044.63	360,719,278.63
State Health Board		742,732,452.43	770,441,060.00	27,708,607.57	633,261,947.37
Ministry of Information Culture & Tourism		58,918,072.26	102,875,470.00	43,957,397.74	63,389,824.40
Dept. Of Culture & Tourism		19,666,637.60	29,000,830.00	9,334,192.40	12,570,391.82
Government Printing & Stationery Department		74,113,422.08	107,156,510.00	33,043,087.92	65,706,923.60
Ministry of Justice		98,617,950.36	252,294,610.00	153,676,659.64	94,817,855.88
Ministry of Lands & Housing		106,803,391.61	150,311,810.00	43,508,418.39	109,645,974.24
Ministry of Water Resources		15,473,157.82	23,040,500.00	7,567,342.18	77,677,835.79
Ministry of Chieftancy Matters		13,416,238.63	35,760,940.00	22,344,701.37	12,667,563.72
Ministry of Science & Technology		27,236,355.30	46,622,220.00	19,385,864.70	24,538,968.28
Ministry of Human Dev. & Poverty Reduction		48,675,568.26	49,659,610.00	984,041.74	41,708,118.64
Ministry of Gender Affairs & Social Development		40,977,377.49	101,420,610.00	60,443,232.51	40,921,702.23
Ministry of Youths & Sports		13,543,713.33	25,975,910.00	12,432,196.67	11,048,900.28
Ministry of Environment & Mineral Resources		13,710,286.49	45,173,750.00	31,463,463.51	5,585,105.52
Ministry of Works & Infrastructure		258,436,974.88	308,878,220.00	50,441,245.12	196,361,068.51
Fire Service Department		-	53,648,910.00	53,648,910.00	-
civil Service Commission		31,291,053.88	41,013,030.00	9,721,976.12	25,000,172.41
Local Government Service Commission		15,781,340.13	33,020,240.00	17,238,899.87	16,126,173.78
Office of the Auditor General -State		57,001,806.91	60,066,350.00	3,064,543.09	32,871,343.76
Office of the Auditor General -Local Govt.		17,163,998.07	27,039,780.00	9,875,781.93	12,419,596.44
Enugu State House of Assembly - Legislature		208,150,948.42	413,007,840.00	204,856,891.58	155,650,324.15
State Judiciary		487,496,579.18	391,856,260.00	- 95,640,319.18	379,227,616.00
Customary Court Appeal		-	180,751,630.00	180,751,630.00	-
Judicial Services Commission		19,284,831.30	9,235,740.00	- 10,049,091.30	21,653,741.16
Minl. Of Loc. Govt. Political Matters		17,266,019.35	20,773,750.00	3,507,730.65	44,043,769.36
Ministry of Rural Develop.		591,129,960.24	-	-	-
Enugu State Independent Electoral Commission		6,843,542.70	11,182,082.00	4,338,539.30	2,764,530.00
Ministry of Transport		48,000.00	-	- 48,000.00	-
TOTAL		11,818,422,057.01	21,662,074,202.00	10,434,782,105.23	6,748,142,975.33

Note 29: Personnel Cost - Sub Org.	Note	Actual 2008	Budget 2008	Variance 2008	Actual 2007
Rangers Managt. Corporation				-	40,110,000.00
Volunteer Service Agency (VSA)				-	200,000.00
Nigerian Security & Civil Defence				-	400,000.00
Boundary Adjustment Commission				-	128,000.00
Enugu State Agricultural Dev. Programme				-	12,000,000.00
Enugu State Tractor Hiring Services				-	100,000.00
Fertilizer Procurement & distribution Company Ltd.				-	100,000.00
Veterinary School, Achi				-	200,000.00
Enugu State Marketing Co.		119,408,886.38	3,000,000.00	- 116,408,886.38	
ESUT College of Medicine (Teaching Hospital)				-	60,000,000.00
Institute of Management and Technology				-	40,000,000.00
Mass Literacy				-	400,000.00
Enugu State Cllege of Education (Techincal)				-	23,500,000.00
Special Education Centre, Oji-River				-	200,000.00
Special Education Centre, Ogbette				-	300,000.00
Park-lane Special Hopital		1,031,001,873.26		- 1,031,001,873.26	974,889,528.40
Enugu state Printing & Publishing Coy. (Dally Star)				-	3,800,000.00
ESBS/TV				-	12,000,000.00
Council for Arts & Culture				-	1,000,000.00
Council for Sports				-	10,000,000.00
Tourism Board				-	600,000.00
Library Board				-	5,400,000.00
Legal Aids Council				-	100,000.00
Enugu State Rural Water Supply & Sanitation Agency				-	750,000.00
Enugu State Water Corporation				-	24,000,000.00
Rehabilitation Centre, Emene				-	300,000.00
NYSC				-	220,000.00
Enugu State Waste Mgt Authority				-	5,000,000.00
Rural Electrification Project				-	1,400,000.00
Community Development Coordinhalng Council		59,129,960.34	6,267,500.00	- 52,862,460.34	400,000.00
TOTAL		1,209,540,719.98		- 1,200,273,219.98	1,217,495,528.40
Costs					

Note 30: O/H Costs - Main Org	Note	Actual 2008	Budget 2008	Variance 2008	Actual 2007
Educational Service		879,881,334.83	2,743,064,470.00	1,863,183,135.17	593,734,336.00
Health Service		182,214,192.54	146,412,640.00	- 35,801,552.54	65,857,662.68
Legislative Services					
Judicial Services					
Agricultural Services		141,332,375.00	409,361,850.00	268,029,475.00	75,051,100.00
Transport Services		306,884,006.50	14,621,780.00	- 292,262,226.50	16,245,865.25
Others of General Nature:					
Government House		2,986,811,568.85	5,149,426,470.00	2,162,614,901.15	3,489,014,662.61
PDIP		29,877,350.00	8,000,000.00	- 21,877,350.00	
Department of Due Process & Budget Monitoring		170,000.00	8,000,000.00	7,830,000.00	
Office of the Commissioner for Special Duties			8,000,000.00	8,000,000.00	
Bureau of Budget		10,687,200.00	8,000,000.00	- 2,687,200.00	1,999,645.00
State Economic Planning Commission		71,994,067.88	10,270,190.00	- 61,723,877.88	3,465,805.92
Office of the Commissioner for Special Duties		578,260.00	8,000,000.00	7,421,740.00	
Office of the Commissioner for Spcl Duties-Special Project		482,482.27	8,000,000.00	7,517,517.73	
Enugu State Emergency Management Agency		1,132,230.00	10,000,000.00	8,867,770.00	188,100.00
Enugu State Economic Development Unit			11,750,000.00	11,750,000.00	
Office of the Deputy Governor		56,085,155.02	93,928,920.00	37,843,764.98	61,634,379.00
Office of the S.S.G		1,403,570,723.14	188,121,850.00	- 1,215,448,873.14	540,694,072.25
Enugu State Liaison Office-Abuja		8,673,937.40	11,643,060.00	2,969,122.60	
Enugu State Liaison Office-Lagos		6,954,582.03	10,415,120.00	3,460,537.97	7,128,534.00
Economic Affairs & Parastatal		1,638,300.00	5,750,000.00	4,111,700.00	3,006,000.00
Office of the Head of Civil Service		219,169,162.69	95,154,190.00	- 124,014,972.69	65,745,587.70
Public Service Department		40,000.00	10,000,000.00	9,960,000.00	
Establishment Pension & Training		560,000.00	20,000,000.00	19,440,000.00	
Performance Improvement Bureau (PIB)			2,400,000.00	2,400,000.00	
Ministry of Agric. & Natural Resources		139,522,360.00	399,075,310.00	259,552,950.00	73,865,500.00
Forestry Commission		1,810,015.00	10,286,540.00	8,476,525.00	1,185,600.00
Mini. of Commerce & Industry		25,354,214.00	42,185,590.00	16,831,376.00	1,672,524.50
Ministry of Education		730,596,427.03	2,138,002,800.00	1,407,406,372.97	593,707,336.00
Education Development Centre		95,158,955.70	3,600,000.00	- 91,558,955.70	27,000.00
Post Primary school Management Board		54,125,952.10	518,800,000.00	464,674,047.90	
Enugu State Universal Basic Education			26,360,610.00	26,360,610.00	
Enugu State Science, Tech. & Vocational sch. Board			56,301,060.00	56,301,060.00	
Ministry of Finance & Economic Planning		27,008,903.20	75,000,000.00	47,991,096.80	35,889,425.00

	Note	Actual 2008	Budget 2008	Variance 2008	Actual 2007
Office of the Accountant General		415,092,633.93	15,000,000.00	- 400,092,633.93	167,409,745.59
Board of Internal Revenue		7,507,855.11	47,761,060.00	40,253,204.89	8,922,813.00
Enugu State Gaming Commission		2,094,580.00	12,000,000.00	9,905,420.00	2,846,250.00
Ministry of Health		179,692,066.54	120,903,700.00	- 58,788,366.54	64,285,122.00
State Health Board		2,482,128.00	15,508,940.00	13,026,814.00	1,572,540.68
Ministry of Info. Cult. & Tourism		87,317,651.00	6,830,210.00	- 80,487,441.00	86,541,000.00
Department of Culture & Tourism		2,421,316.04	175,647,350.00	173,226,033.96	166,195,062.00
Enugu State Govt. Printing & Stationery Dept.		10,800,105.32	6,830,210.00	- 3,969,895.32	1,200,000.00
Ministry of Justice		48,991,149.00	75,368,640.00	26,377,491.00	8,930,968.00
Citizens Right & Mediation Centre		10,857,005.00	5,000,000.00	- 5,857,005.00	
Administrator General/Public trustees		-	3,000,000.00	3,000,000.00	
Ministry of Land & Housing		513,741,187.48	30,000,000.00	- 483,741,187.48	8,970,335.00
Ministry of Water Resources		7,125,860.50	158,399,120.00	151,273,259.50	170,067,500.00
Ministry of Chieftancy Matters		3,219,168.24	29,439,060.00	26,219,891.76	55,727,320.00
Ministry of Science & Technology		1,078,288.50	5,927,780.00	4,849,491.50	2,349,145.00
Ministry of Human Development & Poverty Reduction		2,319,649.40	25,000,000.00	22,680,350.60	1,940,000.00
Ministry of Gender Affairs & Social Development		9,603,397.19	22,467,700.00	12,864,302.81	14,658,400.00
Ministry of Youth & Sports		31,919,145.99	63,124,090.00	31,204,944.01	7,733,534.40
Ministry of Environment & Mineral Resources		26,445,592.86	56,844,160.00	30,398,567.14	20,895,094.40
Ministry of works & Infrastructure		304,849,580.50	9,078,380.00	- 295,771,200.50	16,245,865.25
Fire Service Department		-	10,000,000.00	10,000,000.00	-
Civil service Commission.		3,865,391.75	15,886,700.00	12,021,308.25	2,822,295.71
Local Government Service Commission		1,244,400.00	18,379,610.00	17,135,210.00	275,000.00
Office of the Auditor General of the State		3,205,458.93	10,725,130.00	7,519,671.07	2,015,800.00
Office of the Auditor General for Local Government		3,304,237.42	9,410,220.00	6,105,982.58	1,195,063.00
Enugu State House of Assembly (Legislator)		318,746,660.96	156,992,160.00	- 161,754,500.96	500,566,046.62
State Judiciary		49,474,914.72	24,443,740.00	- 25,031,174.72	36,393,520.65
Customary Court of Appeal		-	20,000,000.00	20,000,000.00	500,000.00
Judicial Services Commission		23,782,864.39	47,056,260.00	23,273,395.61	14,270,636.00
Ministry of Local Govt. & Political Matters		-	17,726,250.00	17,726,250.00	-
Ministry of Rural development		224,600,911.82	43,084,000.00	- 181,516,911.82	-
Enugu State Independent Electoral Commission		-	13,767,920.00	13,767,920.00	-
Ministry of Transport		2,034,426.00	5,543,400.00	3,508,974.00	-
TOTAL		9,680,131,379.77	13,527,078,240.00	3,846,946,860.23	6,994,642,193.21

	Note	Actual 2008	Budget 2008	Variance 2008	Actual 2007
Note 31: PUBLIC DEBT CHARGES		1,983,842,866.84			86,067,449.45
No 32: MISCELLANEOUS EXPENSES (BTL PAYMENT)					
Salary Advance		2,574,850.22	-	2,574,850.22	
Contributory Pension Scheme		16,406.15	-	16,406.15	
Payee Deduction		10,978,192.74	-	10,978,192.74	
Trade Union Subscription		114,991,533.83	-	114,991,533.83	68,711,648.31
Nigerian Union of Teachers		21,766,018.63	-	21,766,018.63	
Non Tutorial Staff Union				-	1,769,766.90
Nigerian Union of Pensions		353,983.11	-	353,983.11	
Miscellaneous Deposits				-	4,858,063.75
With-Holding Taxes due to FIRS		475,129,558.12	-	475,129,558.12	67,129.60
VAT Due to FIRS		388,798,099.99	-	388,798,099.99	67,129.60
Staff Housing Scheme				-	37,438.20
Monthly Net Total Salary Control Account		1,618,662,953.98	-	1,618,662,953.98	
Dishonoured/Unpresented Cheques/Reversal		3,515,495,776.77	-	3,515,495,776.77	
Ebonyi State Government Advance Salaries		-		-	10,192,000.00
Salary Advance on Retirement Before Pension		-		-	19,033,415.11
Trading Accounts - Conduct of Exam		-		-	207,078.00
		-		-	39,105,442.18
TOTAL		6,148,767,373.54		6,148,767,373.54	144,069,111.65

NOTES TO CAPITAL DEVELOPMENT FUND

Note 33: INTERNAL LOANS	Note	Actual 2008	Approved Budget 2008	Variance 2008	Actual 2007
Loans from Internal Sources		5,099,850,000.00	5,000,000,000.00	- 99,850,000.00	1,402,277,274.00
TOTAL		5,099,850,000.00	5,000,000,000.00	- 99,850,000.00	1,402,277,274.00
Note 34: EXTERNAL LOANS					
World Bank Loan for Upgrading & Develo. Of Sec. Health Care			6,000,000,000.00	6,000,000,000.00	
World Bank Assisted Urban Water Reform Project			1,199,250,000.00	1,199,250,000.00	
National Root & Tuber Expansion Prog. (IFAD) & Fed. Govt. Assit.			16,600,000.00	16,600,000.00	
World Bank Assisted Local Empwment & Enviro.Mgt. Project (LEEMP)			100,000,000.00	100,000,000.00	
World Bank Loan - FADAMA III			36,000,000.00	36,000,000.00	
World Bank Loan for Rural Assets Mobility Project (RAMP)			62,200,000.00	62,200,000.00	
TOTAL			7,414,050,000.00	7,414,050,000.00	
Note 35: GRANTS/MISCELLANOUS					
Federal Govt. Grant for Basic Education			250,000,000.00	250,000,000.00	
NUICEF/DFID Assistance for School Meal Programme			3,000,000.00	3,000,000.00	
UNDP Assistance for Education Tax Fund for IMT/ESUT			98,400,000.00	98,400,000.00	
Education Tax Fund for IMT/ESUT			150,000,000.00	150,000,000.00	
UNICEF Grants			500,000,000.00	500,000,000.00	
UNICEF/DFID Assistant for Schbol Meal Programme			15,000,000.00	15,000,000.00	
UNDP Assist for Reducing Porverty HIV/AIDS, Capacity Building Etc.			20,000,000.00	20,000,000.00	
Education Tax Fund for IMT/ESUT, Secondry & Primary Schools			600,000,000.00	600,000,000.00	
PATHs/DFID Assistance for Health reforms			120,000,000.00	120,000,000.00	
GLRA Assistance for Priority Diseases			49,870,000.00	49,870,000.00	
World Bank Assistance for HIV/AIDS			20,000,000.00	20,000,000.00	
DFID Assistance for Security, Justice & Peace & SLGP Programme			120,000,000.00	120,000,000.00	
Food & Agricultural Org. Grant for Special Programme on Food Spp			49,870,000.00	49,870,000.00	
TOTAL			1,996,140,000.00	1,996,140,000.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Note 36: AGRICULTURE									
Statistical Survey on Agriculture Project/Programme		1,245,089.14		3,000,000.00		1,754,910.86			
Agriculture Studies & Consultancy for Proper Policy Formula		-		2,000,000.00		2,000,000.00			
Establishment of Enugu State College of Agriculture & Agro En		175,768,414.80		180,000,000.00		4,231,585.20			
Tree Crop seeding Production-Oil Palm		10,880,762.18		15,000,000.00		4,119,237.82			
Seed Multiplication - Maize, Rice/Cassava Planting Materials		19,608,956.00		20,000,000.00		391,044.00			
Crop Production: Estab of Agro Input Centre		13,080,442.00		15,000,000.00		1,919,558.00			
Supervised Agric Credit Scheme: Estab of Enugu Trust Fund		-		20,000,000.00		20,000,000.00			
Agricultural Shows & International Trade Fairs		8,700,419.00		2,000,000.00		6,700,419.00			
Rice Mills establishment in Rice Growing Areas of Enugu State		18,494,904.00		10,000,000.00		8,494,904.00			
Fertilizer Procurement & Distribution of 220 MT Fertilizer		3,786,812.16		20,000,000.00		16,213,087.84			
Preparation of Ground for the estab Agric Market Garden		-		4,000,000.00		4,000,000.00			
Installation of various Agro Metrological Instrument		-		3,000,000.00		3,000,000.00			
Soil Erosion & Flood Control & Conservation of Agric Land		-		3,000,000.00		3,000,000.00			
Purchase of 5 No Hitx Pick-up Van & S/parts for field Monito.		15,068,492.00		20,000,000.00		4,931,508.00			
Produce Services - Grading & Quality Control		-		5,000,000.00		5,000,000.00		173,000,000.00	
Produce Storage & Marketing (Dryers)		-		1,000,000.00		1,000,000.00			
Estab of Central Agric engineering, Mechanical Workshop		-		45,000,000.00		45,000,000.00			
Minor Irrigation, Drainage & Swamp Development @ Ette		68,497,108.88		70,000,000.00		1,502,893.12			
Development of State Acquired Farm Land @ Adani, Ette etc		29,440,919.74		30,000,000.00		559,080.26			
HIV/AIDS Awareness Campaign		-		2,000,000.00		2,000,000.00			
Fadama III: A World Bank Assisted Proj		38,958,607.10		40,000,000.00		1,041,392.90			
Capacity Building for the Acqui. Of Knowledge in Modern agric		-		5,000,000.00		5,000,000.00			
Purchase of 9 No Computer & AC for 8 Department of Ministry		-		3,000,000.00		3,000,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Procurement of Furniture for the Ministry of Agriculture		8,956,750.05		10,000,000.00		1,043,249.95			
Expanded Phase National Prog. For Food Security		47,874,808.70		50,000,000.00		2,125,191.30			
Redesigned Root & Tuber Expansion Programme		15,118,496.00		16,700,000.00		1,581,504.00			
LITA - Casava Enterprise development Programme (EDP)		-		10,000,000.00		10,000,000.00			
Commercial Agric Development Progra.		9,800,000.00		10,000,000.00		200,000.00			
MSADP - 1 Sustainability		4,950,000.00		5,000,000.00		50,000.00			
Estab of Communities Seed Multiplication Farm		-		1,800,000.00		1,800,000.00			
Establishment of Metrological Station		-		500,000.00		500,000.00			
Rehabilitation of Office Building Skill Centre, Warehouse, etc		1,000,000.00		3,000,000.00		2,000,000.00			
Purchase of Motor Vehicles		4,784,731.56		5,000,000.00		215,268.44			
TOTAL		496,015,811.31		630,000,000.00		133,984,188.69		173,000,000.00	
Note 37: LIVESTOCK									
Rehabilitation of Piggery Building @ Ogbé & Asata Mine		-		5,000,000.00		5,000,000.00			
Rehab of Existing Poultry Building		97,183,007.53		100,000,000.00		2,816,992.47			
Rehabilitation & Stock of Adada & other cattle grazing Centre		-		5,000,000.00		5,000,000.00			
Rehabilitation of Government Pilot Fish farm at Nike Lake		9,500,000.00		10,000,000.00		500,000.00			
Veterinary Clinic & Extension Service		17,856,071.53		20,000,000.00		2,143,928.47			
Veterinary Control Posts - Quarantine		2,973,027.14		8,000,000.00		5,026,972.86			
Veterinary Public Health Prov. Of Meat Inspection Facilities		7,957,017.05		8,000,000.00		42,982.95			
Grazing Reserves Dev. Of Ring Fenced Grazing reserve		-		5,000,000.00		5,000,000.00			
Modern Abattoir With Blast Freezer & Cooling Vans		49,205,789.07		50,000,000.00		794,210.93			
Veterinary Investigation & training centre - Achi		9,007,452.08		10,000,000.00		992,547.92			
Poultry Processing Plant & Cold Storage Devices		-		20,000,000.00		20,000,000.00			
Wild Life & Zoo Management		-		5,000,000.00		5,000,000.00			
TOTAL		193,682,364.40		246,000,000.00		52,317,635.60			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Note 38: FORESTRY									
Regeneration of Tree Species for the Supply of Timber, Poles		3,807,546.12		4,000,000.00		192,453.88			
Indigenous Fruit tree Raisin Indigenous fruit tree for Sale		3,993,868.26		4,000,000.00		6,131.74			
Tropical Forest Programme - Mobilization of Rural Dwellers		4,795,812.55		5,000,000.00		204,187.45			
Local Seeds Sourcing: Identification & Sourcing of Pine Seeds				3,000,000.00		3,000,000.00			
TOTAL		12,597,226.93		16,000,000.00		3,402,773.07			
Note 39 MANUFACTURING *									
Construction of Modern Shopping Complex @ Polo-Park, Enugu.				47,000,000.00		47,000,000.00			
Registration of Industrial/business Premises(ROBP)				3,000,000.00		3,000,000.00			
Modernization/equipment of goods showroom centre @ trade fair.				1,500,000.00		1,500,000.00			
Participation in four int'l trade fairs in Enugu, Lagos, etc.				10,000,000.00		10,000,000.00			
Workshop on trade fair matters & exhibition.				2,000,000.00		2,000,000.00			
Export promotion prov of iron shelves for display.				2,000,000.00		2,000,000.00			
Consumer protection: to organise & undertake campaigns.				3,000,000.00		3,000,000.00			
Completion of work @ new haven complex.				10,000,000.00		10,000,000.00			
Funds for small scale industrialist.				20,000,000.00		20,000,000.00			
Reactivation of ailing Govt. owned industries.				70,000,000.00		70,000,000.00			
Reactivation of Enugu cement company				49,500,000.00		49,500,000.00			
Rehab of eastern Nigeria industrial Estate, Enugu.				9,500,000.00		9,500,000.00			
Establishment of industrial park @ 9th mile coner				190,000,000.00		190,000,000.00			
HIV/AIDS activities in business community.				3,000,000.00		3,000,000.00			
Construction/provision of toilet facilities.				3,000,000.00		3,000,000.00			
Compensation of Ministry of commerce.				15,800,000.00		15,800,000.00			
Purchase of motor vehicles.				31,000,000.00		31,000,000.00			
Purchase of office fumitures				2,000,000.00		2,000,000.00			
Renovation of 2office blocks of the ministry				5,000,000.00		5,000,000.00			
Provision of library materials which includes books, tapes, etc				1,000,000.00		1,000,000.00			
Provision of 10air-conditioners for office				1,100,000.00		1,100,000.00			
TOTAL				479,400,000.00		479,400,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Note 40: POWER - (Electricity)									
Bulk Procurement of major electrification.		15,314,398.11		400,000,000.00		384,685,601.89			
Extension/completion of electricity project.				20,000,000.00		20,000,000.00			
On-going non-ADB assisted state rural electricity project com.		10,972,815.08		15,000,000.00		4,027,184.92			
Extension of electricity to communities.				17,800,000.00		17,800,000.00			
Construction of inter-town connection ITC network.				6,000,000.00		6,000,000.00			
Electrification of 25Nos committees in 3 senatorial zones of Enugu.		60,596,843.59		100,000,000.00		39,403,156.41			
Energization of Mgbagbu-owa electricity project.				8,000,000.00		8,000,000.00			
Procurement of project vehicles & test equipment		12,562,351.47		24,000,000.00		11,437,648.53			
Procurement of 3Nos set of computers & accessories.		403,591.75		1,000,000.00		596,408.25			
Procurement of office furniture				2,000,000.00		2,000,000.00			
TOTAL		99,850,000.00		593,800,000.00		493,950,000.00			
Note 41: COMMERCE & FINANCE									
Refurbishing of offices				6,000,000.00		6,000,000.00			
purchase of computers				8,000,000.00		8,000,000.00			
Public expenditure Mgt. project				100,000,000.00		100,000,000.00			
Reactivation of government lottery business				5,000,000.00		5,000,000.00			
Acquisition of privatization shares of Enugu state.				70,000,000.00		70,000,000.00			
Establishment of central investment co.				200,000,000.00		200,000,000.00			
Purchase of CCB building				200,000,000.00		200,000,000.00			
Purchase of 45Nos safes				10,000,000.00		10,000,000.00			
Estab of strong rooms at Enugu-ezike, Udi & PPSMB sub-treasuries.				20,000,000.00		20,000,000.00			
Estab of debt mgt. office (DMO) comp.				5,000,000.00		5,000,000.00			
Purchase of 2Nos gubabi safe for (PFMU) office.				1,000,000.00		1,000,000.00			
Renovation of Ministry of Finance reference library for PFMU offices.				3,000,000.00		3,000,000.00			
Renovation of PFMU's Head offices.				1,000,000.00		1,000,000.00			
Purchase of 3Nos computers & 1 No Laptop with their accessories				1,000,000.00		1,000,000.00			
Rehab. Of Udi & Nsukka sub treasuries				8,000,000.00		8,000,000.00			
Purchase of shares				30,000,000.00		30,000,000.00			
Building of new sub-Treasuries				45,000,000.00		45,000,000.00			
Building of Accountant-General's computer office				90,000,000.00		90,000,000.00			
Construction/Rehab. BIR out post offices.				130,000,000.00		130,000,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Purchase of vehicles				40,000,000.00		40,000,000.00			
Comuterization of BIR				4,000,000.00		4,000,000.00			
Furnishing & Equiping BIR H/qtr. & office				24,000,000.00		24,000,000.00			
Purchase of Rd Vehicle: 1 station wagon, 1(406) saloon car etc.				10,000,000.00		10,000,000.00			
Purchase of computer equipt: 15 deskTop & 5 LapTops				1,500,000.00		1,500,000.00			
Construction of office building: Bungalow(20rooms L House)				10,000,000.00		10,000,000.00			
Training equipment: projector machine & accessories				1,000,000.00		1,000,000.00			
Purchase of office equipt.: Air-conditioner, steel cabinet, fridges etc.				1,000,000.00		1,000,000.00			
Purchase of office equipt: executive table & chairs, etc.				1,500,000.00		1,500,000.00			
Purchase of vehicle: 1 Toyota car-saloon, 2No Hilux vans				13,600,000.00		13,600,000.00			
Complet on-going office complex building @ independent L/out				6,100,000.00		6,100,000.00			
Purchase of 2Nos computers with accessories.				300,000.00		300,000.00			
Purchase of power Generating plant(KIPOR 9.5KVA)				900,000.00		900,000.00			
Purch. Of 4No computer sets & accessories				1,000,000.00		1,000,000.00			
Purchase of Hilux van for the project & office use				4,000,000.00		4,000,000.00			
Provision of Internet facilities				1,000,000.00		1,000,000.00			
Purchase of 1No 6HP lawn mowing machine.				80,000.00		80,000.00			
Provision of DSTV satellite dish, cablenetwork & 4TV sets.				250,000.00		250,000.00			
Purch. Of 3No 2HP air-conditioner (panasonic @ 90,000 each)				270,000.00		270,000.00			
Enugu state investment				3,000,000.00		3,000,000.00			
Establishment & equipment of mini Libr				500,000.00		500,000.00			
Renovation of EDU office block.				1,000,000.00		1,000,000.00			
Enugu SME centre: fencing of SME centre premises				3,000,000.00		3,000,000.00			
Equipt & furnishing of SME business centre				1,500,000.00		1,500,000.00			
Equipt & furnishing of SME library				1,000,000.00		1,000,000.00			
Purchase of Hilux vehile				4,000,000.00		4,000,000.00			
Micro finance agency				25,000,000.00		25,000,000.00			
Installation of solar energy devices to electrify 10km Enugu.				200,000,000.00		200,000,000.00			
Data gathering Identification of avail. Fuel & cost production data.				5,000,000.00		5,000,000.00			
Estab. Of quality control lab. For research industrial growth.				10,000,000.00		10,000,000.00			

Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007		
	N	: K	N	: K	N	: K	N	: K	
Establishment of a Technology incubation centre (TIC)					47,000,000.00		47,000,000.00		
Reactivation of Enugu state raw material training centre					14,000,000.00		14,000,000.00		
Identification doc. Evaluation of conservation of medical paints					4,000,000.00		4,000,000.00		
To apply genetic engineering research to solve health problems					10,000,000.00		10,000,000.00		
Dev.local capability for the production of herbal medicine					2,000,000.00		2,000,000.00		
Completion of ICT training dept. & provision of 50No computers					11,000,000.00		11,000,000.00		
Estab. Of V-Sat to usher e-government & air-conditions @ ICT					3,200,000.00		3,200,000.00		
Establishment of library					2,000,000.00		2,000,000.00		
Purchase of office equipment & furniture					15,000,000.00		15,000,000.00		
TOTAL					1,415,700,000.00		1,415,700,000.00		
Note 42: TRANSPORT									
Dualization of zik avenue			549,880,000.00		700,000,000.00		150,120,000.00		
Rehab. Of okpara avenue, garden Avenue.			97,698,200.18		500,000,000.00		402,301,799.82		
Rehab of ogui rd			315,927,667.06		500,000,000.00		184,072,332.94	4,404,719.00	
Rehab of mission avenue-Ngene-Evu UNTH road.			585,100,000.00		600,000,000.00		14,900,000.00		
Reconstruction of rooads in GRA & Trans-ekulu areas.			493,845,120.50		600,000,000.00		106,154,879.50		
Reconstruction of rooads in Indep. L/out & new haven areas.			497,698,200.18		600,000,000.00		102,301,799.82		
Reconstruction of roads in Abakpa Nike & Emene areas.			459,899,697.42		600,000,000.00		140,100,302.58		
Reconstruction of roads in Achara L/out A&B areas.			516,779,004.71		600,000,000.00		83,220,995.29		
Reconstruction of roads in Ogui new L/out, Asata & Coal camp areas.			551,950,713.68		600,000,000.00		48,049,286.32		
Reconstruction of roads Uwani, Awkunanaw, Garriki etc.			542,886,445.95		700,000,000.00		157,113,554.05		
Reconstruction of roads in Lagos street link road & Iva-valley			389,956,015.50		400,000,000.00		10,043,984.50		
Ibagwa-Amakpo-Ajulu roads.					300,000,000.00		300,000,000.00	3,292,782,062.00	
Nsukka Urban Roads			717,798,602.03		1,000,000.00		716,798,602.03	2,394,594,446.00	
Ozalla - Udi-Onitsha express Aguobuowa road.			488,973,100.00		500,000,000.00		11,026,900.00	2,292,782,062.00	
Nenwe-Oduma & Ndiabor-Mpu-Okpanku road.					400,000,000.00		400,000,000.00		
Ugwuogo-Nike-Neke-Mbu-Ikem-Aha-Amufu road					600,000,000.00		600,000,000.00		
Ebeano-9th mile bye-pass road.					300,000,000.00		300,000,000.00	1,820,074,515.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Agbani-Mbogodo -Ihuokpara.				200,000,000.00		200,000,000.00			
Nkwoagu-umuabi-umuaga-Achi road.				500,000,000.00		500,000,000.00			
Ukehe-Ogbede-Aku-Nkpologwu road.		273,604,982.01		500,000,000.00		226,395,017.99			
AmekeNgwo-Eke-Ebe-Egede-Affa-Akpak.				500,000,000.00		500,000,000.00			
Nsukka-Edem-Nrobo-Abbi-Nimbo road.				500,000,000.00		500,000,000.00			
Completion of Nsukka-Ogute-Aji, Ette road		198,720,116.72		200,000,000.00		1,279,883.28		2,000,000,000.66	
9th mile-Oghe-Olo-Umuluokpa road, Adaba-Nkpologu road.				800,000,000.00		800,000,000.00			
Consultancy service for Engr., Survey/Design.		197,500,173.71		200,000,000.00		2,499,826.29			
Ministry of Works data proce, MIS & monitoring of capital project.				1,500,000.00		1,500,000.00			
Plant & Equipment		298,004,820.12		300,000,000.00		1,995,179.88			
Installation & Reconstruction of street lights in the state		49,115,098.17		50,000,000.00		884,901.83			
Electrical installation & Maintenance activities		24,321,100.00		25,000,000.00		678,900.00			
Modification of office accommodation		9,604,020.76		10,000,000.00		395,979.24		1,500,000.00	
Renovation of government office				40,000,000.00		40,000,000.00			
Renovation of government staff Quarter				5,000,000.00		5,000,000.00			
Renovation of government Guest houses.				5,000,000.00		5,000,000.00			
Rehabilitation of public buildings training wing.				5,000,000.00		5,000,000.00			
Rehabilitation of sewage disposal system.				10,000,000.00		10,000,000.00			
Rehabilitation of drive-ins to government offices, etc.				10,000,000.00		10,000,000.00			
Furnishing of Govt. Offices-Ministry of Works, Lands, Education & Health				25,000,000.00		25,000,000.00			
Furnishing of Govt. Guest Houses & Maintenance.				5,000,000.00		5,000,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008 -		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Expansion of office block-Ministry of works				100,000,000.00		100,000,000.00			875,000.00
Fumigation of government offices, guest-houses & staff quarters				5,000,000.00		5,000,000.00			
Rehabilitation of drains; government offices, Guest houses & staff Qtrs.				10,000,000.00		10,000,000.00			
Rehabilitation of public buildings Works.		29,982,890.00		30,000,000.00		17,110.00			
Refurbishing of social welfare centre & Rehab centres, Emene.				20,000,000.00		20,000,000.00			
New office accommodation for Ministry of Justice				100,000,000.00		100,000,000.00			
Maintenance of old governors' lodge.		1,866,200.00		2,000,000.00		133,800.00			
Maintenance of governors' lodge.		9,480,112.00		10,000,000.00		519,888.00			
Maintenance of deputy governors' lodge.				2,000,000.00		2,000,000.00			
Maintenance of Enugu state liaison office complex Abuja.		78,119,602.41		80,000,000.00		1,880,397.59			
Drawing materials				1,000,000.00		1,000,000.00			
Drawing materials; tables sets etc.				1,000,000.00		1,000,000.00			
Computerization of architect's offices				1,500,000.00		1,500,000.00			
Computerization of qty surveyor's offices.				1,500,000.00		1,500,000.00			
Purchase of fire fighting vehicles.				156,000,000.00		156,000,000.00			
Building of new block to house fire service head quarters.				5,000,000.00		5,000,000.00			
Renovation of ogui road & Nsukka fire stations.		4,918,219.40		5,000,000.00		81,780.60			
Purchase of fire fighting equipment.				8,000,000.00		8,000,000.00			
Purchase of office equipment.				3,000,000.00		3,000,000.00			
Provision of fire service uniforms & kits				5,000,000.00		5,000,000.00			
Purchase of office furniture				2,000,000.00		2,000,000.00			
Purchase of 2Nos 4.5KVA gen. set.				1,500,000.00		1,500,000.00			
World Bank assisted Rural acces Mobility Project [RAMP]		34,000,000.00		35,000,000.00		1,000,000.00			
TOTAL		8,424,519,332.34		14,001,000,000.00		5,576,480,667.66		8,424,519,332.34	
Note 43: EDUCATION									
Special schls for the blind - Oji-River				21,000,000.00		21,000,000.00			
Special schls for the deaf - Oji-River				2,000,000.00		2,000,000.00			
DevelopmL of sec. schls & Tech college				388,000,000.00		388,000,000.00		388,888,000.00	
Equipment of Technical schools				72,000,000.00		72,000,000.00			
Equipment of secondary schools				82,000,000.00		82,000,000.00			
Furnishing & Equipment of offices				7,000,000.00		7,000,000.00			
Completion of new secondary schools.				90,000,000.00		90,000,000.00			
Special science secondary schools				48,000,000.00		48,000,000.00			
Supply of intr-Tech Equipmt. to sec schl				11,000,000.00		11,000,000.00			
Provision of Utility vehls. to Ministries				27,000,000.00		27,000,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Zonal Education office				21,000,000.00		21,000,000.00			
Education mgt Inform. system EMIS				9,000,000.00		9,000,000.00			
Renov. of Education Resource centre, Enugu.				3,000,000.00		3,000,000.00			
HIV/AIDS Programme				5,000,000.00		5,000,000.00			
Equipmt of exam develo centre: Exam unit				2,000,000.00		2,000,000.00			
Equip of exam dev centre: certification unit				1,000,000.00		1,000,000.00			
Construction of office accommodation				6,000,000.00		6,000,000.00			
Equip. of exam develop. Centre: official vehicle				7,000,000.00		7,000,000.00			
Survey/design study				3,000,000.00		3,000,000.00			
Provision of office furniture-chairs, table, steel cabinet, Fan,				2,000,000.00		2,000,000.00			
Provision of Networking sys, a server & a commercial printer				4,000,000.00		4,000,000.00			
Library-prov. Reading Tables, Chairs, reference.				1,200,000.00		1,200,000.00			
Prov. of sporting Equip to 20 sec. schs.				5,000,000.00		5,000,000.00			
Ren of office blocks in the PPSMB H/Qtrs, Enugu.				1,500,000.00		1,500,000.00			
A bungalow of 14 rooms for each of - Udi & Obollo-Afor				8,000,000.00		8,000,000.00			
Purch. Of 7No 14Seater Nissan buses for thePPSMB				35,000,000.00		35,000,000.00			
Purch. Of 5No medium size Gen. set				1,000,000.00		1,000,000.00			
Land scaping & Erosion control @ PPSMB H.qtrs				500,000.00		500,000.00			
Dev. Of a design for the constr of a secretariate complex PPSMB H/qtr.				1,000,000.00		1,000,000.00			
Purchase of 2No photocopying machine.				700,000.00		700,000.00			
Retition of pipe borne water in the PPSMB.				500,000.00		500,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
inter-com for chairman, Perm.Sec, & HODs.				1,000,000.00		1,000,000.00			
Engineering survey of dilapidated primary school.				15,000,000.00		15,000,000.00			
Total renovation of 400No Public school blocks.		50,000,000.00		932,600,000.00		882,600,000.00			
Construction of VIP Toilets @ 850,000 each (136No).				50,000,000.00		50,000,000.00			
Construction of Classroom blocks				121,000,000.00		121,000,000.00			
Construction of SUBEB staff canteen & Furnishing				3,000,000.00		3,000,000.00			
Provision of furniture: ECCDE 88 sets @10740.				99,200,000.00		99,200,000.00			
Renovation of cls/room blocks thro' self help.				40,500,000.00		40,500,000.00			
Home grown school feeding & Health programme.				100,000,000.00		100,000,000.00			
Staff development Training & re-training of teachers.				144,000,000.00		144,000,000.00			
Provision of instructional materials.				25,000,000.00		25,000,000.00			
Internal supervision report booklet.				1,500,000.00		1,500,000.00			
Felt pen Board with markers for 20 schools				2,000,000.00		2,000,000.00			
Family life & HIV/AIDS Education				2,000,000.00		2,000,000.00			
Sport Development materials (football)				2,000,000.00		2,000,000.00			
Procurement of science equipment.				3,000,000.00		3,000,000.00			
Training & Installation of intro-Tech equipment				3,000,000.00		3,000,000.00			
Procurement of equipt for physically & mentally challenged.				3,000,000.00		3,000,000.00			
Procurement of school uniform, bags etc. for orphans				3,000,000.00		3,000,000.00			
2Nos Hilux pick-up vans @ 3m each.				3,000,000.00		3,000,000.00			
2 Staff buses, coaster brand @ 4m				8,000,000.00		8,000,000.00			
LapTop computers 6Nos @ 150,000				800,000.00		800,000.00			
Photocopying machine 2Nos @ 150,000 each.				3,000,000.00		3,000,000.00			
Refrigrators: 30No @ 75000 each.				420,000.00		420,000.00			
Air-Conditioners (12Nos) .				1,200,000.00		1,200,000.00			
Ceiling Fans.				100,000.00		100,000.00			
Capacity Building of staff of SUBEB.				3,000,000.00		3,000,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Provision of Equipmt in the STVSMB as stell				2,800,000.00		2,800,000.00			
Procurement & Installation of 7No computer set.				1,000,000.00		1,000,000.00			
Providing the STVSMB with furnitur.				2,000,000.00		2,000,000.00			
Purchase & Installation of Telephone lines.				200,000.00		200,000.00			
Equiping the STVSMB with fire Extinguishers.				500,000.00		500,000.00			
Purchase & Installation of 45KVA Gen. set STVSMB.				1,200,000.00		1,200,000.00			
Construction of plant house with metal doors.				1,000,000.00		1,000,000.00			
Construction of toilet facilities				1,300,000.00		1,300,000.00			
Construction of overhead tank.				2,000,000.00		2,000,000.00			
Renovation of office block-A,B,C, Fence wall				3,000,000.00		3,000,000.00			
Renovation of toilet facilities.				1,000,000.00		1,000,000.00			
Rehabilitation of office block light (Rewriting).				1,000,000.00		1,000,000.00			
Purchase of 1No Hilux Pick-up van for Mo				4,000,000.00		4,000,000.00			
Completion of faculty of applied natural science.				300,000,000.00		300,000,000.00			
Completion of faculty of social sciences.				50,000,000.00		50,000,000.00			
Completion of faculty of Engineering.				50,000,000.00		50,000,000.00			
Completion of faculty of management sciences.				50,000,000.00		50,000,000.00			
Completion of faculty of Engineering laboratory.				130,000,000.00		130,000,000.00			
Completion of faculty of Education.				50,000,000.00		50,000,000.00			
Completion of college of Medicine Mortuary/Histopatholo				27,000,000.00		27,000,000.00			
Completion of ESUT Auditoria @ permanent site.				30,000,000.00		30,000,000.00			
Completion of ESUT Admin. Building: Electrical, Plumbing.				50,000,000.00		50,000,000.00			
Construction of Lab: faculty of Applied Natural science.				80,000,000.00		80,000,000.00			
Construction of Lab: faculty of Environmental science.				80,000,000.00		80,000,000.00			
Construction of Lab: Faculty of Agriculture				80,000,000.00		80,000,000.00			
Provision of Vehicle & Other Machines.				45,000,000.00		45,000,000.00			
Provision of 1No . Gaint 250KVA Generator set.				16,000,000.00		16,000,000.00			
Purchase of 1No of water tank				13,500,000.00		13,500,000.00			
Provision of 25 sets of computers				10,000,000.00		10,000,000.00			
Furnishing of Rectors Office in Campus				3,500,000.00		3,500,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Construction of Female Hostel Blocks of 32 Rooms.				38,000,000.00		38,000,000.00			
fencing of campuses I & III measuring 1509m in length.				20,000,000.00		20,000,000.00			
Fencing of Industrial Centre.				10,000,000.00		10,000,000.00			
Completion of Industrial centre accessories for machine.				5,000,000.00		5,000,000.00			
Accessories & Installation Lathe milling Machine.				5,000,000.00		5,000,000.00			
Re-Roofing of Admin block.				8,000,000.00		8,000,000.00			
Construction of Gutters of 1630m in length & 3ft dept & culve.				8,000,000.00		8,000,000.00			
Equiping the IMT library with books.				4,000,000.00		4,000,000.00			
Prov of teaching facilities such as projectors, loud-speakers.				20,000,000.00		20,000,000.00			
Accreditation of material for food technology.				30,000,000.00		30,000,000.00			
Renovation of Existing Hostels in the school.				5,000,000.00		5,000,000.00			
Purchase of school bus.				15,000,000.00		15,000,000.00			
Furnishing of lecturers office.				10,000,000.00		10,000,000.00			
Purchase of motor vehicle.				255,600,000.00		255,600,000.00			
Office Equipment.				1,495,006.00		1,495,006.00			
Office furniture & Fillings.				10,096,999.00		10,096,999.00			
Laboratory/workshop Equipment.				20,960,996.00		20,960,996.00			
one lister (500KVA) Generator				13,000,000.00		13,000,000.00			
250 Classroom desks.				3,750,000.00		3,750,000.00			
Renovation of buildings (Academic off.)				15,000,000.00		15,000,000.00			
information & Communication (ICT) centre.				20,000,000.00		20,000,000.00			
Completion of admin.Block.				15,000,000.00		15,000,000.00			
Road rehabilitation.				15,000,000.00		15,000,000.00			
Library furniture.				2,000,000.00		2,000,000.00			
Library Equipment.				3,000,000.00		3,000,000.00			
Library books & Journals.				3,000,000.00		3,000,000.00			
Medical Centre Equipment.				3,060,000.00		3,060,000.00			
Sporting Equipment.				2,487,995.00		2,487,995.00			
Office Automation.				4,000,000.00		4,000,000.00			
Purchase of 1 mobile Library van 1 official 306.				14,000,000.00		14,000,000.00			
Purchase of books/Journals				5,000,000.00		5,000,000.00			
Purchase of official car [406 saloon, Prestige 2.0].				5,000,000.00		5,000,000.00			

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Purchase of Toyota Haice bus/coaster bus 28 seaters.				5,000,000.00		5,000,000.00			
Purchase of library furniture.				5,000,000.00		5,000,000.00			
Upgrading of internet facilities.				6,000,000.00		6,000,000.00			
TOTAL			50,000,000.00	4,127,170,996.00		4,077,170,996.00			388,888,000.00
Note 44: HEALTH									
Purchase of road motor vehicle 2 peugeot wagon.		41,002,171.53		45,040,000.00		4,037,828.47			
Other transport Equip (Refur of 8 Veh & Purch of 7keke Napep).		-		5,410,000.00		5,410,000.00			
Purchase Of officee furniture for office of SMOH H/Qtr, SHB		-		5,410,000.00		5,410,000.00			
Purch of residential furniture (for house officers, interns youth.		-		2,070,000.00		2,070,000.00			
computer Equipment for SMOH, PDPD, SHB & 7DHBs.		-		5,410,000.00		5,410,000.00			
Computer Equipment (Mobile Phones & Radio linking all.		-		4,950,000.00		4,950,000.00			
Training equipment for school of Health Tech. -ojiRivver Public Health.		-		4,590,000.00		4,590,000.00			
Med. Equipment for 6 district & sub district Hosp. aas well as 44 cotta		105,501,589.35		235,130,000.00		129,628,410.65			
Industrial machinery & Equip (for 27 plannined preventive maint.		3,405,864.56		4,500,000.00		1,094,135.44			
Fire fighting equipt (for the SMOH: PDPD, SHB & H/qtr).		-		2,700,000.00		2,700,000.00			
Purchase of office equipt. (for new offices to be constructed. Other comm & ind.		4,075,816.82		4,950,000.00		874,183.18			
Equipt (lawn mowers for 6 district)		5,864,819.35		6,310,000.00		445,180.65			
Purchase of resident equipt(for House officers, interns)		-		180,000.00		180,000.00			
Purchase & Construction of offices @ SMOH H/qtr)		-		17,570,000.00		17,570,000.00			
Purchase & Constr. Of staff quarters for 6 Dis Hosp & 2sub. Dist Hosp.		5,815,405.00		6,310,000.00		494,595.00			
Purchase & Constr of med. & health centre @ 17 LGAs.		20,451,258.57		22,520,000.00		2,068,741.43			
Purchase & Constr of other public building		-		9,000,000.00		9,000,000.00			
Rehab. Of offices (Re-roofing & Renov of old complex at SMOH.		-		13,060,000.00		13,060,000.00			
Rehab. Of staff quarter @Facilities across the state.		16,981,375.68		18,020,000.00		1,038,624.32			
Rehab of med & Health centres (over 250 facilities in disrepair.)		61,094,852.32		308,110,000.00		247,015,147.68			109,053,297.00

	Note	Actual 2008		Approved Budget 2008		Variance 2008		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Rehab of other Public building & Infrac. (med. & drug stores)		-		9,460,000.00		9,460,000.00			
Power Generating plants (for 18 cottage Hospital)		7,506,245.85		9,000,000.00		1,493,754.15			
Water supply underground water Tank for Harvesting.		-		9,000,000.00		9,000,000.00			
Prov of streetlight for lighting up the surroundings		-		1,800,000.00		1,800,000.00			
HIV/AIDS Control program for attainment of MDG 6		8,626,891.51		10,810,000.00		2,183,108.49			
School meal plus programm (GCCC)		-		900,000.00		900,000.00			
Baby friendly Initiative Program (GCCC)		-		720,000.00		720,000.00			
NPI Programme (grant & GCCC)		18,542,872.15		27,030,000.00		8,487,127.85			
Health Education Program f(or activities & GCCC)		-		7,210,000.00		7,210,000.00		28,445,773.00	
Nutrition program [GCCC & Other Activities].		-		6,670,000.00		6,670,000.00			
Safe Motherhood program (GCCC & other activities).		-		9,000,000.00		9,000,000.00			
Bamako initiative programme		-		2,700,000.00		2,700,000.00			
Integrated Management of childhood illness (IMCI).		11,208,394.73		13,510,000.00		2,301,605.27			
Malaria Control Programme [GCCC & other activities]		7,604,103.56		27,480,000.00		19,875,896.44			
Reproductive Health programme. [GCCC & Other Activities].		8,025,615.55		13,510,000.00		5,484,384.45			
Epidiology [gccc & other activities]		-		4,500,000.00		4,500,000.00			
Environmen health programme [GCCC & other activities]		-		1,350,000.00		1,350,000.00			
Women in health programme [GCCC & other activities]		-		4,500,000.00		4,500,000.00			
Family Planning Program [GCCC & other activities]		-		4,500,000.00		4,500,000.00			
Guinea Worm control programme [GCCC & other activities]		-		1,000,000.00		1,000,000.00			
Monitoring & evaluation (PHC) program [GCCC & other activities]		-		1,800,000.00		1,800,000.00			
Tuberculosis & Leprosy colrol programme [GCCC & other activities]		13,215,184.55		17,480,000.00		4,264,815.45			
Interna. Inoculation programme(part of requi. For inter. Travel.		-		1,350,000.00		1,350,000.00			
Public Health Lab. Progr (to investigate Communicable deseas.		-		2,700,000.00		2,700,000.00			
Child & Adolescnct reproductive health programme.		-		7,210,000.00		7,210,000.00			
Tobacco Control programme [GCCC & other activities]		-		4,500,000.00		4,500,000.00			
Free MCH Program [Govt. direct intervention Activities & GCCC		-		366,700,000.00		366,700,000.00		7,567,508.00	

Note 45: INFORMATION	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Prov. Of 12No Computers, Printers & Other Accessories		3,350,075.15		3,400,000.00		49,924.85	
Purch. Of Office Equipment		4,056,162.36		4,200,000.00		143,837.64	
Furnishings for all the Info. Dept		3,251,068.56		4,000,000.00		748,931.44	
Prov. Of Comm. Equip. for Data Agency & Directorate of Mobil.		7,850,000.00		8,000,000.00		150,000.00	
Directorate of Mobiliztn under Public enlightenment to Provid. Re-roofing & Renov. Of the		3,781,567.04		4,000,000.00		218,432.96	
Press Unit Govt. House							
Community Formal Education etc		4,500,000.00		5,000,000.00		500,000.00	
Seminars & Enlightment of Information Officers		4,580,000.00		5,000,000.00		420,000.00	
Enugu State (SOMTEC) to Provide Health Care				2,500,000.00		2,500,000.00	
Walling of Film Production Unit Renov. Of Leaking Roof		9,515,056.50		10,000,000.00		484,943.50	
Purchase of 3No Utility Veh. (2Buses & 1New Hilux)		16,506,331.50		18,000,000.00		1,493,668.50	
Magazine Production-Serv. News Exec. Council Almanac		5,820,162.52		7,800,000.00		1,979,837.48	
Purch.of Indus. & Other Comm. Equip for Enlightenment		4,186,124.36		5,000,000.00		813,875.64	
Provision of Minimize the Impact of HIV/AIDS				3,000,000.00		3,000,000.00	
Mordenizatin & Equip. of Infor. Library		9,682,356.12		10,000,000.00		317,643.88	
Construction of Auditorium				20,000,000.00		20,000,000.00	
Purchase & Instal.of 6No				66,400,000.00		66,400,000.00	
Printing Sch. For Updating Skill Standard		8,251,515.25		8,500,000.00		248,484.75	
To Update Bill of Quantity Drawgds Fencg		20,656,103.11		21,500,000.00		843,896.89	
Purch./Instal. Of Printing & Publishing Equipment		81,006,583.54		82,295,000.00		1,288,416.46	
Refurbishing of Existing Equipment.		701,500.00		705,000.00		3,500.00	
Rehab. & Upgrading of Existing Buidings				3,000,000.00		3,000,000.00	
Fencing				3,000,000.00		3,000,000.00	
2No 10KW FM Transmitters		22,750,250.12		23,072,005.00		321,754.88	
2NO. FM Radio Link		3,420,250.00		3,480,000.00		59,750.00	
2No. Audio Mixer (Air)				3,976,002.00		3,976,002.00	
Coaxial Cable (2000ft)		5,500,000.00		5,960,000.00		460,000.00	
2No. Audio Mixer (Recording)				2,736,002.00		2,736,002.00	
1No. Radio FM Antenna		4,505,000.00		4,720,000.00		215,000.00	
3No. Dehydrator		4,650,000.00		4,720,000.00		70,000.00	
1No. Test Equipment		8,971,825.66		10,680,000.00		1,708,174.34	
Radio Transmitter Spare				1,500,000.00		1,500,000.00	
1No. 100KVA Gen. Set		9,102,643.12		10,000,000.00		897,356.88	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
2No. 10KW UFH Transmitters		26,105,862.41		28,280,000.00		2,174,137.59	
3No. Video Mixers				7,960,000.00		7,960,000.00	
4Pairs of TV Microwave Link				8,440,000.00		8,440,000.00	
6Sets of Video Cameras		42,876,026.78		43,456,002.00		579,975.24	
TV- Transmitter Spares				2,000,000.00		2,000,000.00	
Repair of Central A/C & maintenance		6,657,312.48		6,719,000.00		61,687.52	
2No. New Peugeot 504 Station Wagon		11,000,000.00		11,200,000.00		200,000.00	
2No. New Seater Bus		11,561,324.15		12,000,000.00		438,675.85	
1No. New Peugeot 406 Salon Car		4,450,000.00		4,500,000.00		50,000.00	
1No. Hilux Pick-Up Van		4,500,000.00		4,600,000.00		100,000.00	
Total		353,745,100.71		495,299,011.00		141,553,910.29	
Note 46- Social dev. Youth & Sport							
Moni. & Eva. Of Proj. Min of Women Development		9,000,000.00		10,000,000.00		1,000,000.00	
Repair, Renovation, Equipping & Furnishing of Ministry		40,000,000.00		50,000,000.00		10,000,000.00	
FSP Medical Centre: Foster Parenting		15,754,100.23		20,000,000.00		4,245,899.77	
Economic Empowerment of Women Equip Skills				12,000,000.00		12,000,000.00	
Protection & Participation: Rights of the child.		6,600,000.00		10,000,000.00		3,400,000.00	
Empowering Women		10,000,000.00		15,000,000.00		5,000,000.00	
Vocational Rehab. Centre, Emene		7,356,178.51		15,000,000.00		7,643,821.49	
Emene Welfare Centre		8,635,632.44		10,000,000.00		1,364,367.56	
State Approved School, Hill-Top, Ngwo				5,000,000.00		5,000,000.00	
Dedicated Aid to the Special Endagewred Dept.				8,000,000.00		8,000,000.00	
Provision of Social Services & Legal Aids		2,500,000.00		3,000,000.00		500,000.00	
Provision of Equipment in the Ministry of Youth & Sport		4,000,000.00		6,000,000.00		2,000,000.00	
Procurement & Installation of Computer Set with Access		2,371,571.06		3,000,000.00		628,428.94	
Providing 10No. Phones & internet @ MYS		9,965,022.52		10,000,000.00		34,977.48	
Flt Projector, Television, VCD etc		10,000,000.00		10,500,000.00		500,000.00	
Establisments of 9 Skills Acquisition Centre		8,656,795.63		10,000,000.00		1,343,204.37	
Purchase of Fire Fighting Equipment				1,000,000.00		1,000,000.00	
Establismentsof Youth Farms		9,751,015.16		10,000,000.00		248,984.84	
Rehabilitation of Ministry of Youth & Sports Office		10,000,000.71		10,200,000.00		199,999.29	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Providing Sporting Facilities to 16 Schools				3,500,000.00		3,500,000.00	
Min/State Sensitization Advocacy & Mainstreaming				3,000,000.00		3,000,000.00	
Stadium for Sports Activities		100,000,000.00		100,000,000.00		-	
Instlltn of Power Generating Plant in Min.				3,000,000.00		3,000,000.00	
State Sports Development		55,000,000.00		60,000,000.00		5,000,000.00	
Ren. & Equipment of Sports Council office		9,500,000.00		10,000,000.00		500,000.00	
Purchase of Official Vehicles (2 cars etc.)		14,500,000.00		15,000,000.00		500,000.00	
Rehab. Of Existing Sports Council Vehicle				500,000.00		500,000.00	
Olympic Size Swimming Pool				2,000,000.00		2,000,000.00	
Pilot Schools Sports Project				8,000,000.00		8,000,000.00	
Total		333,590,316.26		423,700,000.00		90,109,683.74	
Note 47: Water Supply							
Purch. 1 No. Hilux 2Cabin with AC, Insur. & Licensung Included		4,500,000.00		4,900,000.00		400,000.00	
Furnishing of Office with Tables, Seats, Shelves, Steel Cabinet				1,200,000.00		1,200,000.00	
Organisation & Renovation of 9 Officers for STU Team				1,000,000.00		1,000,000.00	
Purchase of Window & door Blinds/floors for the 9 offices				25,000.00		25,000.00	
Purch. Of 2Desktop PC for Co-ood/Acc. Unit (with all Accessories)				40,000.00		40,000.00	
Purch. Of 2 Laptop for the Co-ordinator & Accounts Section				250,000.00		250,000.00	
Purch. Of office Equip. viz TV, RDO, Clock p/Copier, air Cond.				2,000,000.00		2,000,000.00	
Payment of State Countpart				5,000,000.00		5,000,000.00	
Contribution STU Account for Proj.		680,712,510.15		796,000,000.00		115,287,489.85	
RUWASSA Projects		25,000,000.00		30,000,000.00		5,000,000.00	
Rehab. Wks on En. Urban Water Supply (Ajali Treatment Plants)		18,712,611.44		20,000,000.00		1,287,388.56	
Rehab. Wks on Nuk Urb Water Supply Sys. & Drilling of 1no B/Ho				10,000,000.00		10,000,000.00	
Rehab of Iva Water Scheme		135,353,179.18		140,000,000.00		4,646,820.82	
Pipe Network Expan, Optimizatn & Rehab. In Enugu Metropolis		49,364,180.12		50,000,000.00		635,819.88	
Network Expansion, Optimizatn & Rehab. In Nsukka Urban Town		43,690,816.33		50,000,000.00		6,309,183.67	
Rehabilitation of Semi-Urban town water Supply Systems		39,810,672.45		50,000,000.00		10,189,327.55	
Greater Nsukka Water Scheme				3,000,000.00		3,000,000.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Water Resources Monitoring & Data Mgt Sys. GIS Technology		36,972,410.56		40,000,000.00		3,027,589.44	
Dev. Of Micro Water Source for Inde L/O Abakpa-Nike, T/Ek & E		9,618,324.72		10,000,000.00		381,675.28	
Dedicated Pipeline to UNEC		19,100,319.25		20,000,000.00		899,680.75	
Maintenance of Plants, Equipment Network Distribution		27,684,384.10		30,000,000.00		2,315,615.90	
Rehab. Of 12 Crash Prog. Bore Hole & Drill of 8 more ones				3,000,000.00		3,000,000.00	
Water Treatment Chemicals							
Customer Enumeration of Enugu & Nsukka Metropolis				10,000,000.00		10,000,000.00	
Metering of Enugu & Nsukka Properties		9,487,606.21		40,000,000.00		30,512,393.79	
Capacity Building				3,000,000.00		3,000,000.00	
Rehabilitation of Akwuke Water Scheme				20,000,000.00		20,000,000.00	
Control of Effluent & Erosion at Ajali Access Road		9,950,351.36		30,000,000.00		20,049,648.64	
Rehabilitation of Idaw River Reinforced Concrete Reservoir				9,000,000.00		9,000,000.00	
Rehabilitation of Booster station in Enugu.				5,000,000.00		5,000,000.00	
Total		1,109,957,365.87		1,410,415,000.00		300,457,634.13	
Note 48 : Lands & Housing							
Computerization of Survey Dept/Purch & Instal. Of 5 No. Comp. & Ac		15,456,771.89		40,000,000.00		24,543,228.11	
Enugu State Land Information Sys. (ELIM) System Review & Upd.		4,631,520.21		5,000,000.00		368,479.79	
Purch of Equip. & Machine Prov. Of Office Equip. & Furnl. For office				3,000,000.00		3,000,000.00	
Purchase of Library Equip. & Computer Sets with Internet				3,000,000.00		3,000,000.00	
Purch. Of Equip. for Town Planning Dept. Purch & Instal. Of Town				3,000,000.00		3,000,000.00	
Fencing of Survey Dept & Prov. of Security Devices in Survey		1,756,826.44		2,000,000.00		243,173.56	
Survey 7 Mapping from Aerial P/grams Pur. & Insta. & Produc.							
Purch. Of Survey Equip., Purch. Of 10No. Theo. GPS Receiver Plotte				12,000,000.00		12,000,000.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Rehab. & Expan. Of Town Planning Dept. Re-Construct. & Refurbishing				5,000,000.00		5,000,000.00	
Reconst. & Expan. Of Main Building in the Min. Conversion to		4,287,793.15		5,000,000.00		712,206.85	
Prov. Of Urban Master Plans for Survey & Plann in Enugu State		83,192,546.55		100,000,000.00		16,807,453.45	
Acqui of Land & Compn. Acqui. Of				8,000,000.00		8,000,000.00	
Review of Plots Allocation Investigation of Plot Allocations				2,000,000.00		2,000,000.00	
Monetization of Housing Provision of Mat. For Field Valuation				2,000,000.00		2,000,000.00	
Opening up of Eight residential L/outs in Enugu mega - Poll		285,635,914.17		300,000,000.00		14,364,085.83	
Completion of LOME LINDA Housing Estate		71,136,024.88		100,000,000.00		28,863,975.12	
Total		466,097,397.29		590,000,000.00		123,902,602.71	
Note 49 -Community Development							
Acquisition of Baseline Data for infrastructural planning design.				5,000,000.00		5,000,000.00	
Bulk Purch. Of 30 200KVA Transformer Distribution to Rural Communities				45,000,000.00		45,000,000.00	
Design/Construc. Of High Priori Rd.Network in the Rural Comm.				10,000,000.00		10,000,000.00	
Purchase of 2 Pick-Up Vans (Toyota Hilux)				10,000,000.00		10,000,000.00	
Acquisition of Power Generating 7.5KVA Plant				1,100,000.00		1,100,000.00	
Purchase of Furniture for the Office Comm. Perm Sec. Directors				1,000,000.00		1,000,000.00	
Purchase of 1 Motor Cycle				750,000.00		750,000.00	
Acquisition of Branded Computer Systems & Accessories				1,600,000.00		1,600,000.00	
Purchase of Office Eqip for all Dept.				3,500,000.00		3,500,000.00	
Purchase of Fire Equipment for all Departments				200,000.00		200,000.00	
Database Centre for Rural Development				3,000,000.00		3,000,000.00	
Provision of Equipment in the Min. I.e Steel Rugs, Fans etc				5,000,000.00		5,000,000.00	
Procurement & Install of 10 Comp. Sets with their accessorise				85,000,000.00		85,000,000.00	
Providing Furn. For Min./Trad. Rulers Council Chambe				5,000,000.00		5,000,000.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Purch. & Install of Tel. Lines to Min. as well as 150No. Sele				2,000,000.00		2,000,000.00	
Equipping the Ministry with Fire Extinguishers				500,000.00		500,000.00	
Purchase & Installatn 5 45KVA Lister in Min. & T/Rulers Cham.				1,000,000.00		1,000,000.00	
Construction of Plant House with Metal Doors, Burglary Proof				1,000,000.00		1,000,000.00	
Construction of Toilet Facilities/Rehab. Of Others				1,500,000.00		1,500,000.00	
Construction of Overhead Tanks				1,000,000.00		1,000,000.00	
Fence Walling of the HQtrs Office & Electrified Security/Rehab.				2,000,000.00		2,000,000.00	
Provision of 3No. Utility Vehicles for monitoring Activities				14,000,000.00		14,000,000.00	
Mainstreaming of HIV/AIDS Programme in the Ministry				2,000,000.00		2,000,000.00	
Admin Dept. Purch. Of Office Equipment 6 No. Steel Cabinet, 8 No.Sta				3,000,000.00		3,000,000.00	
Admin. Dept-Purch. Of office Furniture 2Sets of Upholstery, 25				3,700,000.00		3,700,000.00	
Admin Dept- Purch. Of 5 Comp. with printers for the 8 Dept.				1,250,000.00		1,250,000.00	
Admin Dept-Procurement of 2 Official Vehicles for office Use				10,000,000.00		10,000,000.00	
Plan Dept- Conduct of Baseline Data on the Pjts of the Min.				3,500,000.00		3,500,000.00	
Statistical Survey in Poverty Reduction Indices Neigh Pol. Dept- Inag of				10,000,000.00		10,000,000.00	
Neigh./hood Association & Watch Board				2,000,000.00		2,000,000.00	
Neigh Pol. Dept-Printing & Publishing Neigh/hood Association Bill				8,000,000.00		8,000,000.00	
Neigh Pol Dept-Purch of Secu Equipment & Sharg to N/Hood Ass				49,000,000.00		49,000,000.00	
Co-op Dept-Creation of Co-operate Credit for Loans Disbursement				1,800,000.00		1,800,000.00	
Co-op Dept- Reinforcement of Comp. room with burglary Proof Co-op Dept-Procure of				8,000,000.00		8,000,000.00	
M.Cycles for the 17 Coop. officers in				1,500,000.00		1,500,000.00	
Co-op Dept-Construction of 8Classrm Block as Extension for				5,000,000.00		5,000,000.00	
the Coop Dept Const. & Equip. Of 3 Annex Rms as Coop College				3,000,000.00		3,000,000.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Co-op Dept-Procure of Teaching Aids for Coop.Coll, Takg off				2,000,000.00		2,000,000.00	
Int-Min Dept-Co-ordinn of NGOs & Partening with them in Pjt				5,000,000.00		5,000,000.00	
Int-Min Dept- Attainment of MDGs, SEEDS, LEEDS with Coop. & N/H				1,000,000.00		1,000,000.00	
Int-Min Dept-Prov. & Procurement of material HIV/AIDS into the				3,000,000.00		3,000,000.00	
Rural Dev. Dept-Estb of Directory for town Union & Dev. Ass				1,000,000.00		1,000,000.00	
Rural Dev. Dept- Doc. Of Rural Self Help Pjt/Infras. In the State				500,000.00		500,000.00	
Rural Dev-Dept - Org & Celebratn of Rural Dev. Day & Award to				1,500,000.00		1,500,000.00	
Purchase of Office Equip. for the Information of Local Empowerment & Info Unit -				150,000.00		150,000.00	
Local Empowerment & Environment Management Project (LEEMP)				230,000,000.00		230,000,000.00	
CDCC Projects (Community Development Coordinating Council Pj)				130,000,000.00		130,000,000.00	
Total				685,050,000.00		685,050,000.00	
Note 50- Administration							
Construction of an Ultra Modern Office for Governor				100,000,000.00		100,000,000.00	
Purchase of water Tanker (1No.)				12,000,000.00		12,000,000.00	
Equipt. Of Agric Unit of Govt. House				3,000,000.00		3,000,000.00	
Equiping of Govt. House Clinic				9,000,000.00		9,000,000.00	
Purchase of Computers & photocopying Mach. For Govt. House				3,000,000.00		3,000,000.00	
Equiping of works unit of Govt. House				2,000,000.00		2,000,000.00	
Renovation, refurbishing & Equiping Gov.'s Lodge		11,783,343.00		180,000.00		-11,603,343.00	
Working Equip. for Magt unit				1,000,000.00		1,000,000.00	
Procurement of Equipt. For Gov.'s office		18,850,983.41		50,000,000.00		31,149,016.59	
Beautification of Govt. House & Environs				2,000,000.00		2,000,000.00	
Building and Environs Special Pjcts & Diaspora matters(Hlth, Educ, Agric. Equip)				20,000,000.00		20,000,000.00	
Info Tech. ctres in all L.G.A's, Equip them with 20c				40,000,000.00		40,000,000.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Rehabilitation & modernisation of the Press Unit				6,000,000.00		6,000,000.00	
Remodelling & Equipping of Govt. House staff canteen				1,000,000.00		1,000,000.00	
Giving a facelift (External painting) to the offices in Govt House				10,000,000.00		10,000,000.00	
Expansion of protocol office				10,000,000.00		10,000,000.00	
Expansion/Renovation of PDI office				4,000,000.00		4,000,000.00	
Completion of drainage work at Comm. Resource Ctre, Enugu				4,000,000.00		4,000,000.00	
constr. Of public conv. In Gov. House to serve visitors				4,000,000.00		4,000,000.00	
Completion of work at Orthopedic Hosp., Enugu (patients' relation)				10,000,000.00		10,000,000.00	
Renovation of Govt. House Police Post				1,500,000.00		1,500,000.00	
Refurbishing of offices in Govt House				10,000,000.00		10,000,000.00	
Due Process Unit: 2 No. Vehicles for Monitoring				10,000,000.00		10,000,000.00	
Furnishing & Equipping of Due Process Office				5,000,000.00		5,000,000.00	
Purchase of motorcycles				1,500,000.00		1,500,000.00	
Purchase of 2 set of upholstery seats				4,500,000.00		4,500,000.00	
Set of conference chairs/tables				4,000,000.00		4,000,000.00	
Purchase of Refridgerator/Air conditioner 3 No. Split units, 3lv				1,200,000.00		1,200,000.00	
Purchase of flowers for office beautification				18,000,000.00		18,000,000.00	
Construction of 2 new Storey Building for office of Budget and Planning				4,000,000.00		4,000,000.00	
6 No. Computer sets & accessories, 3 No. laptop Computers				10,000,000.00		10,000,000.00	
Installation of internet service system & comm. Equip. & saver				200,000.00		200,000.00	
Purchase of 2 No. Plastic tanks & accessories				1,000,000.00		1,000,000.00	
Purchase of fire fighting Equip.				1,000,000.00		1,000,000.00	
Rehabilitation of structure occupied by Budget & Planning				5,000,000.00		5,000,000.00	
Development of Human resource & capacity building				2,000,000.00		2,000,000.00	
Completing feasibility studies & carrying out research & publicity				10,000,000.00		10,000,000.00	
UNDP assisted project on poverty alleviation & HIV Reduction				98,000,000.00		98,000,000.00	

	Note	Actual 2008		Approved Budget 2008		Variance 2008	
		N	: K	N	: K	N	: K
Govt. counterpart fund for UNICEF, DFID, UNDP, WORLD Bank prjct.				250,000,000.00		250,000,000.00	
Socio-economic surveys Data collection & analysis				10,000,000.00		10,000,000.00	
Purchase of 2No. Toyota Hilux				10,000,000.00		10,000,000.00	
Purchase of office furniture & survey Equipt.				5,000,000.00		5,000,000.00	
Purch. Of 4No. Computers & internet connectivity				2,000,000.00		2,000,000.00	
Purch. Of 1No. 10 kv generating set				1,000,000.00		1,000,000.00	
Rehabilitation & Equipt of Library				10,000,000.00		10,000,000.00	
Purch. Of 2No. Hillux van				10,000,000.00		10,000,000.00	
Rehabilitation & furnishing of offices				2,000,000.00		2,000,000.00	
Bulk purch. Of relief materials for disaster victims				88,000,000.00		88,000,000.00	
Purch. Of motor vehicles (406) 8 in No., 4Hillux & 4jeeps				84,683,000.00		84,683,000.00	
Purch. Of office furniture				2,310,000.00		2,310,000.00	
Internet installation/communication, equipt & satellite				2,200,000.00		2,200,000.00	
Purch. Of 6No. Coputers & 2No. Laptop & accessories				2,870,000.00		2,870,000.00	
Purch. Of office Equipt, Electronic type writer sets				4,960,000.00		4,960,000.00	
Furnishing Deputy Gov.'s office				7,500,000.00		7,500,000.00	
General furnishing, rugs and Carpets				2,710,000.00		2,710,000.00	
Walling of boundary commm.				27,772,000.00		27,772,000.00	
Office and provision of Equipt				15,000,000.00		15,000,000.00	
Rehabilitation of Deputy Governor's office complex/purchase of vehicles		313,587,737.38		788,000,000.00		474,412,262.62	1,000,000.00
Purch. Of office furniture				5,000,000.00		5,000,000.00	
purch. Of computers				1,000,000.00		1,000,000.00	
Purch. Of comm. Equipt				5,000,000.00		5,000,000.00	
Purch. of office equipt				4,000,000.00		4,000,000.00	
Enugu state Liaison office, Lagos				5,000,000.00		5,000,000.00	
Rehab. Of the SSG's complex (Abuja Building) Govt. House		4,781,000.00		30,000,000.00		25,219,000.00	
UN assistance for sustainable cities programme				5,000,000.00		5,000,000.00	
TOTAL			349,003,063.79	1,859,085,000.00		1,510,081,936.21	

