

ENUGU STATE GOVERNMENT OF NIGERIA
REPORT



OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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PROFILE

EXECUTIVE GOVERNOR

: HIS EXCELLENCY
DR. PETER NDUBUISI MBA
GOVERNMENT HOUSE, ENUGU

DEPUTY GOVERNOR

: HIS EXCELLENCY
IFEANYI OSSAI
GOVERNMENT HOUSE, ENUGU

SECRETARY TO STATE GOVERNMENT

: **PROF. CHIDIEBERE ONYIA**
OFFICE OF THE SECRETARY TO STATE GOV'T, ENUGU

CHIEF OF STAFF

: **VICTOR U. UDEH, Esq**
GOVERNMENT HOUSE, ENUGU

COMMISSIONER FOR FINANCE

: **HON. DR. NATHANIEL E. URAMA**
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

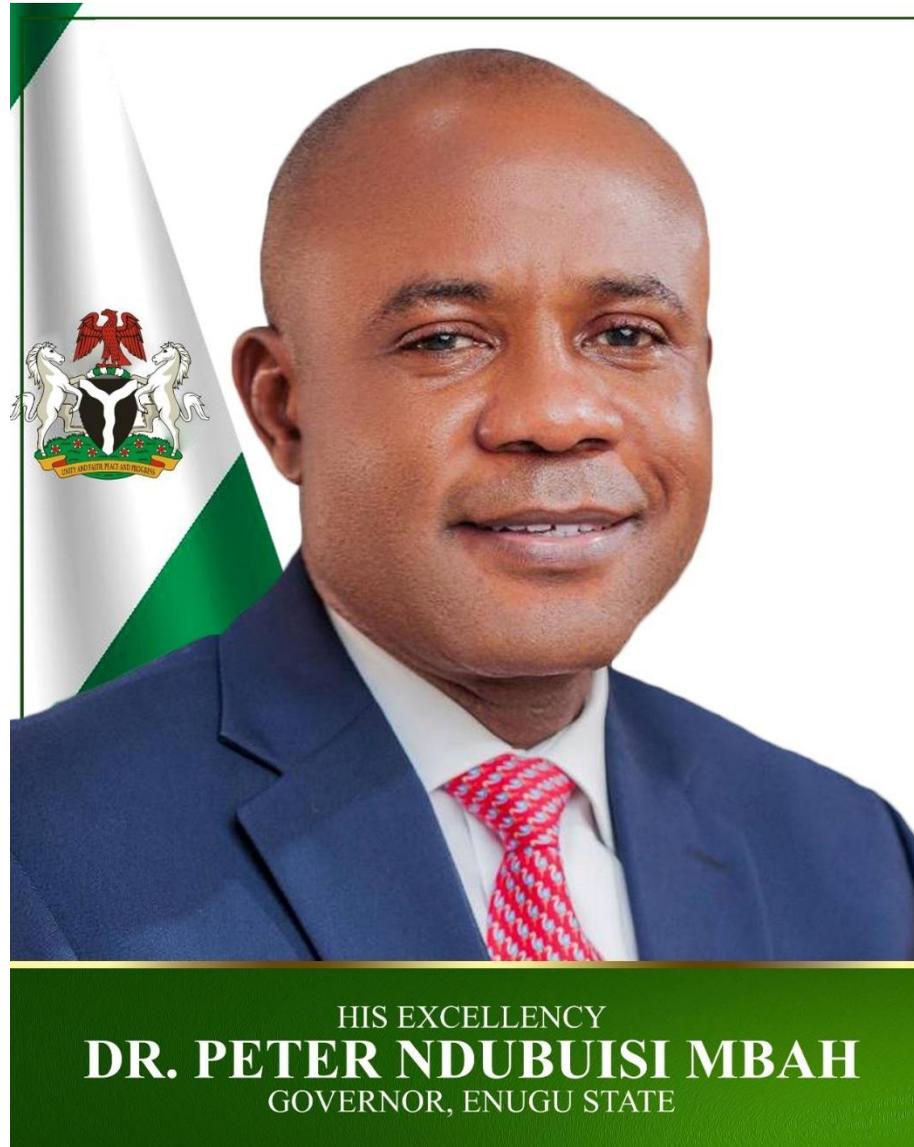
ACCOUNTANT GENERAL/PERM. SEC

: **MR. OKENWA ANTHONY CHIBUIKE, CNA**
STATE TREASURY HOUSE, STATE SECRETARIAT
ENUGU – ENUGU STATE

QUALITY ASSURANCE CONSULTANTS

: **MOLD COMPUTERS & COMMUNICATIONS LTD**
(DEVELOPERS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)
No. 5B, Kukawa Avenue
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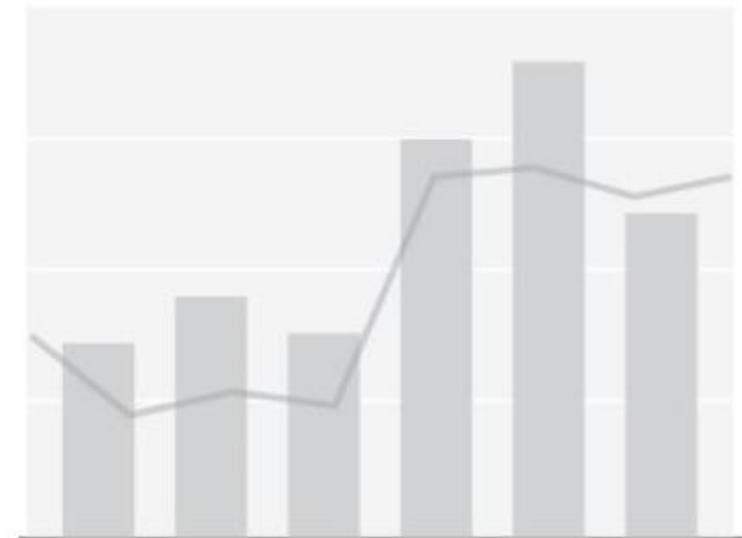
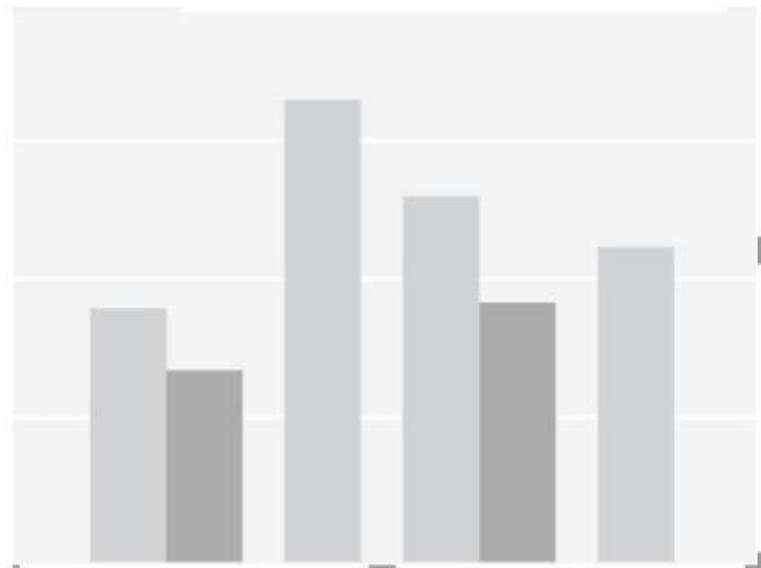
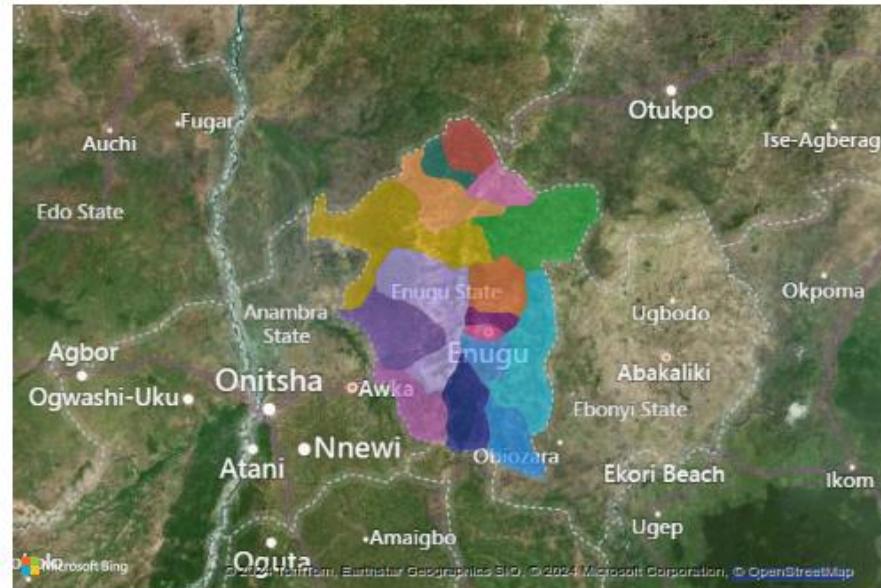
PROFILE

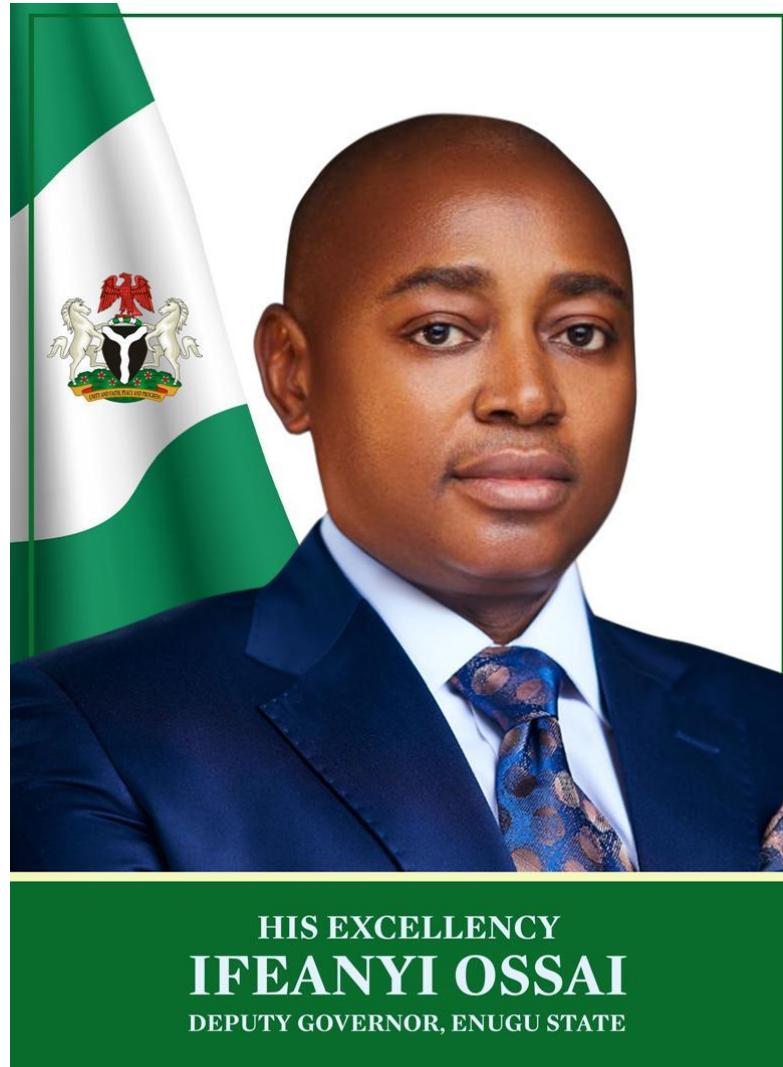


HIS EXCELLENCY
DR. PETER NDUBUISI MBAH
GOVERNOR, ENUGU STATE



ENUGU 2023 STATISTICAL VISUALS REPORT





HIS EXCELLENCY
IFEANYI OSSAI
DEPUTY GOVERNOR, ENUGU STATE

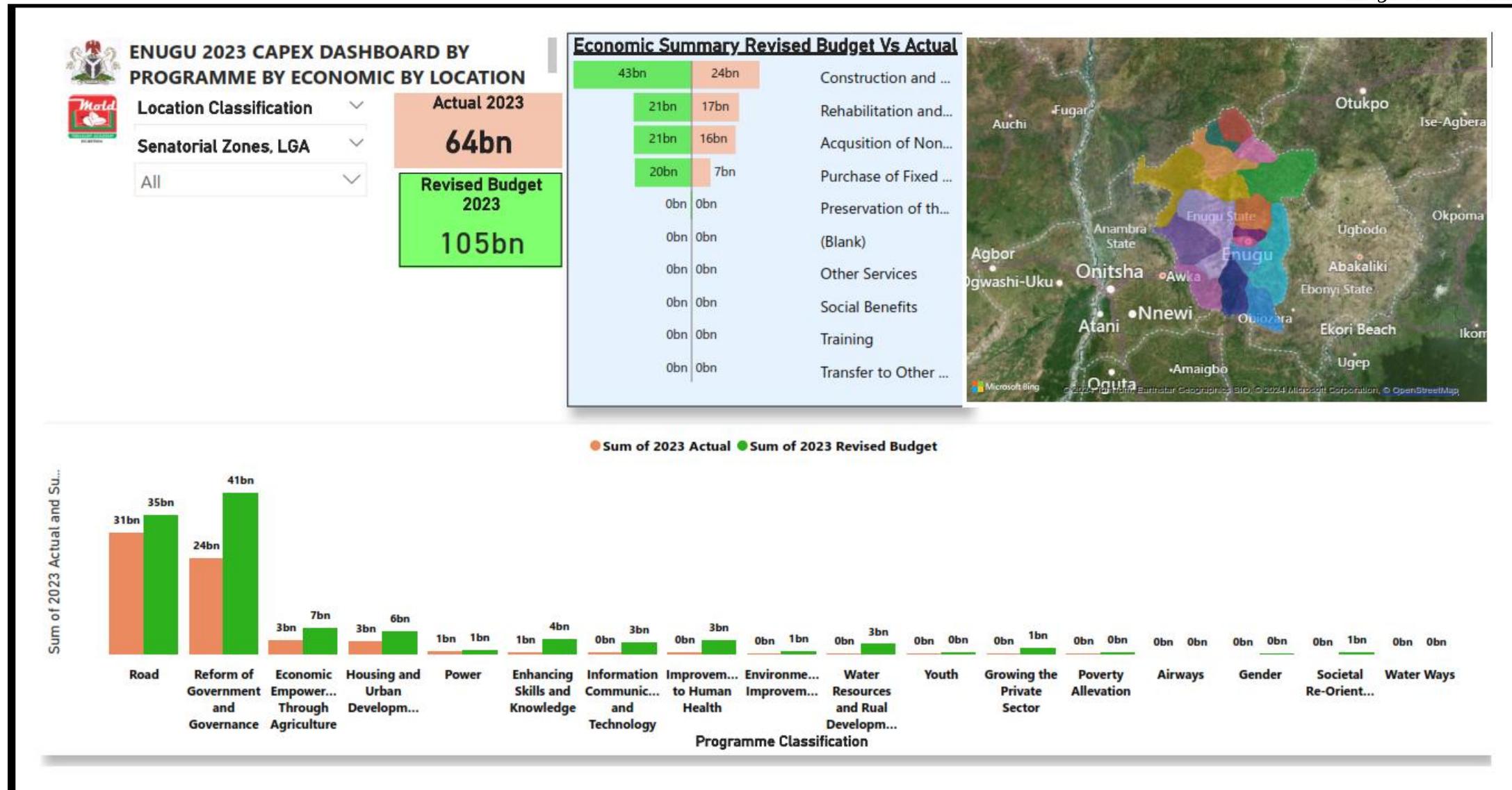
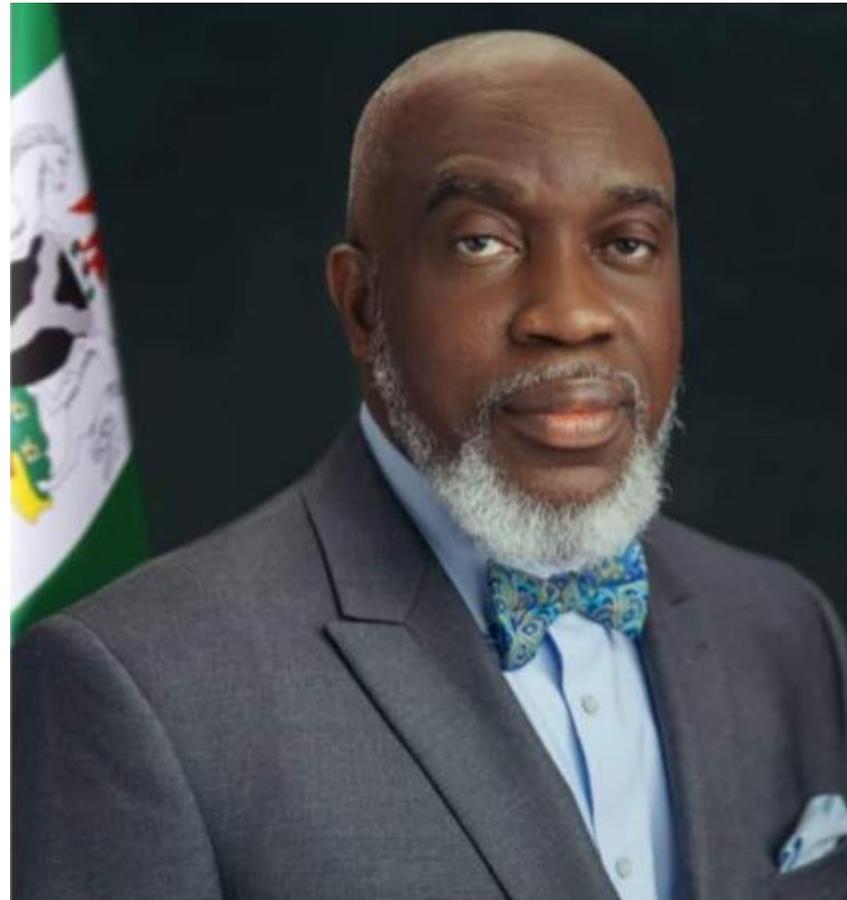


Figure 1: The Government of Enugu State focused on Construction and Provision of Fixed Assets with emphasis on Reform of Government and Governance as well Road Infrastructure in the fiscal year 2023.



**PROF. CHIDIEBERE ONYIA
SECRETARY TO THE STATE GOVERNMENT
ENUGU STATE**

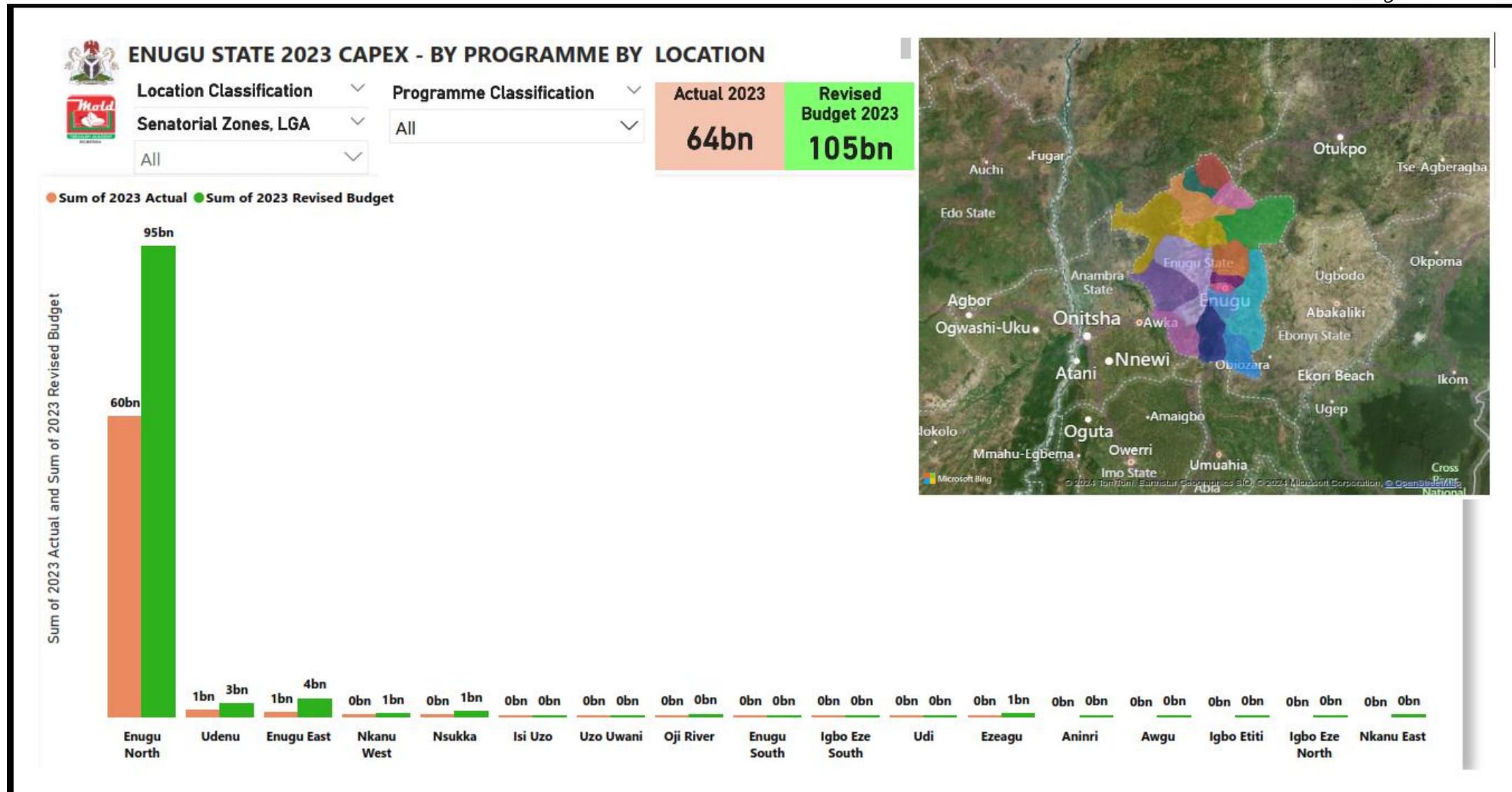


Figure 2: The Revised Budget for the Fiscal Year 2023 was ₦105 Billion. Actual Expenditure was ₦64 Billion. Enugu North, Udenu, Enugu East and Nsukka Local Governments received appreciable allocations of the State Budget and Actual Capital Expenditure Projects.



VICTOR U. UDEH, Esq
CHIEF OF STAFF
ENUGU STATE

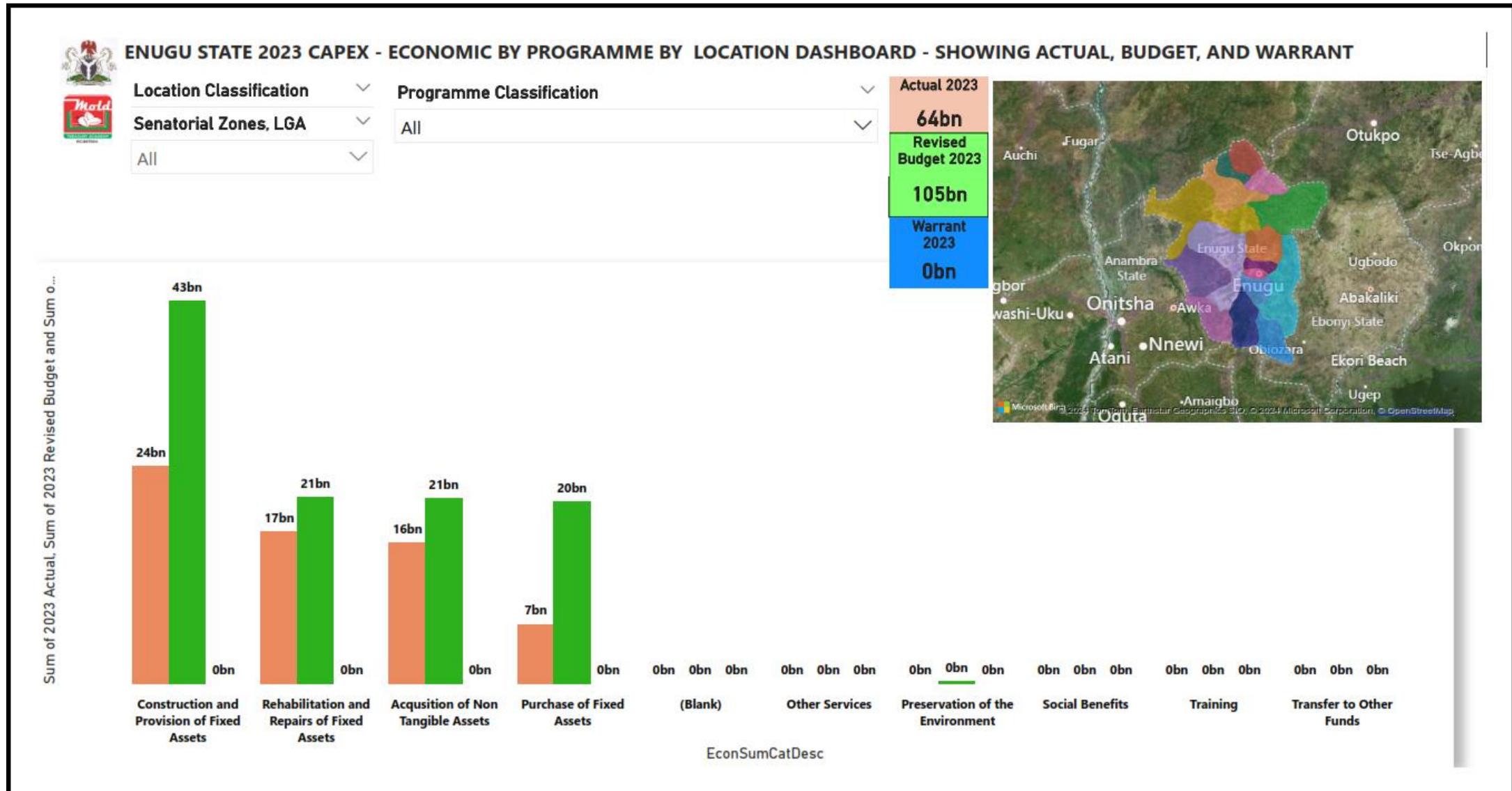


Figure 3: The major investments in infrastructure in the Fiscal Year 2023 was in the Construction and Provision of Fixed Assets.