SCHEDULE OF RECURRENT REVENUE

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
HEAD: 480100									
STATUTORY ALLOCATION									
OFFICE OF THE ACCOUNTANT GENERAL									
1902004/480100									
Statutory Allocation	01	30,151,855,649.68		39,347,359,100.00		- 9,195,503,450.32		22,173,023,248.98	
Total Statutory Allocation		30,151,855,649.68		39,347,359,100.00		- 9,195,503,450.32		22,173,023,248.98	
HEAD: 4000000	SH								
STATE TAXES									
BOARD INTERNAL REVENUE									
1903006/4000000									
Pay As You Earn (Cash) Current	01	143,135,118.89		2,500,000,000.00		- 2,356,864,881.11		53,806,304.37	
Pay As You Earn (Cash) Areas	02	73,557,071.20		-		73,557,071.20		-	
Pay As You Earn (AV)	03	20,437,805.58		490,000,000.00		- 469,562,194.42		134,209,208.04	
Direct Assessment Tax	04	18,653,391.07		250,000,000.00		- 231,346,608.93		17,180,768.95	
Tax Collection Agent Debt/Rural Tax	05	3,171,610.00		1,500,000.00		1,671,610.00		4,840,497.13	
Penalties	06	18,064,404.24		2,000,000.00		16,064,404.24		2,937,266.93	
Withholding Tax	07	10,651,429.59		500,000,000.00		- 489,348,570.41		18,727,914.48	
Mortuary Levy	08	3,445,553.95		1,500,000.00		1,945,553.95		337,491.82	
Education Development Levy	09	-		5,000,000.00		- 5,000,000.00		288,623.49	
Capital Gains	10	181,315.27		8,000,000.00		- 7,818,684.73		110,400.00	
Appeal Tax	11	104,148,455.74		1,000,000,000.00		- 895,851,544.26		41,130.34	
Infrastructural Development Levy	12	-		-		-		120,085,334.25	
5% Deduction from Contra Fs Obs Sup etc	13	-		-		-		211,359.66	
Total: State Taxes		395,446,155.53		4,758,000,000.00		- 4,362,553,844.47		352,776,299.46	
GAMING COMMISSION									
1901004/400200	SH								
Pools Betting Weekly Tax	1	4,641,402.98		8,000,000.00		- 3,358,597.02		3,051,133.00	
TOTAL: GAMING COMMISSION		4,641,402.98		8,000,000.00		- 3,358,597.02		3,051,133.00	
MIN. OF ENVIRONMENT & MIN. OF WATER RESOURCE									
3001004/400300	SH								
Environmental Development Levy	1	3,460.00		2,000,000.00		- 1,996,540.00		-	
TOTAL: MIN. OF ENVIRONMENT & MINISTRY OF WATER RESOU		3,460.00		2,000,000.00		- 1,996,540.00		-	
HEAD: 410100									
FINES & FEES									
GOVERNMENT HOUSE									
1201002/410100	SH								
Clinic Fees	1	19,430.00		30,000.00		- 10,570.00		27,848.00	
TOTAL: GOVERNMENT HOUSE		19,430.00		30,000.00		- 10,570.00		27,848.00	
HEAD OF SERVICE									
1501002/410201	SH								
Staff Development	01	-		60,000.00		- 60,000.00		68,152.03	
TOTAL: Head of Service		-		60,000.00		- 60,000.00		68,152.03	

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
OFFICE OF THE SEC. TO STATE GOVERNMENT									
1401004/410301	SH								
Cateen Fees (Sundry Fees from Government pre)			32,760.00				32,760.00		11,905.00
TOTAL: OFFICE OF THE SEC. TO STATE GOVERNMENT			32,760.00				32,760.00		11,905.00
MINISTRY OF GENDER WELFARE & SOCIAL DEVELOPMENT									
2801004/410400	SH								
Registration & Renewal of day care Centre	01		67,140.00	200,000.00		132,860.00			87,200.00
Registration of Voluntary Organi. Audit Social Club	02		202,000.00	190,000.00		12,000.00			609,900.00
Tender- Registration of Cooperative Soci	03		172,040.00	70,000.00		102,040.00			75,000.00
TOTAL:			441,180.00	460,000.00		18,820.00			772,100.00
STATE AUDIT									
2801004/410400	SH								
Audit Fees from Parastatals & Government Companies	01		12,000.00	50,000.00		38,000.00			13,860.00
Registration of external Auditors	02		4,000.00	90,000.00		86,000.00			480.00
TOTAL: STATE AUDIT			16,000.00	140,000.00		124,000.00			14,340.00
LOCAL GOVERNMENT AUDIT									
3501005/410600	SH								
Local Government Audit Fees	01		6,000.00	11,000.00		5,000.00			62,270.00
TOTAL:			6,000.00	11,000.00		5,000.00			62,270.00
GAMING COMMISSION									
1904004/410700	SH								
Pools Proprietor Form Fees	01		320,000.00	120,000.00		200,000.00			44,985.00
Pools Agent Form Fees	02		193,975.00	90,000.00		103,975.00			21,520.00
Gaming House Form Fees	03		3,000.00	5,000.00		2,000.00			2,217,935.00
Snookers Form Fees	04		141,012.00	11,000.00		130,012.00			4,739,487.00
TOTAL:			657,987.00	226,000.00		431,987.00			7,023,927.00
BOARD OF INTERNAL REVENUE									
1903006/410800	SH								
Identification of Motor Vehicles	01		1,782,050.00	22,000,000.00		20,217,950.00			8,348,977.00
TOTAL: BOARD OF INTERNAL			1,782,050.00	22,000,000.00		20,217,950.00			8,348,977.00
JUDICIARY									
3701008/410900	SH								
Court Fines	01		15,787,713.00	400,000.00		15,387,713.00			223,655.00
Court Fines - Customary Court	02		1,167,597.00	200,000.00		967,597.00			4,306,310.00
Court Fees	03		5,641,563.92	9,600,000.00		3,958,436.08			544,770.00
Probate Fees	04		31,820.00	60,800,000.00		60,768,180.00			2,038,584.00
TOTAL: JUDICIARY			22,628,693.92	71,000,000.00		48,371,306.08			7,113,319.00

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
MINISTRY OF AGRICULTURE									
1601009/411000	SH								
Palm Oil Inspection Fees	01		3,791,791.00		1,800,000.00		1,991,791.00		178,765.00
Palm Kernel Produce Inspection Fees	02		4,591,120.00		1,000,000.00		3,591,120.00		598,530.00
Production Inspection - Others	03		236,050.00		30,471,500.00	-	30,235,450.00		25,408,210.00
Veterinary Health Certificate	04		18,148,155.00		40,000.00		18,108,155.00		19,300.00
Fumigation	05		8,800.00		40,000.00	-	31,200.00		444,400.00
Lab Fees	06		50,000.00		10,000.00		40,000.00		7,500.00
Veterinary Health Charges	07		2,133,754.40		140,000.00		1,993,754.40		14,269,800.00
Trade Animal Control Pest	08		33,200.00		30,000,000.00	-	29,966,800.00		4,080,000.00
Hire of Equipment & Plants	09		17,967,235.00				17,967,235.00		12,734,261.10
Registration of Poultry Houses & Hatcheries	10		34,903.38		250,000.00	-	215,096.62		38,257.34
TOTAL			46,995,008.78		63,751,500.00		(16,756,491.22)		57,779,023.44
FORESTRY COMMISSION									
1602003/411100	SH								
Zoo Fees, Enugu Zoo	01						13,052,911.83		152,200.00
Forestry Offences	02		13,052,911.83		25,000.00		13,027,911.83		-
Other/Miscellaneous e.g Pit Prop	03		152,300.00		160,000.00	-	7,700.00		-
TOTAL: FORESTRY COMMISSION			13,205,211.83		185,000.00		26,073,123.66		152,200.00
MINISTRY OF EDUCATION									
1801004/411200	SH								
Vocational Centre - Registration and Renewal	01				500,000.00	-	500,000.00		661,100.00
Registration & Renewal of Private Schools	02		18,305.00		5,000,000.00	-	4,981,695.00		32,830.00
Application Form Fees (Voc & Private Schools)	03				500,000.00	-	500,000.00		
Inter - State Transfer & Reval. Of Com Entranc Slips	04		4,372,150.00		150,000.00		4,222,150.00		1,292,900.00
TOTAL: MINISTRY OF EDUCATION			4,390,455.00		6,150,000.00	-	1,759,545.00		1,986,830.00
POST-PRIMARY SCHOOL MANAGEMENT BOARD									
1803004/411300	SH								
Tuition Fees	01		71,865,453.94		45,650,000.00		26,215,453.94		24,865,905.00
School Equipment Fees	02		50,034,698.21		46,650,000.00		3,384,698.21		15,475,344.18
TOTAL: ACC610120001			121,900,152.15		92,300,000.00		29,600,152.15		40,341,249.18
MINISTRY OF FINANCE									
1903006/411600	SH								
Stamp Duties	01		3,389,510.09		8,000,000.00	-	4,610,489.91		6,000.00
Director Fees	02				2,000,000.00	-	2,000,000.00		-
TOTAL: ACC610130000			3,389,510.09		10,000,000.00	-	6,610,489.91		6,000.00

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
MINISTRY OF HEALTH									
221007/411700	SH								
Registration & Renewal of Hospitals	01		7,300.00		1,200,000.00	-	1,192,700.00		148,900.00
Exam/Entrance Fees to the School OF Health	02		260,450.00		1,200,000.00	-	939,550.00		701,775.00
Tuition Fees Health Technology Oji	03		716,750.00		-		716,750.00		476,600.00
International Immunization Fees	04		130,000.00		50,000.00		80,000.00		4,450.00
Registration & Renewal Patent Medicines Stores	05		228,000.00		-		228,000.00		12,700.00
Entrance Fees from School of Nursing	06		16,250.00		16,000,000.00	-	15,983,750.00		-
Tuition Fees from School of Midwifery, Enugu.	07		21,400.00		-		21,400.00		1,015,000.00
Tuition Fees from School of Nursing Enugu.	08		224,000.00		-		224,000.00		4,000.00
Miscellaneous/Others	09		500,698,746.32		-		500,698,746.32		24,660.00
TOTAL: ACC610140000			502,302,896.32		18,450,000.00		483,852,896.32		2,388,085.00
STATE HOSPITAL MANAGEMENT BOARD									
2002002/411800	SH								
Proceeds in Medicine	01		1,100.00		600,000.00	-	598,900.00		96,830.00
Hospital Admission Fees	02		8,175.00		3,000,000.00	-	2,991,825.00		491,640.00
Registration Fees	03		-		5,000,000.00	-	5,000,000.00		3,100.00
Surgical Proceeds - Minor	04		235,700.00		2,750,000.00	-	2,514,300.00		-
Surgical Proceeds - Major	05		-		7,100,000.00	-	7,100,000.00		-
Haematology/Blood Bank	06		-		5,060,000.00	-	5,060,000.00		-
Biochemistry	07		-		2,428,000.00	-	2,428,000.00		-
Microbiology	08		-		2,600,300.00	-	2,600,300.00		-
Parasitology	09		-		1,157,200.00	-	1,157,200.00		-
Others/miscellaneous	10		101,034,585.47		6,000,000.00		95,034,585.47		-
TOTAL: STATE HOSPITAL MANAGEMENT BOARD			101,279,560.47		36,696,600.00		66,584,060.47		591,570.00
MINISTRY OF JUSTICE									
2201004/411900	SH								
Administration Oath Fees	01		38,750.00		2,000,000.00	-	1,961,250.00		349,580.00
Income from Investment on Estate	02		2,814,550.94		600,000.00		2,214,550.94		1,191,034.06
Court Awards	03		42,000.00		5,000.00		37,000.00		-
Trust Fees	04		18,000.00		50,000.00	-	32,000.00		-
Fiat Fees	05		13,520.00		100,000.00	-	86,480.00		83,630.00
Total: MINISTRY OF JUSTICE			2,926,820.94		2,755,000.00		171,820.94		1,624,244.06
MINISTRY OF COMMERCE AND INDUSTRY									
2201004/412000	SH								
Registration & Renewal of Business Premises	01		70,900.000		160,000,000.000	-	159,929,100.00		-
Sales of Project Profiles	02		-		-		-		11,480.00

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
Interest on Loans (FUSSI)	04					-			20,530.00
Fees from New Haven Shopping Complex	05		7,120.000		340,000.000	-	332,880.00		1,820.00
TOTAL: MINISTRY OF COMMERCE & INDUSTRY			78,020.000		160,340,000.000		(160,261,980.000)		33,830.000
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
2701004/412100	SH								
Cooperative Annual/Supervision fees	01		14,240.000		20,000.000	-	5,760.00		6,700.00
Registration of Cooperative Societies	02		147,550.000		450,000.000	-	302,450.00		25,200.00
Registration & Renewal of Town union	03		12,000.000		200,000.000	-	188,000.00		-
Neighbourhood Association/Watch Group Registration	04		56,335.000		200,000.000	-	143,665.00		-
TOTAL: MINI. OF HUMAN			230,125.000		870,000.000		(639,875.00)		31,900.00
MINISTRY OF WORKS & TRANSPORT									
3101004/412200	SH								
Annual Registration of Contractors	01		-		2,000,000.000	-	2,000,000.00		55,000.00
Tender Fees	02		196,000.000		500,000.000	-	304,000.00		3,000.00
Agency Fees	03		5,000.000		250,000.000	-	245,000.00		1,000.00
Road Traffic Inspection Fees	05		-		5,000,000.000	-	5,000,000.00		-
Driving Fees	06		-		10,000,000.000	-	10,000,000.00		462,429.39
Vehicle Inspection	07		-		20,000,000.000	-	20,000,000.00		20,489,111.46
TOTAL: MINISTRY OF WORKS & Inf.			201,000.000		37,750,000.000		(37,549,000.000)		21,010,540.850
MINISTRY OF LANDS & HOUSING									
2301004/412300	SH								
Deed Fees	01		50,472,954.590		35,000,000.000		15,472,954.59		14,480,239.28
Survey Fees	02		11,351,130.500		20,000,000.000	-	8,648,869.50		2,327,537.10
Non- Refundable App. Fees for	03		3,441,855.750		4,000,000.000	-	558,144.25		306,767.00
Allocation of Land Fees on Computerization of Land	04		1,087,157.730		42,500,000.000	-	41,412,842.27		90,780.00
Plan Approval Fees	05		-		100,000.000	-	100,000.00		<60900.00>
Stamp Duties on Land Matters	06		9,000.000		10,000,000.000	-	9,991,000.00		
Tender Fees	07		20,000.000		300,000.000	-	280,000.00		
TOTAL: MINISTRY OF LANDS			66,382,098.570		111,900,000.000		(45,517,901.43)		17,205,323.38
EXAMINATION DEVELOPMENT CENTRE									
1802003/412400	SH								
Exam Fees - Teachers Grade II Certificate	01		300.00		3,600,000.00	-	3,599,700.00		882,400.00

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
Exam Fees - Primary School Leaving Certificate	02	19,646,650.00		10,500,000.00		9,146,650.00		715,770.00	
Exam Fees - Transition Fees	03	8,957,250.00		12,000,000.00		3,042,750.00			
Exam Fees - Junior Sec. School (Main)	04	39,238,745.00		28,000,000.00		11,238,745.00		9,284,830.00	
J.S.C.E - Result	05	30,450.00		960,000.00		929,550.00		18,166,090.00	
Exam Fees - Special Science school (CEE)	06	1,614,924.10		350,000.00		1,264,924.10		124,320.00	
Exam Fees - Others (Reissue of lost/referred Cert)	07			200,000.00		200,000.00		231,360.00	
Sale of Junior Sec. Cert. Exam. Q & A	08	6,171,350.00		8,000,000.00		1,828,650.00		4,458,510.00	
Common Entrance Exam Question & Answer	09	1,219,981.00		5,300,000.00		4,080,019.00		3,200.00	
Sale of JSCE Photo Album	10	14,421,750.00		800,000.00		13,621,750.00		482,160.00	
TOTAL; EXAMINATION DEVELOPMENT CENTRE		91,299,400.10		69,710,000.00		21,589,400.10		34,348,640.00	
MINISTRY OF YOUTHS & SPORT									
2901004/412500	SH								
Registration of Youth Clubs & Org	01	8,000.00		50,000.00		42,000.00		32,000.00	
Rent from Store at the Youth Council Secretariate	02							30,500.00	
Fees from Annual Exh. Fair on Talented youth Arts Works	04							1,203,000.00	
TOTAL		8,000.00		50,000.00		(42,000.00)		1,265,500.00	
MINISTRY OF PUBLIC UTILITIES									
2401004/412600	SH								
Fire Service from Petroleum	01			1,200,000.00		1,200,000.00			
Fire Service Fees from Other Business	02			150,000.00		150,000.00			
Registration/Renewal of Gas Stations	03			25,000.00		25,000.00			
TOTAL				1,375,000.00		(1,375,000.00)			
CIVIL SERVICE COMMISSION									
3201006/412700	SH								
Services Charge on Ascon Examination	01			25,000.00		25,000.00			
TOTAL:				25,000.00		25,000.00			
MINISTRY OF SCIENCE & TECHNOLOGY									
2601009/412800	SH								
Food Quality Control Inspection Fees	01	5,000.00						5,000.00	

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
Exam Fees - Primary School Leaving Certificate	02		19,646,650.00		10,500,000.00		9,146,650.00		715,770.00
Exam Fees - Transition Fees	03		8,957,250.00		12,000,000.00		3,042,750.00		
Exam Fees - Junior Sec. School (Main)	04		39,236,745.00		28,000,000.00		11,236,745.00		9,284,830.00
J.S.C.E - Result	05		30,450.00		960,000.00		929,550.00		18,166,090.00
Exam Fees - Special Science school (CEE)	06		1,614,924.10		350,000.00		1,264,924.10		124,320.00
Exam Fees - Others (Reissue of lost/referred Certi)	07				200,000.00		200,000.00		231,360.00
Sale of Junior Sec. Cert. Exam. Q & A	08		6,171,350.00		8,000,000.00		1,828,650.00		4,458,510.00
Common Entrance Exam Question & Answer	09		1,219,981.00		5,300,000.00		4,080,019.00		3,200.00
Sale of JSCE Photo Album	10		14,421,750.00		800,000.00		13,621,750.00		482,160.00
TOTAL: EXAMINATION DEVELOPMENT CENTRE			91,299,400.10		69,710,000.00		21,589,400.10		34,348,640.00
MINISTRY OF YOUTHS & SPORT									
2901004/412500	SH								
Registration of Youth Clubs & Org	01		8,000.00		50,000.00		42,000.00		32,000.00
Rent from Store at the Youth Council Secretariate	02								30,500.00
Fees from Annual Exh. Fair on Talented youth Arts Works	04								1,203,000.00
TOTAL			8,000.00		50,000.00		(42,000.00)		1,265,500.00
MINISTRY OF PUBLIC UTILITIES									
2401004/412600	SH								
Fire Service from Petroleum	01				1,200,000.00		1,200,000.00		
Fire Service Fees from Other Business	02				150,000.00		150,000.00		
Registration/Renewal of Gas Stations	03				25,000.00		25,000.00		
TOTAL					1,375,000.00		(1,375,000.00)		
CIVIL SERVICE COMMISSION									
3201006/412700	SH								
Services Charge on Ascon Examination	01				25,000.00		25,000.00		
TOTAL:					25,000.00		25,000.00		
MINISTRY OF SCIENCE & TECHNOLOGY									
2601009/412800	SH								
Food Quality Control Inspection Fees	01		5,000.00				5,000.00		

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
Consultancy Fees	02			2,000,000.00	-	2,000,000.00		777,500.00	
Sale of Publ. on Raw Materials Utilities & Invest. Por.	08		404,000.00				404,000.00		
TOTAL			409,000.00	2,000,000.00		(1,591,000.00)		777,500.00	
MINISTRY OF CHIEFTAINCYAFFAIRS									
2501004/412900	SH								
Registration of Cert. of autonomousCommunities	01		-	6,000,000.00	-	6,000,000.00		-	
TOTAL			-	6,000,000.00		6,000,000.00		-	
CUSTOMARY COURT OF APPEAL									
3801004/413100	SH								
Registration of Cert. of AytonomousAutonomous	01		1,352,385.47	6,000,000.00	-	4,647,614.53		-	
TOTAL			1,352,385.47	6,000,000.00		4,647,614.53		-	
MINISTRY OF ENVIRONMENT									
3001004/413200	SH								
Public Toilet Management Fees	01		-	20,000.00	-	20,000.00		-	
Pest & Vector Control/Fumigation Fees	02		22,000.00	40,000.00	-	18,000.00		-	
TOTAL			22,000.00	60,000.00		(38,000.00)		-	
TOTAL: MINISTRY OF ENVIRONMENT			22,000.00	120,000.00		38,000.00			
HEAD: 420100	SH								
LIENCES									
GAMING COMMISSION									
1904004/420100									
Pools Proprietor Licences	01		1,714,000.00	350,000.00		1,364,000.00		269,600.00	
Casino Licences	02		-	-		-		5.00	
Pools Agent Licences	03		382,000.00	200,000.00		182,000.00		155,700.00	
Gaming House Licences	04		3,000.00	8,000.00	-	5,000.00		3,000.00	
Gaming Machine Licences	05		75,000.00	150,000.00	-	75,000.00		60,000.00	
Snookers Licences	06		-	20,000.00	-	20,000.00		44,000.00	
Total: GAMING COMMISSION			2,174,000.00	728,000.00		1,446,000.00		532,305.00	
LIENCES									
BOARD OF INTERNAL REVENUE									
1903006/420200	SH								
Motor Vehicle Licences	01		4,160,280.00	45,000,000.00	-	40,839,720.00		6,416,834.00	
Motor Drivers Licences	02		373,000.00	41,000,000.00	-	40,627,000.00		2,731,846.81	
Road Traffic Exams	03		52,125.00	4,600,000.00	-	4,547,875.00		1,741,470.00	
Total: BOARD OF INTERNAL REVENUE			4,585,405.00	90,600,000.00		(86,014,595.00)		10,890,150.81	

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
LICENCES									
FORESTRY COMMISSION									
1602003/420300	SH								
Forestry Game Licences	01	6,585,209.17		-		6,585,209.17		7,218,356.41	
Forestry Licences	02	63,260.00		700,000.00		636,740.00		24,136.00	
Total: FORESTRY COMMISSION		6,648,469.17		700,000.00		5,948,469.17		7,242,492.41	
LICENCES									
MINISTRY OF LANDS & HOUSING									
2301004/420400	SH								
Temporary Occupation Licences	01	1,492,148.90		80,000.00		1,412,148.90		155,009.00	
Total: MINISTRY OF LANDS & HOUSE		1,492,148.90		80,000.00		1,412,148.90		155,009.00	
LICENCES									
MINISTRY OF AGRICULTURE									
1601008/420500	SH								
Veterinary Licences	01	-		60,000.00		60,000.00		-	
Total: MINISTRY OF AGRICULTURE		-		60,000.00		60,000.00		-	
HEAD:430100									
EARNINGS AND SALES									
MINISTRY GENDER WELFARE									
2801004/430100									
Trading Account FSP									
Medical/Acquisition Centre	01	150,700.00		400,000.00		249,300.00		-	
TOTAL		150,700.00		400,000.00		249,300.00		-	
EARNINGS AND SALES									
MINISTRY OF LANDS & HOUSING									
2301004/430200	SH								
Sales of Maps	01	253,880.00		380,000.00		126,120.00		2,280.00	
Total: MINISTRY OF LANDS		253,880.00		380,000.00		126,120.00		2,280.00	
EARNINGS AND SALES									
MINISTRY OF THE HEAD OF SERVICE									
3500000/140000	SH								
Identity Cards	01	-		100,000.00		100,000.00		-	
Rent on Other Bus Operation Within Govt. Premises	02	-		200,000.00		200,000.00		-	
TOTAL		-		300,000.00		(300,000.00)		-	

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
EARNINGS AND SALES									
OFFICE OF THE SSG									
1401003/430400	SH								
Enugu State Liason Office Abuja, Guest house fees	01	-		2,000,000.00	-	2,000,000.00			
Enugu State Liason Office Lagos Guest House fees.	02	-		3,000,000.00	-	3,000,000.00			
Identification of Enugu State indigens.	04	-		50,000.00	-	50,000.00			
TOTAL		-		5,050,000.00		(5,050,000.00)			
EARNINGS AND SALES									
MINISTRY OF AGRICULTURE									
1601007/430500	SH								
Sale of Veterinary Drugs	01		2,100.00				2,100.00		52,890.00
Sale of Planting Materials (Tree Crops)	04		15,360.00		200,000.00		184,640.00		
Sale of Market Garden Products	05		-		400,000.00		400,000.00		1,150.00
Sale of Agric Chemicals/Oroducts	06		-		3,000,000.00		3,000,000.00		32,420.00
Others - Land Allocation	07		1,800.00		200,000.00		198,200.00		194,345.00
Repair of Vehicles Machines & Equipment	08		55,396.04				55,396.04		
Meat Inspection	09		726,380.00		9,000,000.00		8,273,620.00		245,400.00
Profit from Agricultural Canteen	10		120,000.00				120,000.00		41,380.00
Agricultural Show - Iriji Festival	11		10,000.00				10,000.00		
Hire of Cold Van	13		185,068.00				185,068.00		
Clinic Charge	14				60,000.00		60,000.00		
Sale of Planting Materials (Food Crops)	15				50,000.00		50,000.00		
Sale of Fish & Fishery Equipment	16				200,000.00		200,000.00		
Sale of Livestock and Poultry	17								49,177.00
TOTAL: MINISTRY OF AGRICULTURE			1,116,104.04		13,110,000.00		(11,993,895.96)		616,762.00
EARNINGS AND SALES FORESTRY COMMISSION									
1602003/430600	SH								
Forestry Products	01		278,770.00		10,000,000.00		9,721,230.00		
Receipt from hire of Government Vehicle	02		12,020.00				12,020.00		
Total:			290,790.00		10,000,000.00		(9,709,210.00)		
EARNINGS AND SALES MINISTRY OF EDUCATION									
1801004/430700	SH								
Oji River Special Education centre (Sale of farm Product)	01		-		-		0		5.00
Curriculum Development Centre (Sale of Instruction material)	02		-		80,000.00		80,000.00		
Curriculum Development Centre (Business Serv Centre)			-		30,000.00		30,000.00		

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
Common Entrance Exams Forms (TTC)				400,000.00	-	400,000.00			-
Total: MINISTRY OF EDUCATION				510,000.00		-510000			5.00
EARNINGS AND SALES POST PRIMARY SCHOOL MANAGEMENT BOARD									
1803004/430800	SH								
Sale of Magazine Records Folders for Guidance & Counseling	02	-		30,000.00	-	30,000.00			-
TOTAL				30,000.00		30,000.00			-
STATE PLANNING COMMISSION									
1206004/430900									
Statistical Publications	01	135.00		20,000.00	-	19,865.00			28,400.00
TOTAL : STATE PLANNING		135.00		20,000.00		19,865.00			28,400.00
MINISTRY OF FINANCE									
1901004/431000	SH								
Sale of Boarded Vehicles	01	-		800,000.00	-	800,000.00			-
TOTAL				800,000.00		800,000.00			-
GAMING COMMISSION									
1904004/431100	SH								
Motor Vehicle Licences Hire of Casino Equipment	01	826,505.00				826,505.00			-
Others - (Cards & Lucky Game)	02	622,000.00		300,000.00		322,000.00			-
TOTAL: GAMING COMMISSION		1,448,505.00		300,000.00		1,148,505.00			-
BOARD OF INTERNAL REVENUE									
1903006/431200	SH								
Sale of Drivers & Conductors Badget	01	-		1,200,000.00	-	1,200,000.00			-
Trading Accounts (Motor Plates)	02	-		900,000.00	-	900,000.00			-
TOTAL: BOARD OF INTERNAL				2,100,000.00		(2,100,000.00)			-
MINISTRY OF INFORMATION									
2101004/431300	SH								
Video Recordings & Publications	01	-		-		0			46,400.00
Sale of Publications	02	11,500.00		80,000.00	-	68,500.00			400.00
Hire of Stage & Lighting Equipment	03	2,500.00		80,000.00	-	77,500.00			-
Hire of Films & Public Address system.	04	40,000.00		200,000.00	-	160,000.00			-
Repair of Equipment	05	5,000.00				5,000.00			-
Sale of Photographs	06	-		50,000.00	-	50,000.00			-
Graphic Art Design	07	-		40,000.00	-	40,000.00			-
Miscellaneous/Others	08	195,000.00		200,000.00	-	5,000.00			-
Payment For Shade	09	-		50,000.00	-	50,000.00			-
Use of Conference Hall	10	-		50,000.00	-	50,000.00			-
TOTAL: MINISTRY OF INFORMATION		254,000.00		750,000.00		-496000			46,800.00

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
DEPARTMENT OF CULTURE & TOURISM									
2102004/431400	SH								
Cultural Shows	01		53,100.00		100,000.00		46,900.00		29,825.00
Registration and Renewal of Artist Group	02				200,000.00		200,000.00		
Mmamwu Festival	03		110,000.00		80,000.00		30,000.00		
State Cultural Troups	04		30,000.00		400,000.00		370,000.00		51,000.00
Polo Park	05		118,000.00		2,000,000.00		1,882,000.00		
Okpara Square	06		66,550.00		300,000.00		233,450.00		270.00
Tourism Institute	07		-		200,000.00		200,000.00		-
Miscellaneous/Others	08		18,000.00		200,000.00		182,000.00		-
Registration of Hotels & Others Tourism Enterprise	09		-		2,000,000.00		2,000,000.00		-
Proceeds from Nike Lake Resort Hotel	10		-		150,000,000.00		150,000,000.00		-
Proceeds from Presidential Hotel	11		-		150,000,000.00		150,000,000.00		-
TOTAL: DEPARTMENT OF CULTURE			395,650.00		305,480,000.00		(305,084,350.00)		81,095.00
MINISTRY OF COMMERCE & INDUSTRY									
1701004/431500	SH								
Sale of Industrial Application Form	01		-		500,000.00		500,000.00		-
Fees of Haulage of Industrial Goods/Products	02		-		20,000,000.00		20,000,000.00		-
TOTAL			-		20,000,000.00		(20,000,000.00)		-
GOVT. PRINTING & STATIONARY DEPARTMENT									
2103002/431600	SH								
Printing on Repayments	01				2,000,000.00		2,000,000.00		160,930.00
Stationery Trading Accounts Profit	02				100,000.00		100,000.00		1,150.00
Sale of Publication	03				350,000.00		350,000.00		
Sale of Law Report	04		1,000.00		100,000.00		99,000.00		500.00
Miscellaneous/Others	05		140,000.00		150,000.00		10,000.00		15.00
TOTAL: GOVT. PRINTING & Dep			141,000.00		2,700,000.00		(2,559,000.00)		162,595.00
MINISTRY OF JUSTICE									
2201004/431700									
Sale of Laws of Enugu State	01		-		17,000,000.00		17,000,000.00		-
TOTAL: MINISTRY OF JUSTICE			-		17,000,000.00		17,000,000.00		-
MINISTRY OF WORKS/TRANSPORT									
3101004/431800	SH								
Mechanical Workshop Products	01		-		200,000.00		200,000.00		-
Cutting of Government Roads	02		-		400,000.00		400,000.00		-
Sale of Spare Parts	03		-		200,000.00		200,000.00		-
Hire of Plants & Transport Crafts	04		-		600,000.00		600,000.00		-
Hire of Tanker	05		-		900,000.00		900,000.00		-
Petrol Trading Accounts Oprofit	06		-		800,000.00		800,000.00		-
Boarded Stores	07		-		600,000.00		600,000.00		-
TOTAL			-		3,700,000.00		(3,700,000.00)		-

CIVIL SERVICE COMMISSION	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
3201004/432100									
Sale of Publications	01		645.00		-		645.00		-
TOTAL: CIVIL SERVICE COMMISSION			645.00		-		645.00		-
ENUGU STATE TRACTOR HIRING SERVICE									
1604001/432200									
Hire of Tractor	01		-		100,000.00		100,000.00		-
TOTAL: ENUGU STATE TRACTOR			-		100,000.00		100,000.00		-
HEAD: 440100	SH								
RENT ON GOVT. PROPERTY MINISTRY OF LAND & HOUSING									
2301004/440100									
Previous Years Land Rent	01		359,044.93		6,000,000.00	-	5,640,955.07		184,784.00
Current Years Land Rent	02		2,057,746.27		30,000,000.00	-	27,942,253.73		254,417.07
Penalties on Land Rent	03				4,000,000.00	-	4,000,000.00		
Premium Fees on Land Matters	04		80,010,153.85		303,600,000.00	-	223,589,846.15		63,050,095.02
Total: MINISTRY OF LAND & HOUSING			82,426,945.05		343,600,000.00		(261,173,054.95)		63,489,296.09
RENT ON GOVT. PROPERTY GOVERNMENT HOUSE									
1201004/440300	SH								
Rent on Canteen	01		6,000.00		20,000.00	-	14,000.00		408,500.00
Total: GOVERNMENT HOUSE			6,000.00		20,000.00		14,000.00		408,500.00

	Note	Actual 2008	Budget 2008	Variance 2008	Actual 2007
		N : K	N : K	N : K	N : K
RENT ON GOVT. PROPERTY					
MINISTRY OF GENDER WELFA.					
2801004/440300	SH				
Rent From FSP Lock-up Store (IMT)	01	180,000.00	400,000.00	- 220,000.00	-
Rent on Government Property (Appd Sch. Qtrs)		34,498.05	-	34,498.05	7,950.00
TOTAL		214,498.05	400,000.00	- 185,501.95	7,950.00
RENT ON GOVT. PROPERTY HOUSE OF ASSEMBLY					
3701004/440400	SH	-	-	0	-
RENT ON GOVT. PROPERTY OFFICE OF THE SSG					
1401004/440500	SH				
ACC640040002	01	7,925.40	1,500,000.00	- 1,492,074.60	
RENT ON GOVT. PROPERTY MINISTRY OF WORKS AND TRANSPORT					
3101004/440600	SH				
Rent on Junior Staff Quarters	01	-	900,000.00	- 900,000.00	674,120.00
Total: MINISTRY OF WORKS AND TRANSPORT		-	900,000.00	- 900,000.00	674,120.00
MINISTRY OF ENVIRONMENT AND MIN. RESOURCES					
3001004/440800	SH				
Rents from Parks	01	-	17,996.00	- 17,996.00	-
Sanitary Fees	02	-	40,000.00	- 40,000.00	-
Efficient and Gaseous Eblem	03	-	400,000.00	- 400,000.00	-
TOTAL: MINISTRY OF ENVIR.		-	457,996.00	- 457,996.00	-
HEAD: 450100					
MINISTRY OF FINANCE INTEREST, PAYMENTS DIVIDEND					
1902002/450100					
Interest on Short Term Deposit	01	-	500,000.00	- 500,000.00	1.91
Dividend	02	-	85,600,000.00	- 85,600,000.00	90,463,205.92
Interest on Bank Deposits	04	18,209,208.59	-	18,209,208.59	-
Others	08	83,492,900.09	-	83,492,900.09	-
Total: MINISTRY OF FINANCE		101,702,108.68	86,100,000.00	15,602,108.68	90,463,207.83
HEAD: 460100					
REIMBURSEMENT OFFICE OF THE HEAD OF SERVICE					
1501004/460100					
Group Personal Accident Insurance Scheme	01	-	1,500,000.00	- 1,500,000.00	-
Total: OFFICE OF THE HEAD OF SERVICE		-	1,500,000.00	- 1,500,000.00	-