**HON. DR. NATHANIEL E. URAMA
HON. COMMISSIONER
MINISRTY OF FINANCE AND ECONOMIC DEVELOPMENT**

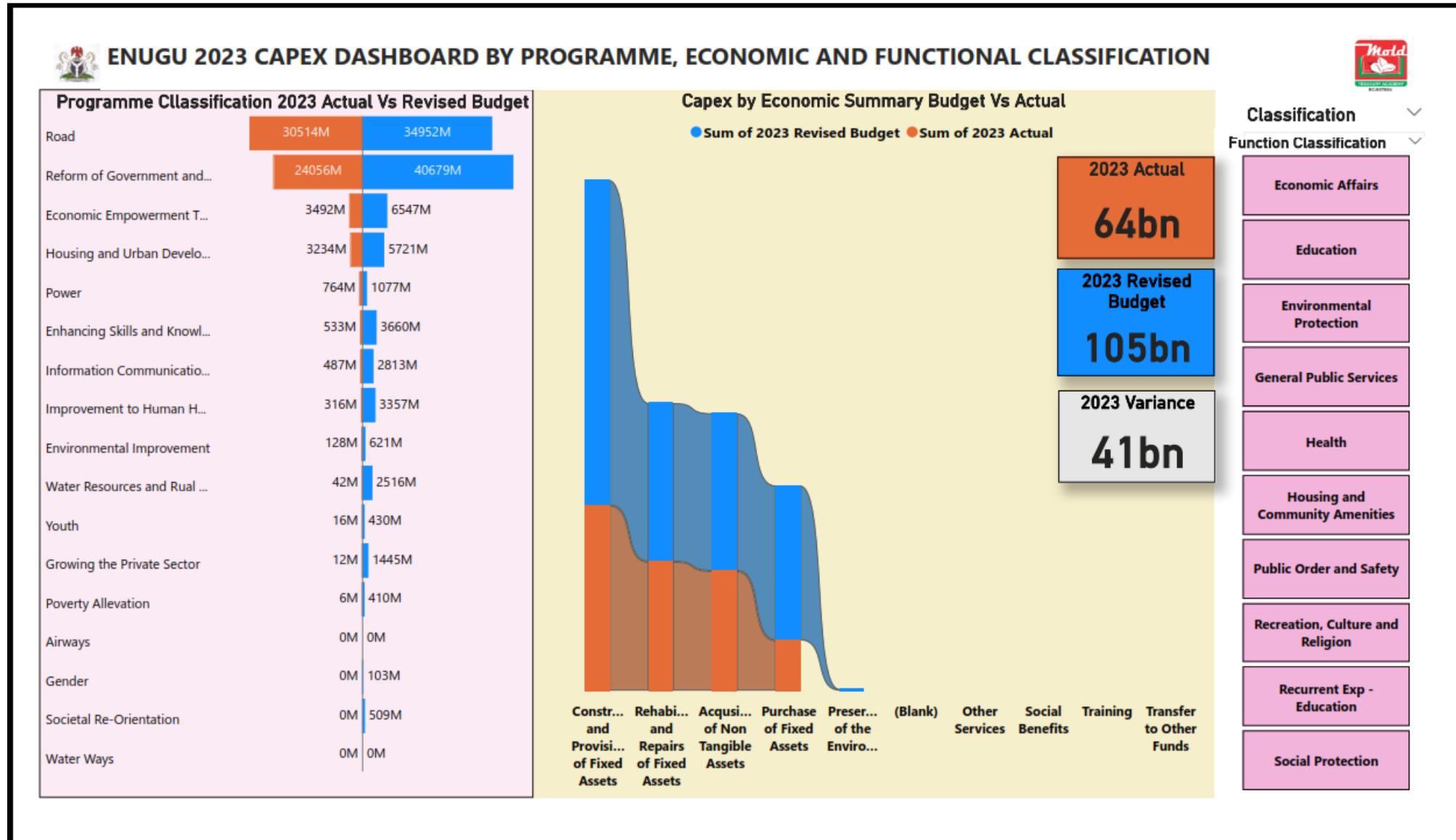


Figure 4: Capital Expenditure by Programme Classification shows that Road Infrastructure received the highest Budget Allocation; However, Reform of Government and Governance also received Appreciable Capital Expenditure Allocation in the Fiscal Year 2023.



**MR. OKENWA ANTHONY CHIBUIKE, CNA
ACCOUNTANT GENERAL
ENUGU STATE**

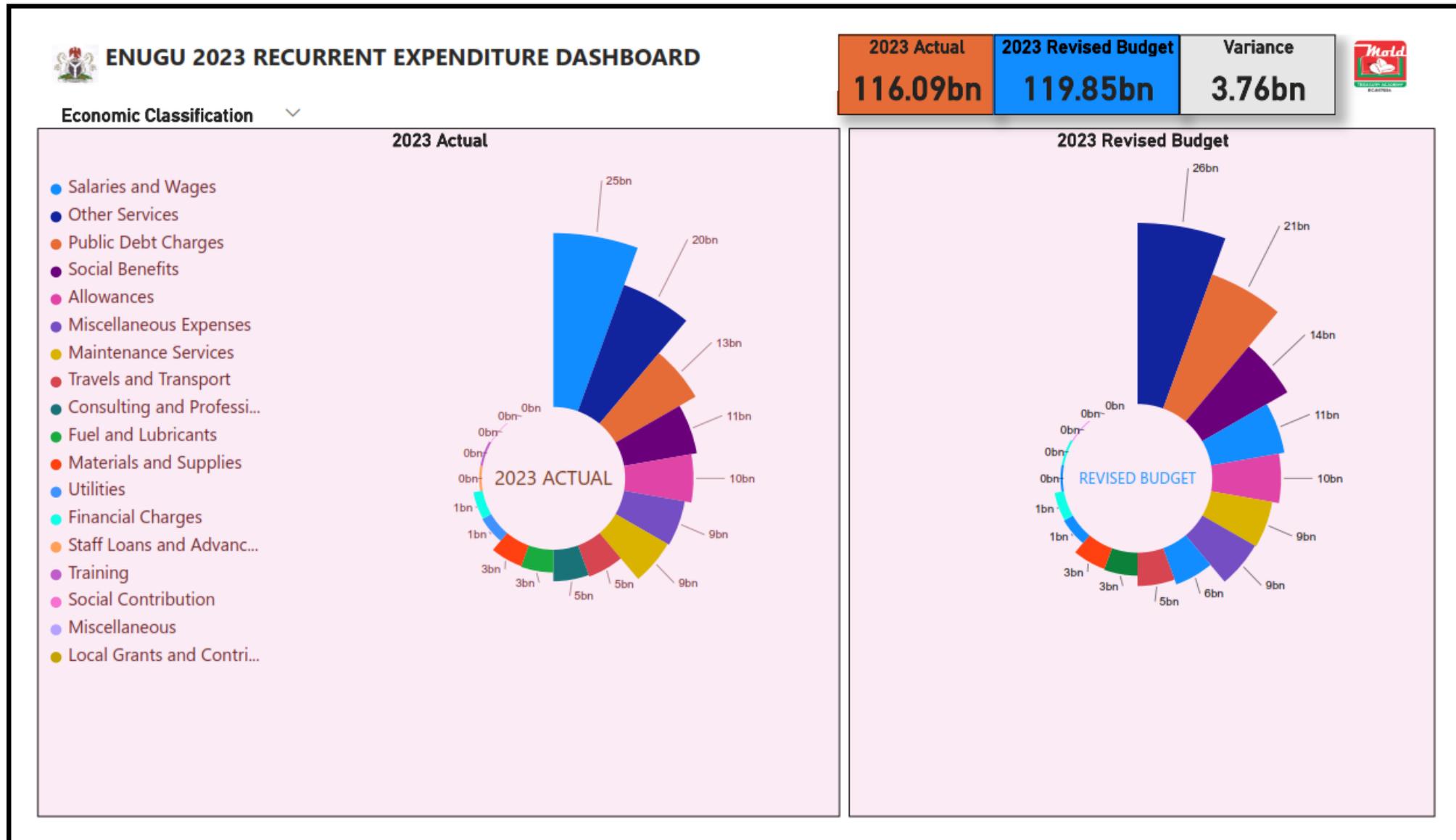


Figure 5: Salaries and wages, Other Services, Public Debt Charges, Social Benefits, Allowances and Miscellaneous Expenses consumed the largest share of total recurrent expenditure.

ROADS AND INFRASTRUCTURE DONE BY THE GOVERNOR PETER MBAH'S ADMINISTRATION IN THE FIRST ONE YEAR IN OFFICE

Enugu Trade Fair Road, GRA, Enugu



Amuri Road, Obinagu, College Roads, Abakpa, Enugu



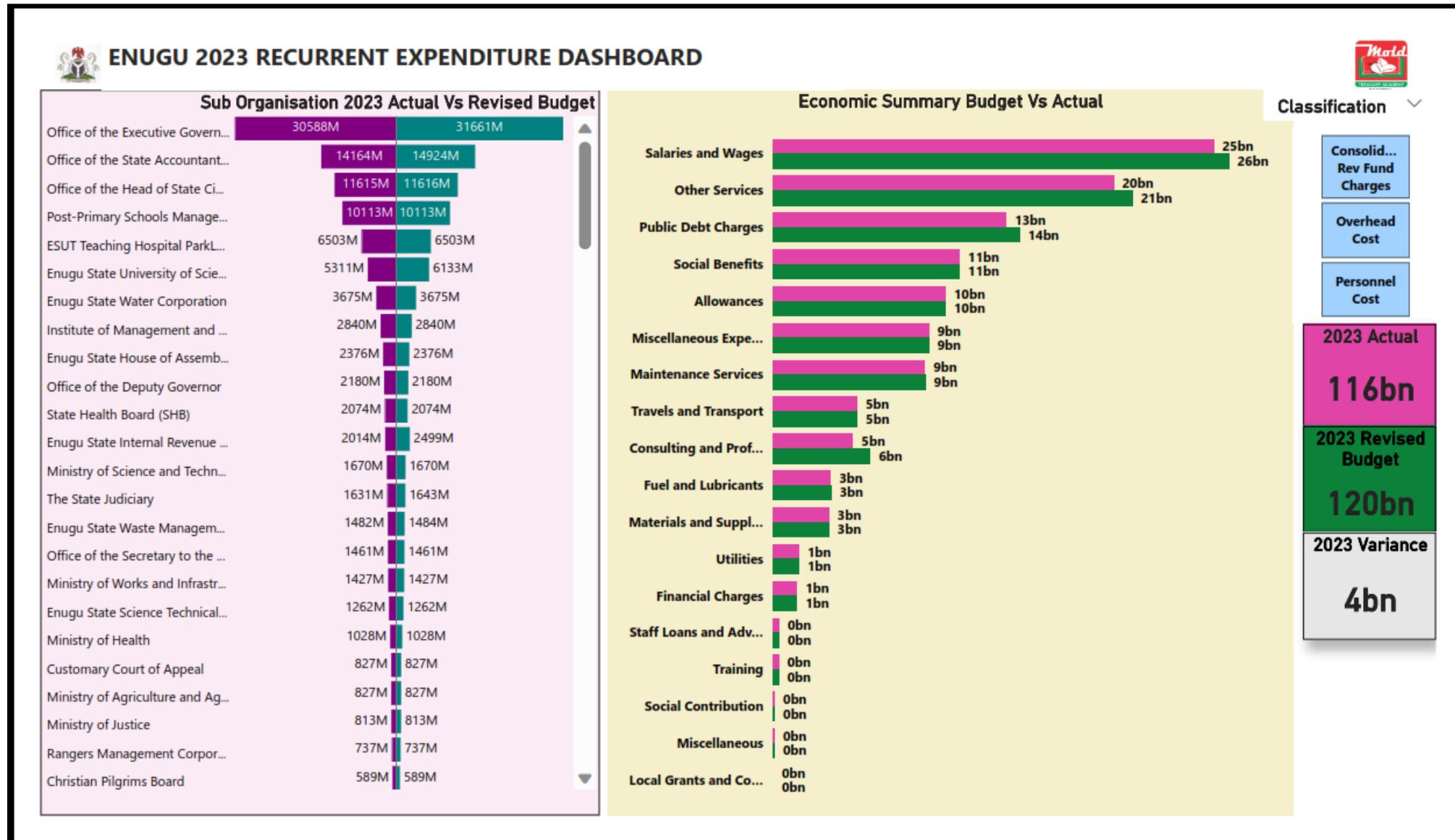


Figure 6: The visual on the left shows the spread of actual and budgeted expenditure incurred by organizations in Enugu State while the visual on the right shows recurrent expenditure (Actual and Budgeted) by economic classifications.