	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
REIMBURSEMENT MINISTRY OF FINANCE									
1902004/460200									
Reimbursement from Local Govt.	01	-	-	-	-	-	-	-	202,216.00
Reimbursement of Pension	02	774,267,526.25	-	140,000,000.00	-	634,267,526.25	-	-	-
Reimbursement of Gratuities	03	-	-	115,000,000.00	-	115,000,000.00	-	-	550.00
TOTAL: MINISTRY OF FINANCE		774,267,526.25		255,000,000.00		519,267,526.25			202,766.00
MISCELLANEOUS GOVERNMENT HOUSE									
1201003/470100									
Other Receipts/Miscellaneous		501,505,289.10		900,000.00		500,605,289.10			2,040,144,883.66
TOTAL:		501,505,289.10		900,000.00		500,605,289.10			2,040,144,883.66
MISCELLANEOUS OFFICE OF THE HEAD OF SERVICE									
1501004/470200									
Miscellaneous Income (Private Calls)	01	1,919,267.68		15,000.00		1,904,267.68			-
TOTAL: OFFICE OF THE HEAD OF SERVICE		1,919,267.68		15,000.00		1,904,267.68			-
MISCELLANEOUS MINISTRY OF FINANCE									
1902004/470400									
Overpayment Recovered	01	45,080,970.23				45,080,970.23			251,929.93
Resignation Payment in Lieu of Notice	02					-			18,284,278.18
Sundry Recoveries of Fund on Govt.	03	50,723,323.66		600,000.00		50,123,323.66			524,358.00
Deposit Lapsed	04					-			297,386.00
Other Receipts	05	596,647,502.96				596,647,502.96			247,870,663.20
TOTAL: MINISTRY OF FINANCE		692,451,796.85		600,000.00		691,851,796.85			267,228,615.31
MISCELLANEOUS MINISTRY OF PUBLIC UTILITIES									
2401004/470500									
Miscellaneous Income (Other Receipts)	01	10,605,480.00		55,006.00		10,550,474.00			-
TOTAL: MINISTRY OF PUBLIC UTILITIES		10,605,480.00		55,006.00		10,550,474.00			-
MISCELLANEOUS MINISTRY OF CHIEFTANCY MATTERS									
2501004/470600									
Miscellaneous Income (Other Receipts)	01	30,925,519.81		60,000.00		30,865,519.81			-
TOTAL: MINISTRY OF CHIEFTANCY MATTERS		30,925,519.81		60,000.00		30,865,519.81			-

MISCELLANEOUS OFFICE OF THE SSG	Note	Actual 2008		Budget 2008		Variance 2008		Actual 2007	
		N	K	N	K	N	K	N	K
1401003/470700									
Miscellaneous Income (Other Receipts)	01	292,530,643.13		-		292,530,643.13			-
TOTAL: OFFICE OF THE SSG		292,530,643.13		-		292,530,643.13			-
HEAD: 480100	SH								
REVENUE FROM FEDERATION									
ACCOUNT OFFICE OF THE									
ACCOUNTANT GENERAL									
1902004/480100									
Statutory Allocation	01	30,151,855,649.68		39,347,359,100.00		9,195,503,450.32		22,173,023,248.98	
Value Added Tax (VAT)	02	4,774,401,266.37		3,500,000,000.00		1,274,401,266.37			
Total: OFFICE OF THE ACCOUNTANT-GENERAL		34,926,256,916.05		42,847,359,100.00		(7,921,102,183.95)		22,173,023,248.98	

SCHEDULE OF PERSONNEL & OVER-HEAD COST

	Note	Actual 2008	Budget 2008	Variance	Actual 2007
		N : K	N : K	N : K	N : K
GOVERNMENT HOUSE	SH				
HEAD: 1200000/020					
Personnel Cost	01	122,346,499.33	150,800,400.00	28,453,900.67	211,829,269.34
Overhead Costs:					
Transport and Travels - General	02	298,546,447.30	398,861,626.67	100,315,179.37	
Transport and Travelling (Training)- General	03	999,489,450.07	398,861,626.67	600,627,823.40	
Utilities -General	04	148,445,664.30	398,861,626.67	250,415,962.37	
Materials and Supplies - General	05	163,143,164.50	398,861,626.67	235,718,462.17	
Maintenance Services	06	94,885,423.07	398,861,626.67	303,976,203.60	
Training - General	07	134,149,161.30	398,861,626.67	264,712,465.37	
Other Services - General	08	101,678,151.07	398,861,626.67	297,183,475.60	
Consulting & Prof. Services - General	09	7,000,107.80	398,861,626.67	391,861,518.87	
Financial - General	10	-	398,861,626.67	398,861,626.67	
Fuel and Lubricants - General	11	50,585,002.50	398,861,626.67	348,276,624.17	
Social Benefits - General	12	3,000,012.24	398,861,626.67	395,861,614.43	
Miscellaneous - General	13	984,888,984.70	398,861,626.63	586,027,358.07	
Total: Overhead		2,985,811,568.85	4,786,339,520.00	1,800,527,951.15	3,357,256,077.61
Total Recurrent Expenditure		3,108,158,068.18	4,937,139,920.00	1,828,981,851.82	3,569,085,346.95
PROJECT DEV. IMPLEMENTATION DEPARTMENT (PDID)	SH				
HEAD: 1202000/02					
Personnel Cost	01				
Overhead Costs:					
Transport and Travels - General	02	7,144,843.06	666,666.67	6,478,176.39	
Transport and Travelling (Training)- General	03	2,111,007.14	666,666.67	1,444,340.47	
Utilities -General	04	3,009,156.56	666,666.67	2,342,489.89	
Materials and Supplies - General	05	1,804,778.00	666,666.67	1,138,111.33	
Maintenance Services	06	514,773.00	666,666.67	151,893.67	
Training - General	07	206,737.33	666,666.67	459,929.34	
Other Services - General	08	4,449,667.70	666,666.67	3,783,001.03	
Consulting & Prof. Services - General	09	3,166,172.70	666,666.67	2,499,506.03	
Financial - General	10	-	666,666.67	666,666.67	
Fuel and Lubricants - General	11	260,000.68	666,666.67	406,665.99	
Social Benefits - General	12	70,049.68	666,666.67	596,616.99	
Miscellaneous - General	13	7,140,164.03	666,666.63	6,473,497.40	
Total: Overhead		29,877,349.88	8,000,000.00	21,877,349.88	
Total Recurrent Expenditure		29,877,349.88	8,000,000.00	21,877,349.88	
BUREAU OF BUDGET	SH				
HEAD: 1205000/02					
Personnel Cost	01	16,704,837.14	35,309,540.00	18,604,702.86	13,242,948.24
Overhead Costs:					
Transport and Travels - General	02	224,665.67	666,666.67	442,001.00	
Transport and Travelling (Training)- General	03	30,000.75	666,666.67	636,665.92	
Utilities -General	04	154,840.11	666,666.67	511,826.56	

		Actual 2008		Budget 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Materials and Supplies - General	05								
Maintenance Services	06		3,004,800.00		666,666.67	-	2,338,133.33		
Traning - General	07		190,493.47		666,666.67		476,173.20		
Other Services - General	08		44,327.29		666,666.67		622,339.38		
Consulting & Prof. Services - General	09		154,777.94		666,666.67		511,888.73		
Financial - General	10		105,999.78		666,666.67		560,666.89		
Fuel and Lubricants - General	11		-		666,666.67		666,666.67		
Social Benefits - General	12		94,894.99		666,666.67		571,771.68		
Miscellaneous - General	13		-		666,666.67		666,666.67		
Total: Overhead			6,682,400.00		666,666.63	-	6,015,733.37		
Total Recurent Expenditure			10,687,200.00		8,000,000.00	-	2,687,200.00		
			27,392,037.14		43,309,540.00		15,917,502.86		13,242,948.24
DEPARTMENT OF DUE PROCESS & BUDGET MONITORING									
HEAD: 1203000/020	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02								
Transport and Traveling (Training)-General	03		103,000.00		666,666.67		563,666.67		
Utilities -General	04		-		666,666.67		666,666.67		
Materials and Supplies - General	05		-		666,666.67		666,666.67		
Maintenance Services	06		12,124.95		666,666.67		654,541.72		
Traning - General	07		-		666,666.67		666,666.67		
Other Services - General	08		-		666,666.67		666,666.67		
Consulting & Prof. Services - General	09		13,868.00		666,666.67		652,798.67		
Financial - General	10		-		666,666.67		666,666.67		
Fuel and Lubricants - General	11		-		666,666.67		666,666.67		
Social Benefits - General	12		-		666,666.67		666,666.67		
Miscellaneous - General	13		-		666,666.67		666,666.67		
Total: Overhead			41,007.05		666,666.63		625,659.58		
Total Recurent Expenditure			170,000.00		8,000,000.00		7,830,000.00		
			170,000.00		8,000,000.00		7,830,000.00		
STATE ECONOMIC PLANNING COMMISSION									
HEAD: 2500000/32	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02		41,594,460.05		72,579,810.00		30,985,349.95		34,870,223.14
Transport and Traveling (Training)-General	03		12,444,153.22		855,849.17	-	11,588,304.05		
Utilities -General	04		300,001.49		855,849.17		555,847.68		
Materials and Supplies - General	05		75,003.50		855,849.17		780,845.67		
Maintenance Services	06		1,346,242.68		855,849.17	-	490,393.51		
			23,101,490.05		855,849.17	-	22,245,640.88		

	NOTE	Actual 2008		Budget 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Training - General	07		400,000.00		855,849.17		455,849.17		
Other Services - General	08		4,034,664.91		855,849.17	-	3,178,815.74		
Consulting & Prof. Services - General	09		99,031.91		855,849.17		756,817.26		
Financial - General	10		-		855,849.17		855,849.17		
Fuel and Lubricants - General	11		98,045.83		855,849.17		757,803.34		
Social Benefits - General	12		101,003.07		855,849.17		754,846.10		
Miscellaneous - General	13		29,994,431.22		855,849.13	-	29,138,582.09		
Total: Overhead			71,994,067.88		10,270,190.00	-	61,723,877.88		3,465,805.92
Total Recurent Expenditure			113,588,527.93		82,850,000.00	-	30,738,527.93		38,336,029.06
OFFICE OF THE COMMISSIONER FOR SPECIAL DUTIES									
SH									
HEAD: 1207000/02									
Personnel Cost	01		-		-		-		-
Overhead Costs:									
Transport and Travels - General	02		174,664.88		666,666.67		492,001.79		
Transport and Traveling (Training)- General	03		-		666,666.67		666,666.67		
Utilities -General	04		10,443.24		666,666.67		656,223.43		
Materials and Supplies - General	05		150,005.21		666,666.67		516,661.46		
Maintenance Services	06		20,022.00		666,666.67		646,644.67		
Training - General	07		-		666,666.67		666,666.67		
Other Services - General	08		-		666,666.67		666,666.67		
Consulting & Prof. Services - General	09		-		666,666.67		666,666.67		
Financial - General	10		-		666,666.67		666,666.67		
Fuel and Lubricants - General	11		20,120.50		666,666.67		646,546.17		
Social Benefits - General	12		-		666,666.67		666,666.67		
Miscellaneous - General	13		203,004.17		666,666.63		463,662.46		
Total: Overhead			578,260.00		8,000,000.00		7,421,740.00		
Total Recurent Expenditure			578,260.00		8,000,000.00		7,421,740.00		
OFFICE OF THE COMMISSIONER FOR SPECIAL DUTIES (SPECIAL PROJ.)									
SH									
HEAD: 1208000/02									
Personnel Cost	01		-		-		-		-
Overhead Costs:									
Transport and Travels - General	02		122,149.28		666,666.67		544,517.41		
Transport and Traveling (Training)- General	03		-		666,666.67		666,666.67		
Utilities -General	04		-		666,666.67		666,666.67		
Materials and Supplies - General	05		88,224.08		666,666.67		578,442.59		
Maintenance Services	06		100,704.40		666,666.67		565,962.27		
Training - General	07		-		666,666.67		666,666.67		
Other Services - General	08		-		666,666.67		666,666.67		
Consulting & Prof. Services - General	09		-		666,666.67		666,666.67		

	NOTE	Actual 2008		Budget 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Financial - General	10	-	-	666,666.67	-	666,666.67	-	-	-
Fuel and Lubricants - General	11	47,287.44	-	666,666.67	-	619,379.23	-	-	-
Social Benefits - General	12	-	-	666,666.67	-	666,666.67	-	-	-
Miscellaneous - General	13	124,117.09	-	666,666.63	-	542,549.54	-	-	-
Total: Overhead		482,482.27		8,000,000.00		7,517,517.73			
Total Recurrent Expenditure		482,482.27		8,000,000.00		7,517,517.73			
ENUGU STATE EMERGENCY MANAGEMENT AGENCY (ESEMA)									
HEAD: 121000/02	SH								
Personnel Cost	01	-	-	-	-	-	-	-	-
Overhead Costs:									
Transport and Travels - General	02	364,115.29	-	833,333.33	-	469,218.04	-	-	-
Transport and Traveling (Training)- General	03	45,661.03	-	833,333.33	-	787,672.30	-	-	-
Utilities -General	04	57,222.17	-	833,333.33	-	776,111.16	-	-	-
Materials and Supplies - General	05	156,008.64	-	833,333.33	-	677,324.69	-	-	-
Maintenance Services	06	107,118.05	-	833,333.33	-	726,216.28	-	-	-
Traning - General	07	-	-	833,333.33	-	833,333.33	-	-	-
Other Services - General	08	32,502.30	-	833,333.33	-	800,831.03	-	-	-
Consulting & Prof. Services - General	09	-	-	833,333.33	-	833,333.33	-	-	-
Financial - General	10	-	-	833,333.33	-	833,333.33	-	-	-
Fuel and Lubricants - General	11	89,449.06	-	833,333.33	-	743,884.27	-	-	-
Social Benefits - General	12	30,000.39	-	833,333.33	-	803,332.94	-	-	-
Miscellaneous - General	13	250,153.07	-	833,333.37	-	583,180.30	-	188,100.00	-
Total: Overhead		1,132,230.00		10,000,000.00		8,867,770.00		188,100.00	
Total Recurrent Expenditure		1,132,230.00		10,000,000.00		8,867,770.00		188,100.00	
OFFICE OF THE DEPUTY GOVERNOR									
HEAD: 1301000/02	SH								
Personnel Cost	01	40,000.00	-	150,800,440.00	-	150,760,440.00	-	-	-
Overhead Costs:									
Transport and Travels - General	02	10,000,040.21	-	7,660,743.33	-	2,339,296.88	-	-	-
Transport and Traveling (Training)- General	03	4,821,682.42	-	7,660,743.33	-	2,839,060.91	-	-	-
Utilities -General	04	466,845.01	-	7,660,743.33	-	2,049,501.00	-	-	-
Materials and Supplies - General	05	5,611,242.33	-	7,660,743.33	-	3,541,247.99	-	-	-
Maintenance Services	06	11,201,991.32	-	7,660,743.33	-	3,541,247.99	-	-	-
Traning - General	07	-	-	7,660,743.33	-	7,660,743.33	-	-	-
Other Services - General	08	2,844,240.60	-	7,660,743.33	-	4,816,502.73	-	-	-
Consulting & Prof. Services - General	09	-	-	7,660,743.33	-	7,660,743.33	-	-	-
Financial - General	10	-	-	7,660,743.33	-	7,660,743.33	-	-	-
Fuel and Lubricants - General	11	534,517.12	-	7,660,743.33	-	7,126,226.21	-	-	-
Social Benefits - General	12	533,154.99	-	7,660,743.33	-	7,127,588.34	-	-	-
Miscellaneous - General	13	20,071,441.02	-	7,660,743.33	-	12,410,697.69	-	-	-
Total: Overhead		56,085,155.02		91,928,919.96		25,108,618.63		61,206,379.00	
Total Recurrent Expenditure		56,125,155.02		242,729,359.96		175,869,058.63		61,206,379.00	

	NOTE	Actual 2008		Budget 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
SECRETARY TO STATE GOVERNMENT (SSG) OFFICE									
HEAD: 1401000/02	SH								
Personnel Cost	01		92,279,807.43		360,000,000.00		267,720,192.57		135,163,040.94
Overhead Costs:									
Transport and Travels - General	02		191,499,403.13		14,436,356.67		177,063,046.46		
Transport and Traveling (Training)-General	03		12,041,000.40		14,436,356.67		2,395,356.27		
Utilities -General	04		1,490,272.03		14,436,356.67		12,946,084.64		
Materials and Supplies - General	05		2,000,010.70		14,436,356.67		12,436,345.97		
Maintenance Services	06		1,000,598.27		14,436,356.67		13,435,758.40		
Training - General	07		605,287,865.38		14,436,356.67		590,851,508.71		
Other Services - General	08		182,149,117.01		14,436,356.67		167,712,760.34		
Consulting & Prof. Services - General	09		13,932,088.60		14,436,356.67		504,268.07		
Financial - General	10		-		14,436,356.67		14,436,356.67		
Fuel and Lubricants - General	11		50,119.00		14,436,356.67		14,386,237.67		
Social Benefits - General	12		-		14,436,356.67		14,436,356.67		
Miscellaneous - General	13		394,120,248.62		14,436,356.67		379,683,891.95		540,444,072.75
Total: Overhead			1,403,570,723.14		173,236,280.04		1,230,334,443.10		540,444,072.75
Total Recurrent Expenditure			1,495,850,530.57		533,236,280.04		962,614,250.53		675,607,113.69
LIASON OFFICE, ABUJA									
HEAD: 1402000/02	SH								
Personnel Cost	01		92,279,807.43		21,356,940.00		70,922,867.43		4,785,153.94
Overhead Costs:									
Transport and Travels - General	02		1,911,430.79		970,255.00		941,175.79		
Transport and Traveling (Training)-General	03		994,224.80		970,255.00		23,969.80		
Utilities -General	04		100,912.41		970,255.00		869,342.59		
Materials and Supplies - General	05		1,762,773.24		970,255.00		792,518.24		
Maintenance Services	06		403,099.29		970,255.00		567,155.71		
Training - General	07		50,000.22		970,255.00		920,254.78		
Other Services - General	08		304,221.09		970,255.00		666,033.91		
Consulting & Prof. Services - General	09		-		970,255.00		970,255.00		
Financial - General	10		-		970,255.00		970,255.00		
Fuel and Lubricants - General	11		91,668.64		970,255.00		878,586.36		
Social Benefits - General	12		49,999.78		970,255.00		920,255.22		
Miscellaneous - General	13		3,005,607.14		970,255.00		2,035,352.14		
Total: Overhead			8,673,937.40		11,643,060.00		2,969,122.60		
Total Recurrent Expenditure			100,953,744.83		33,000,000.00		67,953,744.83		4,785,153.94
LIASON OFFICE, LAGOS									
HEAD: 1403000/02	SrI								
Personnel Cost	01		31,398,990.05		26,434,880.00		5,964,110.05		19,794,338.03
Overhead Costs:									
Transport and Travels - General	02		1,204,777.14		867,926.67		336,850.47		
Transport and Traveling (Training)-General	03		800,241.71		867,926.67		67,684.96		
Utilities -General	04		-		867,926.67		867,926.67		
Materials and Supplies - General	05		40,004.05		867,926.67		827,922.62		

	NOTE	Actual 2008		Budget 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Maintenance Services	06	2,449,249.07		867,926.67		-	1,581,322.40		
Training - General	07	-		867,926.67			867,926.67		
Other Services - General	08	1,440,600.00		867,926.67		-	572,673.33		
Consulting & Prof. Services - General	09	-		867,926.67			867,926.67		
Financial - General	10	-		867,926.67			867,926.67		
Fuel and Lubricants - General	11	-		867,926.67			867,926.67		
Social Benefits - General	12	25,459.95		867,926.67			842,466.72		
Miscellaneous - General	13	994,250.11		867,926.63		-	126,323.48		
Total: Overhead		6,954,582.03		10,415,120.00			3,460,537.97		
Total Recurrent Expenditure		38,353,572.08		35,850,000.00			2,503,572.08		19,794,338.03
ECONOMIC AFFAIRS & PARASTATALS									
HEAD: 1405000/02	SH								
Personnel Cost	01	-		-			-		
Overhead Costs:									
Transport and Travels - General	02	126,334.60		479,166.67			352,832.07		
Transport and Travelling (Training)- General	03	100,223.33		479,166.67			378,943.34		
Utilities -General	04	111,294.36		479,166.67			367,872.31		
Materials and Supplies - General	05	280,819.51		479,166.67			198,347.16		
Maintenance Services	06	116,161.11		479,166.67			363,005.56		
Training - General	07	167,243.90		479,166.67			311,922.77		
Other Services - General	08	132,160.70		479,166.67			347,005.97		
Consulting & Prof. Services - General	09	113,664.09		479,166.67			365,502.58		
Financial - General	10	-		479,166.67			479,166.67		
Fuel and Lubricants - General	11	136,525.31		479,166.67			342,641.36		
Social Benefits - General	12	122,661.49		479,166.67			356,505.18		
Miscellaneous - General	13	231,211.60		479,166.63			247,955.03		
Total: Overhead		1,638,300.00		5,750,000.00			4,111,700.00		2,507,025.00
Total Recurrent Expenditure		1,638,300.00		5,750,000.00			4,111,700.00		2,507,025.00
HEAD OF CIVIL SERVICE									
HEAD: 1501000/02	SH								
Personnel Cost	01	761,243,481.34		222,995,810.00			538,247,671.34		341,521,300.16
Overhead Costs:									
Transport and Travels - General	02	8,555,674.37		7,929,515.83			626,158.54		
Transport and Travelling (Training)- General	03	50,007,204.06		7,929,515.83			42,077,688.23		
Utilities -General	04	500,724.11		7,929,515.83			7,428,791.72		
Materials and Supplies - General	05	3,341,247.00		7,929,515.83			4,588,268.83		
Maintenance Services	06	101,840.00		7,929,515.83			7,827,675.83		
Training - General	07	56,196,299.04		7,929,515.83			48,266,783.21		
Other Services - General	08	2,619,407.14		7,929,515.83			5,310,108.69		
Consulting & Prof. Services - General	09	697,294.88		7,929,515.83			7,232,220.95		
Financial - General	10	-		7,929,515.83			7,929,515.83		
Fuel and Lubricants - General	11	1,700,141.01		7,929,515.83			6,229,374.82		
Social Benefits - General	12	-		7,929,515.83			7,929,515.83		
Miscellaneous - General	13	95,449,331.08		7,929,515.87			87,519,815.21		
Total: Overhead		219,169,162.69		95,154,190.00			124,014,972.69		65,745,587.70
Total Recurrent Expenditure		980,412,644.03		318,150,000.00			662,262,644.03		407,266,887.86

	NOTE	Actual 2008		Budget 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Maintenance Services	06	2,449,249.07		867,926.67	-	1,581,322.40			
Training - General	07	-		867,926.67	-	867,926.67			
Other Services - General	08	1,440,600.00		867,926.67	-	572,673.33			
Consulting & Prof. Services - General	09	-		867,926.67	-	867,926.67			
Financial - General	10	-		867,926.67	-	867,926.67			
Fuel and Lubricants - General	11	-		867,926.67	-	867,926.67			
Social Benefits - General	12	25,459.95		867,926.67	-	842,466.72			
Miscellaneous - General	13	994,250.11		867,926.63	-	126,323.48			
Total: Overhead		6,954,582.03		10,415,120.00		3,460,537.97			
Total Recurent Expenditure		38,353,572.08		35,850,000.00		2,503,572.08			19,794,338.03
ECONOMIC AFFAIRS & PARASTATALS									
SH									
HEAD: 1405000/02									
Personnel Cost	01	-		-		-			
Overhead Costs:									
Transport and Travels - General	02	126,334.60		479,166.67	-	352,832.07			
Transport and Travelling (Training)- General	03	100,223.33		479,166.67	-	378,943.34			
Utilities - General	04	111,294.36		479,166.67	-	367,872.31			
Materials and Supplies - General	05	280,819.51		479,166.67	-	198,347.16			
Maintenance Services	06	116,161.11		479,166.67	-	363,005.56			
Training - General	07	167,243.90		479,166.67	-	311,922.77			
Other Services - General	08	132,160.70		479,166.67	-	347,005.97			
Consulting & Prof. Services - General	09	113,664.09		479,166.67	-	365,502.58			
Financial - General	10	-		479,166.67	-	479,166.67			
Fuel and Lubricants - General	11	136,525.31		479,166.67	-	342,641.36			
Social Benefits - General	12	122,661.49		479,166.67	-	356,505.18			
Miscellaneous - General	13	231,211.60		479,166.63	-	247,955.03			
Total: Overhead		1,638,300.00		5,750,000.00		4,111,700.00			2,507,025.00
Total Recurent Expenditure		1,638,300.00		5,750,000.00		4,111,700.00			2,507,025.00
HEAD OF CIVIL SERVICE									
SH									
HEAD: 1501000/02									
Personnel Cost	01	761,243,481.34		222,995,810.00	-	538,247,671.34			341,521,300.16
Overhead Costs:									
Transport and Travels - General	02	8,555,674.37		7,929,515.83	-	626,158.54			
Transport and Travelling (Training)- General	03	50,007,204.06		7,929,515.83	-	42,077,688.23			
Utilities - General	04	500,724.11		7,929,515.83	-	7,428,791.72			
Materials and Supplies - General	05	3,341,247.00		7,929,515.83	-	4,588,268.83			
Maintenance Services	06	101,840.00		7,929,515.83	-	7,827,675.83			
Training - General	07	56,196,299.04		7,929,515.83	-	48,266,783.21			
Other Services - General	08	2,618,407.14		7,929,515.83	-	5,310,108.69			
Consulting & Prof. Services - General	09	697,294.88		7,929,515.83	-	7,232,220.95			
Financial - General	10	-		7,929,515.83	-	7,929,515.83			
Fuel and Lubricants - General	11	1,700,141.01		7,929,515.83	-	6,229,374.82			
Social Benefits - General	12	-		7,929,515.83	-	7,929,515.83			
Miscellaneous - General	13	95,449,331.08		7,929,515.87	-	87,519,815.21			
Total: Overhead		219,169,162.69		95,154,190.00		124,014,972.69			65,745,587.70
Total Recurent Expenditure		980,412,644.03		318,150,000.00		662,262,644.03			407,266,887.86

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
PUBLIC SERVICE DEPARTMENT									
SH									
HEAD: 1502000/02									
Personnel Cost	01	-	-	-	-	-	-	-	-
Overhead Costs:									
Transport and Travels - General	02	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Transport and Traveling (Training)- General	03	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Utilities -General	04	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Materials and Supplies - General	05	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Maintenance Services	06	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Training - General	07	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Other Services - General	08	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Consulting & Prof. Services - General	09	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Financial - General	10	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Fuel and Lubricants - General	11	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Social Benefits - General	12	-	-	833,333.33	833,333.33	833,333.33	833,333.33	-	-
Miscellaneous - General	13	-	40,000.00	833,333.37	793,333.37	833,333.37	793,333.37	-	-
Total: Overhead			40,000.00	10,000,000.00	9,960,000.00	9,960,000.00	9,960,000.00		
Total Recurent Expenditure			40,000.00	10,000,000.00	9,960,000.00	9,960,000.00	9,960,000.00		
ESTABLISHMENT, PENSION & TRAINING									
SH									
HEAD: 1503000/02									
Personnel Cost	01	-	21,188,810.57	-	-	21,188,810.57	21,188,810.57	-	-
Overhead Costs:									
Transport and Travels - General	02	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Transport and Traveling (Training)- General	03	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Utilities -General	04	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Materials and Supplies - General	05	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Maintenance Services	06	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Training - General	07	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Other Services - General	08	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Consulting & Prof. Services - General	09	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Financial - General	10	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Fuel and Lubricants - General	11	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Social Benefits - General	12	-	-	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	-	-
Miscellaneous - General	13	-	560,000.00	1,666,666.67	1,106,666.67	1,666,666.67	1,106,666.67	-	-
Total: Overhead			560,000.00	20,000,000.04	19,440,000.04	19,440,000.04	19,440,000.04		
Total Recurent Expenditure			21,748,810.57	20,000,000.04	1,748,810.53	1,748,810.53	1,748,810.53		
MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
SH									
HEAD: 1601000/02									
Personnel Cost	01	-	307,021,657.70	637,119,980.00	330,098,322.30	330,098,322.30	347,861,772.72	-	-
Overhead Costs:									
Transport and Travels - General	02	-	8,373,259.08	53,093,331.67	44,720,072.59	44,720,072.59	44,720,072.59	-	-
Transport and Traveling (Training)- General	03	-	6,155,149.06	53,093,331.67	46,938,182.61	46,938,182.61	46,938,182.61	-	-
Utilities -General	04	-	3,844,841.83	53,093,331.67	49,248,489.84	49,248,489.84	49,248,489.84	-	-
Materials and Supplies - General	05	-	240,000.74	53,093,331.67	52,853,330.93	52,853,330.93	52,853,330.93	-	-
Maintenance Services	06	-	9,759,999.26	53,093,331.67	43,333,332.41	43,333,332.41	43,333,332.41	-	-

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Training - General	07		996,998.59		53,093,331.67		52,096,333.08		
Other Services - General	08		5,119,140.00		53,093,331.67		47,974,191.67		
Consulting & Prof. Services - General	09		1,003,000.00		53,093,331.67		52,090,331.67		
Financial - General	10		-		53,093,331.67		53,093,331.67		
Fuel and Lubricants - General	11		2,880,861.41		53,093,331.67		50,212,470.26		
Social Benefits - General	12		-		53,093,331.67		53,093,331.67		
Miscellaneous - General	13		101,149,110.03		53,093,331.63		48,055,778.40		
Total: Overhead			139,522,360.00		637,119,980.00		497,597,620.00		23,965,500.00
Total Recurrent Expenditure			446,544,017.70		1,274,239,960.00		827,695,942.30		371,827,272.72
FORESTRY COMMISSION									
HEAD: 1602000/02	SH								
Personnel Cost	01		37,687,959.02		-		37,687,959.02		42,048,085.48
Overhead Costs:									
Transport and Travels - General	02		299,310.22		4,267,788.33		3,968,478.11		
Transport and Traveling (Training)- General	03		-		4,267,788.33		4,267,788.33		
Utilities - General	04		50,000.00		4,267,788.33		4,217,788.33		
Materials and Supplies - General	05		300,101.70		4,267,788.33		3,967,686.63		
Maintenance Services	06		99,898.30		4,267,788.33		4,167,890.03		
Training - General	07		205,000.00		4,267,788.33		4,062,788.33		
Other Services - General	08		45,000.00		4,267,788.33		4,222,788.33		
Consulting & Prof. Services - General	09		300,000.00		4,267,788.33		3,967,788.33		
Financial - General	10		-		4,267,788.33		4,267,788.33		
Fuel and Lubricants - General	11		-		4,267,788.33		4,267,788.33		
Social Benefits - General	12		-		4,267,788.33		4,267,788.33		
Miscellaneous - General	13		510,704.78		4,267,788.37		3,757,083.59		
Total: Overhead			1,810,015.00		51,213,460.00		49,403,445.00		1,185,600.00
Total Recurrent Expenditure			39,497,974.02		51,213,460.00		11,715,485.98		43,233,685.48
MINISTRY OF COMMERCE INDUSTRY SH									
HEAD: 1701000/02									
Personnel Cost	01		203,930,305.75		99,150,340.00		104,779,965.75		80,366,010.01
Overhead Costs:									
Transport and Travels - General	02		3,901,101.40		1,286,299.17		2,614,802.23		
Transport and Traveling (Training)- General	03		999,441.01		1,286,299.17		286,858.16		
Utilities - General	04		399,447.16		1,286,299.17		886,852.01		
Materials and Supplies - General	05		2,177,250.17		1,286,299.17		890,951.00		
Maintenance Services	06		5,100,111.64		1,286,299.17		3,813,812.47		
Training - General	07		1,946,179.80		1,286,299.17		659,880.63		
Other Services - General	08		100,725.88		1,286,299.17		1,185,573.29		
Consulting & Prof. Services - General	09		434,800.11		1,286,299.17		851,499.06		
Financial - General	10		-		1,286,299.17		1,286,299.17		
Fuel and Lubricants - General	11		95,004.94		1,286,299.17		1,191,294.23		
Social Benefits - General	12		200,001.18		1,286,299.17		1,086,297.99		
Miscellaneous - General	13		10,000,150.71		1,286,299.13		8,713,851.58		
Total: Overhead			25,354,214.00		15,435,590.00		9,918,624.00		1,672,524.50
Total Recurrent Expenditure			229,284,519.75		114,585,930.00		114,698,589.75		82,038,534.51

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
MINISTRY OF EDUCATION									
HEAD: 1801000/02									
Personnel Cost	01	106,662,243.00		233,110,950.00		126,448,707.00		162,470,094.54	
Overhead Costs:									
Transport and Travels - General	02	109,004,171.00		11,515,083.33		97,489,087.67			
Transport and Traveling (Training)- General	03	37,090,411.31		11,515,083.33		25,575,327.98			
Utilities -General	04	-		11,515,083.33		11,515,083.33			
Materials and Supplies - General	05	229,441,390.60		11,515,083.33		217,926,307.27			
Maintenance Services	06	29,771,104.16		11,515,083.33		18,256,020.83			
Training - General	07	18,114,102.19		11,515,083.33		6,599,018.86			
Other Services - General	08	500,104.20		11,515,083.33		11,014,979.13			
Consulting & Prof. Services - General	09	-		11,515,083.33		11,515,083.33			
Financial - General	10	-		11,515,083.33		11,515,083.33			
Fuel and Lubricants - General	11	1,063,612.60		11,515,083.33		10,451,470.73			
Social Benefits - General	12	499,895.50		11,515,083.33		11,015,187.83			
Miscellaneous - General	13	305,111,635.08		11,515,083.37		293,596,551.71			
Total: Overhead		730,596,426.64		138,181,000.00		592,415,426.64		258,707,336.00	
Total Recurrent Expenditure		837,258,669.64		371,291,950.00		465,966,719.64		421,177,430.54	
EXAM DEV. CENTRE									
HEAD: 1802000/02									
Personnel Cost	01	19,836,639.33		47,694,270.00		27,857,630.67		18,343,081.54	
Overhead Costs:									
Transport and Travels - General	02	8,632,141.50		300,000.00		8,332,141.50			
Transport and Traveling (Training)- General	03	6,795,105.00		300,000.00		6,495,105.00			
Utilities -General	04	7,050,916.50		300,000.00		6,750,916.50			
Materials and Supplies - General	05	12,854,175.00		300,000.00		12,554,175.00			
Maintenance Services	06	7,651,321.00		300,000.00		7,351,321.00			
Training - General	07	8,465,375.00		300,000.00		8,165,375.00			
Other Services - General	08	6,861,641.74		300,000.00		6,561,641.74			
Consulting & Prof. Services - General	09	8,196,508.60		300,000.00		7,896,508.60			
Financial - General	10	-		300,000.00		300,000.00			
Fuel and Lubricants - General	11	8,056,701.36		300,000.00		7,756,701.36			
Social Benefits - General	12	4,173,105.00		300,000.00		3,873,105.00			
Miscellaneous - General	13	16,421,965.00		300,000.00		16,121,965.00			
Total: Overhead		95,158,955.70		3,600,000.00		91,558,955.70		27,000.00	
Total Recurrent Expenditure		114,995,595.03		51,294,270.00		63,701,325.03		18,370,081.54	
PPSMB									
HEAD: 1803000/02									
Personnel Cost	01	3,514,711,604.71		4,403,042,300.00		888,330,695.29		2,414,506,284.55	
Overhead Costs:									
Transport and Travels - General	02	5,254,575.10		43,233,333.00		37,978,757.90			
Transport and Traveling (Training)- General	03	4,112,635.15		43,233,333.00		39,120,647.85			
Utilities -General	04	3,816,573.61		43,233,333.00		39,416,759.39			
Materials and Supplies - General	05	6,951,532.10		43,233,333.00		36,281,800.90			
Maintenance Services	06	3,761,245.00		43,233,333.00		39,472,088.00			
Training - General	07	2,184,246.00		43,233,333.00		41,049,087.00			
Other Services - General	08	4,842,554.00		43,233,333.00		38,390,779.00			