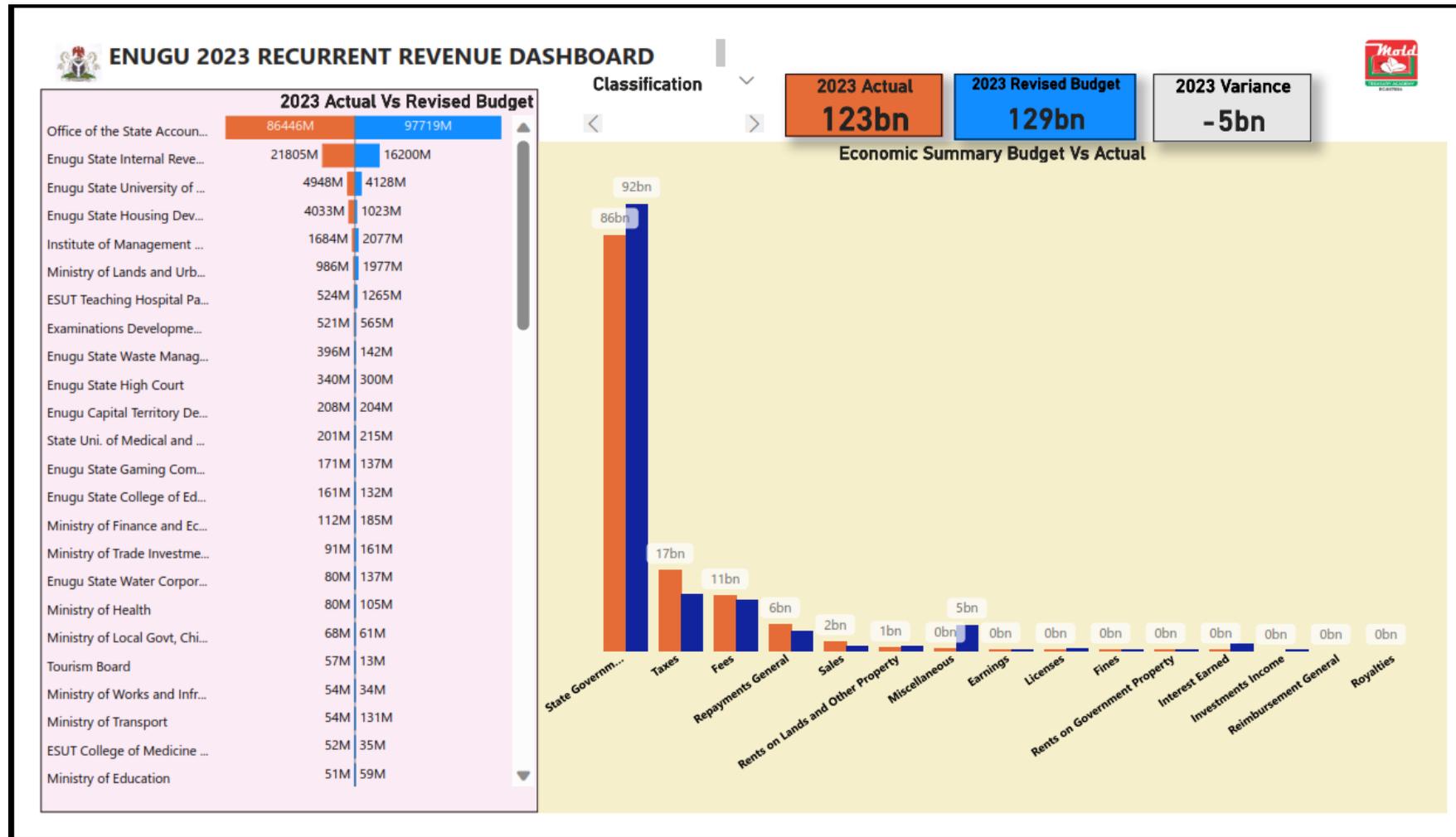


Figure 7: The visual on the left shows the spread of actual and budgeted revenue collection by organizations in the fiscal year 2023. The visual on the right shows recurrent revenue by economic classifications. Statutory Allocations from the Federation Account still make up a large share of the total revenue of the state indicating that more effort needs to be put into boosting the Internally Generated Revenue of the state. The State is making efforts to digitalize revenue collection through approved Payment Gateways (Interswitch, Money Point and Remita) geared towards total integration of Payment Gateways to the State Integrated Financial Management Information System (Sage Pastel Software Nigerian Government Special Build) through Application Programming Interface, Open Banking and Mobile Application. This will facilitate e-Collection, tracking of payments and automated e-Receipting. The e-collection module of the SIFMIS will provide an easy and accessible Web Window for taxpayers to pay for government services through their Mobile Phones – Smart and Non-Smart Phone. Furthermore, the integration will support the state to meet the requirements of DLI 7: Simplified State and Local Business Tax Regimes of the World Bank Programme “State Action on Business Enabling Reform (SABER) 2023 - 2025.

PART ONE

FINANCIAL STATEMENTS

1.0 REPORT OF THE ACCOUNTANT GENERAL

The Report of the Accountant General together with the Financial Statements for the year ended 31st December, 2023 provide the record of the financial activities of Enugu State Government for the year and the position of its finances as at the end of the year. This Report reviews the financial efforts and outcomes of the State Government in its attempt to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the State Government financial operations and the challenges faced in discharging its financial responsibilities.

1.1 COMPLIANCE WITH NATIONAL AND INTERNATIONAL STANDARDS

Enugu State Government has continued to comply with International Public Sector Accounting Standards (IPSAS) in the production of its Multi-Year IPSAS Compliant Budget; Annual General Purpose Financial Statements (GPFS); and the International Monetary Fund (IMF) Government Finance Statistics (GFS), Classification of Functions of Government (COFOG) compliant Statistical Reports from the Integrated Planning, Budgeting, Statistical and Accounting Management Information System developed for the State by our Consultants - Mold Computers and Communications Ltd.

The Sage Pastel Government Integrated Financial Management Information System (GIFMIS) developed for Enugu State Government have been useful in the production of the above reports.

1.2 CONSOLIDATED FINANCIAL SUMMARY FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	N	N	N	N	N		N	N	N
Opening Balance	9,564,741,674.75	20,584,563,497.82			20,584,563,497.82+		10,000,000.00	20,000,000.00	77,576,790.00
RECEIPTS:									
Statutory Allocation	77,974,720,680.01	117,500,675,593.64	69,800,000,000.00	92,400,000,000.00	25,100,675,593.64+	27.17+	120,000,000,000.00	123,874,163,000.00	130,065,121,000.00
Internally Generated Revenue	26,810,965,633.64	37,491,418,986.02	30,200,000,000.00	36,111,092,912.00	1,380,326,074.02+	3.82+	252,789,000,000.00	479,182,461,004.00	2,262,263,743,004.00
Grants & Miscellaneous	5,017,997,814.35	11,252,754,632.51	4,678,000,000.00	7,000,000,000.00	4,252,754,632.51+	60.75+	34,822,386,000.00	19,803,400,000.00	16,734,420,000.00
Miscellaneous Capital Receipts	3,170,892.50	512,424,366.93	500,000,000.00	2,000,000,000.00	1,487,575,633.07-	74.38-	6,100,000,000.00	3,202,000,000.00	3,202,000,000.00
Total Current Year Receipts	109,806,855,020.50	166,757,273,579.10	105,178,000,000.00	137,511,092,912.00	29,246,180,667.10+	21.27+	413,711,386,000.00	626,062,024,004.00	2,412,265,284,004.00
Total Projected Funds Available	119,371,596,695.25	187,341,837,076.92	105,178,000,000.00	137,511,092,912.00	49,830,744,164.92+	36.24+	413,701,386,000.00	626,082,024,004.00	2,412,342,860,794.00
Recurrent Expenditure: Economic Classification:									
Employees Compensation	35,330,458,113.80	35,331,240,474.75	35,213,629,720.00	36,205,061,851.00	873,821,376.25+	2.41+	47,521,477,000.00	48,155,818,434.00	47,860,868,140.00
Social Benefits	8,134,351,772.63	10,719,009,043.31	7,723,700,000.00	10,719,010,977.00	1,933.69+	0.00+	10,188,891,000.00	8,830,891,020.00	9,330,891,020.00
Overhead Costs	33,147,366,116.05	56,636,509,423.28	32,116,469,650.00	58,764,382,842.00	2,127,873,418.72+	3.62+	41,866,898,000.00	37,998,626,170.00	38,198,066,170.00
Foreign Loans Repayment - Principal	1,290,251,425.78	3,007,485,215.40	1,000,000,000.00	3,007,485,315.00	99.60+	0.00+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Foreign Loan Repayment - Interest							400,000,000.00	400,000,000.00	400,000,000.00
Domestic Loans Repayment - Principal	11,752,278,591.55	3,756,512,290.97	2,200,000,000.00	3,756,512,391.00	100.03+	0.00+	2,000,000,000.00	2,600,000,000.00	2,600,000,000.00
Domestic Loans Repayment - Interest			400,000,000.00	760,216,700.00	760,216,700.00+	100.00+	400,000,000.00	400,000,000.00	400,000,000.00
CRFC - (Excluding Public Debt & Social Benefits)	7,536,426,446.58	6,643,283,575.75	3,250,000,000.00	6,643,284,438.00	862.25+	0.00+	3,850,000,000.00	3,850,000,000.00	3,850,000,000.00
Total Recurrent Expenditure	97,191,132,466.39	116,094,040,023.46	81,903,799,370.00	119,855,954,514.00	3,761,914,490.54+	3.14+	107,227,266,000.00	103,235,335,624.00	103,639,825,330.00
Capital Expenditure: Programme Classification:									
01 Economic Empowerment Through Agriculture	71,496,296.37	3,492,195,504.42	3,035,900,000.00	6,547,209,005.00	3,055,013,500.58+	46.66+	24,101,154,672.00	2,498,410,880.00	3,223,962,254.00
02 Societal Re - Orientation	33,648,107.85		509,310,000.00	509,310,000.00	509,310,000.00+	100.00+	1,521,170,000.00	1,093,870,000.00	1,338,670,000.00
03 Poverty Alleviation		6,450,000.00	409,650,000.00	409,650,000.00	403,200,000.00+	98.43+	6,196,000,000.00	6,577,000,000.00	6,077,000,000.00
04 Improvement to Human Health	661,463,450.75	315,980,213.00	4,852,410,000.00	3,357,198,832.00	3,041,218,619.00+	90.59+	25,177,920,000.00	3,463,617,665.00	2,234,471,000.00
05 Enhancing Skills and Knowledge	1,943,469,547.10	532,651,470.74	7,731,131,000.00	3,660,485,100.00	3,127,833,629.26+	85.45+	12,555,561,742.00	6,013,744,358.00	5,156,261,717.00
06 Housing and Urban Development	289,322,200.00	3,233,630,715.83	1,413,230,000.00	5,721,069,743.00	2,487,439,027.17+	43.48+	45,075,075,640.00	38,769,575,640.00	33,297,925,640.00
07 Gender			102,500,000.00	102,500,000.00	102,500,000.00+	100.00+	167,000,000.00	40,500,000.00	40,500,000.00
08 Youth	96,923,730.28	15,686,284.83	430,000,000.00	430,000,000.00	414,313,715.17+	96.35+	1,185,707,000.00	1,498,707,000.00	1,711,707,000.00
09 Environmental Improvement	852,685,532.96	127,766,398.75	3,048,997,600.00	621,370,410.00	493,604,011.25+	79.44+	6,396,550,000.00	4,900,000,000.00	4,657,000,000.00
10 Water Resources and Rural Development	94,751,790.00	42,386,524.00	5,596,500,000.00	2,516,214,800.00	2,473,828,276.00+	98.32+	27,597,750,000.00	22,911,725,000.00	7,802,325,000.00
11 Information Communication & Technology	75,918,680.40	486,858,297.94	4,683,534,000.00	2,813,091,400.00	2,326,233,102.06+	82.69+	7,089,517,720.00	5,142,886,000.00	6,172,282,450.00
12 Growing the Private Sector	9,275,800.00	12,114,800.00	1,533,300,000.00	1,445,458,300.00	1,433,343,500.00+	99.16+	1,394,000,000.00	1,438,200,000.00	1,415,000,000.00
13 Reform of Government and Governance	10,014,497,750.24	24,056,042,149.21	29,576,669,800.00	40,679,211,900.00	16,623,169,750.79+	40.86+	167,552,181,866.00	25,857,870,400.00	20,199,778,179.00
14 Power	764,039,611.85	763,597,526.00	1,344,645,000.00	1,077,431,700.00	313,834,174.00+	29.13+	1,573,384,000.00	3,086,290,000.00	3,026,300,000.00
16 Water Ways							23,000,000.00		
17 Road	18,378,347,445.70	30,514,320,308.26	20,430,840,000.00	34,951,743,359.00	4,437,423,050.74+	12.70+	73,313,147,360.00	102,085,200,000.00	90,144,800,000.00
18 Airways							13,400,000,000.00	9,200,000,000.00	6,200,000,000.00
Total Capital Expenditure by Programme	33,285,839,943.50	63,599,680,192.98	84,698,617,400.00	104,841,944,549.00	41,242,264,356.02+	39.34+	414,319,120,000.00	234,577,596,943.00	192,697,983,240.00
Total Expenditure (Budget Size)	130,476,972,409.89	179,693,720,216.44	166,602,416,770.00	224,697,899,063.00	45,004,178,846.56+	20.03+	521,546,386,000.00	337,812,932,567.00	296,337,808,570.00
Budget Surplus/(Deficit)	11,105,375,714.64	7,648,116,860.48	61,424,416,770.00	87,186,806,151.00	94,834,923,011.48+	108.77+	107,845,000,000.00	288,269,091,437.00	2,116,005,052,224.00
Movement in Other Cash Equivalents:									
Below the Line Receipts	91,361,656,737.72	101,081,405,974.44			101,081,405,974.44+				
Below the Line Payments	(84,708,619,810.96)	(107,564,257,233.36)			107,564,257,233.36-				
Net Movement in Other Cash Equivalents	6,653,036,926.76	(6,482,851,258.92)			6,482,851,258.92-				
Financing of Deficit by Borrowing:									
Internal Loans	25,035,902,285.70	30,700,000,000.00	37,462,916,770.00	13,529,065,000.00	17,170,935,000.00+	126.92+	71,000,000,000.00	3,280,000,000.00	