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Consulting & Prof. Services - General	09		5,233,452.00		43,233,333.00		37,999,881.00		
Financial - General	10		-		43,233,333.00		43,233,333.00		
Fuel and Lubricants - General	11		3,808,170.00		43,233,333.00		39,425,163.00		
Social Benefits - General	12		3,474,511.14		43,233,333.00		39,758,821.86		
Miscellaneous - General	13		10,686,408.00		43,233,337.00		32,546,929.00		
Total: Overhead			54,125,952.10		518,800,000.00		464,674,047.90		
Total Recurent Expenditure			3,568,837,556.81		4,921,842,300.00		1,353,004,743.19		2,414,506,284.65
ENUGU STATE UBE	SH								
HEAD: 1804000/02									
Personnel Cost	01		623,235.90		100,306,850.00		99,683,614.10		10,000,000.00
Overhead Costs:									
Transport and Travels - General	02		-		2,196,717.50		2,196,717.50		
Transport and Traveling (Training)- General	03		-		2,196,717.50		2,196,717.50		
Utilities -General	04		-		2,196,717.50		2,196,717.50		
Materials and Supplies - General	05		-		2,196,717.50		2,196,717.50		
Maintenance Services	06		-		2,196,717.50		2,196,717.50		
Training - General	07		-		2,196,717.50		2,196,717.50		
Other Services - General	08		-		2,196,717.50		2,196,717.50		
Consulting & Prof. Services - General	09		-		2,196,717.50		2,196,717.50		
Financial - General	10		-		2,196,717.50		2,196,717.50		
Fuel and Lubricants - General	11		-		2,196,717.50		2,196,717.50		
Social Benefits - General	12		-		2,196,717.50		2,196,717.50		
Miscellaneous - General	13		-		2,196,717.50		2,196,717.50		
Total: Overhead					26,360,610.00		26,360,610.00		
Total Recurent Expenditure					126,667,460.00		126,044,224.10		10,000,000.00
ENUGU STATE SCHOOL TECHNOLO. NATIONAL BOARD	SH								
HEAD: 1805000/02									
Personnel Cost	01		-		14,876,760.00		14,876,760.00		
Overhead Costs:									
Transport and Travels - General	02		-		4,692,505.00		4,692,505.00		
Transport and Traveling (Training)- General	03		-		4,692,505.00		4,692,505.00		
Utilities -General	04		-		4,692,505.00		4,692,505.00		
Materials and Supplies - General	05		-		4,692,505.00		4,692,505.00		
Maintenance Services	06		-		4,692,505.00		4,692,505.00		
Training - General	07		-		4,692,505.00		4,692,505.00		
Other Services - General	08		-		4,692,505.00		4,692,505.00		
Consulting & Prof. Services - General	09		-		4,692,505.00		4,692,505.00		
Financial - General	10		-		4,692,505.00		4,692,505.00		
Fuel and Lubricants - General	11		-		4,692,505.00		4,692,505.00		
Social Benefits - General	12		-		4,692,505.00		4,692,505.00		
Miscellaneous - General	13		-		4,692,505.00		4,692,505.00		
Total: Overhead					56,310,060.00		56,310,060.00		
Total Recurent Expenditure					71,186,820.00		71,186,820.00		

MINISTRY OF FINANCE	NOTE	Actual 2008		Budget 2009		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
HEAD: 1901000/02									
Personnel Cost	01		178,585,496.88		172,397,280.00		6,188,216.88		301,936,280.45
Overhead Costs:									
Transport and Travels - General	02		3,641,525.00		6,250,000.00		2,608,475.00		
Transport and Traveling (Training)-General	03		2,814,568.00		6,250,000.00		3,435,432.00		
Utilities -General	04		2,651,540.00		6,250,000.00		3,598,460.00		
Materials and Supplies - General	05		4,972,004.00		6,250,000.00		1,277,996.00		
Maintenance Services	06		1,986,608.00		6,250,000.00		4,263,392.00		
Training - General	07		2,425,805.00		6,250,000.00		3,824,195.00		
Other Services - General	08		1,561,825.00		6,250,000.00		4,688,175.00		
Consulting & Prof. Services - General	09		1,125,600.00		6,250,000.00		5,124,400.00		
Financial - General	10		-		6,250,000.00		6,250,000.00		
Fuel and Lubricants - General	11		2,150,403.00		6,250,000.00		4,099,597.00		
Social Benefits - General	12		1,077,525.00		6,250,000.00		5,172,475.00		
Miscellaneous - General	13		2,601,500.00		6,250,000.00		3,648,500.00		
Total: Overhead			27,098,993.00		75,000,000.00		47,901,007.00		35,899,425.00
Total Recurrent Expenditure			205,594,399.88		247,397,280.00		41,802,880.12		337,825,705.45
OFFICE OF THE ACCOUNTANT-GENERAL	SH								
HEAD: 1901000/02									
Personnel Cost	01		1,999,342,639.16		2,519,146,530.00		549,804,299.84		38,539.95
Overhead Costs:									
Transport and Travels - General	02		28,256,710.00		1,250,000.00		27,006,710.00		
Transport and Traveling (Training)-General	03		31,605,870.00		1,250,000.00		30,355,870.00		
Utilities -General	04		26,380,500.00		1,250,000.00		25,130,500.00		
Materials and Supplies - General	05		36,084,500.00		1,250,000.00		23,400,175.00		
Maintenance Services	06		24,650,175.00		1,250,000.00		17,315,182.00		
Training - General	07		18,565,182.00		1,250,000.00		28,587,510.00		
Other Services - General	08		29,837,510.00		1,250,000.00		28,587,510.00		
Consulting & Prof. Services - General	09		25,862,562.00		1,250,000.00		24,612,562.00		
Financial - General	10		71,468,917.00		1,250,000.00		70,218,917.00		
Fuel and Lubricants - General	11		26,522,150.00		1,250,000.00		25,272,150.00		
Social Benefits - General	12		37,450,185.00		1,250,000.00		36,200,185.00		
Miscellaneous - General	13		58,408,372.93		1,250,000.00		57,158,372.93		
Total: Overhead			415,092,833.93		15,000,000.00		399,945,643.93		167,409,745.57
Total Recurrent Expenditure			2,384,435,264.03		2,534,146,930.00		155,958,655.91		167,448,235.52
BOARD OF INTERNAL REVENUE (BIR)	SH								
HEAD: 1903000/02									
Personnel Cost	01		160,850,717.87		166,300,150.00		705,518,432.13		162,901,823.14
Overhead Costs:									
Transport and Travels - General	02		856,101.31		3980088.33		3,191,734.54		
Transport and Traveling (Training)-General	03		788,353.79		3980088.33		3,023,985.88		
Utilities -General	04		710,825.00		3980063.33		3,197,163.33		
Materials and Supplies - General	05		956,102.45		3980058.33		3,023,985.88		
Maintenance Services	06		492,425.00		3980088.33		3,487,235.13		
Training - General	07		492,853.17		3980088.33		3,135,271.79		

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Other Services - General	08		674,816.54		3980088.33		3,388,224.59		
Consulting & Prof. Services - General	09		591,863.74		3980088.33		3,980,088.33		
Financial - General	10		-		3980088.33		3,317,352.17		
Fuel and Lubricants - General	11		662,736.16		3980088.33		3,514,215.82		
Social Benefits - General	12		465,872.51		3980088.33		3,154,683.03		
Miscellaneous - General	13		825,405.30		3980088.37		3,527,766.60		
Total: Overhead			7,507,854.97		47,761,060.00		33,356,173.92		
Total Recurrent Expenditure			168,358,572.84		914,130,210.00		738,874,606.05		
ENUGU STATE GAMING COMMISSION									
HEAD: 1904000/02	SH								
Personnel Cost	01		9,279,870.00		33,997,880.00		24,718,010.00		7,496,003.17
Overhead Costs:									
Transport and Travels - General	02		210,610.50		1,000,000.00		789,389.50		
Transport and Traveling (Training)- General	03		212,651.36		1,000,000.00		787,348.64		
Utilities -General	04		185,356.16		1,000,000.00		814,643.84		
Materials and Supplies - General	05		286,571.55		1,000,000.00		713,428.45		
Maintenance Services	06		170,826.43		1,000,000.00		829,173.57		
Training - General	07		92,683.47		1,000,000.00		907,316.53		
Other Services - General	08		263,845.00		1,000,000.00		736,155.00		
Consulting & Prof. Services - General	09		147,951.00		1,000,000.00		852,049.00		
Financial - General	10		-		1,000,000.00		1,000,000.00		
Fuel and Lubricants - General	11		198,560.10		1,000,000.00		801,439.90		
Social Benefits - General	12		100,000.43		1,000,000.00		899,999.57		
Miscellaneous - General	13		225,524.00		1,000,000.00		774,476.00		
Total: Overhead			2,094,580.00		12,000,000.00		9,905,420.00		2,846,250.00
Total Recurrent Expenditure			11,374,450.00		45,997,880.00		34,623,430.00		10,342,253.17
MINISTRY OF HEALTH									
HEAD: 2001000/02	SH								
Personnel Cost	01		1,147,033,324.63		562,596,280.00		584,437,044.63		360,719,278.63
Overhead Costs:									
Transport and Travels - General	02		20,164,500.00		8,970,850.00		11,193,650.00		
Transport and Traveling (Training)- General	03		16,845,700.00		8,970,850.00		7,874,850.00		
Utilities -General	04		20,815,645.00		8,970,850.00		11,844,795.00		
Materials and Supplies - General	05		24,215,516.45		8,970,850.00		15,244,666.45		
Maintenance Services	06		17,565,500.00		8,970,850.00		8,594,650.00		
Training - General	07		15,142,500.00		8,970,850.00		6,171,650.00		
Other Services - General	08		10,082,420.00		8,970,850.00		1,111,570.00		
Consulting & Prof. Services - General	09		9,643,320.00		8,970,850.00		672,470.00		
Financial - General	10		-		8,970,850.00		8,970,850.00		
Fuel and Lubricants - General	11		9,105,610.60		8,970,850.00		134,760.60		
Social Benefits - General	12		13,236,025.39		8,970,850.00		4,265,175.39		
Miscellaneous - General	13		22,875,329.10		8,970,850.00		13,904,479.10		
Total: Overhead			179,692,066.54		107,650,200.00		72,041,866.54		64,285,122.00
Total Recurrent Expenditure			1,326,725,391.17		670,246,480.00		656,478,911.17		425,004,400.63

STATE HEALTH BOARD (SHB)	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
HEAD: 2002000/02									
Personnel Cost	01								
Overhead Costs:		742,732,452.43		770,441,060.00		27,708,607.57		633,261,947.37	
Transport and Travels - General	02	226,523.00		1,292,411.66		1,065,888.66			
Transport and Traveling (Training)- General	03	248,791.28		1,292,411.66		1,043,620.38			
Utilities -General	04	242,940.01		1,292,411.66		1,049,471.65			
Materials and Supplies - General	05	250,672.00		1,292,411.74		1,041,739.74			
Maintenance Services	06	250,184.50		1,292,411.66		1,042,227.16			
Traninig - General	07	190,185.77		1,292,411.66		1,102,225.89			
Other Services - General	08	190,005.25		1,292,411.66		1,102,405.41			
Consulting & Prof. Services - General	09	210,236.11		1,292,411.66		1,082,175.55			
Financial - General	10			1,292,411.66		1,292,411.66			
Fuel and Lubricants - General	11	185,956.14		1,292,411.66		1,106,455.52			
Social Benefits - General	12	165,051.12		1,292,411.66		1,127,360.54			
Miscellaneous - General	13	321,580.82		1,292,411.66		970,830.84			
Total: Overhead		2,482,126.06		15,508,940.00		13,026,814.00		1,572,540.65	
Total Recurent Expenditure		745,214,578.43		785,950,000.00		40,735,421.57		634,834,488.05	
MINISTRY OF INFORMATION	SH								
HEAD: 2101000/02									
Personnel Cost	01	58,918,072.26		102,875,470.00		43,957,397.74		63,389,824.40	
Overhead Costs:									
Transport and Travels - General	02	8,270,456.10		569,184.16		7,701,271.94			
Transport and Traveling (Training)- General	03	7,561,200.15		569,184.16		6,992,015.99			
Utilities -General	04	7,937,668.27		569,184.16		7,368,484.11			
Materials and Supplies - General	05	8,493,399.68		569,184.16		7,924,215.52			
Maintenance Services	06	6,266,310.00		569,184.16		5,697,125.84			
Traninig - General	07	5,565,108.30		569,184.16		4,995,924.14			
Other Services - General	08	8,465,112.50		569,184.16		7,895,928.34			
Consulting & Prof. Services - General	09	7,412,561.00		569,184.16		6,843,376.84			
Financial - General	10			569,184.16		569,184.16			
Fuel and Lubricants - General	11	6,751,358.00		569,184.16		6,182,173.84			
Social Benefits - General	12	8,125,665.00		569,184.16		7,556,480.84			
Miscellaneous - General	13	12,468,512.00		569,184.24		11,899,327.76			
Total: Overhead		87,317,651.00		6,830,210.00		80,487,441.00		86,541,000.00	
Total Recurent Expenditure		146,235,723.26		109,705,680.00		36,530,043.26		149,930,824.40	
DEPARTMENT OF CULTURE & TOURISIM	SH								
HEAD: 2102000/02									
Personnel Cost	01	19,666,637.60		29,000,830.00		48,667,467.60			
Overhead Costs:									
Transport and Travels - General	02	258,716.20		382,379.16		641,095.36			
Transport and Traveling (Training)- General	03	285,135.12		382,379.16		667,514.28			
Utilities -General	04	202,612.95		382,379.16		584,992.11			
Materials and Supplies - General	05	283,400.15		382,379.24		665,779.39			
Maintenance Services	06	220,119.65		382,379.16		602,498.81			
Traninig - General	07	210,100.63		382,379.16		592,479.79			

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Other Services - General	09		181,285.10		382,379.16		563,664.26		
Consulting & Prof. Services - General	09		142,700.00		382,379.16		525,079.16		
Financial - General	10				382,379.16		382,379.16		
Fuel and Lubricants - General	11		184,650.00		382,379.16		567,029.16		
Social Benefits - General	12		156,210.00		382,379.16		538,589.16		
Miscellaneous - General	13		296,386.20		382,379.16		678,765.36		
Total: Overhead			2,421,316.00		4,588,550.00		7,009,866.00		
Total Recurrent Expenditure			22,087,953.60		33,589,380.00		55,677,333.60		
GOVERNMENT PRINTING & STATIONERY DEPARTMENT									
SH									
HEAD: 2103000/02									
Personnel Cost	01		74,113,422.08		107,156,510.00		181,269,932.08		65,706,923.60
Overhead Costs:									
Transport and Travels - General	02		961,350.00		569,184.16		1,530,534.16		
Transport and Traveling (Training)- General	03		725,560.16		569,184.16		1,294,744.32		
Utilities - General	04		836,452.10		569,184.16		1,405,636.26		
Materials and Supplies - General	05		1,994,365.00		569,184.24		2,563,549.24		
Maintenance Services	06		1,260,125.00		569,184.16		1,829,309.16		
Training - General	07		625,250.00		569,184.16		1,194,434.16		
Other Services - General	08		925,600.00		569,184.16		1,494,784.16		
Consulting & Prof. Services - General	09		675,672.00		569,184.16		1,244,856.16		
Financial - General	10		105.32		569,184.16		569,289.48		
Fuel and Lubricants - General	11		962,384.00		569,184.16		1,531,568.16		
Social Benefits - General	12		832,641.74		569,184.16		1,401,825.90		
Miscellaneous - General	13		1,000,600.00		569,184.16		1,569,784.16		
Total: Overhead			10,800,105.32		6,830,210.00		17,630,315.32		1,200,000.00
Total Recurrent Expenditure			84,913,527.40		113,986,720.00		198,900,247.40		66,906,923.60
MINISTRY OF JUSTICE									
SH									
HEAD: 2201000/02									
Personnel Cost	01		98,617,950.36		252,294,610.00		153,676,659.64		94,817,855.88
Overhead Costs:									
Transport and Travels - General	02		4,453,740.81		5,434,886.66		9,888,627.47		
Transport and Traveling (Training)- General	03		4,450,000.00		5,434,886.66		9,884,886.66		
Utilities - General	04		4,450,001.20		5,434,886.66		9,884,887.86		
Materials and Supplies - General	05		5,554,320.00		5,434,886.66		10,989,206.66		
Maintenance Services	06		4,525,200.00		5,434,886.66		9,960,086.66		
Training - General	07		3,815,486.30		5,434,886.66		9,250,372.96		
Other Services - General	08		4,004,261.25		5,434,886.66		9,439,147.91		
Consulting & Prof. Services - General	09		3,429,450.00		5,434,886.66		8,864,336.66		
Financial - General	10				5,434,886.66		5,434,886.66		
Fuel and Lubricants - General	11		5,740,360.00		5,434,886.66		11,175,246.66		
Social Benefits - General	12		2,826,969.44		5,434,886.66		8,261,856.10		
Miscellaneous - General	13		5,741,360.00		5,434,886.74		306,473.26		
Total: Overhead			48,991,149.00		65,218,640.00		103,340,015.52		8,630,968.00
Total Recurrent Expenditure			147,609,099.36		317,513,260.00		50,336,644.12		103,448,823.88

	NOTE	Actual 2008	Budget 2008	Variance	ACTUAL 2007
		N : K	N : K	N : K	N : K
CITIZENS RIGHT MEDITATION CENTRE	SH				
HEAD: 2204000/02					
Personnel Cost	01				
Overhead Costs:					
Transport and Travels - General	02	987,260.15	416,666.74	570,593.41	
Transport and Traveling (Training)- General	03	816,350.25	416,666.66	399,683.59	
Utilities -General	04	696,267.23	416,666.66	279,600.57	
Materials and Supplies - General	05	998,372.75	416,666.66	581,706.09	
Maintenance Services	06	925,652.13	416,666.66	508,985.47	
Traninig - General	07	816,425.18	416,666.66	399,758.52	
Other Services - General	08	651,361.26	416,666.66	234,694.60	
Consulting & Prof. Services - General	09	994,165.00	416,666.66	577,498.34	
Financial - General	10		416,666.66	416,666.66	
Fuel and Lubricants - General	11	911,399.05	416,666.66	494,732.39	
Social Benefits - General	12	1,349,120.00	416,666.66	932,453.34	
Miscellaneous - General	13	1,420,632.00	416,666.66	1,003,965.34	
Total: Overhead		10,857,005.00	5,000,000.00	5,857,005.00	
Total Recurent Expenditure		10,857,005.00	5,000,000.00	5,857,005.00	
ADMIN GENERAL/PUBLIC TRUSTEE	SH				
HEAD: 2205000/02					
Personnel Cost	01		250,000.00	250,000.00	
Overhead Costs:					
Transport and Travels - General	02		250,000.00	250,000.00	
Transport and Traveling (Training)- General	03		250,000.00	250,000.00	
Utilities -General	04		250,000.00	250,000.00	
Materials and Supplies - General	05		250,000.00	250,000.00	
Maintenance Services	06		250,000.00	250,000.00	
Traninig - General	07		250,000.00	250,000.00	
Other Services - General	08		250,000.00	250,000.00	
Consulting & Prof. Services - General	09		250,000.00	250,000.00	
Financial - General	10		250,000.00	250,000.00	
Fuel and Lubricants - General	11		250,000.00	250,000.00	
Social Benefits - General	12		250,000.00	250,000.00	
Miscellaneous - General	13		250,000.00	250,000.00	
Total: Overhead			3,000,000.00	3,000,000.00	
Total Recurent Expenditure				3,250,000.00	
MINISTRY OF LANDS	SH				
HEAD: 2301000/02					
Personnel Cost	01	106,803,391.61	150,311,410.00	43,508,018.39	109,645,974.24
Overhead Costs:					
Transport and Travels - General	02	43,510,200.00	1,250,000.00	42,260,200.00	
Transport and Traveling (Training)- General	03	45,220,210.00	1,250,000.00	43,970,210.00	
Utilities -General	04	46,825,000.00	1,250,000.00	45,575,000.00	
Materials and Supplies - General	05	33,210,750.00	1,250,000.00	31,960,750.00	
Maintenance Services	06	51,146,250.00	1,250,000.00	49,896,250.00	
Traninig - General	07	42,868,650.00	1,250,000.00	41,618,650.00	

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Other Services - General	08	48,340,107.95		1,250,000.00		-	47,090,107.95		
Consulting & Prof. Services - General	09	50,320,910.00		1,250,000.00		-	49,070,910.00		
Financial - General	10			1,250,000.00			1,250,000.00		
Fuel and Lubricants - General	11	50,861,300.00		1,250,000.00		-	49,611,300.00		
Social Benefits - General	12	33,531,249.53		1,250,000.00		-	32,281,249.53		
Miscellaneous - General	13	57,106,250.00		1,250,000.00		-	55,856,250.00		
Total: Overhead		513,741,187.48		15,000,000.00		-	498,741,187.48		8,970,335.00
Total Recurrent Expenditure		620,514,579.09		165,311,810.00		-	455,232,769.09		118,616,309.24
MINISTRY OF WATER RESOURCE UTILITIES									
HEAD: 2401000/02	SH								
Personnel Cost	01	15,473,157.82		23,040,500.00			7,567,342.18		77,677,835.79
Overhead Costs:									
Transport and Travels - General	02	650,000.00		4,188,780.83			3,538,780.83		
Transport and Traveling (Training)- General	03	756,100.00		4,188,780.87			3,432,680.87		
Utilities - General	04	750,805.50		4,188,780.83			3,437,975.33		
Materials and Supplies - General	05	945,605.00		4,188,780.83			3,243,175.83		
Maintenance Services	06	647,805.50		4,188,780.83			3,540,975.33		
Training - General	07	510,250.00		4,188,780.83			3,678,530.83		
Other Services - General	08	450,205.00		4,188,780.83			3,738,575.83		
Consulting & Prof. Services - General	09	450,500.00		4,188,780.83			3,738,280.83		
Financial - General	10			4,188,780.83			4,188,780.83		
Fuel and Lubricants - General	11	486,350.00		4,188,780.83			3,702,430.83		
Social Benefits - General	12	456,739.50		4,188,780.83			3,732,041.33		
Miscellaneous - General	13	1,021,500.00		4,188,780.83			3,167,280.83		
Total: Overhead		7,125,860.50		50,265,370.00			43,139,509.50		3,657,500.00
Total Recurrent Expenditure		22,599,018.32		73,305,870.00			50,706,851.68		81,335,335.79
MINISTRY OF CHIEFTANCY MATTERS									
HEAD: 2501000/02	SH								
Personnel Cost	01	13,416,238.83		35,760,940.00			22,344,701.37		12,667,563.73
Overhead Costs:									
Transport and Travels - General	02	295,725.00		2,453,255.00			2,157,530.00		
Transport and Traveling (Training)- General	03	282,577.09		2,453,255.00			2,170,677.91		
Utilities - General	04	296,456.00		2,453,255.00			2,156,799.00		
Materials and Supplies - General	05	372,182.40		2,453,255.00			2,081,072.60		
Maintenance Services	06	292,651.65		2,453,255.00			2,160,603.35		
Training - General	07	250,183.00		2,453,255.00			2,203,072.00		
Other Services - General	08	260,108.10		2,453,255.00			2,193,146.90		
Consulting & Prof. Services - General	09	216,391.00		2,453,255.00			2,236,864.00		
Financial - General	10			2,453,255.00			2,453,255.00		
Fuel and Lubricants - General	11	299,416.00		2,453,255.00			2,153,839.00		
Social Benefits - General	12	292,613.00		2,453,255.00			2,160,642.00		
Miscellaneous - General	13	360,865.00		2,453,255.00			2,092,390.00		
Total: Overhead		3,219,168.24		29,439,060.00			26,219,891.76		55,727,320.00
Total Recurrent Expenditure		16,635,406.87		65,200,000.00			48,564,593.13		68,394,883.73

ENUGU STATE GOVERNMENT OF NIGERIA

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
MINISTRY OF SCIENCE & TECHNOLOGY									
SH									
HEAD: 2601000/02									
Personnel Cost	01	27,236,355.30		493,981.74		26,742,373.56		24,538,968.28	
Overhead Costs:									
Transport and Travels - General	02	95,106.50		493,981.66		398,875.15			
Transport and Traveling (Training)- General	03	76,316.46		493,981.66		417,665.20			
Utilities -General	04	98,026.22		493,981.66		395,955.44			
Materials and Supplies - General	05	125,266.25		493,981.66		368,715.41			
Maintenance Services	06	96,565.50		493,981.66		397,416.15			
Training - General	07	96,100.60		493,981.66		397,881.06			
Other Services - General	08	85,362.50		493,981.66		408,619.16			
Consulting & Prof. Services - General	09	96,317.26		493,981.66		397,664.40			
Financial - General	10			493,981.66		493,981.66			
Fuel and Lubricants - General	11	82,389.83		493,981.66		411,591.83			
Social Benefits - General	12	97,216.72		493,981.66		396,764.94			
Miscellaneous - General	13	129,620.66		493,981.66		364,361.00			
Total: Overhead		1,078,288.50		5,927,779.92		4,849,491.42		2,349,145.00	
Total Recurrent Expenditure		28,314,643.80		6,421,761.66		21,892,882.14		26,888,113.28	
MINISTRY OF HUMAN DEVELOP & POVERTY REDUCTION									
SH									
HEAD: 2701000/02									
Personnel Cost	01	48,676,568.26		49,659,610.00		984,041.74		41,708,118.64	
Overhead Costs:									
Transport and Travels - General	02	672,820.00		1,250,000.00		577,180.00			
Transport and Traveling (Training)- General	03	275,370.00		1,250,000.00		974,630.00			
Utilities -General	04	53,733.40		1,250,000.00		1,196,266.60			
Materials and Supplies - General	05	239,400.00		1,250,000.00		1,010,600.00			
Maintenance Services	06	278,319.00		1,250,000.00		971,681.00			
Training - General	07			1,250,000.00		1,250,000.00			
Other Services - General	08			1,250,000.00		1,250,000.00			
Consulting & Prof. Services - General	09	412,890.00		1,250,000.00		837,110.00			
Financial - General	10			1,250,000.00		1,250,000.00			
Fuel and Lubricants - General	11	58,070.00		1,250,000.00		1,191,930.00			
Social Benefits - General	12			1,250,000.00		1,250,000.00			
Miscellaneous - General	13	329,047.00		1,250,000.00		920,953.00			
Total: Overhead		2,319,649.40		15,000,000.00		12,680,350.60		1,940,000.00	
Total Recurrent Expenditure		50,995,217.66		64,659,610.00		13,664,392.34		43,648,118.64	
MINISTRY OF GENDER AFFAIRS & SOCIAL DEVELOPMENT									
SH									
HEAD: 2801000/02									
Personnel Cost	01	40,977,377.49		101,420,610.00		60,443,232.51		40,921,702.23	
Overhead Costs:									
Transport and Travels - General	02	2,879,410.00		1,287,342.00		1,592,068.00			
Transport and Travelling (Training)- General	03	412,770.00		1,287,342.00		874,572.00			
Utilities -General	04	106,693.18		1,287,342.00		1,176,648.82			
Materials and Supplies - General	05	1,845,390.20		1,287,342.00		558,048.20			

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Maintenance Services	06		607,880.40		1,287,342.00		679,461.60		
Training - General	07		428,890.00		1,287,342.00		858,452.00		
Other Services - General	08		78,402.41		1,287,342.00		1,208,939.59		
Consulting & Prof. Services - General	09		382,000.00		1,287,342.00		905,342.00		
Financial - General	10		-		1,287,342.00		1,287,342.00		
Fuel and Lubricants - General	11		89,435.60		1,287,342.00		1,197,906.40		
Social Benefits - General	12		-		1,287,340.00		1,287,340.00		
Miscellaneous - General	13		2,770,525.40		1,287,340.00		1,483,185.40		
Total: Overhead			9,603,397.19		15,448,100.00		5,844,702.81		12,558,400.00
Total Recurent Expenditure			50,580,774.68		116,868,710.00		66,287,935.32		53,480,102.23
MINISTRY OF YOUTH & SPORT	SH								
HEAD: 2901000/02									
Personnel Cost	01		13,543,713.33		25,975,910.00		12,432,196.67		11,048,900.28
Overhead Costs:									
Transport and Travels - General	02		7,906,448.00		391,714.00		7,514,734.00		
Transport and Traveling (Training)- General	03		5,704,420.00		391,714.00		5,312,706.00		
Utilities - General	04		124,900.00		391,714.00		266,814.00		
Materials and Supplies - General	05		8,354,716.40		391,714.00		7,963,002.40		
Maintenance Services	06		472,318.50		391,714.00		80,604.50		
Training - General	07		518,440.00		391,714.00		126,726.00		
Other Services - General	08		48,938.90		391,714.00		342,775.10		
Consulting & Prof. Services - General	09		-		391,714.00		391,714.00		
Financial - General	10		-		391,714.00		391,714.00		
Fuel and Lubricants - General	11		109,587.00		391,714.00		282,127.00		
Social Benefits - General	12		-		391,714.00		391,714.00		
Miscellaneous - General	13		8,679,377.19		391,716.00		8,287,661.19		
Total: Overhead			31,919,145.99		4,700,570.00		27,218,575.99		7,293,534.40
Total Recurent Expenditure			45,462,859.32		30,676,480.00		14,786,379.32		18,342,434.68
MINISTRY OF ENVIRONMENT & MINERAL RESOURCES	SH								
HEAD: 3001000/02									
Personnel Cost	01		13,710,286.49		45,173,750.00		31,463,463.51		5,585,105.52
Overhead Costs:									
Transport and Travels - General	02		7,165,430.00		1,131,354.00		6,034,076.00		
Transport and Traveling (Training)- General	03		1,979,640.00		1,131,354.00		848,286.00		
Utilities - General	04		581,549.00		1,131,354.00		549,805.00		
Materials and Supplies - General	05		5,048,341.50		1,131,354.00		3,916,987.50		
Maintenance Services	06		349,890.20		1,131,354.00		781,463.80		
Training - General	07		3,739,140.00		1,131,354.00		2,607,786.00		
Other Services - General	08		66,178.16		1,131,354.00		1,065,175.84		
Consulting & Prof. Services - General	09		2,860,272.00		1,131,354.00		1,728,918.00		
Financial - General	10		-		1,131,354.00		1,131,354.00		
Fuel and Lubricants - General	11		816,209.00		1,131,354.00		315,145.00		
Social Benefits - General	12		-		1,131,354.00		1,131,354.00		
Miscellaneous - General	13		3,838,943.00		1,131,356.00		2,707,587.00		
Total: Overhead			26,445,592.86		13,576,250.00		12,869,342.86		20,895,094.40
Total Recurent Expenditure			40,155,879.35		58,750,000.00		18,594,120.65		26,480,199.92

MINISTRY OF WORKS	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
HEAD: 1901000/02	SH								
Personnel Cost	01								
Overhead Costs:		258,436,974.88		308,878,220.00		50,441,245.12			196,361,068.51
Transport and Travels - General	02	82,849,180.00		756,532.00		82,092,548.00			
Transport and Traveling (Training)- General	03	42,784,622.00		756,532.00		42,028,090.00			
Utilities -General	04	28,484,190.00		756,532.00		27,727,658.00			
Materials and Supplies - General	05	78,631,700.50		756,532.00		77,875,168.50			
Maintenance Services	06	1,415,180.00		756,532.00		658,648.00			
Training - General	07	2,928,718.00		756,532.00		2,172,186.00			
Other Services - General	08	152,098.18		756,532.00		604,433.82			
Consulting & Prof. Services - General	09	35,903,888.20		756,532.00		35,147,356.20			
Financial - General	10			756,532.00		756,532.00			
Fuel and Lubricants - General	11	2,418,002.00		756,532.00		1,661,470.00			
Social Benefits - General	12			756,532.00		756,532.00			
Miscellaneous - General	13	29,282,101.62		756,532.00		28,525,573.62			
Total: Overhead		304,849,580.50		9,078,380.00		295,771,200.50			16,245,865.25
Total Recurrent Expenditure		563,286,555.38		317,956,600.00		245,329,955.38			212,606,933.76
CIVIL SERVICE COMMISSION	SH								
HEAD: 3103000/02									
Personnel Cost	01								
Overhead Costs:		31,291,053.88		41,013,030.00		9,721,976.12			25,000,172.41
Transport and Travels - General	02	499,890.00		1,323,892.00		824,002.00			
Transport and Traveling (Training)- General	03	201,676.70		1,323,892.00		1,122,215.30			
Utilities -General	04	75,948.04		1,323,892.00		1,247,943.96			
Materials and Supplies - General	05	728,538.01		1,323,892.00		692,894.00			
Maintenance Services	06	630,998.00		1,323,892.00		1,034,474.00			
Training - General	07	289,418.00		1,323,892.00		1,275,163.00			
Other Services - General	08	48,729.00		1,323,892.00		1,275,163.00			
Consulting & Prof. Services - General	09			1,323,892.00		1,323,892.00			
Financial - General	10			1,323,892.00		1,323,892.00			
Fuel and Lubricants - General	11	81,638.00		1,323,892.00		1,242,254.00			
Social Benefits - General	12			1,323,892.00		1,323,892.00			
Miscellaneous - General	13	1,308,556.00		1,323,892.00		15,332.00			
Total: Overhead		3,865,391.75		15,886,700.00		12,701,117.26			2,822,295.71
Total Recurrent Expenditure		35,156,445.63		56,899,730.00		22,423,093.38			27,822,458.12
LOCAL GOVERN SERVICE COMMISSION	SH								
HEAD: 1903000/02									
Personnel Cost	01								
Overhead Costs:		15,781,340.13		33,020,240.00		17,238,899.87			16,126,173.78
Transport and Travels - General	02	305,910.00		1,531,634.00		1,391,634.00			
Transport and Traveling (Training)- General	03	140,000.00		1,531,634.00		1,343,009.50			
Utilities -General	04	42,894.00		1,531,634.00		1,392,726.50			
Materials and Supplies - General	05	188,544.50		1,531,634.00		1,343,009.50			
Maintenance Services	06	138,908.50		1,531,634.00		1,310,599.00			

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Training - General	07		212,008.00		1,531,634.00		1,531,634.00		
Other Services - General	08		-		1,531,634.00		1,531,634.00		
Consulting & Prof. Services - General	09		-		1,531,634.00		1,531,634.00		
Financial - General	10		-		1,531,634.00		1,448,025.00		
Fuel and Lubricants - General	11		83,609.00		1,531,634.00		1,531,634.00		
Social Benefits - General	12		-		1,531,634.00		1,399,108.00		
Miscellaneous - General	13		132,526.00		1,531,634.00		17,135,208.00		
Total: Overhead			1,244,400.00		18,379,608.00		32,899,041.50		36,393,520.65
Total Recurrent Expenditure			17,025,740.13		51,399,848.00		50,137,941.37		52,519,694.43
OFFICE OF THE AUDITOR-GENERAL (STATE)									
HEAD: 3401000/02	SH								
Personnel Cost	01		57,001,806.91		60,066,350.00		3,064,543.09		32,871,343.76
Overhead Costs:									
Transport and Travels - General	02		690,440.00		893,761.00		203,321.00		
Transport and Traveling (Training)- General	03		318,780.00		893,761.00		574,981.00		
Utilities - General	04		56,119.83		893,761.00		837,641.17		
Materials and Supplies - General	05		821,660.10		893,761.00		72,100.90		
Maintenance Services	06		501,991.00		893,761.00		391,770.00		
Training - General	07		-		893,761.00		893,761.00		
Other Services - General	08		-		893,761.00		893,761.00		
Consulting & Prof. Services - General	09		-		893,761.00		893,761.00		
Financial - General	10		-		893,761.00		893,761.00		
Fuel and Lubricants - General	11		341,980.00		893,761.00		551,781.00		
Social Benefits - General	12		-		893,761.00		893,761.00		
Miscellaneous - General	13		474,488.00		893,759.00		419,271.00		
Total: Overhead			3,205,458.93		10,725,130.00		7,519,671.07		2,015,800.00
Total Recurrent Expenditure			60,207,265.84		70,791,480.00		10,584,214.16		34,887,143.76
OFFICE OF AUDITOR-GENERAL									
HEAD: 3501000/02	SH								
Personnel Cost	01		17,163,998.07		27,039,780.00		9,875,781.93		12,419,596.44
Overhead Costs:									
Transport and Travels - General	02		894,700.00		784,185.00		110,515.00		
Transport and Traveling (Training)- General	03		-		784,185.00		784,185.00		
Utilities - General	04		54,592.00		784,185.00		729,493.00		
Materials and Supplies - General	05		701,997.42		784,185.00		82,187.58		
Maintenance Services	06		417,828.00		784,185.00		366,357.00		
Training - General	07		287,182.00		784,185.00		497,003.00		
Other Services - General	08		24,500.00		784,185.00		759,685.00		
Consulting & Prof. Services - General	09		-		784,185.00		784,185.00		
Financial - General	10		-		784,185.00		784,185.00		
Fuel and Lubricants - General	11		416,237.00		784,185.00		367,948.00		
Social Benefits - General	12		-		784,185.00		784,185.00		
Miscellaneous - General	13		507,101.00		784,185.00		277,084.00		
Total: Overhead			3,304,237.42		9,410,220.00		6,105,982.58		1,195,063.00
Total Recurrent Expenditure			20,468,235.49		36,450,000.00		15,981,764.51		13,614,669.44

	NOTE	Actual 2008	Budget 2008	Variance	ACTUAL 2007
ENUGU STATE HOUSE OF ASSEMBLY (LEGISLATURE)	SH				
HEAD: 3601000/02					
Personnel Cost	01				
Overhead Costs:		208,150,540.42	471,000,000.00	204,850,001.58	566,861,938.45
Transport and Travels - General	02				
Transport and Travelling (Training)-General	03	156,746,800.00	13,082,680.00	173,664,200.00	
Utilities -General	04	47,831,000.00	13,082,680.00	34,551,320.00	
Materials and Supplies - General	05	107,570.53	13,082,680.00	12,975,109.44	
Maintenance Services	06	14,082,200.40	13,082,680.00	999,520.40	
Training - General	07	1,980,667.00	13,082,680.00	11,102,013.00	
Other Services - General	08	16,095,043.00	13,082,680.00	3,012,363.00	
Consulting & Prof. Services - General	09	2,468,699.00	13,082,680.00	10,593,981.00	
Financial - General	10		13,082,680.00	13,082,680.00	
Fuel and Lubricants - General	11		13,082,680.00	13,082,680.00	
Social Benefits - General	12	2,913,418.00	13,082,680.00	10,169,262.00	
Miscellaneous - General	13		13,082,680.00	13,082,680.00	
Total: Overhead		48,393,183.00	13,082,680.00	33,315,503.00	
Total Recurrent Expenditure		318,746,660.96	156,892,160.00	161,754,500.96	500,566,046.52
		526,897,639.38	570,000,000.00	43,102,390.62	666,216,370.77
STATE JUDICIARY	SH				
HEAD: 3701000/02					
Personnel Cost	01				
Overhead Costs:		487,456,571.18	301,858,260.00	55,640,311.18	273,207,616.90
Transport and Travels - General	02				
Transport and Traveling (Training)-General	03	15,408,493.00	2,036,978.00	13,971,422.00	
Utilities -General	04	3,972,814.00	2,036,978.00	1,935,836.00	
Materials and Supplies - General	05	58,937.72	2,036,978.00	1,978,040.28	
Maintenance Services	06	4,265,192.00	2,036,978.00	2,228,214.00	
Training - General	07	1,939,617.00	2,036,978.00	17,861.00	
Other Services - General	08	12,142,332.00	2,036,978.00	10,105,354.00	
Consulting & Prof. Services - General	09	38,720.00	2,036,978.00	1,998,258.00	
Financial - General	10		2,036,978.00	2,036,978.00	
Fuel and Lubricants - General	11		2,036,978.00	2,036,978.00	
Social Benefits - General	12	892,329.00	2,036,978.00	1,144,649.00	
Miscellaneous - General	13		2,036,978.00	2,036,978.00	
Total: Overhead		10,756,573.00	2,036,982.00	8,719,591.00	
Total Recurrent Expenditure		49,474,914.72	24,443,740.00	25,031,174.72	36,353,520.65
		536,971,485.90	416,300,000.00	120,671,485.90	415,621,137.55
CUSTOMARY COURT OF APPEAL	SH				
HEAD: 3801000/02					
Personnel Cost	01				
Overhead Costs:			180,751,630.00	180,751,630.00	
Transport and Travels - General	02				
Transport and Traveling (Training)-General	03		1,666,667.00	1,666,667.00	
Utilities -General	04		1,666,667.00	1,666,667.00	
Materials and Supplies - General	05		1,666,667.00	1,666,667.00	
Maintenance Services	06		1,666,667.00	1,666,667.00	

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Training - General	09	-	-	1,666,667.00	-	1,666,667.00	-	-	-
Other Services - General	08	-	-	1,666,667.00	-	1,666,667.00	-	-	-
Consulting & Prof. Services - General	09	-	-	1,666,667.00	-	1,666,667.00	-	-	-
Financial - General	10	-	-	1,666,667.00	-	1,666,667.00	-	-	-
Fuel and Lubricants - General	11	-	-	1,666,667.00	-	1,666,667.00	-	-	-
Social Benefits - General	12	-	-	1,666,667.00	-	1,666,667.00	-	-	-
Miscellaneous - General	13	-	-	1,666,663.00	-	1,666,663.00	-	-	-
Total: Overhead		-	-	20,000,000.00	-	20,000,000.00	-	-	500,000.00
Total Recurrent Expenditure		-	-	200,751,630.00	-	200,751,630.00	-	-	500,000.00
JUDICIARY SERVICE COMMISSION									
HEAD: 3901000/02									
Personnel Cost	01	19,284,831.30	-	9,235,740.00	-	28,520,571.30	-	-	21,653,744.16
Overhead Costs:									
Transport and Travels - General	02	7,671,270.00	-	3,921,355.00	-	11,592,625.00	-	-	-
Transport and Traveling (Training)- General	03	3,412,810.39	-	3,921,355.00	-	7,334,165.39	-	-	-
Utilities -General	04	69,512.00	-	3,921,355.00	-	3,990,867.00	-	-	-
Materials and Supplies - General	05	478,916.00	-	3,921,355.00	-	4,400,271.00	-	-	-
Maintenance Services	06	3,922,761.00	-	3,921,355.00	-	7,844,116.00	-	-	-
Training - General	07	2,887,512.00	-	3,921,355.00	-	6,808,867.00	-	-	-
Other Services - General	08	12,002.50	-	3,921,355.00	-	3,933,357.50	-	-	-
Consulting & Prof. Services - General	09	-	-	3,921,355.00	-	3,921,355.00	-	-	-
Financial - General	10	-	-	3,921,355.00	-	3,921,355.00	-	-	-
Fuel and Lubricants - General	11	612,819.18	-	3,921,355.00	-	4,534,174.18	-	-	-
Social Benefits - General	12	-	-	3,921,355.00	-	3,921,355.00	-	-	-
Miscellaneous - General	13	4,715,261.32	-	3,921,355.00	-	8,636,616.32	-	-	-
Total: Overhead		23,782,864.39	-	47,056,260.00	-	70,839,124.39	-	-	14,270,636.00
Total Recurrent Expenditure		43,067,695.69	-	56,292,000.00	-	99,359,695.69	-	-	35,924,380.16
MINISTRY OF LOCAL GOVT. POLITICAL MATTERS									
HEAD: 4001000/02									
Personnel Cost	01	17,266,019.35	-	20,773,750.00	-	3,507,730.65	-	-	44,043,769.36
Overhead Costs:									
Transport and Travels - General	02	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Transport and Traveling (Training)- General	03	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Utilities -General	04	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Materials and Supplies - General	05	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Maintenance Services	06	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Training - General	07	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Other Services - General	08	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Consulting & Prof. Services - General	09	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Financial - General	10	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Fuel and Lubricants - General	11	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Social Benefits - General	12	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Miscellaneous - General	13	-	-	1,477,187.50	-	1,477,187.50	-	-	-
Total: Overhead		-	-	17,726,250.00	-	14,771,875.00	-	-	44,043,769.36
Total Recurrent Expenditure		17,266,019.35	-	38,500,000.00	-	11,264,144.35	-	-	88,087,538.72

	NOTE	Actual 2008	Budget 2008	Variance	ACTUAL 2007
		N : K	N : K	N : K	N : K
MINISTRY OF RURAL DEVELOPMENT	SH				
HEAD: 4101000/02					
Personnel Cost	01	591,129,960.24	-	591,129,960.24	1,800,000.00
Overhead Costs:					
Transport and Travels - General	02	24,689,040.00	1,666,667.00	23,022,373.00	
Transport and Traveling (Training)- General	03	17,508,460.00	1,666,667.00	15,841,793.00	
Utilities -General	04	49,776.00	1,666,667.00	1,616,891.00	
Materials and Supplies - General	05	94,148.82	1,666,667.00	1,572,518.18	
Maintenance Services	06	1,200,760.00	1,666,667.00	465,907.00	
Traning - General	07	3,460,810.00	1,666,667.00	1,794,143.00	
Other Services - General	08	-	1,666,667.00	1,666,667.00	
Consulting & Prof. Services - General	09	149,676,112.00	1,666,667.00	148,009,445.00	
Financial - General	10	-	1,666,667.00	1,666,667.00	
Fuel and Lubricants - General	11	1,418,791.00	1,666,667.00	247,876.00	
Social Benefits - General	12	-	1,666,667.00	1,666,667.00	
Miscellaneous - General	13	26,503,014.00	1,666,663.00	24,836,351.00	
Total: Overhead		224,600,911.82	20,000,000.00	204,600,911.82	
Total Recurent Expenditure		815,730,872.06	20,000,000.00	795,730,872.06	1,800,000.00
ENSIEC	SH				
HEAD: 4201000/02					
Personnel Cost	01	6,843,542.70	11,182,082.00	4,338,539.30	
Overhead Costs:					
Transport and Travels - General	02	-	1,147,327.00	1,147,327.00	
Transport and Traveling (Training)- General	03	-	1,147,327.00	1,147,327.00	
Utilities -General	04	-	1,147,327.00	1,147,327.00	
Materials and Supplies - General	05	-	1,147,327.00	1,147,327.00	
Maintenance Services	06	-	1,147,327.00	1,147,327.00	
Traning - General	07	-	1,147,327.00	1,147,327.00	
Other Services - General	08	-	1,147,327.00	1,147,327.00	
Consulting & Prof. Services - General	09	-	1,147,327.00	1,147,327.00	
Financial - General	10	-	1,147,327.00	1,147,327.00	
Fuel and Lubricants - General	11	-	1,147,327.00	1,147,327.00	
Social Benefits - General	12	-	1,147,327.00	1,147,327.00	
Miscellaneous - General	13	-	1,147,327.00	1,147,327.00	
Total: Overhead		-	13,767,924.00	13,767,924.00	-
Total Recurent Expenditure		6,843,542.70	24,950,006.00	18,106,463.30	-
MINISTRY OF TRANSPORT	SH				
HEAD: 4301000/02					
Personnel Cost	01	48,000.00	-	48,000.00	
Overhead Cost:					
Transport and Travels - General	02	609,830.00	461,950.00	147,880.00	
Transport and Traveling (Training)- General	03	128,440.00	461,950.00	333,510.00	
Utilities -General	04	25,160.00	461,950.00	436,790.00	
Materials and Supplies - General	05	402,791.50	461,950.00	59,158.50	
Maintenance Services	06	116,937.00	461,950.00	345,013.00	
Traning - General	07	-	461,950.00	461,950.00	

	NOTE	Actual 2008		Budget 2008		Variance		ACTUAL 2007	
		N	K	N	K	N	K	N	K
Other Services - General	08	-	-	461,950.00	-	461,950.00	-	-	-
Consulting & Prof. Services - General	09	-	-	461,950.00	-	461,950.00	-	-	-
Financial - General	10	-	-	461,950.00	-	461,950.00	-	-	-
Fuel and Lubricants - General	11	351,872.50	-	461,950.00	-	110,077.50	-	-	-
Social Benefits - General	12	-	-	461,950.00	-	461,950.00	-	-	-
Miscellaneous - General	13	399,395.00	-	461,950.00	-	62,555.00	-	-	-
Total: Overhead		2,034,426.00		5,543,400.00		3,508,974.00			
Total Recurent Expenditure		2,082,426.00		5,543,400.00		3,460,974.00			

SCHEDULE OF SUBVENTION TO PARASTATALS

		ACTUAL 2008	BUDGET 2008	VARIANCE	ACTUAL 2007
		N : K	N : K	N : K	N : K
RANGERS MGT CORPORATION					
HEAD: 1211000/050001	SH				
Personnel Cost	01				40,110,000.00
Overhead Cost	02	21,045,000.00	302,900,000.00	281,855,000.00	38,704,000.00
Sub-Total: 1211050001		21,045,000.00	302,900,000.00	281,855,000.00	38,704,000.00
VOLUNTEER SERVICE AGENCY (VSA)					
HEAD: 1212000/050001	SH				
Personnel Cost	01				200,000.00
Overhead Cost	02	314,101.00	3,008,400.00	2,694,299.00	1,000,000.00
Sub-Total: 1212000/50001		314,101.00	3,008,400.00	2,694,299.00	1,200,000.00
NIGERIAN SECURITY & CIVIL DEFENCE					
HEAD: 1213000/050001	SH				
Personnel Cost	01				400,000.00
Overhead Cost	02		12,000,000.00	12,000,000.00	1,400,000.00
Sub-Total: 1213000/50001			12,000,000.00	12,000,000.00	1,800,000.00
ENUGU STATE ACTION					
HEAD: 1214000/050001	SH				
Overhead Cost	02	194,853.50	5,014,000.00	4,819,146.50	500,000.00
Sub-Total: 1214000/050001		194,853.50	5,014,000.00	4,819,146.50	500,000.00
TASK FORCE ON REC. OF GOVT. QTRS					
HEAD: 1215000/050001	SH				
Overhead Cost	02		3,938,000.00	3,938,000.00	1,678,420.00
TASK FORCE ON RECOVERY OF GOVERNMENT PROPERTY					
HEAD: 1216000/050001	SH				
Overhead Cost	02		3,379,000.00	3,379,000.00	88,476,165.00
Sub-Total: 1216000/050001			3,379,000.00	3,379,000.00	88,476,165.00
TASK FORCE ON IMPLEMENTATION OF GOVT. DIRECTIVES					
HEAD: 1217000/050001	SH				
Overhead Cost	02		2,847,550.00	2,847,550.00	
Sub-Total: 1217000/050001			2,847,550.00	2,847,550.00	
OFFICE OF THE SPCL. ASST. TO THE GOV. ON CONFLICT RESOLUTION					
HEAD: 1218000/050001					
Overhead Cost	02		30,000,000.00	30,000,000.00	
Sub-Total: 1218000/050001			30,000,000.00	30,000,000.00	
OFFICE OF THE DEPUTY GOVERNOR					
HEAD: 1300000/050001	SH				
BOUNDARY ADJUSTMENT COMMISSION					
HEAD: 1302000/050001	SH				
Personnel Cost	01				126,000.00
Overhead Cost	02		2,000,000.00	2,000,000.00	428,000.00
Sub-Total: 1302000/050001			2,000,000.00	2,000,000.00	554,000.00

SECRETARY TO STATE GOVERNMENT		ACTUAL 2008	BUDGET 2008	VARIANCE	ACTUAL 2007
HEAD: 413: SSG.OFFICE		'N : K	N : K	N : K	N : K
SUB-LIASON OFFICE KADUNA					
HEAD: 1402000/050001	SH				
ARMY RECRUITMENT CENTRE					
HEAD: 1403000/050001	SH				
Overhead Cost	02		2,378,570.00	2,378,570.00	
Sub-Total 1403000/050001			2,378,570.00	2,378,570.00	
MUSLIM PILGRIM BOARD					
HEAD: 1404000/050001	SH				
Overhead Cost	02		6,253,500.00	6,253,500.00	
Sub-Total: 1404000/			6,253,500.00	6,253,500.00	
CHRISTIAN PILGRIM BOARD					
HEAD: 1405000/050001	SH				
MINISTRY OF AGRICULTURE					
HEAD: 1601000/050001					
ENUGU STATE AGRICULTURAL DEV. PROG.					
HEAD: 1602000/050001	SH				
Personnel Cost	01				12,000,000.00
Overhead Cost	02		75,000,000.00	75,000,000.00	48,300,000.00
Sub- Total: 1602000/050001			75,000,000.00	75,000,000.00	60,300,000.00
ENUGU TRACTOR HIRING SERVICES					
HEAD: 1604000/050001	SH				
Personnel Cost	01				100,000.00
Overhead Cost	02		10,216,020.00	10,216,020.00	
Sub-Total: 1604000/050001			10,216,020.00	10,216,020.00	100,000.00
FERTILIZER PROCUREMENT & DISTRIBUTION COMPANY LTD					
HEAD: 1605000/050001	SH				
Personnel Cost	01				100,000.00
Overhead Cost	02	900,000.00	8,774,500.00	7,874,500.00	700,000.00
Sub-Total: 1605000/050001		900,000.00	8,774,500.00	7,874,500.00	800,000.00
UNITED PALM PRODUCE					
HEAD: 1606000/050001	SH				
Overhead Cost	02		10,000,000.00	10,000,000.00	
Sub-Total: 1606000/050001			10,000,000.00	10,000,000.00	
ADARICE PRODUCTION COMPANY					
HEAD: 0607000/050001	SH				
Overhead Cost	02		3,000,000.00	3,000,000.00	
Sub-Total: 0607000/050001			3,000,000.00	3,000,000.00	
VETERINARY SCHOOL ACHI					
HEAD: 1608000/050001					
Personnel Cost	1		2,000,000.00	2,000,000.00	200,000.00
Overhead Cost	02	1,200,000.00	3,000,000.00	1,800,000.00	900,000.00
		1,200,000.00	5,000,000.00	3,800,000.00	1,100,000.00

MINISTRY OF COMMERCE		ACTUAL 2008		BUDGET 2008		VARIANCE		ACTUAL 2007	
HEAD: 1701000/050001		N	K	N	K	N	K	N	K
ENUGU STATE MARKETING COMPANY									
HEAD: 1702000/050001		SH							
Personnel Cost	01	119,408,886.38				119,408,886.38			
Overhead Cost	02			3,000,000.00		3,000,000.00			
Sub-Total: 1702000/050001		119,408,886.38		3,000,000.00		(116,408,886.38)			
NIKE LAKE RESORT HOTEL									
HEAD: 1703000/050001									
Overhead Cost	02			5,000,000.00		5,000,000.00			
Sub-Total: 1703000/050001				5,000,000.00		5,000,000.00			
PRESIDENTIAL HOTEL ENUGU									
HEAD: 1704000/050001		SH							
Overhead Cost	02			8,000,000.00		8,000,000.00			
Sub-Total: 1704000/050001				8,000,000.00		8,000,000.00			
SMALL & MEDIUM SCALE ENTERPRISE EDITION									
HEAD: 1705000/050001		SH							
Overhead Cost	02			5,750,000.00		5,750,000.00			
Sub-Total: 1705000/050001				5,750,000.00		5,750,000.00			
FLOUR MILLS LIMITED EMENE									
HEAD: 1706000/050001		SH							
Overhead Cost	02			5,000,000.00		5,000,000.00			
Sub-Total: 1706000/050001				5,000,000.00		5,000,000.00			
MINISTRY OF EDUCATION									
HEAD: 1801000/050001		SH							
ESUT COLLEGE OF MEDICINE									
HEAD: 2006000/050001									
Personnel Cost	01							60,000,000.00	
Overhead Cost	02	405,000,000.00		900,000,000.00		495,000,000.00		150,000,000.00	
Sub-Total: 2006000/050001		405,000,000.00		900,000,000.00		495,000,000.00		210,000,000.00	
INSTITUTE OF MANAGEMENT AND TECHNOLOGY									
HEAD: 1807000/050001		SH							
Personnel Cost	01							60,000,000.00	
Overhead Cost	02	240,000,000.00		700,000,000.00		460,000,000.00		150,000,000.00	
Sub-Total: 1807000/050001		240,000,000.00		700,000,000.00		460,000,000.00		210,000,000.00	
MASS LITERACY									
HEAD: 1808000/050001		SH							
Personnel Cost	01							40,000,000.00	
Overhead Cost	02			700,000,000.00		700,000,000.00		100,000,000.00	
Sub-Total: 1808000/050001				700,000,000.00		700,000,000.00		140,000,000.00	

ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL)		ACTUAL 2008		BUDGET 2008		VARIANCE		ACTUAL 2007	
		N	K	N	K	N	K	N	K
HEAD: 1809000/050001	SH								
Personnel Cost	01								23,500,000.00
Overhead Cost	02	96,000,000.00		345,000,000.00		249,000,000.00			82,800,000.00
Sub-Total: 1809000/050001		96,000,000.00		345,000,000.00		249,000,000.00			106,300,000.00
SPECIAL EDU. CENTRE, OJI-RIVER									
HEAD: 181000/050001	SH								
Personnel Cost	01								200,000.00
Overhead Cost	02	1,200,000.00		5,504,200.00		4,304,200.00			800,000.00
Sub-Total: 181000/050001		1,200,000.00		5,504,200.00		4,304,200.00			1,000,000.00
SPECIAL EDUCATION CENTRE, OGBETE									
HEAD: 1811000/050001	SH								
Personnel Cost	01								300,000.00
Overhead Cost	02	1,200,000.00		5,504,200.00		4,304,200.00			800,000.00
Sub-Total: 1811000/050001		1,200,000.00		5,504,200.00		4,304,200.00			1,100,000.00
ENUGU STATE LIBRARY BOARD									
HEAD: 1812000/050001									
Overhead Cost	02	32,400,000.00		40,613,400.00		8,213,400.00			
Sub-Total: 1812000/050001		32,400,000.00		40,613,400.00		8,213,400.00			
EDUCATION RESOURCE CENTRE, ENUGU									
HEAD: 1813000/050001									
Overhead Cost	02			200,000.00		200,000.00			
Sub-Total: 1813000/050001				200,000.00		200,000.00			
PARKLANE SPECIALIST HOSPITAL									
HEAD: 200500/050001	SH								
Personnel Cost	01	1,031,001,873.26				(1,031,001,873.26)			974,889,528.40
Overhead Cost	02			10,000,000.00		10,000,000.00			
Sub-Total: 2005000/050001		1,031,001,873.26		10,000,000.00		(1,021,001,873.26)			974,889,528.40
MINISTRY OF INFORMATION									
HEAD: 2101000/050001	SH								
ENUGU STATE PRINTING & PUBLISHING COMPANY									
HEAD: 2104000/050001									
Personnel Cost	01								3,800,000.00
Overhead Cost	02	22,800,000.00		50,000,000.00		27,200,000.00			17,250,000.00
Sub-Total: 2104000/050001		22,800,000.00		50,000,000.00		27,200,000.00			21,050,000.00
ESBS/TV									
HEAD: 2105000/050001	SH								
Personnel Cost	01								12,000,000.00
Overhead Cost	02	7,200,000.00		100,000,000.00		92,800,000.00			54,000,000.00
Sub-Total: 2105000/050001		7,200,000.00		100,000,000.00		92,800,000.00			66,000,000.00

		ACTUAL 2008		BUDGET 2008		VARIANCE		ACTUAL 2007	
		N	: K	N	: K	N	: K	N	: K
COUNCIL FOR ARTS AND CULTURE									
HEAD: 2106000/050001									1,000,000.00
Personnel Cost	01								28,000,000.00
Overhead Cost	02			11,281,500.00		11,281,500.00			29,000,000.00
Sub-Total: 2106000/050001			0	11,281,500.00		11,281,500.00			
TOURISM BOARD									
HEAD: 2107000/050001	SH								600,000.00
Personnel Cost	01								45,000,000.00
Overhead Cost	02								45,600,000.00
Sub-Total: 2107000/050001			0						
MINISTRY OF JUSTICE									
HEAD: 2201000/050001	SH								
ROBBERY AND FIREARM TRIBUNAL									
HEAD: 2202000/050001	01								
Overhead Cost	02								
Sub-Total: 2201000/050001			0	5,150,000.00		5,150,000.00			
LEGAL AIDS COUNCIL									
HEAD: 2203000/050001									100,000.00
Personnel Cost	01								300,000.00
Overhead Cost	02			5,000,000.00		5,000,000.00			400,000.00
Sub-Total: 2203000/050001			0	5,000,000.00		5,000,000.00			
MINISTRY OF LAND AND HOUSING									
HEAD: 2203000/050001									
ENUGU STATE HOUSING CORPORATION									
Overhead Cost				15,000,000.00		15,000,000.00			
Sub-Total: 2203000/050001			0	15,000,000.00		15,000,000.00			
MINISTRY OF WATER RESOURCES									
HEAD: 2401000/050001									
ENUGU STATE RURAL WATER SUPPLY & SANITATION AGENCY									
HEAD: 2402000/050001									750,000.00
Personnel Cost	01								2,000,000.00
Overhead Cost	02	3,000,000.00		8,133,750.00		5,133,750.00			2,750,000.00
Sub-Total: 2402000/050001		3,000,000.00		8,133,750.00		5,133,750.00			
ENUGU STATE WATER CORPORATION									
HEAD: 2403000/050001									24,000,000.00
Personnel Cost	01								164,410,000.00
Overhead Cost	02			100,000,000.00		100,000,000.00			164,410,000.00
Sub-Total: 2403000/050001			0	100,000,000.00		100,000,000.00			
MINISTRY OF HUMAN DEVELOPMENT									
HEAD: 2701000/050001									
ENUGU STATE LEEMP									
HEAD: 2702000/050001									
Overhead Cost		159,000,000.00		10,000,000.00		(149,000,000.00)			
Sub- Total: 2702000/050001		159,000,000.00		10,000,000.00		149,000,000.00			

		ACTUAL 2008	BUDGET 2008	VARIANCE	ACTUAL 2007
		N : K	N : K	N : K	N : K
MINISTRY OF GENDER AFFAIRS & SOCILA DEV.					
HEAD: 2801000/050001					
REHABILITATION CENTRE EMENE					
HEAD: 2802000/050001					
Personnel Cost	01				300,000.00
Overhead Cost	02	3,600,000.00	7,019,600.00	3,419,600.00	2,100,000.00
Sub-Total: 2802000/050001		3,600,000.00	7,019,600.00	3,419,600.00	2,400,000.00
MINISTRY OF YOUTH AND SPORT					
HEAD: 2901000/050001					
GAMES VILLAGE AWGU					
HEAD: 2902000/050001					
Overhead Cost			4,261,900.00	4,261,900.00	
Sub-Total: 2902000/050001		0	4,261,900.00	4,261,900.00	
SPORTS COUNCIL					
HEAD: 2902000/050001					
Overhead Cost		60,000,000.00	50,000,000.00	(10,000,000.00)	
Sub-Total: 2902000/050001		60,000,000.00	50,000,000.00	10,000,000.00	
NYSC					
HEAD: 2904000/050001					
Personnel Cost	01	0			220,000.00
Overhead Cost	02	1,320,000.00	4,161,620.00	2,841,620.00	440,000.00
Sub-Total: 2904000/050001		1,320,000.00	4,161,620.00	2,841,620.00	660,000.00
MINISTRY OF ENVIRONMENT & MINERAL RESOURCES					
HEAD: 3001000/050001					
ENUGU STATE WASTE MGT AUTHORITY					
HEAD: 3002000/050001					
Personnel Cost	01	0			5,000,000.00
Overhead Cost	02	30,000,000.00	43,267,910.00	13,267,910.00	
Sub-Total: 3002000/050001		30,000,000.00	43,267,910.00	13,267,910.00	5,000,000.00
MINISTRY OF RURAL DEVELOPMENT					
HEAD: 4101000/050001					
RURAL ELECTRIFICATION PROJECT					
HEAD: 4102000/050001					
Personnel Cost	01	0			1,400,000.00
Overhead Cost	02	8,400,000.00	23,084,000.00	14,684,000.00	
Sub-Total: 4102000/050001		8,400,000.00	23,084,000.00	14,684,000.00	1,400,000.00
COMMUNITY DEVELOPMENT CO-ordinating council					
HEAD: 4103000/050001					
Over Head - Cost		2,400,000.00	62,675,000.00	60,275,000.00	400,000.00
Sub-Total: 4103000/050001		2,400,000.00	62,675,000.00	60,275,000.00	400,000.00

		ACTUAL 2008		BUDGET 2008		VARIANCE		ACTUAL 2007	
		N	: K	N	: K	N	: K	N	: K
SUBEB									
Overhead			12,000,000.00						
ENADEP									
Over Head			72,000.00						

SCHEDULE OF CAPITAL RECEIPT AND EXPENDITURE

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
STATUTORY ALLOCATION (VAT)									
HEAD: 1902000/300000									
OFFICE OF THE ACCOUNTANT									
GENERAL									
VAT from Federation Account	01	4,774,401,266.37		3,500,000,000.00		1,274,401,266.37		3,434,308,257.54	
TOTAL		4,774,401,266.37		3,500,000,000.00		1,274,401,266.37		3,434,308,257.54	
TRANSFER FROM CRF									
HEAD: 1902000/310000									
MINISTRY OF FINANCE									
Transfer from Consolidated Revenue Fund	01	3,550,403,827.20		23,438,000,000.00		19,887,596,172.80		10,311,903,020.98	
TOTAL		3,550,403,827.20		23,438,000,000.00		19,887,596,172.80		10,311,903,020.98	
INTERNAL LOANS									
HEAD: 1902000/320000									
MINISTRY OF FINANCE									
Loans from internal sources	01	5,099,850,000.00		5,000,000.00		5,094,850,000.00		1,402,277,274.97	
TOTAL		5,099,850,000.00		5,000,000.00		5,094,850,000.00		1,402,277,274.97	
EXTERNAL LOANS									
HEAD: 1902000/330000									
MINISTRY OF FINANCE									
World Bank Loan for Upgrading & Develop. Of Health Care Fac	01			6,000,000,000.00		6,000,000,000.00			
World Bank Assisted National Urban Water Sector Reform Project.	02			1,199,250,000.00		1,199,250,000.00			
Ntinal root & Tuber Expansion Prgm (IFAD) & Fed. Gov. ssisted.	03			16,600,000.00		16,600,000.00			
World Bank Assisted Local Empow. & Enivron. Mgt. (LEEMP)	04			100,000,000.00		100,000,000.00			
World Bank Loan Fadama 111	05			36,000,000.00		36,000,000.00			
World Bank Loan for Rural Assets Mobility Project.	06			62,200,000.00		62,200,000.00			
TOTAL				7,414,050,000.00		7,414,050,000.00			
GRANTS (INTERNAL)									
HEAD: 1902000/340000									
MINISTRY OF FINANCE									
Federal Government grant for Basic Education	01			250,000,000.00		250,000,000.00			
TOTAL				501,400,000.00		501,400,000.00			

ENUGU STATE GOVERNMENT OF NIGERIA

GRANTS (EXTERNAL)	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
HEAD: 1902000/350000									
MINISTRY OF FINANCE									
UNICEF Grants	01			500,000,000.00		-	500,000,000.00		
UNICEF/DFID Assistant for School Meal Programme	02			15,000,000.00		-	15,000,000.00		
UNDP Assist. For Red. Poverty, HIV/AIDS, Capacity Building etc.	03			20,000,000.00		-	20,000,000.00		
Education Tax Fund for IMT, ESUT, Sec & Dim schools	04			600,000,000.00		-	600,000,000.00		
PATHS/DFID Assistance for Health Reforms.	05			120,000,000.00		-	120,000,000.00		
GLRA Assistance for Priority Diseases				49,870,000.00		-	49,870,000.00		
World Bank Assistance for HIV/AIDS				20,000,000.00		-	20,000,000.00		
DFID Assistance for Security Justice & peace & SLPG progr				120,000,000.00		-	120,000,000.00		
Food & Agricultural Org. grant for speci program on food sup				49,870,000.00		-	49,870,000.00		
TOTAL				1,494,740,000.00		-	1,494,740,000.00		
MISCELLANEOUS									
HEAD: 1902000/360000									
MINISTRY OF FINANCE									
Development Charge-Statutory right of Occupancy (revenue)	01			900,000,000.00		-	900,000,000.00		
Commercialization/Privatization of Govern. Companies	02			1,200,000.00		-	1,200,000.00		
TOTAL				901,200,000.00		-	901,200,000.00		
CAPITAL EXPENDITURE									
ECONOMIC SECTOR									
AGRIC RES./EXT.									
MIN OF AGRIC									
HEAD: 160100/211100									
Statistical survey on agriculture Project/Program	1		1,245,089.14	3,000,000.00			1,754,910.86		
Agric studies & consultancy for proper project formula	2			2,000,000.00			2,000,000.00		
Estab. Of Enugu State College of Agric & Agric Exteens.	3		175,768,414.80	180,000,000.00			4,231,585.20		
TOTAL			177,013,503.94	185,000,000.00			7,986,496.06		
AGRIC-CROP PRODUCTION									
MIN OF AGRICULTURE									
HEAD: 1602000/211200									
Tree Crop production-oil palm	1		10,880,762.18	3,000,000.00			7,880,762.18		
Seed multiplication-Maize, Rice/casava planting materials	2		19,608,956.00	2,000,000.00			17,608,956.00		
Crop Protection:Estab. Of Agro input centre	3		13,080,442.00	15,000,000.00			1,919,558.00		
Supervised Agric Credit Scheme estab of Enugu Trust Fund	4			20,000,000.00			20,000,000.00		

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Agric SHOWS & international Trade Fairs	5	8,700,419.00		2,000,000.00		6,700,419.00			
Rice Mills Estab. In Rice Growing Areas of the State	6	18,494,904.00		10,000,000.00		8,494,904.00			
Fertilizer Procurement & distribution of 220 MT Fertilizer	7	3,786,912.16		20,000,000.00		16,213,087.84			
Preparation of ground for the estab of Agric Model garden	8			4,000,000.00		4,000,000.00			
Installation of Various Agro Metrological Instrument	9			3,000,000.00		3,000,000.00			
Soil Erosion & Flood control & conversion of Agric conservation of Agric land	10			3,000,000.00		3,000,000.00			
Purchase of 5 no Hilux Pick-up van & sprts for field monitor	11	15,068,492.00		20,000,000.00		4,931,508.00			
Produce services-Grading & quality control	12			5,000,000.00		5,000,000.00		173,000,000.00	
Produce storage & marketing (Dryers)	13			1,000,000.00		1,000,000.00			
Estab. of Central Agric. Engineer Mech Workshop..	14			45,000,000.00		45,000,000.00			
Minor Irrigation, Drainage and Swamp Develop. At Ette.	15	68,497,106.88		70,000,000.00		1,502,893.12			
Dev. Of state Acquired Farm Land at adani, Ette, etc.	16	29,440,919.74		30,000,000.00		559,080.26			
HIV/AIDS Awareness Campaign	17			2,000,000.00		2,000,000.00			
Fadama 111: A World Bank sponsored Project.	18	38,958,607.10		40,000,000.00		1,041,392.90			
Capacity Building for Acqui. Of knowledge in modern Agric.	19			5,000,000.00		5,000,000.00			
Purchase of 9 No computer and AC for 8 Dept of Ministry	20			3,000,000.00		3,000,000.00			
Procurement of Furniture for the ministry of Agric	21	8,956,750.05		10,000,000.00		1,043,249.95			
TOTAL		235,474,271.11		313,000,000.00		77,525,728.89		173,000,000.00	
AGRIC CROP PRODUCTION-									
ENSADEP									
MIN OF AGRICULTURE									
HEAD: 1603000/211200									
Expanded Phase National Prog for food security	1	47,874,808.70		50,000,000.00		50,000,000.00			
Redesigned Root & Tuber Expansion Programm	2	15,118,496.00		16,700,000.00		16,700,000.00			
LITA - (Cassava Enterprise Dev. Programm (EDP)	3			10,000,000.00		10,000,000.00			
Commercial Agric Dev. Programm	4	9,800,000.00		10,000,000.00		10,000,000.00			
MS/ADP - 1 sustainability	5	4,950,000.00		5,000,000.00		5,000,000.00			
Estab. Of Communities seed multiplication farm	6			1,800,000.00		1,800,000.00			
Estab of Metrological Stations	7			500,000.00		500,000.00			
Rehab of Office Building Skill cnetr, warehouse etc	8	1,000,000.00		3,000,000.00		3,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Purchase of Motor Vehicles	9	4,784,731.56		5,000,000.00		5,000,000.00			
TOTAL		83,528,036.26		102,000,000.00		102,000,000.00			
G. Total for Agric		496,015,811.31		498,004,155.00					
LIVESTOCK DEV. PROGRAMM									
MIN OF AGRICULTURE									
HEAD: 1604006/211300									
Rehab of Piggery Building at Ogbete & Asaba Mine	1			5,000,000.00		5,000,000.00			
Rehab of Existing Poultry Building	2	97,183,007.53		100,000,000.00		100,000,000.00			
Rehab and Stock of Adada & other cattle grazing centres	3			5,000,000.00		5,000,000.00			
Rehab of Govt Pilot Fish Farm at Nike Lake	4	9,500,000.00		10,000,000.00		10,000,000.00			
Veterinary Clinic & Extension services	5	17,856,071.53		20,000,000.00		20,000,000.00			
Veterinary Control Posts-Quarantine	6	2,973,027.14		8,000,000.00		8,000,000.00			
Veterinary Public Health Prov of meat inspection facilities	7	7,957,017.05		8,000,000.00		8,000,000.00			
Grazing Reserves Dev of Ring Fenced Grazing Reserves	8			5,000,000.00		5,000,000.00			
Modern Abattoir with Blast Freezer & cooling vans	9	49,205,789.07		50,000,000.00		50,000,000.00			
Veterinary Investigation & Training centre Achi	10	9,007,452.08		10,000,000.00		10,000,000.00			
Poultry Processing Plant & Cold storage devices	11			20,000,000.00		20,000,000.00			
Wild life & zoo mgt.	12			5,000,000.00		5,000,000.00			
TOTAL		193,682,364.40		246,000,000.00		246,000,000.00			
FISHERY DEV. PROGRAMM									
MIN OF AGRICULTURE									
HEAD: 1605000/211401									
FORESTRY DEV. PROGRAMM									
MIN OF ENVIRONMENT									
HEAD: 1606000/211500									
Regeneration of Tree Species for the supply of timber poles	1	3,807,546.12		4,000,000.00		4,000,000.00			
Indigenous Fruity Tree raising of Indigenous fruit trees for sale	2	3,993,868.26		4,000,000.00		4,000,000.00			
Tropical Forest Programm - mobilization of rural dwellers	3	4,795,812.55		5,000,000.00		5,000,000.00			
Local Seeds Sourcing: identification & sourcing of pine trees	4			3,000,000.00		3,000,000.00			
TOTAL		12,597,226.93		16,000,000.00		16,000,000.00			
COMMERCE/INDUSTRY									
MIN OF COMMERCE									
HEAD: 1701000/212100									
Construction of Modern Shopping complex at polo park	1			47,000,000.00		47,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Registration of industrial/Business Premises (ROBP)				2	3,000,000.00		3,000,000.00		
Modernization /equipment of goods showroom centre at Trade Fair				3	1,500,000.00		1,500,000.00		
Participation In four Int'l Trade Fairs in Enugu, Lagos etc				4	10,000,000.00		10,000,000.00		
Workshop on TradeFair Matters & Business				5	2,000,000.00		2,000,000.00		
Export Promotion Prov of iron shelves for display				6	2,000,000.00		2,000,000.00		
Consumer Protection- To Organise & conduct campaigns				7	3,000,000.00		3,000,000.00		
Completion work at New-Haven complex				8	10,000,000.00		10,000,000.00		
Fund for small scale industries				9	20,000,000.00		20,000,000.00		
Reactivation of ailing Govt owned industries				10	70,000,000.00		70,000,000.00		
Reactivation of Enugu Cement Company				11	49,500,000.00		49,500,000.00		
Rehab of Eastern Nig.Industrial Estate Enugu				12	9,500,000.00		9,500,000.00		
Establishment of industrial park at 9th Mile Comer				13	190,000,000.00		190,000,000.00		
HIV/AIDS Activities in business communities				14	3,000,000.00		3,000,000.00		
Construction/Provision of Toilet Facilities				15	3,000,000.00		3,000,000.00		
Computerization of Min of Commerce				16	15,000,000.00		15,000,000.00		
Purchase of Motor Vehicle				17	31,000,000.00		31,000,000.00		
Purchase of office furniture				18	2,000,000.00		2,000,000.00		
Renovation of 2 office building blocks of the Ministry				19	5,000,000.00		5,000,000.00		
Provision of library materials which includes books tapes etc				20	1,000,000.00		1,000,000.00		
Provision of library materials which includes books, tapes etc				21	1,000,000.00		1,000,000.00		
TOTAL					478,500,000.00		478,500,000.00		
FINACE: MINISTRY OF FINACE									
HEAD: 1901000/212401									
Refurbishing of offices				1	6,000,000.00		6,000,000.00		
Purchase of computers				2	8,000,000.00		8,000,000.00		
Public Expenditure Mgt Project				3	100,000,000.00		100,000,000.00		
Reactivation of Govt Lottery Business				4	5,000,000.00		5,000,000.00		
Acquisition of privatization shares to Enugu State				5	70,000,000.00		70,000,000.00		
Estab of central investment coy.				6	200,000,000.00		200,000,000.00		
Purchase of CCB Building				7	200,000,000.00		200,000,000.00		
TOTAL					589,000,000.00		409,000,000.00		