External Loans	1,000,000.00	2,584,374,005.80	8,961,500,000.00	6,685,100,000.00	4,100,725,994.20-	61.34-	25,850,000,000.00	9,250,000,000.00	8,900,000,000.00
Total Loans	25,036,902,285.70	33,284,374,005.80	46,424,416,770.00	20,214,165,000.00	13,070,209,005.80+	64.66+	96,850,000,000.00	12,530,000,000.00	8,900,000,000.00
Closing Balance	20,584,563,497.82	34,449,639,607.36	15,000,000,000.00	66,972,641,151.00	101,422,280,758.36+	151.44+	10,995,000,000.00	300,799,091,437.00	2,124,905,052,224.00

1.3 ANALYSIS OF MONTHLY STATUTORY ALLOCATION FOR THE YEAR ENDED 31/12/2023

	January	February	March	April	May	June	July	August	September	October	November	December	Total
	N	N	N	N	N	N	N	N	N	N	N	N	N
GROSS ALLOCATION:													
Statutory Allocation from Federation Accounts	4,373,147,626.74	2,525,448,317.44	2,403,563,205.91	3,276,296,947.61	2,327,302,075.26	3,628,476,591.09	1,973,465,411.70	4,411,567,420.04	2,328,481,343.42	3,788,295,382.10	1,985,092,202.61	2,352,779,349.80	35,373,915,873.72
Share of VAT	2,661,980,418.85	2,538,017,463.65	2,257,406,821.03	2,421,922,397.27	2,264,192,301.39	2,751,428,837.21	2,950,707,855.00	2,977,651,431.79	3,531,939,640.77	3,078,085,166.17	3,545,154,944.00	3,639,141,204.28	34,617,628,481.41
Excess Crude						682,302,963.14							682,302,963.14
Ecological Fund From FAAC	122,029,995.88		90,009,887.72	64,766,673.21			94,852,067.22	109,778,011.32	6,323,200.84	104,225,803.93	100,219,950.44	98,773,616.83	790,979,207.39
Budget Augmentation		103,429,531.50											103,429,531.50
Exchange Rate Difference						4,014,179.49	2,922,363,377.19		1,497,971,752.46	1,121,037,884.61	1,221,505,232.00	2,301,280,307.25	9,068,172,733.00
Non Oil Revenue		689,530,209.99	158,915,433.90	158,915,433.90	2,489,346,785.27	(2,489,346,785.27)							1,007,361,077.79
Forex Equalization			719,869,539.20		299,945,641.35	119,978,256.53							1,139,793,437.08
Electronic Money Transfer Levy (EMTL) Receipts	318,666,724.28	172,285,455.92	339,526,667.87		1,190,482,546.74	188,531,800.84	148,492,532.27	166,706,233.64		330,602,348.97	203,486,709.96	153,830,777.28	3,212,611,797.77
Infrastructure				3,764,440,687.52				9,000,000,000.00	4,740,039,803.32	7,000,000,000.00		7,000,000,000.00	31,504,480,490.84
Total	7,475,824,765.75	6,028,710,978.50	5,969,291,555.63	9,686,342,139.51	8,571,269,350.01	4,885,385,843.03	8,089,881,243.38	16,665,703,096.79	12,104,755,740.81	15,422,246,585.78	7,055,459,039.01	15,545,805,255.44	117,500,675,593.64
LESS: DEDUCTIONS @ SOURCE:													
	405,112,773.30	236,579,312.92	236,579,312.90	236,579,312.92	236,579,312.92	236,579,312.92	236,579,312.92	236,579,312.92	236,579,312.92	236,579,312.92	236,579,312.92	236,579,312.92	3,007,485,215.40
FAAC Deduction @ Source - Ecological Fund	117,839,307.30	68,051,002.57	64,761,083.89	88,283,950.68	62,711,732.57	94,852,067.22	53,177,211.69	69,045,958.86	62,743,509.25	69,175,824.40	53,490,508.45	63,398,245.95	867,530,402.83
FAAC Deduction @ Source - Health Care	26,750,309.26	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	1,757,538,992.12	26,750,309.24				1,971,541,466.06
FAAC Deduction @ Source - Excess Crude Loan	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59							539,835,573.54
FAAC Deduction @ Source - Budget Support	154,908,117.75	154,908,117.75	154,908,117.80	154,908,117.75	154,908,117.75	154,908,117.75							929,448,706.55
FAAC Deduction @ Source - Bail Out Loan	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96							227,108,825.76
TOTAL DEDUCTIONS	832,434,574.16	614,112,809.03	610,822,890.38	634,345,757.14	608,773,539.03	640,913,873.68	316,506,833.85	2,063,164,263.90	326,073,131.41	305,755,137.32	290,069,821.37	299,977,558.87	7,542,950,190.14
NET ALLOCATION	6,643,390,191.59	5,414,598,169.47	5,358,468,665.25	9,051,996,382.37	7,962,495,810.98	4,244,471,969.35	7,773,374,409.53	14,602,538,832.89	11,778,682,609.40	15,116,491,448.46	6,765,389,217.64	15,245,827,696.57	109,957,725,403.50

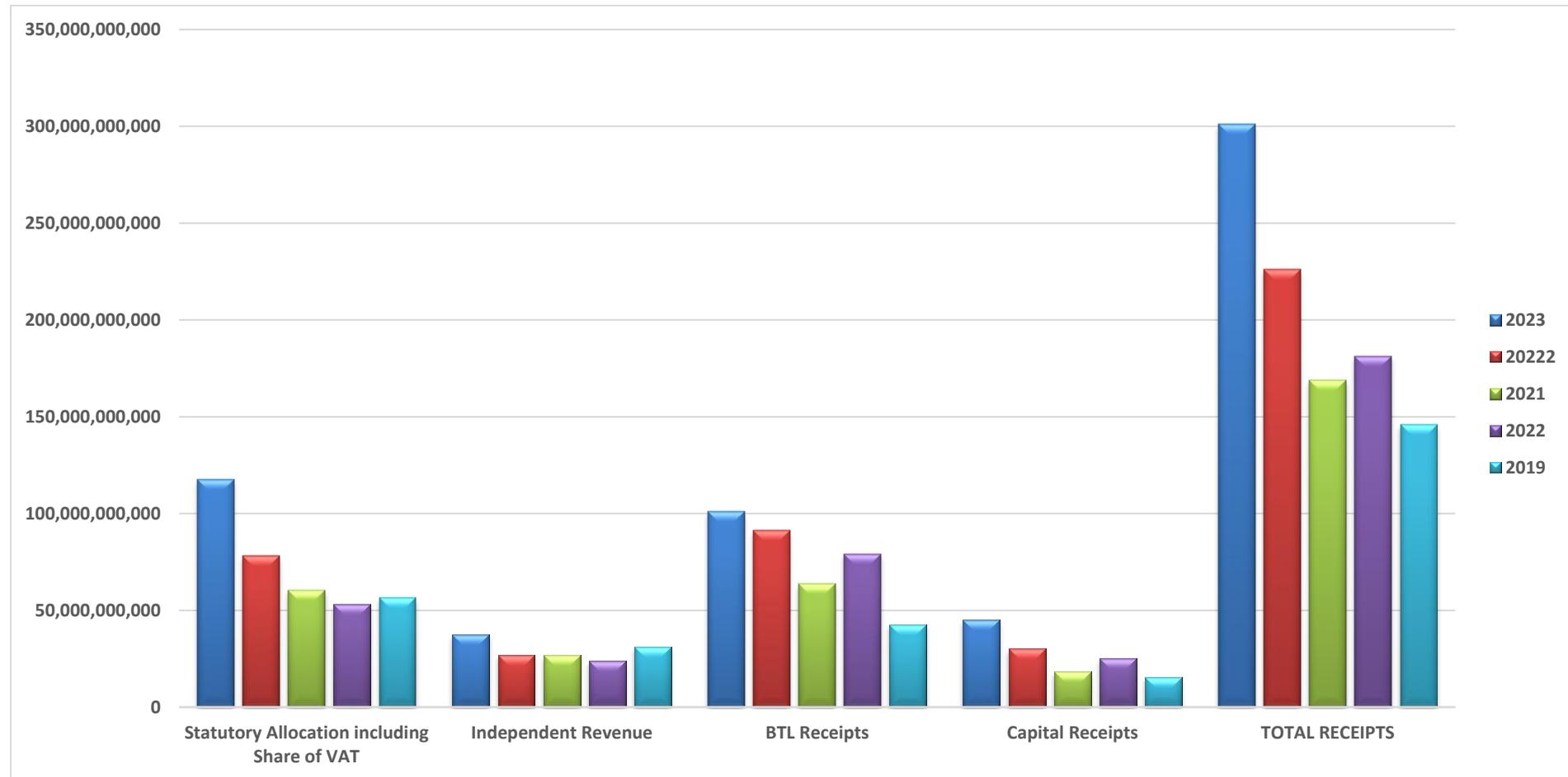
1.4 FIVE YEARS FINANCIAL SUMMARY

DESCRIPTION	2023	2022	2021	2020	2019
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation including Share of VAT	117,500,675,593.64	77,974,720,680.01	60,318,273,772.03	53,136,169,720.51	56,464,018,381.24
Independent Revenue	37,491,418,986.02	26,810,965,633.64	26,717,819,044.62	23,644,771,591.87	31,142,966,700.04
BTL Receipts	101,081,405,974.44	91,361,656,737.72	63,524,687,755.24	79,167,842,429.99	42,637,319,788.64
Capital Receipts	45,049,553,005.24	30,058,070,992.55	18,210,467,311.00	25,217,557,164.96	15,528,756,652.89
TOTAL RECEIPTS	301,123,053,559.34	226,205,414,043.92	168,771,247,882.89	181,166,340,907.33	145,773,061,522.81
PAYMENTS:					
Personnel Cost	35,331,240,474.75	35,330,458,113.80	34,338,394,390.94	30,284,834,298.55	23,194,731,846.34
Overhead Cost	56,636,509,423.28	33,147,366,116.05	28,341,784,414.13	25,291,444,235.78	23,640,990,847.00
Public Debt Charges	6,763,997,506.37	13,042,530,017.33	2,995,525,351.03	3,228,403,491.66	5,001,083,167.77
CRFC - Social Benefits	10,719,009,043.31	8,134,351,772.63	6,852,431,081.51	7,574,349,912.17	6,932,074,537.08
Capital Expenditure	63,599,680,192.98	33,285,839,943.50	35,585,557,714.70	45,177,307,490.57	24,912,050,750.36
CRFC - (Excluding Public Debt & Social Benefits)	6,643,283,575.75	7,536,426,446.58	4,405,924,062.01	1,238,005,598.52	3,210,502,140.70
BTL Payments	107,564,257,233.36	84,708,619,810.96	59,687,608,393.40	83,122,440,379.05	48,218,732,675.67
TOTAL PAYMENTS	287,257,977,449.80	215,185,592,220.85	172,207,225,407.72	195,916,785,406.30	135,110,165,964.92
CASH BALANCES:					
Net Cash Surplus/(Deficit)	13,865,076,109.54	11,019,821,823.07	(3,435,977,524.83)	(14,750,444,498.97)	10,662,895,557.89
Opening Cash Balance	20,584,563,497.82	9,564,741,674.75	13,000,719,199.99	27,751,163,698.96	17,088,268,141.07
CLOSING CASH BALANCE	34,449,639,607.36	20,584,563,497.82	9,564,741,674.75	13,000,719,199.99	27,751,163,698.96