FINANCE - OFFICE OF THE ACCOUNTANT-GENERAL	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
FINANCE & INVESTMENT									
HEAD: 1901000/212400									
Fencing of Board of Internal Rev.	1			2,000,000.00		2,000,000.00			
Constr & rehab. BIR out post office	2			130,000,000.00		130,000,000.00			
Purchase of vehicles				40,000,000.00		40,000,000.00			
Completion of BIR				4,000,000.00		4,000,000.00			
Furnishing & Equipping BIR Ulster & office				24,000,000.00		24,000,000.00			
TOTAL				200,000,000.00		200,000,000.00			
FINANCE - BOARD OF INTERNAL REVENUE									
HEAD: 1903000/212400									
Purchase of 45 Nos safes	1			10,000,000.00		10,000,000.00			
Estab of strong rooms at Enugu Eziko, Udi, &PPSMB Sub-Treasury	2			20,000,000.00		20,000,000.00			
Estab of Debt Mgt Office (DMO) complex	3			5,000,000.00		5,000,000.00			
Purchase of 2 No Gubabi safe for the PFMU office	4			1,000,000.00		1,000,000.00			
Furn. & Equipping BIR H/quarters & office				24,000,000.00		24,000,000.00			
TOTAL				60,000,000.00		60,000,000.00			
FINANCE-AUDITOR-GENERAL'S OFFICE									
HEAD: 3401000/212400									
Purchase of Rd vehicles: one station wagon, 1 406 salon car etc	1			10,000,000.00		10,000,000.00			
Purch. Of computer equip: 15 Desk Top & 5 Laptop computers	2			1,500,000.00		1,500,000.00			
Constr. Of office Building: Bungalow (20 rooms L House	3			10,000,000.00		10,000,000.00			
Training equip: projector machines & accessories	4			1,000,000.00		1,000,000.00			
Purchase of office equip: Air-condition, steel cabinet, fridges etc	5			1,000,000.00		1,000,000.00			
Purchase of office furn: Executive tables & chairs etc	6			1,500,000.00		1,500,000.00			
TOTAL				25,000,000.00		25,000,000.00			
FINANCE-AUDITOR GENERAL (LOCAL GOVERNMENT)									
HEAD: 3501000/212400									
Purchase of vehicles: 1 No Toyota car (salon) & 2 No Hilux Vans	1			13,600,000.00		13,600,000.00			
Completion of ongoing office complex Building at Ind. Layout	2			6,100,000.00		6,100,000.00			
Purchase of 2 No computers with accessories	3			300,000.00		300,000.00			
TOTAL				20,000,000.00		20,000,000.00			

FIANCE- STATE ECONOMIC DEVELOPMENT	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
HEAD: 1210000/212400									
Purchase of power generating plant (KIPOR 9.5 KVA)	1			900,000.00		900,000.00			
Purchase 4 No computer sets & accessories	2			1,000,000.00					
Purchase of Hilux van for the project & office use	3			1,000,000.00					
Provision of internet facilities	4			1,000,000.00		1,000,000.00			
Purchase of 1 No 6HP lawn mowing machine	5			80,000.00		80,000.00			
Provision of DSTV satellite Dish cable	6			20,000.00					
Purchase 3 No HP Air condition (respective of 2000 each)	7			600,000.00		600,000.00			
Investment	8			1,000,000.00					
Estab & equip of mini library	9			500,000.00		500,000.00			
Renovation of EDU office Block	10			1,000,000.00		1,000,000.00			
Enugu SME Centre: fencing of SME centre premises	11			3,000,000.00		3,000,000.00			
Equipment & furnishing of SME Business Centre	12			1,500,000.00		1,500,000.00			
Equipment & furnishing of SME library	13			1,000,000.00		1,000,000.00			
Purchase of Hilux vehicle	14			4,000,000.00		4,000,000.00			
Micro - Finance Agency	15			25,000,000.00		25,000,000.00			
TOTAL				46,500,000.00		46,500,000.00			
POWER - RURAL ELECTR. BOARD									
RURAL/COMMUNITY DEV.									
HEAD: 4101000/213100									
Bulk procurement of major electrification equipment	1	15,314,398.11		400,000,000.00		400,000,000.00			
Extension/completion of electrification project	2			20,000,000.00		20,000,000.00			
Ongoing Non-ADB Assisted State Rural Electrification Project Completion	3	10,972,815.08		15,000,000.00		15,000,000.00			
Extension of electricity to communities	4			17,800,000.00		17,800,000.00			
Constr. Of inter-town connection	5			6,000,000.00		6,000,000.00			
Electrictn of 25 No communities in 3 senatorial zones of Enugu	6	60,596,843.59		100,000,000.00		100,000,000.00			
Energization of Mgbagbu-Owa electricity project	7			8,000,000.00		8,000,000.00			
Procurement of project vehicles & test equipment	8	12,562,351.47		24,000,000.00		24,000,000.00			
Procurement of 3 No set of computers & accessories	9	403,591.75		1,000,000.00		1,000,000.00			
Pocurement of office furniture	10			2,000,000.00		2,000,000.00			
TOTAL		99,860,000.00		593,800,000.00		593,800,000.00			

TRANSPORT - MIN OF WORKS & TRANSPORT	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
MINISTRY OF WORKS									
HEAD: 3201000/214100									
Dualization of Zik Avenue	1	549,880,000.00		700,000,000.00		199,779,844.04			
Rehab of Okpara Ave, Garden Avenue	2	499,750,000.00		500,000,000.00		115,777,823.02			
Rehab of Ogul Road	3	315,927,667.06		500,000,000.00		500,000,000.00			4,404,719.00
Rehab of Mission Ave, Ngene Evu, UNTH Road	4	585,100,000.00		600,000,000.00		600,000,000.00			
Reconstr. Of Roads in GRA & Trans-Ekulu Areas	5	493,845,120.50		600,000,000.00		1,130,895,834.18			
Reconstr. Of Roads in Ind.L/out & Newhaven Areas	6	497,698,200.18		600,000,000.00		4,752,736,885.18			
Reconstr of Rds in Abakpa Nike & Emene Areas	7	459,899,697.42		600,000,000.00		2,760,569,425.16			
Reconstr of Rds in Achara Layout A & B Areas	8	516,779,004.71		600,000,000.00		233,220,995.29			
Reconstr of Rds in Ogul New Layout, Asata & Coal-Camp	9	551,950,713.68		600,000,000.00		600,000,000.00			
Reconstr. Of Roads in Uwani, Awkunanaw & Gariki etc	10	542,886,445.00		700,000,000.00		207,913,554.04			
Reconstr. Of Roads in Lagos street link Rd & Iva valley	11	389,956,015.50		400,000,000.00		400,000,000.00			
Ibagwa, Amakpo, Alulu Rd	12			300,000,000.00		300,000,000.00			3,292,782,062.94
Nsukka Urban Roads	13	717,798,602.03		1,000,000,000.00		212,175,325.43			2,394,594,446.32
Ozalla,-Udi-Onitsha Express-Aguobuowa Rd	14	488,973,100.00		500,000,000.00		500,000,000.00			2,292,782,062.94
Nenwe-Oduma & Ndeabor-Mpu-okpanku Rd	15			400,000,000.00		400,000,000.00			
Ugwuogo-Nike-Neke-Mbu-Ikem Eha-Amufu Road.	16			600,000,000.00		600,000,000.00			
Ebeano 9th Mile By Pass Road	17			300,000,000.00		300,000,000.00			
Agbani-Mbogodo Ihuokpara	18			200,000,000.00		200,000,000.00			
Nkwoagu-Umuabi-Umuaga-Achi Rd	19			500,000,000.00		500,000,000.00			
Ukehe-Ogbede-Aku-Nkpologwu Rd	20	273,604,982.01		500,000,000.00		500,000,000.00			
Ameke-Ngwu-Ebe-Egede-Alfa Rd	21			500,000,000.00		500,000,000.00			
Nsukka-Edem-Nrobo-Abbi-Nibo Road	22			500,000,000.00		500,000,000.00			
Completion of Nsukka-Ogurute-Aji Elite Rd	23	198,720,116.72		200,000,000.00		200,000,000.00			
9th Mile- Oghe-Olo-Umuokpa Adaba - Nkpologwu Rd.	24			800,000,000.00		800,000,000.00			
Consultancy service for Engr. Survey/design.	25	197,500,173.71		200,000,000.00		200,000,000.00			
Min of Works-data processing MIS & Monitng of Capital Pro	26			1,500,000.00		1,500,000.00			
Plant & Equipment	27	298,004,820.12		300,000,000.00		300,000,000.00			
Installation & Reconstr. Of street lights in the state	28	49,115,098.17		50,000,000.00		50,000,000.00			
Electrical installation & mice Activities	29	24,321,100.00		25,000,000.00		24,678,900.00			
Modification of office Accommodation	30	9,604,020.76		10,000,000.00		10,000,000.00			1,500,000.00
Renovation of Govt offices	31			40,000,000.00		40,000,000.00			
Renovation of Govt staff quarters	32			5,000,000.00		5,000,000.00			
Renovation of Govt Guest Houses	33			5,000,000.00		5,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Rehab of Public Buildings Training wing	34				5,000,000.00		5,000,000.00		
Rehab of sewage Disposal system	35				10,000,000.00		10,000,000.00		
Rehab of Drive-ins to Govt House	36				10,000,000.00		10,000,000.00		
Furnishing of Govt offices Min of works, Lands, Educ. & Health	37				25,000,000.00		25,000,000.00		
Furnishing of Govt Guest Houses & Maintenance	38				5,000,000.00		5,000,000.00		
Expansion of office Block- Min of Health	39				100,000,000.00		100,000,000.00		875,000.00
Fumigation of Govt offices, fumigation of guest houses & staff quarters	42				5,000,000.00		5,000,000.00		
Rehab of Drains-Govt offices, guest houses & staff quarters	43				10,000,000.00		10,000,000.00		
Rehab of public buildings,work-shops	44		29,982,890.00		30,000,000.00		24,017,110.00		
Refurbishment of social welfare centres & rehab of Emene	45				20,000,000.00		20,000,000.00		
New office Accommodation for Min of Justice	46				100,000,000.00		100,000,000.00		
Mtce of old Gov.'s lodge	47		1,866,200.00		2,000,000.00		2,000,000.00		
Mtce of Gov.'s lodge	48		9,480,112.00		10,000,000.00		10,000,000.00		
Mtce of Dep. Gov.'s lodge	49				2,000,000.00		2,000,000.00		
Mtce of official Residence of SSG	50				2,000,000.00		2,000,000.00		
Mtce of official Residence of Head of Service	51				2,000,000.00		2,000,000.00		
Re-modelling & Renovation of Gov.'s lodge	52		492,547,001.20		500,000,000.00		500,000,000.00		
Completion of Enugu State Gov.'s lodge Asokoro Abuja	53		415,778,110.82		420,000,000.00		420,000,000.00		
Completion of Work at Enugu state liaison office complex Abuja	54		98,564,117.81		100,000,000.00		100,000,000.00		
Mtce of Enugu State liaison office complex Abuja	55		78,119,602.41		80,000,000.00		80,000,000.00		
Drawing materials	56				1,000,000.00		1,000,000.00		
Drawing materials:Tables sets,etc	57				1,000,000.00		1,000,000.00		
Computerization of Architect's office	58				1,500,000.00		1,500,000.00		
Computerization Quantity surveyor's office	59				1,500,000.00		1,500,000.00		
Purchase of fire fighting vehicles	60				156,000,000.00		156,000,000.00		
Building of new blocks to house Fire Service H/quarters	61				5,000,000.00		5,000,000.00		
Renovation of ogui Rd & Nsukka fire Stations	62		4,918,219.40		5,000,000.00		5,000,000.00		
Purchase of fire fighting equip	63				8,000,000.00		8,000,000.00		
Purchase of office equip	64				3,000,000.00		3,000,000.00		
Prov of fire service uniforms & kits	65				5,000,000.00		5,000,000.00		
Purchase office furniture	66				2,000,000.00		2,000,000.00		
Purchase of 2 No, 4.5 KVA generating set	67				1,500,000.00		1,500,000.00		
World Bank Assisted Rural Access Mobility Project	68		34,000,000.00		35,000,000.00		35,000,000.00		
TOTAL			8,826,571,131.21		15,000,000,000.00		19,306,765,696.34		7986938291

ICT- MINISTRY OF SCIENCE AND TECHNOLOGY	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
HEAD: 2601000/216100									
Installation of Solar Energy devices to electrify 10km Enugu				200,000,000.00		200,000,000.00			400,000,000.00
Data gathering identification of available fuel & cost prod.data	2			5,000,000.00		5,000,000.00			10,000,000.00
Desk study -collectio & compilation of data on bitumen	3			12,800,000.00		12,800,000.00			25,600,000.00
Estab of quality control lab for research industry growth	4			10,000,000.00		10,000,000.00			20,000,000.00
Estab of a technology incubation centre (TIC)	5			47,000,000.00		47,000,000.00			94,000,000.00
Reactivation of Enugu state raw materials training centre	6			14,000,000.00		14,000,000.00			28,000,000.00
Identification ,doc., evaluation of conservation of medical plants	7			4,000,000.00		4,000,000.00			8,000,000.00
To apply generic engineering to solve health problems	8			10,000,000.00		10,000,000.00			20,000,000.00
Dev of local capability for the prod of herbal medicine	9			2,000,000.00		2,000,000.00			4,000,000.00
Completion of ICT training dept & prov of 5 No computer	10			11,000,000.00		11,000,000.00			22,000,000.00
Estab of v-sal to usher E- govt at ICT	11			3,200,000.00					3200000
Estab of Library	12			2,000,000.00					2000000
Purchase of office equip & furn.	13			15,000,000.00					15000000
TOTAL				336,000,000.00		315,800,000.00			651,800,000.00
TOTAL ECONOMIC SECTOR									
				9,628,716,533.85		17,396,700,000.00			4,358,595,421.57
SOCIAL SECTOR									
EDUCATION									
MINISTRY OF EDUCATION									
HEAD: 1801000/221200									
Special schli for the blind Oji-River				21,000,000.00		21,000,000.00			
Special schli for the deaf,Oji-River	2			2,000,000.00		2,000,000.00			
Dev of sch.schls & tech college	3			388,000,000.00		388,000,000.00			388,888,000.00
Equipment of technical schools	4			72,000,000.00		72,000,000.00			
Equipment of secondary schools	5			82,000,000.00		82,000,000.00			
Furn & equip of offices	6			7,000,000.00		7,000,000.00			
Completion of new sec. schls	7			90,000,000.00		90,000,000.00			
Special science sec. schls	8			48,000,000.00		48,000,000.00			
Supply of intr-tech equip to secondary schools	9			11,000,000.00		11,000,000.00			
Prov of utility vehicle to sec. schls	10			27,000,000.00		27,000,000.00			
Zonal Education offices	11			21,000,000.00		21,000,000.00			
Education mgt info systemsEMIS	12			9,000,000.00		9,000,000.00			
Renov of edu. Resource centre,Enugu	13			3,000,000.00		3,000,000.00			
HIV/AIDS Programme	14			5,000,000.00		5,000,000.00			
Equip of EDC, Exam UNIT	16			2,000,000.00		2,000,000.00			
Equip of EDC,Certification unit	17			1,000,000.00		1,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Constr. Of office accommodation	18			6,000,000.00		6,000,000.00			
Equip of EDC, official vehicles	19			7,000,000.00		7,000,000.00			
Survey/ design study	20			3,000,000.00		3,000,000.00			
TOTAL				805,000,000.00		805,000,000.00			388,888,000.00
EDUCATION - PPSMB									
HEAD: 1803000/221200									
Provision of office furn-chair, table, steel cabinet, fan	1			2,000,000.00		2,000,000.00			
Prov of Networking system; a server & a commercial printer	2			4,000,000.00		4,000,000.00			
Library prov reading tables, chairs, reference	3			1,200,000.00		1,200,000.00			
Prov of sporting equip to 20 No secondary schools	4			5,000,000.00		5,000,000.00			
Renov of office blocks in the PPSMB Hq, Enugu	5			1,500,000.00		1,500,000.00			
A bungalow 14 rooms foreach of the Udi, Obollo Afor	6			8,000,000.00		8,000,000.00			
Purchase of 7 No 14 seater for the PPSMB	7			35,000,000.00		35,000,000.00			
Purchase of 5 No medium size generating set	8			1,000,000.00		1,000,000.00			
Land scaping & erosion control at PPSMB Hqtrs	9			500,000.00		500,000.00			
Dev of a design for the constr. of a secretariat complex	10			1,000,000.00		1,000,000.00			
Purchase of 2 No photo-copying machines	11			700,000.00		700,000.00			
Retilion of pipe-borne water in the PPSMB	12			500,000.00		500,000.00			
Intercom for chairman, perm. Sec. & HODs	13			1,000,000.00		1,000,000.00			
TOTAL				61,400,000.00		61,400,000.00			
EDUCATION SUBEB									
HEAD: 1804000/221100									
Engineering survey of dilapidated Primary schools.	1			15,000,000.00		15,000,000.00			
Total renovation of 400 No public school blocks	2		50,000,000.00	932,600,000.00		882,600,000.00			
Constr. Of VIP toilets at 850,000 each (136Nos)	3			50,000,000.00		50,000,000.00			
Constr. Of class room blocks	4			121000000					
Constr of SUBEB staff canteen & furnishing.	5			3,000,000.00		3,000,000.00			
Prov of furn : ECCDE 88 sets at 10,740 each.	6			99,200,000.00		99,200,000.00			
Renovatio of class room blocks through self help	7			40,500,000.00		40,500,000.00			
Home grown feeding & health programme	8			100,000,000.00		100,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Staff dev training & retraining of teachers	9			144,000,000.00		144,000,000.00			
Prov of instrucional materials	10			25,000,000.00		25,000,000.00			
Internal supervision report booklet	11			1,500,000.00		1,500,000.00			
Felt pen board with markers for 20 schools	12			2,000,000.00		2,000,000.00			
Fanily life & HIV/AIDS Education	13			2,000,000.00		2,000,000.00			
Sports dev materials (football)	14			2,000,000.00		2,000,000.00			
Procurement of science equip	15			3,000,000.00		3,000,000.00			
Training & instsllation of intro-tech equipment	16			3,000,000.00		3,000,000.00			
Procurement of equip for physically & mentally challenged	17			3,000,000.00		3,000,000.00			
Procurement of school uniforms, bags etc for orphans	18			3,000,000.00		3,000,000.00			
2 No Hilux pck up vans at 3m each	19			3,000,000.00		3,000,000.00			
2 No staff buses, coaster brand at 4m each	20			8,000,000.00		8,000,000.00			
Laptop computers 6 No at 150,000 each	21			800,000.00		800,000.00			
Photo copying machines 2Nos at 150,000 each	22			300,000.00		300,000.00			
Refrigerators: 30 Nos at 75,000 each	23			420,000.00		420,000.00			
Air-conditioners 12 Nos	24			1,200,000.00		1,200,000.00			
Ceiling Fans	25			100,000.00		100,000.00			
Capacity Building of staff of SUBEB	26			3,000,000.00		3,000,000.00			
TOTAL			50,000,000.00	1,566,620,000.00		1,395,620,000.00			
EDUCATION									
SCIENCE & VOCATIONAL									
SCHOOL MGT BOARD									
HEAD: 1805000/221200									
Prov of equip in the STVSMB as steel	1			2,800,000.00		2,800,000.00			
Procurement & installation of 7No computer set	2			1,000,000.00		1,000,000.00			
Providing the STVSMB with furniture	3			2,000,000.00		2,000,000.00			
Purchase & installation of telephone lines	4			200,000.00		200,000.00			
Equipping the STVSMB with fire extinguishers	5			500,000.00		500,000.00			
Purchase & installation of 4.5 KVA generating set STVMB	6			1,200,000.00		1,200,000.00			
Constr. Of plant house with metal doors	7			1,000,000.00		1,000,000.00			
Constr. Of toilet facilities	8			1,300,000.00		1,300,000.00			
Constr. Of overhead tank	9			2,000,000.00		2,000,000.00			
Renovation of office block, A,B,C fence walls	10			3,000,000.00		3,000,000.00			
Renovation of toilet facilities	11			1,000,000.00		1,000,000.00			
Rehabilitation of office block light (Re-writing)	12			1,000,000.00		1,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Purchase of 1 No Hilux pick-up van for Mo	13			4,000,000.00		4,000,000.00			
TOTAL				21,000,000.00		21,000,000.00			
EDUCATION									
ESUT									
HEAD: 1806000/221200									
Completion of Faculty of Applied Natural Science	1			300,000,000.00		300,000,000.00			
Completion of Faculty of Social Sciences	2			50,000,000.00		50,000,000.00			
Completion of Faculty of Engineering	3			50,000,000.00		50,000,000.00			
Completion of Faculty of Mgt. sciences	4			50,000,000.00		50,000,000.00			
Completion of Engineering Laboratory	5			130,000,000.00		130,000,000.00			
Completion of Faculty of Education	6			50,000,000.00		50,000,000.00			
Completion of college of Medic. Mortuary/Histopathology.	7			27,000,000.00		27,000,000.00			
Completion ESUT Auditoria at permanent site.	8			30,000,000.00		30,000,000.00			
Completion of ESUT Admin. Building, electrical, plumbing	9			50,000,000.00		50,000,000.00			
Constr. Of lab: faculty of Applied natural Science	10			80,000,000.00		80,000,000.00			
Constr. Of lab: faculty of Environmental services.	11			80,000,000.00		80,000,000.00			
Constr. Of lab: faculty of Agric	12			80,000,000.00		80,000,000.00			
TOTAL				977,000,000.00		977,000,000.00			
EDUCATION IMT									
HEAD: 1807000/221200									
Purchase of 1 No of water tanker	1			13,500,000.00		13,500,000.00			
Prov of 25 sets of computers	2			10,000,000.00		10,000,000.00			
Furnishing of reactors office in campus	3			3,500,000.00		3,500,000.00			
Constr. Of female hostel blocks of 32 rooms.	4			38,000,000.00		38,000,000.00			
Fencing of campuses 1 & 111 measuring 1509m length.	5			20,000,000.00		20,000,000.00			
Fencing of industrial centre	6			10,000,000.00		10,000,000.00			
Completion of industrial centre accessories for machine	7			5,000,000.00		5,000,000.00			
Accessories & installation of lathe milling machine	8			5,000,000.00		5,000,000.00			
Re-Roofing of Admin block	9			8,000,000.00		8,000,000.00			
Constr. Of gutters of 1630m in length & 3 ft depth & culve	10			8,000,000.00		8,000,000.00			
Equipping the IMT library with books	11			4,000,000.00		4,000,000.00			
Prov of teaching facilities such as projectors, loudspeaker.	12			20,000,000.00		20,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Accreditation of Materials for Food technology	13			30,000,000.00		30,000,000.00			
Renovation of existing hostels in the school	14			5,000,000.00		5,000,000.00			
Purchase of School Bus	15			15,000,000.00		15,000,000.00			
Furnishing of lecturer's office	16			10,000,000.00		10,000,000.00			
TOTAL				205,000,000.00		205,000,000.00			
EDUCATION									
COLLEGE OF EDUCATION									
HEAD: 1809000/221200									
Purchase of motor vehicles	1			255,600,000.00		255,600,000.00			
Office equipment	2			1,495,006.00		1,495,006.00			
Office F and F	3			10,096,999.00		10,096,999.00			
Laboratory/workshop equipment	4			20,960,996.00		20,960,996.00			
One lister (500KVA) generator	5			13,000,000.00		13,000,000.00			
Classroom desks 250 Nos	6			3,750,000.00		3,750,000.00			
Renovation of buildings (Academic office	7			15,000,000.00		15,000,000.00			
Info & communicatin (ICT) centre	8			20,000,000.00		20,000,000.00			
Completion of Admin block	9			15,000,000.00		15,000,000.00			
Road rehabilitation	10			15,000,000.00		15,000,000.00			
Library furniture	11			2,000,000.00		2,000,000.00			
Library equipment	12			3,000,000.00		3,000,000.00			
Library books & Journals	13			3,000,000.00		3,000,000.00			
Medical centre equipment	14			3,060,000.00		3,060,000.00			
Sporting equipment	15			2,487,995.00		2,487,995.00			
Office automation	16			4,000,000.00		4,000,000.00			
TOTAL				387,450,996.00		387,450,996.00			
EDUCATION									
LIBRARY BOARD									
HEAD: 1812000/221200									
Purchase of 1 mobile library van 1 official 406	1			14,000,000.00		14,000,000.00			
Purchase of books/journals	2			5,000,000.00		5,000,000.00			
Purchase 1 official car (406 salon prestige 2.0)	3			5,000,000.00		5,000,000.00			
Purchase of Toyota Hiace bus /coaster 28 seater	4			5,000,000.00		5,000,000.00			
Purchase of library furniture	5			5,000,000.00		5,000,000.00			
Upgrading of internet facilities	6			6,000,000.00		6,000,000.00			
TOTAL				40,000,000.00		40,000,000.00			
HEALTH									
MIN OF HEALTH									
HEAD: 2001000/222100									
Purchase of Road Motor Vehicles 2 peugeot wagon	1	41,002,171.53		45,040,000.00		45,040,000.00			
Other T/port equip (Refur. Of 8 veh & purchase of 7 keke Napep	2			5,410,000.00		5,410,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Purchase of office furniture for offices in SMOH, HQ, SHB	3			5,410,000.00		5,410,000.00			
Purchase of resid. Furn. (for House officers, Interns, Youth	4			2,070,000.00		2,070,000.00			
Computer equip for SMOH, PDPD SHB & 7 DHBs	5			5,410,000.00		5,410,000.00			
Computer equip (Mobile phones, phones, & radio linking all compone	6			4,950,000.00		4,950,000.00			
Training equip for sch of Health Tech Oji-River Public Health	7			4,590,000.00		4,590,000.00			
Med. Equip for 6 Dist. & sub-district hospitals as well as 44 cottages	8	105,501,589.35		235,130,000.00		235,130,000.00			
Industrial machinery & equip (for 27 planned preventive maint.	9	3,405,864.56		4,500,000.00		4,500,000.00			
Fire fighting equip (for the SMOH, PDPD, SHB, HQ	10			2,700,000.00		2,700,000.00			
Purchase of office equipment (for new offices to be constructed	11	4,075,816.82		4,950,000.00		4,950,000.00			
Other comm. & indus. equipment (lawn mowers, for 6 district	12	5,864,819.35		6,310,000.00		6,310,000.00			
purchase of Resident Equipment (Houses Officer, Interns)	13			180,000.00		180,000.00			
Purchase & constr. Of offices at SMOTH Hq	14			17,570,000.00		17,570,000.00			
Purchase & constr. of staff quarters for 6 DHS, SDHS	15	5,815,405.00		6,310,000.00		6,310,000.00			
Purchase & constr. Of Med. & Health centres at 17 LGAs	16	20,451,258.57		22,520,000.00		22,520,000.00			
Purchase & constr. Of other public buildings	17			9,000,000.00		9,000,000.00			
Rehab of offices (reroofing & renovation of old office complex at SMOH	18			13,060,000.00		13,060,000.00			
Rehab of staff quarters & facilities across the state	19	16,981,375.68		18,020,000.00		18,020,000.00			
Rehab of Med. & Health centres (over 250 facilities in disrepair	20	61,094,852.32		308,110,000.00		308,110,000.00		109,053,297.48	
Rehab of other public building & infrastructure (Med & Drug stores	21			9,460,000.00		9,460,000.00			
Power generating plants (for 18 ctage hospitals	22	7,506,245.85		9,000,000.00		9,000,000.00			
Water supply (Ugrading water tanks for harvesting	23			9,000,000.00		9,000,000.00			
Prov of street lights (for lighting up the surroundings	24			1,800,000.00		1,800,000.00			
HIV/AIDS Control programm (for attainment of MDG 6)	25	8,626,891.51		10,810,000.00		10,810,000.00			
School meal plus programm (GCCC)	26			900,000.00		900,000.00			
Baby friendly initiative program(GCCC)	27			720,000.00		720,000.00			
NPI Programm (Grant & GCCC)	28	18,542,872.15		27,030,000.00		27,030,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Health Education Programm (for Activities & GCCC)	29			7,210,000.00		7,210,000.00		28,445,773.78	
Nutrition programm(GCCC & other Activities)	30			6,670,000.00		6,670,000.00			
Safe motherhood programm(GCCC & other Activities)	31			9,000,000.00		9,000,000.00			
Bemako Initiative programm	32			2,700,000.00		2,700,000.00			
Integrated management of childhood illness IMCI)	33		11,208,394.73	13,510,000.00		13,510,000.00			
Malaria control Program(GCCC & OTHER ACTIVITIES)			7,604,103.56						
Reproductive health programm(GCCC & other Activities)	35		8,025,615.55	13,510,000.00		13,510,000.00			
Epidemiology programm (GCCC & other Activities)	36			4,500,000.00		4,500,000.00			
Environmental health programm(GCCC & OTHER ACTIVITIES)	37			1,350,000.00		1,350,000.00			
Women health programm(GCCC & other Activities)	38			4,500,000.00		4,500,000.00			
Family planning programm(GCCC & other Activities)	39			4,500,000.00		4,500,000.00			
Guinea worm control programm (GCCC & other Activities)	40			1,000,000.00		1,000,000.00			
Monitoring & Evaluation(PHC) programm (GCCC & other Activities)	41			1,800,000.00		1,800,000.00			
Tuberculosis & leprosy control programm (GCCC & other activities)	42		13,315,184.55	17,480,000.00		17,480,000.00			
Intern. Inoculation programm(part of Inter. Requirement for Travel)	43			1,350,000.00		1,350,000.00			
Public health lab programm (to investigate communicable diseases)	44			2,700,000.00		2,700,000.00			
Child & Adolescent reproductive health programm	45			7,210,000.00		7,210,000.00			
Tobacco control programm (GCCC & other activities)	46			4,500,000.00		4,500,000.00			
Free MCH Programm (Govt Direct Intervention activities)	47			366,700,000.00		366,700,000.00		7,567,508.89	
Onchocerciasis (GCCC & other activities)	48			350,000.00		350,000.00			
Enugu Diagnostic Centre	51			4,000,000.00		4,000,000.00			
School of Midwifery, Awgu	52			100,000,000.00		100,000,000.00			
TOTAL			339,022,461.08	1,391,980,000.00		1,391,980,000.00		145,066,580.15	
HEALTH - ESUT TEACHING - PARKLANE HOSPITAL									
MINISTRY OF HEALTH									
IIEAD : 2005000/222100									
Equipping the School of Midwifery for Accreditation	1		25,216,901.36	30,000,000.00		30,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
Construction of School of Nursing for Accreditation	2			20,000,000.00		20,000,000.00			
Computerization laboratory Department	3			20,000,000.00		20,000,000.00			
Re-equiping Pharmacy Department	4			10,000,000.00		10,000,000.00			
Expansion of Radiology Building	5			11,000,000.00		11,000,000.00			
Completion of Maternity Building	6			22,000,000.00		22,000,000.00			
Completion of Surgical Ward Building	7			13,000,000.00		13,000,000.00			
Equiping of orthopaedic Ward Clinic	8			2,000,000.00		2,000,000.00			
R-equiping Ophthalmology Dept.	9			9,000,000.00		9,000,000.00			
Completion of Resident Doctors Quarters	10			15,000,000.00		15,000,000.00			
Re-equiping Wards and Clinics	11			15,000,000.00		15,000,000.00			
Equiping Mortuary	12			20,000,000.00		20,000,000.00			
Networking of all Wards/Clinic s & Dept.with Computer/Internet	13			20,000,000.00		20,000,000.00			
Completion Equiping of Staff Canteen Building	14			12,000,000.00		12,000,000.00			
Equipment of the 4nos. Theatres	15			20,000,000.00		20,000,000.00			
TOTAL			25,216,901.36	239,000,000.00		239,000,000.00			
HEALTH									
ENSACA									
HEAD : 12140000/222200									
Increasing Programme Implementation	1			14,500,000.00		14,500,000.00			
Expansion of office Block	2			2,500,000.00		2,500,000.00			
Purchase of Office Furniture	3		2,880,713.70	2,000,000.00		2,000,000.00			
Purchase of Computers & Accessories	4			4,000,000.00		4,000,000.00			
Purchase of Training Equipment	5			1,000,000.00		1,000,000.00			
Behavioral Changes (Safe sex & Abstinence)	6		4,251,063.95	18,000,000.00		18,000,000.00			
Repairs of Damaged Project Vehicle	7			1,700,000.00		1,700,000.00			
Increased Access to Comprehensive Preventive Treatment	8			24,000,000.00		24,000,000.00			
Impact Mitigation	9			10,000,000.00		10,000,000.00			
Capacity Building to close Capacity Gaps of Stakeholders	10			14,000,000.00		14,000,000.00			
Improved Policy Environment	11			5,000,000.00		5,000,000.00			
Monitoring and Evaluation	12			10,000,000.00		10,000,000.00			
Purchase of office equipment	13			4,000,000.00		4,000,000.00			
TOTAL			7131777.65	110,700,000.00		106,700,000.00			
			371,371,140.09						
INFORMATION									
MINISTRY OF INFORMATION									
HEAD : 2101000/224100									
Prov. Of 12nos. Computers, Printers & other Accessories	1		3,350,075.15	3,400,000.00		3,400,000.00			
Purchase of office Equipment	2		4,056,162.36	4,200,000.00		4,200,000.00			
Furnishing for all the Information Dept	3		3,251,068.56	4,000,000.00					
Prov. of Comm. Equip. for Data Agency and dir. of mobil.	4		7,850,000.00	4,000,000.00		4,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Directorate of mobilizn. under Public Enlightenment to provide	5								
Re-roofing & Renov. of the Press Unit Govt. House	6			8,000,000.00		8,000,000.00			
Community Formal Education etc	7	3,781,567.04		4,000,000.00		4,000,000.00			
Seminars & Enlightenment of information officers	8	4,500,000.00		5,000,000.00		5,000,000.00			
Enugu State (SOMTEC) to Provide health care	9	4,580,000.00		5,000,000.00		5,000,000.00			
Walling of Film Production Unit Reno. Of Leaking Roof	10			2,500,000.00		2,500,000.00			
Purchase of 3nos. Utility Vehicle(2 Buses and 1 New Hilux)	11	9,515,056.50		10,000,000.00		10,000,000.00			
Magazine production - Serv. News Executive Almanac	12	16,506,331.50		18,000,000.00		18,000,000.00			
Purchase of Indus. & Other Comm. Equip. For Enlightenment	13	5,820,162.52		7,800,000.00		7,800,000.00			
Provision to Minimize the Impact of HIV/AIDS	14	4,186,124.36		5,000,000.00		5,000,000.00			
Modernizatn & Equip. of Information Library	15			3,000,000.00		-3,000,000.00			
Construction of Auditorium	16	9,682,356.12		10,000,000.00		10,000,000.00			
TOTAL				20,000,000.00		20,000,000.00			
		77,078,904.11		63,900,000.00		63,900,000.00			
INFORMATION									
DEPARTMENT OF CULTURE & TOURISM									
HEAD: 2102000/224100									
INFORMATION									
GOVERNMENT PRINTING DEPARTMENT									
HEAD: 2104000/224200									
Purchase & Instal. Of 6No. Copmuter etc	1			664,000.00		664,000.00			
Printg Sch. for Updating Skill Standard	2	8,251,515.25		8,500,000.00		8,500,000.00			
To Update Bill of Quantlty Drawgds Fencg	3	20,656,103.11		96,400,000.00		96,400,000.00			
TOTAL		28,907,618.36		96,400,000.00		96,400,000.00			
INFORMATION									
STATE PRINTING & PUBLISHING CORP.									
HEAD 4600000/423000									
Purch./Instal. of -Printing & Publishing Equipment	1	81,006,583.54		82,295,000.00		82,295,000.00			
Refurbishing of Existing Equipment	2	701,500.00		705,000.00		705,000.00			
Rehab. & Upgrading of Existing Buildings	3			3,000,000.00		3,000,000.00			
Fencing	4			3,000,000.00		3,000,000.00			
TOTAL		81,708,083.54		89,000,000.00		89,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
INFORMATION									
ESBS - RADION TV									
HEAD : 2105000/224200									
2 No 10KW FM Transmitters	1	22,750,250.12		23,072,005.00		23,072,005.00			
2 No. FM Radion Link	2	3,420,250.00		3,480,000.00		3,480,000.00			
2 No. Audion Mixer (Air)	3			3,976,002.00		3,976,002.00			
Coaxil Cable (2000ft)	4	5,500,000.00		5,960,000.00		5,960,000.00			
2No. Audion Mixer (Recording)	5			2,736,000.00		2,736,000.00			
FM Antenna	6	4,505,000.00		4,720,000.00		4,720,000.00			
3 No. Dehydrator	7	4,650,000.00		4,720,000.00		4,720,000.00			
1No. Test Equipment	8	8,971,825.66		10,680,000.00		680,000.00			
Radion Transmitter Spare	9			1,500,000.00		1,500,000.00			
1 No. 100KVA Gen Set.	10	9,102,643.12		10,000,000.00		10,000,000.00			
2No. 10KW UHF Transmitters	11	26,105,862.41		28,280,000.00		28,280,000.00			
3No. Video Mixers	12			7,960,000.00		7,960,000.00			
4Pairs of TV Microwave Link	13			8,440,000.00		8,440,000.00			
6 Sets of Video Cameras	14	42,876,026.76		43,456,002.00		43,456,002.00			
TV - Transmitter Spare	15			2,000,000.00		2,000,000.00			
Repair of Central A/C & Maintenance	16	6,657,312.48		6,719,000.00		719,000.00			
2No. New Peugeot 504 Station Wagon	17	11,000,000.00		11,200,000.00		11,200,000.00			
2No. New Seater Bus	18	11,561,324.15		12,000,000.00		12,000,000.00			
1 No. New Peugeot 406	19	4,450,000.00		4,500,000.00		4,500,000.00			
1 No. Hilux Pick-Up Van	20	4,500,000.00		4,600,000.00		4,600,000.00			
TOTAL		166,050,494.70		199,999,011.00		199,999,011.00			
		353,745,100.71							
INFORMATION									
COUNCIL FOR ARTS									
HEADS: 2106000/224200									
Moni & Eval of Proj. Min of Woment Development	1	9,000,000.00		10,000,000.00		10,000,000.00			
Repair, Renovation Equiping & furnishing of Ministry	2	40,000,000.00		50,000,000.00		50,000,000.00			
FSP Medical Centre: Foster Paranting	3	15,754,100.23		20,000,000.00		20,000,000.00			
Economic Empowerment of women Equipt Skills	4			12,000,000.00		12,000,000.00			
Protection & Participation: Rights of the Child	5	6,600,000.00		10,000,000.00		10,000,000.00			
Empowering Women	6	10,000,000.00		15,000,000.00		15,000,000.00			
Vocational Rehab. Centre, Emene	7	7,356,178.51		15,000,000.00		15,000,000.00			
Emene Welfare Centre	8	8,635,632.44		15,000,000.00		15,000,000.00			
State Approved School, Hill-Top, Ngwo	9			10,000,000.00		10,000,000.00			
Dedicated Aid to the Special Endagered Dept	10			8,000,000.00		8,000,000.00			
Provision of social Services & Legal aids	11	2,500,000.00		3,000,000.00		3,000,000.00			
TOTAL		99,845,911.18		199,000,011.00		199,000,011.00			