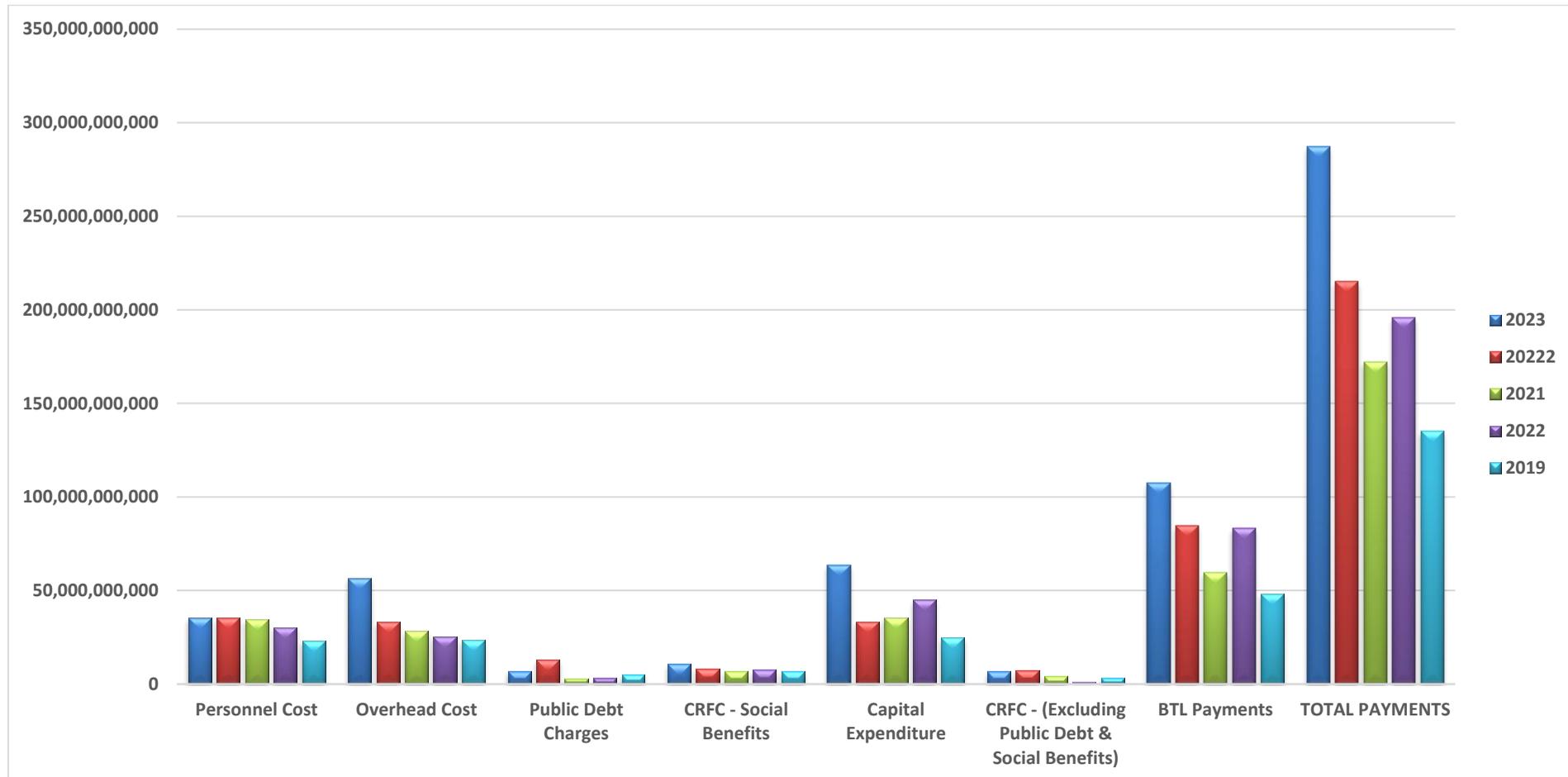
1.5 **ENUGU STATE DEBT PROFILE AS AT 31ST DECEMBER, 2023**

EXTERNAL DEBT							
1	2	3	4	5	6	7	8
S/N	Loan Details in Naira	Opening Balance 01/01/2020	Additional Loan/Drawdown	Adjustment	Loans Repayment/ Servicing	Net Movement in 2020	Closing Balance (N) 31/12/2020
		₦	2020	8-(3-6)	(As Per DMO Doc)	4 + 5-6	3+7
1	Rural Access Mobility Project 2 - AFDI (RAMP2)	1,989,000,000.00		300,595,846.00	(129,595,846.00)	171,000,000.00	2,160,000,000.00
2	HIV/AIDS Prog. Development	381,212,679.42		80,033,027.92	(10,428,849.34)	69,604,178.58	450,816,858.00
3	Universal Basic Education	682,446,325.50		102,270,686.50	(26,838,982.00)	75,431,704.50	757,878,030.00
4	Health System Development Project	1,534,028,759.28		306,400,566.17	(37,458,565.85)	268,942,000.32	1,802,970,759.60
5	Community and Social Development Project	1,935,624,505.19		(347,722,160.33)	(23,688,456.06)	(371,410,616.39)	1,564,213,888.80
6	Health System Dev. Project - Additional Financing	846,880,560.18		171,301,793.59	(18,365,805.77)	152,935,987.82	999,816,548.00
7	Rural Access Mobility Project 2 - IDA (RAMP2)	6,845,123,674.26		1,345,367,955.20	32,648,656.54	1,378,016,611.74	8,223,140,286.00
8	Local Empowerment & Environment Mgt. Project (LEEP)	2,109,626,283.24		212,236,601.46	(33,775,845.90)	178,460,755.56	2,288,087,038.80
9	National Urban Water Sector Reform Project	3,595,930,098.30		707,339,009.64	(99,889,707.54)	607,449,302.10	4,203,379,400.40
10	Comm. Agric Dev. Project (CADP)	6,188,940,046.62		1,190,239,763.06	(123,965,749.28)	1,066,274,013.78	7,255,214,060.40
11	Nat Urban Water Sect Reform - Addition Fin	1,469,078,077.50		305,259,264.73	7,109,496.17	312,368,760.90	1,781,446,838.40
12	Nigeria Erosion & Watershed Mgt Proj. (NEWMAP)	14,492,288,708.79		(1,200,371,048.04)	(52,986,363.15)	(1,253,357,411.19)	13,238,931,297.60
	Total External Loan as at 31/12/2020	42,070,179,718.28	-	3,172,951,305.90	(517,236,018.18)	2,655,715,287.72	44,725,895,006.00
DOMESTIC DEBT							
1	Access Bank - Infrastructural Loan	9,095,741,209.57		207,750,206.96	(273,504,517.26)	(65,754,310.30)	9,029,986,899.27
2	Unity Bank Infrastructure Loan	437,687,506.45		20,558,068.14	(332,184,287.39)	(311,626,219.25)	126,061,287.20
3	Zenith Bank Loan (NEWMAP Counterpart Fund Loan)	269,473,617.09		33,892,792.52	(216,914,373.24)	(183,021,580.72)	86,452,036.37
4	Federal Government of Nigeria Bail Out Facility	3,826,578,326.89		85,891,574.54	(113,554,412.88)	(27,662,838.34)	3,798,915,488.55
5	Federal Government of Nigeria Bond (Restructured Comm. Banks Loan)	5,612,829,309.27		820,906,737.50	(940,145,017.58)	(119,238,280.08)	5,493,591,029.19
6	Federal Government of Nigeria Budget Support Facility - Principal	17,530,179,397.29		437,851,775.53	(457,701,538.23)	(19,849,762.70)	17,510,329,634.59
7	Federal Government of Nigeria Budget Support Facility - Interest Capitalized *	-	-	3,999,482,367.48	(33,609,095.52)	3,965,873,271.96	3,965,873,271.96
8	CBN - Single Digital Funding MSMEs Facility	1,610,361,148.00		181,227,787.10	(570,664,860.27)	(389,437,073.17)	1,220,924,074.83
9	Purchase of FAAC Software	-	9,321,595.08	-	-	9,321,595.08	9,321,595.08
	Total Domestic Loan as at 31/12/2020	38,382,850,514.56	9,321,595.08	5,787,561,309.77	(2,938,278,102.37)	2,858,604,802.48	41,241,455,317.04
GRATUITY AND VERIFIED PENSION ARREARS							
1	Outstanding Pension and Gratuities	24,252,954,596.73	2,595,004,124.83	-	-	2,595,004,124.83	26,847,958,721.56
	Total Debt						
*	FGN Budget Support Facility interest amounting to N3,999,842,367.48 was capitalized in 2020, this amount however does not form part of the opening balance as at 01/01/2020 based on DMO document.						
	External loans draw down in year 2020 are subject to reconciliation with the DMO.						

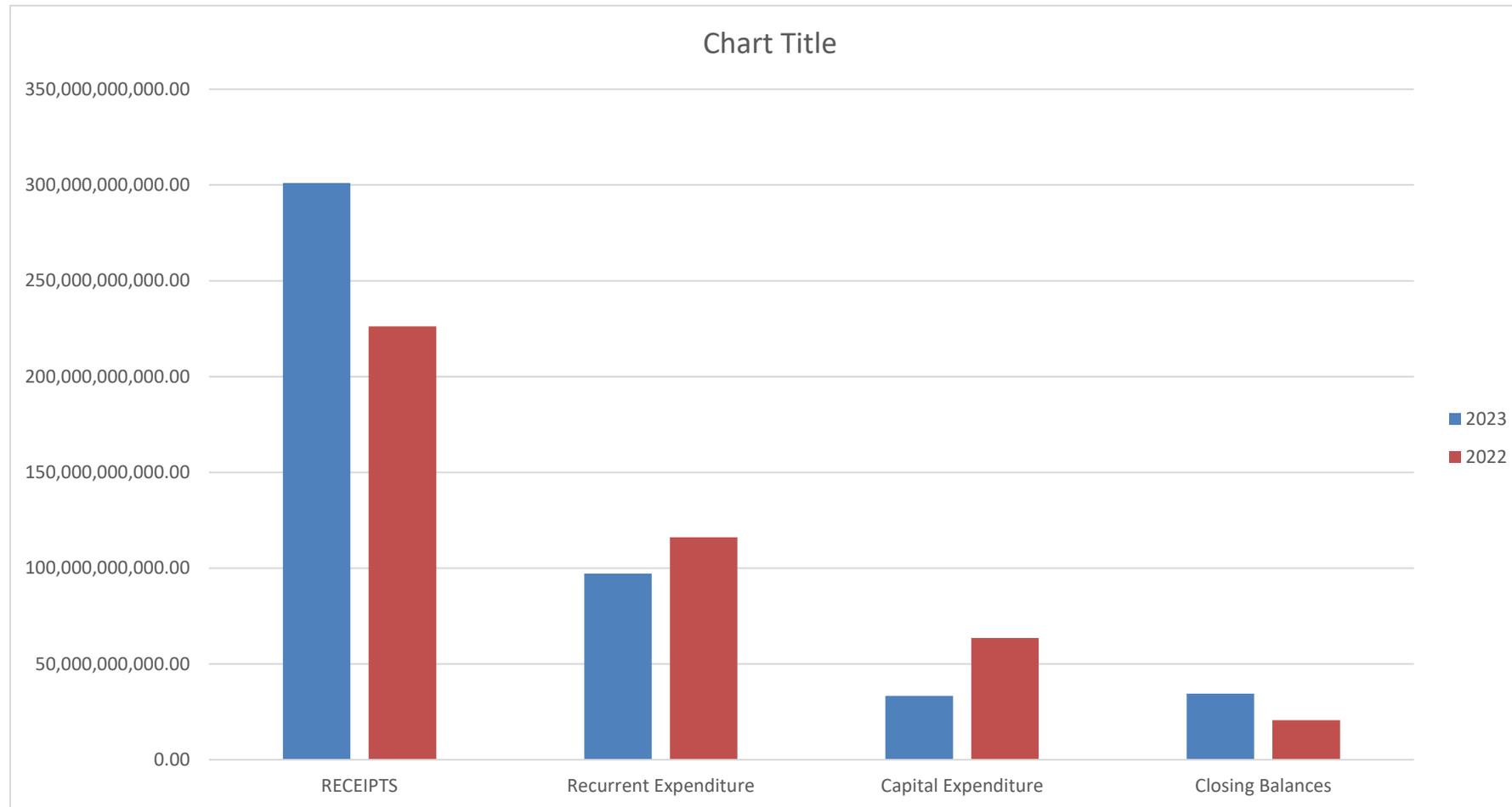
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



RECEIPTS AND PAYMENTS 2023 AND 2022





GOVERNMENT OF ENUGU STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL STATE TREASURY HOUSE,

MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT, ENUGU

E-mail: ensgag@yahoo.com

Our Ref:.....

Your Ref:.....

10th June, 2024

(All replies to be addressed to the Accountant General)

2.0 ACCOUNTING POLICIES:

The following are the significant accounting policies adopted by the Government of Enugu State of Nigeria in the preparation of her 2023 Financial Statements:

2.1. Accounting Terminologies/Definitions

- i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting financial statements.
- ii. **Cash:** Cash comprises cash on hand, demand deposits and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of an entity rather than increases or decreases in the cash it controls.
- vi. **Cash receipts** are cash inflows.
- vii. **Cash payments** are cash outflows.
- viii. **Cash Controlled by an entity:** Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise benefit from the cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to, an entity can use to fund its operating objectives acquire capital assets or repay its debt is controlled by the entity.
- ix. **Government Business Enterprise** means an entity that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business;

- Sells goods and services, in the normal course of its business, to other entities at a profit or full cost recovery;
 - Is not reliant on continuing government funding to be a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector entity.
- x. **Notes to the GPFS** include narrative descriptions or more detailed schedules or analysis of amounts shown on the face of the GPFS, as well as additional information. Notes to the GPFS shall be presented in a systematic manner. The Items in the Financial Statements should be cross referenced to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statements (GPFS) and international best practice.

2.2. General Purpose Financial Statements (GPFS)

The GPFS comprise of statement of cash receipts and payments and other statements that disclose additional information about the cash receipts, payments and balances controlled by the entity and accounting policies and notes. In Enugu State Government, the GPFS are:

- i. **Statement No. 1 - Cash Flow Statement:** Statement of cash receipts and payments which:
 - recognizes all cash receipts, cash payments and cash balances controlled by the Enugu State Government; and
 - separately identifies payments made by third parties on behalf of Enugu State.
- ii. **Statement No. 2 - Statement of Assets and Liabilities:** Statement of Financial Position;
- iii. **Statement No. 3 - Statement of Consolidated Revenue Fund (CRF):** Statement of Recurrent Financial Performance;
- iv. **Statement No. 4 - Statement of Capital Development Fund (CDF):** Statement of Capital Financial Performance;
- v. **Notes to the General Purpose Financial Statements (GPFS):** Additional disclosures to explain the GPFS; and
- vi. **Accounting policies and explanatory notes.**

2.3. Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS - Cash basis) and other applicable standards. In addition, GPFS are in compliance with the provisions of the Finance (Control and management) Act 1958 now CAP 144LFN, 1990, the Financial Rules & Regulations and other known legal requirements.