SOCIAL DEVELOPMENT	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
MINISTRY OF YOUTH & SPORTS									
HEAD: 2901000/223300									
Provision of Equipment in the Ministry of Youth and Sports	01		4,000,000.00		6,000,000		6,000,000		
Procurement & Installation of Computere Set & Accessories	02		2,371,571.06		3,000,000.00		3,000,000.00		
Providing 10No Phones & Internet at MYS	03		9,965,022.52		10,000,000.00		10,000,000.00		
Film Projector, Television, VCD etc	04		10,000,000.00		10,500,000.00		10,500,000.00		
Establishment of 9 Skills Acquisition Centre	05		8,656,795.63		10,000,000.00		10,000,000.00		
Purchase of Fire Fighting Equipment	06				1,000,000.00		1,000,000.00		
Establishment of Youth Farms	07		9,751,015.16		10,000,000.00		10,000,000.00		
Rehabilitation of Ministry of Youth & Sports Office	08		10,000,000.71		10,200,000.00		10,200,000.00		
Providing Sporting Facili. to 15 Schools	09				3,500,000		3,500,000		
Min/ State Sensi. Advocacy & mainstreaming	10				3,000,000.00		3,000,000.00		
Stadium for Sports Acitivities	11		100,000,000.00		100,000,000.00		100,000,000.00		
Inst. of Power Generating Plant in Ministry	13				3,000,000.00		3,000,000.00		
TOTAL			154,744,405.08		170,200,000.00		170,200,000		
SOCIAL DEVELOPMENT									
ENUGU SPORTS COUNCIL									
HEAD: 2903000/223300									
State Sports Development	1		55,000,000.00		60,000,000.00		60,000,000.00		
Renovation & Equipment of Sport Council Office	2		9,500,000.00		10,000,000.00		10,000,000.00		
Purch of Official Vehicles (Cars etc)	3		14,500,000.00		15,000,000.00		15,000,000.00		
Rehab. of Existing Sports Council Vehicle	4				500,000.00		500,000.00		
Olympic Size Swimming Pool 5					2,000,000.00		2,000,000.00		
Pilot Schools Sports Project 6					8,000,000.00		8,000,000.00		
TOTAL- SOCIAL SECTOR			79,000,000.00		95,500,000.00		95,500,000.00		
			333,590,316.26						
REGIONAL SECTOR									
WATER SUPPLY-RUWASSA									
MINISTRY OF WATER									
RESOURCES									
02000/231100									
RUWASSA Projects	1		680,712,510.15		796,000,000.00		796,000,000.00		
TOTAL			680,712,510.15		796,000,000.00		796,000,000.00		
WATER SUPPLY									
ENUGU WATER CORP.									
HEAD: 2403000/231200									
Reha. Wks. On En. Urban Water	1		25,000,000.00		30,000,000.00		30,000,000.00		
supply (Ajayi Treatment Plants) Rehab. Wkss on Nsukka Urb Plants	2		18,712,611.49		20,000,000.00		20,000,000.00		
Supply Sys. & Drillg of 1 no. B/Io			4,500,000.00		10,000,000.00				

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Rehabilitation of Iva Watere Scheme	3	135,353,179.18		140,000,000.00		10,000,000.00			
Pipe Network Expan Optimizat & Rehab. In Enugu Metropolis .	4	49,364,180.12		50,000,000.00		140,000,000.00			
Network Expansion Optimizain & Rehabilitation In Nsukka Urban Town Semi-Urban Town	5	43,690,816.33		50,000,000.00		500,000,000.00			
Rehabilitation in of Semi Urban Town water Supply Systems	6	39,810,672.45		50,000,000.00		500,000,000.00			
Greater Nsukka Water Scheme	7			3,000,000.00		500,000,000.00			
Water resources Monitoring & Data Mgt sys. GLS Technology	8	36,972,410.56		40,000,000.00		3,000,000.00			
Dev. Of Miro Water Source for Inde. L/yout Abakpa-Nike,T/Ek & E	9	9,618,324.72		10,000,000.00		40,000,000.00			
Pipeline to UNEC	10	19,100,319.25		20,000,000.00		10,000,000.00			
Network Distribution	11	27,684,384.10		30,000,000.00		20,000,000.00			
Rehab. Of 12 Crash Prog Bore Hole & Drill of 8 more ones	12			30,000,000.00		30,000,000.00			
Watere Treatment Cemicals	13			30,000,000.00		30,000,000.00			
Customers Enumeration of Enugu & Nsukka Meplopolis	14			10,000,000.00		10,000,000.00			
Metering of enugu & Nsukka properties	15	9,487,606.21		40,000,000.00		40,000,000.00			
Capacity Building	16			3,000,000.00		3,000,000.00			
Rehabilitation of Akwuke Water Scheme	17			20,000,000.00		20,000,000.00			
Control of Effluent & Erosion al Ajali Access road	18	9,950,351.36		30,000,000.00		30,000,000.00			
Rehabilitation of Idaw River Reinforced Concretele Reservoir	19			9,000,000.00		9,000,000.00			
Rehabilitation of Booster Stations in Enugu	20			5,000,000.00		5,000,000.00			
TOTAL		429,244,855.77		630,000,000.00		1,940,000,000.00			
		1,109,957,365.92							
HOUSING									
MINISTRY OF LANDS & HOUSING									
HEAD: 2301000/232100									
Computerization of Survey Dept/ Purch & Instal. Of 5 No Comp. & Ac	1	15,456,771.89		40,000,000.00		40,000,000.00			
Enugu State land Information Sys. (ELIMS) System Review & Upd	2	4,631,520.21		5,000,000.00		5,000,000.00			
Purch of Eqpt. & Mach. Prov. Of Office Eqpt. & Furni. For office	3			3,000,000.00		3,000,000.00			
Purchase of Library Equipment & computer Sets with Internet	4			3,000,000.00		3,000,000.00			
Purch of Eqpt. for Town Planning dept Pur. & Instal of Town	5			3,000,000.00		3,000,000.00			
Fencing of Survey Dept. & Prov. Of Security Devices in Survey	6	1,756,826.44		2,000,000.00		2,000,000.00			
Survey 7 mapping from Aerial P/graphs Pur. & Instal Product	7			2,000,000.00		2,000,000.00			
Purch of Survey Eqpt purch of 10 No Theo GPS Reciever Plotte	8			12,000,000.00		12,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Rehabilitation & Expansion of Town Planning Dept. Re- Constru. & Refurbishing	9			5,000,000.00		5,000,000.00			
Reconstruction & Expand of Main Building in the Min. Conversion to EX	10	4,287,793.15		5,000,000.00		5,000,000.00			
Prov. Of Urban Master Plans for Survey & Planning In Enugu State	11	83,192,546.55		100,000,000.00		100,000,000.00			
Acqcul. Of Lands & Compen Acqu. of Lands Compen. Acquit of	12			8,000,000.00		8,000,000.00			
Review of plot Allocation Investigation of Plot Allocations Monetization of house provision of material for field valuation	13			2,000,000.00		2,000,000.00			
Opening up of Eight Residential L/out in Enugu Mega-Poli	14	285,635,914.17		300,000,000.00		2,000,000.00			
Completion og LOME LINDA Housing Estate	16	71,136,024.88		100,000,000.00		100,000,000.00			
TOTAL		466,097,397.29		590,000,000.00		292,000,000.00			
HOUSING									
ENUGU HOUSING CORP.									
HEAD: 0302000/232200									
TOWN /COUNTRY									
MINISTRY OF ENVIROMENT									
HEAD : 3001000/233300									
TOWN /COUNTRY									
PLAN-ESWAMA									
HEAD :3002000/233300									
Acquisition of Baseline Data for Infrastructural Planning and desi	1			5,000,000.00		5,000,000.00			
Bulk Purch of 30 200KVA Transformer Distribution of Rural Comm.	2			45,000,000.00		45,000,000.00			
Design/Constr. Of High Priori Rd Ntwrk in the Rural Communit	3			10,000,000.00		10,000,000.00			
Purchase of 2 Pick up vans (toyota Hilux)	4			10,000,000.00		10,000,000.00			
Acquisition of Power Generating 7.5KVA Plant	5			1,100,000.00		1,100,000.00			
Purchase of Furniture for the office Comm, perm Sec, Directors	6			1,000,000.00		1,000,000.00			
purchase of 1 motor cycle	7			750,000.00		750,000.00			
Acquisition of Branded Computer systems & Accessories	8			1,600,000		1,600,000			
Purchase of office equipment for all Departments	9			3,500,000.00		3,500,000.00			
Purchase of Fire Fighting Equipment	10			200,000.00		200,000.00			
Dabase Centre for Rural Devel.	11			3,000,000.00		3,000,000.00			
TOTAL				81,150,000.00		81,150,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
COMMUNITY OF DEVELOPMENT									
MINISTRY OF CHIEFTANCY MATTER									
HEAD: 2501000/233400									
Provision of Equipment in the Min. i.e. Steel Rugs Fans etc	1			5,000,000.00		5,000,000.00			
procurement and install of 10 comp sets with their accessories at	2			85,000,000.00		85,000,000.00			
providing Furn for Min./Trad. Rulers Council Chamber	3			5,000,000.00		5,000,000.00			
Purch and Instal of Tel. Lines to Min. as well as 150 No. Sele E	4			2,000,000.00		2,000,000.00			
Equiping the minstry with Fire Exinqisher	5			5,000,000.00		5,000,000.00			
Purchase & Installment 5 45KVA Lister inh Min & T/Rulers Cham	6			1,000,000.00		1,000,000.00			
Construction of Plant House with Metal Doors, Burglary Proof	7			1,000,000.00		1,000,000.00			
Construction of Toilet	8			1,500,000.00		1,500,000.00			
facilities /Rehabilitation of others	9			1,000,000.00		1,000,000.00			
Fence Walling of the Hqtrs Ofcic & Electrified Security /Rehabilitation	10			2,000,000.00		2,000,000.00			
Provision of 3 No. Utility Vehicles for Monitoring Activities	11			14,000,000.00		14,000,000.00			
mainstreaming HIV/AIDS Programme in the Ministry	12			2,000,000.00		2,000,000.00			
TOTAL				124,500,000.00		124,500,000.00			
COMMUNITY DEVELOPMENT									
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
Admin. Dept. Purch. Of office Equipt 6No Steel Cabinet, 8No Sta	1			3,000,000.00		3,000,000.00			
Admin. Dept. Purch. Of office Furniture - 2sets Upholstry, 25	2			3,700,000.00		3,700,000.00			
Admin. Dept. Purch. Of 5Comp.with printers for 8 departs.	3			1,250,000.00		1,250,000.00			
Admin.Dept.Procurent of 2 Official vehicles for office use	4			10,000,000.00		10,000,000.00			
Planning Dept.-Conduct of Baseline data on the projects of the ministry	5			3,500,000.00		3,500,000.00			
Statistical Survey in Poverty Reduction Indices	6			10,000,000.00		10,000,000.00			
Neighb. Pol.Dept.-Inaug. Of Neighbd.Assoc. & Watch Board	7			2,000,000.00		2,000,000.00			
Neighb. Pol.Dept.-Printing & publishin Neighd.Associat. Bill.	8			8,000,000.00		8,000,000.00			
Neighd.Pol.Dept. Purch. Secu Equipt.Sharg.to Neighd. Asso.	9			49,000,000.00		49,000,000.00			
Co-op.Dept.-Creation of Co-op Credit for Loans Disbursement	10			1,800,000.00		1,800,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Co-op.Dept.-Reinforcement of Comp.with Burgulary Proof	11			8,000,000.00		8,000,000.00			
Co-op.Dept.-Procure of M.Cycles for 17 Coop. Officers	12			1,500,000.00		1,500,000.00			
Co-op.Dept.-construct. 8 classroom blocks as Extention	13			5,000,000.00		5,000,000.00			
Co-op.Dept.-Constr.& Equip. of 3 Annex Rooms as Coop. College	14			3,000,000.00		3,000,000.00			
Co-op.Dept.-Procure of Teaching Aids Coop. College take off	15			2,000,000.00		2,000,000.00			
Int.-Min. Dept-Co-ordin'n of NGO's & Partnering with them in Projects	16			5,000,000.00		5,000,000.00			
Int.-Min. Dept-Attainment of MDG's, SEEDS,LEEDS with Coop.& N/H	17			1,000,000.00		1,000,000.00			
Int-MlnDept.-Provis. & Procumnt.of Materials HIV/AIDS	18			3,000,000.00		3,000,000.00			
Rural Dev.Dept. Estab. Of Directory for town unions & Dev. Associa.	19			1,000,000.00		1,000,000.00			
Rural Dev.Dept. doc.of Rural Self-Help pits Infras. In the State	20			500,000.00		500,000.00			
Rural Dev.Dept.- orgn & Celebrating Rural Dev. Day & awardDev. day & Award	21			1,500,000.00		1,500,000.00			
Infon. Unit -Purchase of office Equip. for Info. Office	22			150,000.00		150,000.00			
Local Empowerment & Environment Mgt. Project(LEEMP)	23			230,000,000.00		230,000,000.00			
CDCC Projects.(Community Dev. Coordinating Council)Projs..	24			130,000,000.00		130,000,000.00			
TOTAL :				483,900,000.00		483,900,000.00			
COMMUNITY DEVELOPMENT LEEMP									
HEAD: 2702000/233401									
				4,839,000,000.00		4,839,000,000.00			
COMMUNITY DEVELOPMENT									
CDCC									
HEAD: 4103000/233401									
				2,687,465,000.00		2,687,465,000.00			
TOTAL - REGIONAL SECTOR									
GENERAL ADMINISTRATION									
EXECUTIVE-OFFICE OF THE GOVERNOR									
HEAD : 1201000/241200									
Construction of an Ultra Modern Office for Governor	1			100,000,000.00		100,000,000.00			
Purchase of water Tanker -1no.	2			12,000,000.00		12,000,000.00			
Equipment of Agric. Unit of Government House	3			3,000,000.00		3,000,000.00			
Equiping of Gov'l House Clinic	4			9,000,000.00		9,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Purchase of Computers & Photocopy Machine Govt. H	5			3,000,000.00		3,000,000.00			
Equipm of Works Unit -G.H	6			2,000,000.00		2,000,000.00			
Renovetion, Refurbishin. & Equipping Governor Lodge	7	11,783,343.00		180,000.00		11,603,343.00			
Working Equipt. for Mgt. Unit	8			1,000,000.00		1,000,000.00			
Procuremt. of Equipt. Gov. Office	9	18,850,983.41		50,000,000.00		31,149,016.59			
Beautific of Lion Building/Environs.	10			2,000,000.00		2,000,000.00			
Special Projts/Diaspora malls Health Edu. Agric. Equipt.	11			20,000,000.00		20,000,000.00			
TOTAL :		30,634,326.41		202,180,000.00		171,545,673.59			
EXECUTIVE - PDI									
HEAD: 1202000/241200									
Inform. Tech. Centrs all LGAs Equiping with 20 computers	1			40,000,000.00		40,000,000.00			
Rehabn. Modifican.-Press Unit	2			6,000,000.00		6,000,000.00			
Remodeling/Equiping Govt House staff carniteen	3			1,000,000.00		1,000,000.00			
Giving a Facelift -external paint in gov. House Office	4			10,000,000.00		10,000,000.00			
Expansion of Protocol office	5			10,000,000.00		10,000,000.00			
Expans./Renovatn. of PDI Office	6			4,000,000.00		4,000,000.00			
Completn. of Drainage Work @ Comm. Resource Centre, Enugu	7			4,000,000.00		4,000,000.00			
Constrc. of Public/ Conven. in G.H for Staff/Visitors	8			4,000,000.00		4,000,000.00			
Completn. Of Works @ Orthoped. Hosp. Enugu -Patients Relatn. Dor.	9			10,000,000.00		10,000,000.00			
RenoveIn. of G/ H. Police Post	10			1,500,000.00		1,500,000.00			
Refurbishing G/H offices	11			10,000,000.00		10,000,000.00			
Due Process Unit: 2no. vehicles for monitoring	12			10,000,000.00		10,000,000.00			
Furnish. & Equip. Due Process off.	13			5,000,000.00		5,000,000.00			
TOTAL :				115,500,000.00		115,500,000.00			
EXECUTIVE - BUREAU OF BUDGET									
HEAD: 1205000/241200									
Purchase of Motocycles	1			1,500,000.00		1,500,000.00			
Purch. 2set-upholstery Seat	2			4,500,000.00		4,500,000.00			
Set-Confrnce Chairs/Tables	3			4,000,000.00		4,000,000.00			
Purch.-Refrige./Aircondin. 3no. Split Units, 3TV	4			1,200,000.00		1,200,000.00			
Purch. -Flowers for office Beauty	5			18,000,000.00		18,000,000.00			
Construcn. 2 New Storey Buildin for Budget & Planning office	6			4,000,000.00		4,000,000.00			
6no. Computer Sets & Access. 3 laptop Computers	7			10,000,000.00		10,000,000.00			
Installation of Internet Services Syst. & Comm. Equipt. & sa	8			200,000.00		200,000.00			
Purch. 2no. Plastic Tanks & Accessor.	9			1,000,000.00		1,000,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Purch.Fire Fighting Equpt.	10			1,000,000.00		1,000,000.00			
Rehabn.of Struct.occupd. By staff Budet & Printing.	11			5,000,000.00		5,000,000.00			
TOTAL :				60,400,000.00		60,400,000.00			
EXECUTIVE-ECONOMIC									
PLANNING COMMISSION									
HEAD :1206000241200									
Developl. Of Human Resourc. & Capacity Building	1			2,000,000.00		2,000,000.00			
Completn Feasibility Studies & Research.& Publicity	2			10,000,000.00		10,000,000.00			
UNDPAssisted Proj.on Povty., Alleviat.& HIV Reduction	3			98,000,000.00		98,000,000.00			
Govt. Couterpart Funds-UNICEF, DFID,UNDP,World Bank Projects	4			250,000,000.00		250,000,000.00			
Socio-Econs. Surveys Data Collection & Analysis	5			10,000,000.00		10,000,000.00			
Purch.-2no. Toyota Hilux	6			10,000,000.00		10,000,000.00			
Purch.-Office Furniture & Survey Equipt.	7			5,000,000.00		5,000,000.00			
Purch. -4nos.Comp & Internet Connection	8			2,000,000.00		2,000,000.00			
Purch.-1no.10kv Generating Set	9			1,000,000.00		1,000,000.00			
Rehab. & Equipt.of Developl.Library/attn	10			10,000,000.00		10,000,000.00			
TOTAL				398,000,000.00		398,000,000.00			
EXECUTIVE - STATE									
EMERGENCY AGENCY									
HEAD:1209000/241200									
Purch.-Hilux Van.	1			10,000,000.00		10,000,000.00			
Rehab.& Furnishin. Offices	2			2,000,000.00		2,000,000.00			
Bulk purch.Relief Materials for diseaster victims	3			88,000,000.00		88,000,000.00			
TOTAL :				100,000,000.00		100,000,000.00			
EXECUTIVE - OFFICE OF DEPUTY GOVERNOR									
HEAD : 1301000/241200									
Purch.of M/Vehicles (406) 4nos Hilux & 4No Jeeps	1			84,683,000.00		84,683,000.00			
Purch.of Office Furnitures	2			2,310,000.00		2,310,000.00			
Internet Instaln./Communication Equipt.& Satellite	3			2,200,000.00		2,200,000.00			
Purch. -6no.Computers & 2no. Laptops Accessories	4			2,870,000.00		2,870,000.00			
Purch- Office Equipment Electronic Typewriter sets TV	5			4,960,000.00		4,960,000.00			
Furnish. Deputy Governor's Lodge	6			7,500,000.00		7,500,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	K	N	K	N	K	N	K
General Furnishin, Rugs, Carpets	7			2,710,000.00		2,710,000.00			
Wallin -Boundry Commission	8			27,772,000.00		27,772,000.00			
Rehb. -Deputy Governor's Office	9			15,000,000.00		15,000,000.00			
TOTAL:				150,005,000.00		150,005,000.00			
EXECUTIVE -OFFICE OF DEP.GOV/SSG									
HEAD 1401000/241200									
Rehabilitation of Deputy Governors office/Purchase of Vehicles	1	313,587,737.38		788,000,000.00		474,412,262.62		1,000,000,000.00	
Purchase of Office Furniture	2			5,000,000.00		5,000,000.00			
Purchase of Computers	3			1,000,000.00		1,000,000.00			
Purchase of Communication Equipment	4			5,000,000.00		5,000,000.00			
Purchase of Office Equipment	5			4,000,000.00		4,000,000.00			
Enugu State Liaison Office Lagos	6			5,000,000.00		5,000,000.00			
Rehab. Of the SSG'S Complex (Abuja Building) Govt. House Enugu	7	4,781,000.00		30,000,000.00		25,219,000.00			
UN Assistance for Sustainable Cities Progmmme	8			5,000,000.00		5,000,000.00			
ECA & P Research & Policy Design for Parastatal	9			2,000,000.00		2,000,000.00			
Enugu state Directorare of the (NNVS)	10			2,000,000.00		2,000,000.00			
Total		318,368,737.38		847,000,000.00		528,631,262.62		1,000,000,000.00	
EXECUTIVE OFFICE OF HEAD OF SERVICE									
HEAD:1501000/241200									
Rehabilitation of Offices	1			12,500,000.00		12,500,000.00			
Purchase & Construction of New offices	2			15,000,000.00		15,000,000.00		9,981,000.00	
Purchase of office furniture for the following office	3			7,500,000.00		7,500,000.00			
Purchase of office Equip for the foll. Office Head of Service	4			9,775,000.00		9,775,000.00			
Purchase of compler Equipment Provision of 32NO Compter	5			5,000,000.00		5,000,000.00			
Road motor Vehicles	6			40,000,000.00		40,000,000.00			
Purchase of Communication Equipment	7			8,000,000.00		8,000,000.00			
Power Generating Plant	8			10,000,000.00		10,000,000.00			
Training Equipment	9			1,225,000.00		1,225,000.00			
Fire Fighting Equipment	10			1,000,000.00		1,000,000.00			
Volunteer Service Agency Project	11			9,288,000.00		9,288,000.00			
Total				119,288,000.00		119,288,000.00		9981000	

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
EXECUTIVE -CIVIL SERVICE									
COMMISSION ENUGU									
HEAD 3201000/241200									
Construction of one New Office Storey Complex	1			25,000,000.00		25,000,000.00			
Fencing of the Commission Premises	2			7,000,000.00		7,000,000.00			
Purchase of 5 office Toyota Camry cars & one Utility Bus for	3			22,000,000.00		22,000,000.00			
Computerization of the commission	4			3,000,000.00		3,000,000.00			
Replacemnt	5			4,000,000.00		4,000,000.00			
Rehab. Of 4Dilapidated public Buildings belonging to C/MAN	6			2,000,000.00		2,000,000.00			
Total				63,000,000.00		63,000,000.00			
EXECUTIVE -LOCAL GOVERNMENT									
HEAD 3301000/241200									
Instal. Of 7 comp. In Various Dept./ Unit Viz Finance Planning	1			1,400,000.00		1,400,000.00			
Purchase of 7 Toyota /Veh. For the Mem. Of the comm, Permnt Sec.	2			3,000,000.00		3,000,000.00			
Erect of Storey Building & procmnt .of furn. 2Sets of split	3			10,500,000.00		10,500,000.00			
Complete Replacement of Damag water pipe & Replacement of Damag	4			1,600,000.00		1,600,000.00			
Erect of Building as Garage Car Park for the C/man & Members	5			1,800,000.00		1,800,000.00			
Total				18,300,000.00		18,300,000.00			
MINISTRY OF LOCAL GOVERNMENT									
HEAD:4001000/241200									
Conlr. & Furnishg of 1 Conference Centre of International sta.	1			20,000,000.00		20,000,000.00			
Furnishg of office of the Comm, Permnt Sec. Heads of Depts &	2			1,500,000.00		1,500,000.00			
Equipment of offices of the Hon. Comm. Perm. Sec., HODs other ST.	3			3,000,000.00		3,000,000.00			
Procurement of computer Sets with Accessories	4			3,680,000.00		3,680,000.00			
Procurement of official Vehicles	5			10,000,000.00		10,000,000.00			
Total				38,180,000.00		38,180,000.00			
EXECUTIVE ENSIEC									
HEAD: 4201000/241200									
Strong Room	1			2,750,000.00		2,750,000.00			
Renovation of Premises(painting /Repairs)	2			4,500,000.00		4,500,000.00			
Furnishing of office	3			2,500,000.00		2,500,000.00			
Vehicle	4			40,000,000.00		40,000,000.00			
Telephone Lines	5			260,000.00		260,000.00			
Stalelite Dish with Sender TV &VCD Sel	6			300,000.00		300,000.00			
Photocopying Machine	7			450,000.00		450,000.00			

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
3Computer Sets with printer & Accessories	8			350,000.00		350,000.00			
Video Camera, Public Address System	9			280,000.00		280,000.00			
Burglary Proofing	10			250,000.00		250,000.00			
Security Locks	11			360,000.00		360,000.00			
Total				52,000,000.00		52,000,000.00			
LAW & JUSTICE -MINISTRY OF JUSTICE									
HEAD:2201000/24100									
Office Furniture & Equipment for the New complex	1			15,000,000.00		15,000,000.00			
purchase of vehicles/ Bus & Vehicle/motor cycles	2			6,100,000.00		6,100,000.00			
HIV/AIDS 2008 Work Plan	3			4,000,000.00		4,000,000.00			
Total				25,100,000.00		25,100,000.00			
LAW & JUSTICE -CITIZENS RIGHTS/MEDIATION CENTRE									
HEAD 224000/241000									
Construction of office & Fencing	1			8,000,000.00		8,000,000.00			
Purchase of office furn. & 10NO Comp. Equipment ,Books, Bill Bd	2			3,500,000.00		3,500,000.00			
Purchase of g/Plant & other Infrastructure	3			306,002.00		306,002.00			
HIV/AIDS Reduction	4			280,000.00		280,000.00			
Total				12,086,002.00		12,086,002.00			
LAW & JUSTICE -A-G. PUBLIC TRUSTEE AGENCY									
HEAD2205000/241000									
Rehab. Of the AG'S office & office of the staff in the old	1			2,000,000.00		2,000,000.00			
Construction & furnishing of conference Venue	2			1,000,000.00		1,000,000.00			
Purchase of 1NO Hilux, Bus Moter Bike	3			5,000,000.00		5,000,000.00			
HIV/AIDS 2008 Work Plan	4			400,000.00		400,000.00			
Total				8,400,000.00		8,400,000.00			
LAW & JUSTICE -THE JUDICIARY									
HEAD 3701000/241000									
Road Motor Veh.	1			91,016,000.00		91,016,000.00			
Purchase of office Furniture	2			24,000,000.00		24,000,000.00			
Purchase of Residential furniture	3			4,500,000.00		4,500,000.00			
Computer Equipment	4			45,024,000.00		45,024,000.00			
Communication Equipment	5			11,700,000.00		11,700,000.00			
Fire Fighting Equipment	6			3,000,000.00		3,000,000.00			
Purchase of Office Equipment	7			43,576,000.00		43,576,000.00			
Rehabilitation of staff Quarters	8			4,357,000.00		4,357,000.00			
Power Generating Plants	9			12,500,000.00		12,500,000.00			
Total				239,673,000.00		239,673,000.00			
	Note	Actual 2008		Approved 2008		Variance		Actual 2007	

LAW & JUSTICE JUDICIAL SERVICE COMMISSION		N : K	N : K	N : K	N : K
HEAD3901000/241001					
Construction of an office complex for the state judicial service c	1		30,000,000.00	30,000,000.00	
Furnishing of the proposed Building & purchase of Equipment	2		10,000,000.00	10,000,000.00	
purchase of Vehicles for the Member & staff of the comm.	3		17,500,000.00	17,500,000.00	
Total			57,500,000.00	57,500,000.00	
LAW & JUSTICE OFFICE OF CONFLICT RESOLUTION & II/PARTY					
HEAD 121800/24100					
Purchase of 1NO peugeot 504 Saloon(Road Motor Veh.	1		5,000,000.00	5,000,000.00	
Purchase of 2 No Hilux Vans	2		10,000,000.00	10,000,000.00	
Purchase of office Furniture	3		1,000,000.00	1,000,000.00	
1 computer Accessories and labtop	4		500,000.00	500,000.00	
purchase of office Equipment ITV Set	5		1,000,000.00	1,000,000.00	
Rehabilitation of Offices	6		1,000,000.00	1,000,000.00	
Total			18,500,000.00	18,500,000.00	
LAW & JUSTICE - CUSTOMARY COURT OF APPEAL					
HEAD 3801000/2410001					
Road Motor Veh.			28,003,000.00	28,003,000.00	
Purchase of office Furniture			2,400,000.00	2,400,000.00	
Purchase of Residential furniture			525,000.00	525,000.00	
Computer Equipment			4,851,000.00	4,851,000.00	
Communication Equipment			960,000.00	960,000.00	
Purchase of office Equipment			12,313,000.00	12,313,000.00	
Power Generating Plant			1,750,000.00	1,750,000.00	
Total			50,802,000.00	50,802,000.00	
LEGISLATURE ENUGU STATE HOUSE OF ASSEMBLY					
HEAD 3601000/241100					
Purchase of 1 No 18 Seater Buses & 7 NO Saloon cars	1		40,000,000.00	28,003,000.00	
Purchase of office furniture for the various office in the Hous	2		30,000,000.00	2,400,000.00	
Purchase of diff. Types & size of office Equipment IK copnuters p	3		20,000,000.00	525,000.00	
Purchase & installation of mini - press in the Legislature	4		15,000,000.00	4,851,000.00	
Reasonable capital Allo. for embarking on various constititue	5		120,000,000.00	960,000.00	
Repair Rehab. Of the Wter fountain @ the entrance of the ASS	6		3,000,000.00		
Purchase and installation of (a)Editing suites & Accessorie	7		6,000,000.00	6,000,000.00	

	Note	Actual 2008		Approved 2008		Variance		Actual 2007	
		N	: K	N	: K	N	: K	N	: K
Purchase & instal. Of Assorted Security gadgets in the complex	8			10,000,000.00					
Refurbishing & stockg of legislative Lib. with Diff. Resoure	9			20,000,000.00					
Landscaping of the entire House of assembly Premises & carvg	10			10,000,000.00		10,000,000.00			
Constr. Of Wter Bore Hole in the Houses & instal. Of 3 NO O/H	11			10,000,000.00		10,000,000.00			
Erection of Befitting Iron Gates with gate/House @ the 2Entr	12			15,000,000.00		15,000,000.00			
Erection of staff Quarters for the Legislative staff of Enugu	13			5,000,000.00		5,000,000.00			
Renov. Of the leakg Roof @ the Legislative complex & Replmt	14			45,000,000.00		45,000,000.00			
Renov. /Rehab. Of Dilapidate Plumbg pipe & Toilet in the Comm.	15			15,000,000.00		15,000,000.00			
Equiping of the House of Assembly canteen	16			5,000,000.00		5,000,000.00			
Total			349,003,063.79	369,000,000.00		19,996,936.21			