2.4. Fundamental Accounting Concepts

The following Fundamental Accounting Concepts were adopted in the preparation of Enugu State Financial Statements for the fiscal year 2023:

- Understandability;

- Materiality,
- Relevance;
- Going concern concept;
- Consistency concept
- Prudence
- Completeness, etc.

2.5. Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and has been set up as such in the accounting system.

2.6. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira (₦).

2.7. MDA for Consolidation

- The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of the Government except Government Business Enterprises (GBEs).

2.8. Comparative Information

- The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

2.9. Budget Figures

- These are figures from the Approved Annual Budget and Revised Budget as approved in accordance with the Enugu State Appropriation Act 2023.

2.10. Receipts

- These are cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations, Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Land, Rent on Government building, Income from Investments and other incidental revenue, External Assistance (Bilateral and Multilateral Agencies), Other Aid and Grants, Other borrowings, Capital receipts (Sale of Government Assets etc), Receipts from Trading activities and other receipts.
- These items shall be disclosed at the face of the Statement of Cash receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised notes to GPFS.

2.11. External Assistance

- Receipts from loans are funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.
- External Loans receipts shall be disclosed separately under Statement of Cash receipts and Payment for the year.

2.12. Other Borrowings/Grants & Aids Received

- These shall be categorised as either short or long term loans. Short-term loans are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year. Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash receipts and Payment for the year.

2.13. Interest Received

- Interest actually received during the financial year shall be treated as a receipt under item 'Other receipts'.

2.14. Government Business activities

- Cash receipts from trading activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed to the Statement of cash receipts and payment under 'trading activities' item. Where gross revenue is received, corresponding payments shall be charged under corresponding payment item head 'Government Business activities' in Statement of Receipts and Payments.

2.15. Payments

- These are recurrent and capital cash outflows made during the financial year and shall be categorised either by Programme, by Function and/or by Sector in the statement of cash receipts and payments.
- Payments for purchase of items of capital nature (PPE) shall be expensed in the financial year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPEs shall also be treated in the same way as capital purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
- In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users pending abrogation of Capital Development Fund and or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual)

2.16. Loans Granted

- Payments to other Government and Agencies in form of Loans during the year shall be shown separated in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

2.17. Loan Repayments

- Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

2.18. Interest on loans

- Actual Interest on loans and other bank commissions charged on Bank account during the year shall be treated as payments and disclosed under interest payment in Statement of Cash Receipts and Payments.

2.19. Foreign currency transactions

- Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria - CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange gains/losses shall be recognised in the Statement of cash receipts and payments either as receipts/payments respectively.

2.20. Prepayments

- Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

2.21. Investments:

- Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are capital costs and are disclosed as purchase of Financial instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

2.22. Leases

- Cash Payment for Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and Payments.
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

2.23. Cash Balances

- This include Cash at hand, at Bank and Cash Equivalent at the end of the financial year.

2.24. Assets and Liabilities

- Assets are stated at their net values while Liabilities are recognized in full. In preparation for the implementation of full Accrual Accounting, Pension and Gratuities Arrears has been accrued and stated in the Statement of Assets and Liabilities. Meanwhile, the State Government has mandated the Ministry of Finance Incorporated (MOFI)/Debt Management Department (DMD) of the State Ministry of Finance to embark on Registration, Verification and Valuation of Assets of the State Government with a view to full implementation of IPSAS Accrual basis as soon as relevant extant laws are amended.

2.25. Consolidated Revenue Fund

- Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and recurrent expenditure for the year have been recognized.

2.26. Capital Development Fund

- Capital Development Fund represents the aggregated balance after the Capital Receipts and Capital Expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the State.

2.27. Memoranda to Financial Statements

- In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users pending abrogation of Capital Development Fund and or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual basis).



10/6/2024

Mr. Okenwa Anthony Chibuiké, CNA
(FRC/2024/PRO/ANAN/001/726642)
Permanent Secretary/Accountant General
Enugu State



GOVERNMENT OF ENUGU STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL STATE TREASURY HOUSE,

MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT, ENUGU

E-mail: ensgag@yahoo.com

Our Ref:.....

Your Ref:.....

(All replies to be addressed to the Accountant General)

10th June, 2024

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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 Practices (GAAP). Furthermore, the financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) - Cash Basis.

To fulfill accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and also, properly record the use of all Public Financial Resources by the government. Consequently, the financial statements were verified and validated by the State Auditor General in line with extant laws.

Efforts were made to ensure that these financial statements reflect the financial position of Enugu State Government as at 31st December, 2023 and its operations for the year ended on that date. The efforts of all officers of the Main Accounts Department, the Accounting Officers in the Treasury Headquarters, Ministries, Departments and Agencies (MDAs) are worthy of mention and recognition in the preparation of this report. We also appreciate the support of the Permanent Secretary Ministry of Finance and the Honourable Commissioner of Finance.

I accept responsibility for the integrity of these financial statements, the information they contain and their compliance with 2009 Financial Regulations and Finance (Control and Management) Act 1958 as amended.

Mr. Okenwa Anthony Chibuike, CMA

(FRC/2024/PRO/ANAN/001/72664?)

Accountant General

Enugu State

GOVERNMENT OF ENUGU STATE NIGERIA
OFFICE OF THE AUDITOR-GENERAL

Telephone:.....



HEADQUARTERS
2 Garden Avenue
P.O. Box 400
Enugu.

Your Ref: _____
Our Ref: **ENS/AUD/AG/VOL.7/234**
(Please address all letter to the Auditor-General)

30th July, 2024.

AUDIT CERTIFICATE

The Financial Statements of the Government of the Enugu State of Nigeria for the year ended, December 31st, 2023 have been audited in accordance with Section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Enugu State Audit Law No. 2 of 2021.

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in the disclosure notes. I have obtained information and explanations that to the best of my knowledge was relevant and necessary for the purposes of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements, together with the supporting notes show a true and fair view of the Financial Position of the Government of Enugu State for the year ended December 31, 2023, subject to the observations contained in my report.

SPECIAL OPINION

The State is eligible to receive performance – based grant financing from the World Bank subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS P for R). The expenditure Framework (and receipts) are detailed in the General Purpose Financial Statements and Accounts of the Enugu State Government.

In my opinion, the Financial Statements presents fairly, in all material respects, the expenditures incurred (and fund received) against the SFTAS Program by the State for the year ended December 31, 2023 in accordance with International Public Sector Accounting Standards (IPSAS).

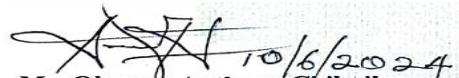

Dr. Okoro Livinus U., FCNA, ACA, CPA, ACITN, FCPAN.
Auditor-General

DISCLOSURE NOTE ON STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY PROGRAM FOR RESULT (SFTAS P for R)**DETAIL ANALYSIS OF PROGRAM RECURRENT EXPENDITURE OF FOUR KEY MDAs (PERSONNEL AND OVERHEAD COSTS)**

ORG. CODE	ORG. NAME	2023			2022			2021		
		PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦
20001001	Ministry of Finance	289,076,800	207,069,650	496,146,451	269,907,908	296,591,690	566,499,598	268,032,206	266,200,296	534,232,502
20007001	Office of the Accountant General	13,002,543	743,875,385	756,877,929	14,380,912	854,659,242	869,040,154	101,370,000	177,893,182	279,263,182
20008001	Board of Internal Revenue	222,122,673	1,792,000,426	2,014,123,100	211,569,184	1,658,858,065	1,870,427,249	209,819,492	2,154,358,206	2,364,177,698
64001001	Ministry of Budget and Planning	42,211,327	128,871,041	171,082,368	27,660,437	165,402,706	193,063,143	26,509,966	142,232,530	168,742,496
TOTAL		566,413,344	2,871,816,503	3,438,229,847	523,518,441	2,975,511,702	3,499,030,143	605,731,663	2,740,684,213	3,346,415,876

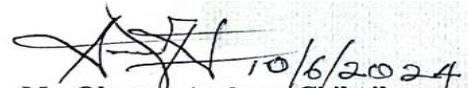
STATEMENT NO. 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31/12/2023

2023		Note	2023	2022
Budget			Actual	Actual
	Cash Flow From Operating Activities		₦	₦
39,000,000,000.00	Statutory Allocation	1	35,373,915,873.72	38,177,506,547.15
34,000,000,000.00	Share of VAT	2	34,617,628,481.41	25,847,563,106.03
19,400,000,000.00	Other Statutory Transfers	3	47,509,131,238.51	13,949,651,026.83
36,111,092,912.00	Independent Revenue	4	37,491,418,986.02	26,810,965,633.64
128,511,092,912.00	Total Receipts		154,992,094,579.66	104,785,686,313.65
	Payments			
36,205,061,851.00	Employees Compensation	5	35,331,240,474.75	35,330,458,113.80
10,719,010,977.00	Social Benefits	6	10,719,009,043.31	8,134,351,772.63
58,764,382,842.00	Overhead Costs	7	56,636,509,423.28	33,147,366,116.05
6,643,284,438.00	CRFC - Excluding Public Debt and Social Benefits	8	6,643,283,575.75	7,536,426,446.58
112,331,740,108.00	Total Payments		109,330,042,517.09	84,148,602,449.06
16,179,352,804.00	Net Cash Flow from Operating Activities		45,662,052,062.57	20,637,083,864.59
	Cash Flow From Investment Activities			
(6,547,209,005.00)	Economic Empowerment Through Agriculture		(3,492,195,504.42)	(71,496,296.37)
(509,310,000.00)	Societal Re-Orientation			(33,648,107.85)
(409,650,000.00)	Poverty Alleviation		(6,450,000.00)	
(3,357,198,832.00)	Improvement to Human Health		(315,980,213.00)	(661,463,450.75)
(3,660,485,100.00)	Enhancing Skills and Knowledge		(532,651,470.74)	(1,943,469,547.10)
(5,721,069,743.00)	Housing and Urban Development		(3,233,630,715.83)	(289,322,200.00)
(102,500,000.00)	Gender			
(430,000,000.00)	Youth		(15,686,284.83)	(96,923,730.28)
(621,370,410.00)	Environmental Improvement		(127,766,398.75)	(852,685,532.96)
(2,516,214,800.00)	Water Resources and Rural Development		(42,386,524.00)	(94,751,790.00)
(2,813,091,400.00)	Information and Communication Technology		(486,858,297.94)	(75,918,680.40)
(1,445,458,300.00)	Growing the Private Sector		(12,114,800.00)	(9,275,800.00)
(40,679,211,900.00)	Reform of Government and Governance		(24,056,042,149.21)	(10,014,497,750.24)
(1,077,431,700.00)	Power		(763,597,526.00)	(764,039,611.85)
(34,951,743,359.00)	Road		(30,514,320,308.26)	(18,378,347,445.70)
104,841,944,549.00	Net Cash Flow from Investment Activities	9	(63,599,680,192.98)	(33,285,839,943.50)
	Cash Flow from Financing Activities:			
7,000,000,000.00	Proceeds from Aids and Grants	10	11,252,754,632.51	5,017,997,814.35
6,685,100,000.00	Proceeds from External Loans	11	2,584,374,005.80	1,000,000.00
13,529,065,000.00	Proceeds from Internal Loans	12	30,700,000,000.00	25,035,902,285.70
2,000,000,000.00	Proceeds from Other Capital Receipts	13	512,424,366.93	3,170,892.50
(3,007,485,315.00)	Repayment of External Loans	14	(3,007,485,215.40)	(1,290,251,425.78)
(4,516,729,091.00)	Repayment of Internal Loans	15	(3,756,512,290.97)	(11,752,278,591.55)
21,689,950,594.00	Net Cash Flow From Financing Activities		38,285,555,498.87	17,015,540,975.22
	Movement in Other Cash Equivalents:			
	BTL Receipts	16	101,081,405,974.44	91,361,656,737.72
	BTL Payments	17	(107,564,257,233.36)	(84,708,619,810.96)
	Net Movement in Other Cash Equivalents		(6,482,851,258.92)	6,653,036,926.76
(66,972,641,151.00)	Net Surplus/(Deficit) for the Year		13,865,076,109.54	11,019,821,823.07
66,972,641,151.00	Opening Cash Balance		20,584,563,497.82	9,564,741,674.75
	Closing Cash Balance	18	34,449,639,607.36	20,584,563,497.82


Mr. Okenwa Anthony Chibuikwe, CMA
 (FRC/2024/PRO/ANAN/001/726642)
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 Enugu State

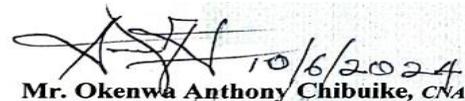
STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31/12/2023

	Note	Actual 2023	Actual 2022
ASSETS:		N	N
Liquid Assets:			
Treasuries and Banks	19	34,449,639,607.36	20,584,563,497.82
Sub Total		34,449,639,607.36	20,584,563,497.82
Investments and Other Assets:			
Investments	20	9,230,223,202.16	4,486,254,776.72
Sub Total		9,230,223,202.16	4,486,254,776.72
Total Assets		43,679,862,809.52	25,070,818,274.54
Public Funds:			
Consolidated Revenue Fund	23	34,028,829,738.06	14,771,142,790.11
Capital Development Fund	24	420,809,869.30	5,813,420,707.71
Sub Total - Public Funds		34,449,639,607.36	20,584,563,497.82
Liabilities:			
Internal Loans	25	88,043,987,666.95	59,327,820,656.31
External Loans	26	108,332,916,878.25	54,209,845,491.78
Gratuities	27	34,456,407,859.10	31,591,390,286.04
Contractual Obligation	28	7,434,660,009.38	936,971,907.41
Sub Total: Liabilities		238,267,972,413.68	146,066,028,341.54
Less:			
Liability Over Assets	30	(229,037,749,211.52)	(141,579,773,564.82)
Other Funds		9,230,223,202.16	4,486,254,776.72
Total Public Funds + Liabilities		43,679,862,809.52	25,070,818,274.54


Mr. Okenwa Anthony Chibuikwe, CNA
(FRC/2024/PRO/ANAN/001/726642)
 Accountant General
 Enugu State

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31/12/2023

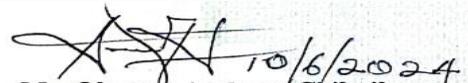
Actual		Note	Actual	Final	Budget	Variance	% Variance	Budget	Proposed	Proposed
2022			2023	Budget 2023	2023	2023	2023	2024	Budget 2025	Budget 2026
N			₦	₦	₦	₦	=	₦	₦	₦
7,084,113,520.52	Opening Balance		14,771,142,790.11			14,771,142,790.11		10,000,000.00	20,000,000.00	77,576,790.00
	Add: Recurrent Revenue									
38,177,506,547.15	Statutory Allocation FAAC	32	35,373,915,873.72	39,000,000,000.00	39,000,000,000.00	3,626,084,126.28	9.30-	60,000,000,000.00	63,000,000,000.00	66,150,000,000.00
25,847,563,106.03	Share of Value Added Tax	33	34,617,628,481.41	34,000,000,000.00	26,000,000,000.00	617,628,481.41	1.82+	44,000,000,000.00	46,224,163,000.00	48,535,371,000.00
13,949,651,026.83	Other Statutory Transfers	34	47,509,131,238.51	19,400,000,000.00	4,800,000,000.00	28,109,131,238.51	144.89+	16,000,000,000.00	14,650,000,000.00	15,379,750,000.00
77,974,720,680.01	Sub Total: Allocation from FAAC		117,500,675,593.64	92,400,000,000.00	69,800,000,000.00	25,100,675,593.64	27.17+	120,000,000,000.00	123,874,163,000.00	130,065,121,000.00
12,041,673,767.99	Direct Taxes	35	16,749,114,923.34	11,641,130,000.00	11,682,730,000.00	5,107,984,923.34	43.88+	58,193,283,000.00	110,107,985,004.00	132,169,356,004.00
94,805,762.24	Licenses	36	230,018,093.13	454,426,000.00	440,226,000.00	224,407,906.87	49.38-	2,469,790,000.00	3,562,981,000.00	4,489,198,000.00
9,690,370,165.41	Fees	39	11,462,471,308.90	10,479,446,995.00	10,648,447,000.00	983,024,313.90	9.38+	36,170,009,000.00	50,437,485,500.00	57,929,923,750.00
231,038,640.00	Fines	40	150,398,023.20	71,120,000.00	69,120,000.00	79,278,023.20	111.47+	103,640,000.00	115,060,000.00	607,235,000.00
373,687,671.36	Sales	41	1,968,918,944.95	1,070,757,000.00	2,052,507,000.00	898,161,944.95	83.88+	129,393,197,000.00	272,860,135,000.00	1,861,279,806,000.00
176,470,489.42	Earnings	42	328,510,963.42	262,474,000.00	498,824,000.00	66,036,963.42	25.16+	2,210,640,000.00	2,490,632,500.00	157,721,680,250.00
132,192,565.12	Rent of Government Building	43	38,396,308.25	104,116,000.00	102,116,000.00	65,719,691.75	63.12-	105,566,000.00	125,261,000.00	156,860,000.00
779,860,717.26	Rent on Government Lands	44	630,057,123.93	1,083,405,000.00	1,483,405,000.00	453,347,876.07	41.84-	22,438,105,000.00	37,443,050,000.00	45,463,300,000.00
2,979,702,725.08	Repayments	45	5,525,286,298.45	4,000,050,000.00	3,000,050,000.00	1,525,236,298.45	38.13+	1,492,931,000.00	1,793,389,000.00	2,151,933,000.00
	Investment Income	46		153,010,000.00	150,010,000.00	153,010,000.00	100.00-	160,010,000.00	170,011,000.00	180,012,000.00
1,922,161.95	Interest Earned	47	4,297,090.02	1,401,070,000.00	1,070,000.00	1,396,772,909.98	99.69-	1,291,000.00	1,391,000.00	1,515,000.00
309,240,967.81	Miscellaneous	49	403,949,908.43	5,390,087,917.00	71,495,000.00	4,986,138,008.57	92.51-	50,538,000.00	75,080,000.00	112,924,000.00
26,810,965,633.64	Sub Total: Independent Revenue		37,491,418,986.02	36,111,092,912.00	30,200,000,000.00	1,380,326,074.02	3.82+	252,789,000,000.00	479,182,461,004.00	2,262,263,743,004.00
104,785,686,313.65	Total Recurrent Revenue		154,992,094,579.66	128,511,092,912.00	100,000,000,000.00	26,481,001,667.66	20.61+	372,789,000,000.00	603,056,624,004.00	2,392,328,864,004.00
111,869,799,834.17	Total Funds Available		169,763,237,369.77	128,511,092,912.00	100,000,000,000.00	41,252,144,457.77	32.1+	372,779,000,000.00	603,076,624,004.00	2,392,406,440,794.00
	Less: Recurrent Expenditure									
35,330,458,113.80	Employees Compensation	50	35,331,240,474.75	36,205,061,851.00	35,213,629,720.00	873,821,376.25	2.41+	47,521,477,000.00	48,155,818,434.00	47,860,868,140.00
8,134,351,772.63	Social Benefits	51	10,719,009,043.31	10,719,010,977.00	7,723,700,000.00	1,933.69	0.00+	10,188,891,000.00	8,830,891,020.00	9,330,891,020.00
33,147,366,116.05	Overhead Charges	52	56,636,509,423.28	58,764,382,842.00	32,116,469,650.00	2,127,873,418.72	3.62+	41,866,898,000.00	37,998,626,170.00	38,198,066,170.00
7,536,426,446.58	CRFC - (Excluding Public Debt Charges & Social Benefits)	53	6,643,283,575.75	6,643,284,438.00	3,250,000,000.00	862.25	0.00+	3,850,000,000.00	3,850,000,000.00	3,850,000,000.00
84,148,602,449.06	Sub Total: Recurrent Expenditure		109,330,042,517.09	112,331,740,108.00	78,303,799,370.00	3,001,697,590.91	2.67+	103,427,266,000.00	98,835,335,624.00	99,239,825,330.00
1,290,251,425.78	Repayment of External Loans		3,007,485,215.40	3,007,485,315.00	1,000,000,000.00	99.60	0.00+	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00
11,752,278,591.55	Repayment of Internal Loans		3,756,512,290.97	4,516,729,091.00	2,600,000,000.00	760,216,800.03	16.83+	2,400,000,000.00	3,000,000,000.00	3,000,000,000.00
13,042,530,017.33	Sub Total: Loans Repayment		6,763,997,506.37	7,524,214,406.00	3,600,000,000.00	760,216,899.63	10.1+	3,800,000,000.00	4,400,000,000.00	4,400,000,000.00
97,191,132,466.39	Total Expenditure		116,094,040,023.46	119,855,954,514.00	81,903,799,370.00	3,761,914,490.54	3.14+	107,227,266,000.00	103,235,335,624.00	103,639,825,330.00
14,678,667,367.78	Operating Balance		53,669,197,346.31	8,655,138,398.00	18,096,200,630.00	45,014,058,948.31	520.08+	265,551,734,000.00	499,841,288,380.00	2,288,766,615,464.00
	Appropriation and Transfers									
6,560,561,504.43	Transfer to Capital Development Fund		13,157,516,349.33	29,746,976,080.00	33,096,200,630.00	16,589,459,730.67	55.77+			
6,560,561,504.43	Sub Total: Transfers		13,157,516,349.33	29,746,976,080.00	33,096,200,630.00	16,589,459,730.67	55.77+			
	Movement in Other Cash Equivalents:									
91,361,656,737.72	Below the Line Receipts	54	101,081,405,974.44			101,081,405,974.44				
(84,708,619,810.96)	Below the Line Payments	55	(107,564,257,233.36)			(107,564,257,233.36)				
6,653,036,926.76	Sub-Total: Movement in Other Cash Equivalents		(6,482,851,258.92)			(6,482,851,258.92)				
14,771,142,790.11	Closing Balance		34,028,829,738.06	21,091,837,682.00	15,000,000,000.00	55,120,667,420.06	261.34+	265,551,734,000.00	499,841,288,380.00	2,288,766,615,464.00


 Mr. Okenwa Anthony Chibuike, CMA

R (FRC/2024/PRO/ANAN/001/726642) year ended 31st December, 2023
 Accountant General
 Enugu State

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31/12/2023

Actual		Note	Actual	Final	Original	Amt Varian	% Variance	Budget	Proposed	Proposed
2022			2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
2,480,628,154.23	Opening Balance		5,813,420,707.71			5,813,420,707.71				
	Add Capital Receipts:									
6,560,561,504.43	Transfer from Consolidated Revenue Fund	56	13,157,516,349.33	29,746,976,080.00	33,096,200,630.00	16,589,459,730.67	55.77-	276,561,734,000.00		
1,000,000.00	External Loans	57	2,584,374,005.80	6,685,100,000.00	8,961,500,000.00	4,100,725,994.20	61.34-	25,850,000,000.00	9,250,000,000.00	8,900,000,000.00
25,035,902,285.70	Internal Loans	58	30,700,000,000.00	13,529,065,000.00	37,462,916,770.00	17,170,935,000.00	126.92+	71,000,000,000.00	3,280,000,000.00	
5,021,168,706.85	Other Capital Receipts	59	11,765,178,999.44	9,000,000,000.00	5,178,000,000.00	2,765,178,999.44	30.72+	40,922,386,000.00	23,005,400,000.00	19,936,420,000.00
36,618,632,496.98	Sub Total: Capital Receipts		58,207,069,354.57	58,961,141,080.00	84,698,617,400.00	754,071,725.43	1.28-	414,334,120,000.00	35,535,400,000.00	28,836,420,000.00
39,099,260,651.21	Total Capital Funds Available		64,020,490,062.28	58,961,141,080.00	84,698,617,400.00	5,059,348,982.28	8.58+	414,334,120,000.00	35,535,400,000.00	28,836,420,000.00
	Less: Capital Expenditure (Functional Classification):									
7,341,521,523.68	701 - General Public Services	60	22,685,139,233.75	35,695,151,900.00	18,202,161,000.00	13,010,012,666.25	36.45+	21,474,823,068.00	12,066,488,265.00	11,264,418,300.00
216,572,625.62	703 - Public Order and Safety	62		742,717,000.00	2,342,717,000.00	742,717,000.00	100+	407,292,000.00	591,114,000.00	1,110,454,000.00
19,983,396,929.63	704 - Economic Affairs	63	36,184,202,281.94	50,996,183,964.00	34,923,532,400.00	14,811,981,682.06	29.05+	175,408,430,390.00	154,631,241,680.00	121,582,058,154.00
666,003,712.06	705 - Environmental Protection	46	121,451,698.75	505,772,810.00	2,933,400,000.00	384,321,111.25	75.99+	2,370,750,000.00	2,637,675,000.00	2,308,850,000.00
2,880,903,011.20	706 - Housing and Community Amenities	65	2,504,584,986.55	6,053,927,343.00	7,366,021,000.00	3,549,342,356.45	58.63+	52,676,965,160.00	48,945,500,000.00	41,149,650,000.00
662,503,150.75	707 - Health	66	326,953,813.00	3,787,943,532.00	5,287,930,000.00	3,460,989,719.00	91.37+	25,630,060,000.00	3,852,298,000.00	2,805,013,250.00
96,923,730.28	708 - Recreation Culture and Religion	67	17,814,113.06	898,377,900.00	896,250,000.00	880,563,786.94	98.02+	2,959,807,000.00	2,982,707,000.00	3,758,207,000.00
1,438,015,260.28	709 - Education	68	1,759,534,065.93	6,011,370,100.00	12,596,106,000.00	4,251,836,034.07	70.73+	133,288,992,382.00	8,863,572,998.00	8,712,332,536.00
	710 - Social Protection	69		150,500,000.00	150,500,000.00	150,500,000.00	100+	80,000,000.00	10,000,000.00	10,000,000.00
33,285,839,943.50	Total Capital Expenditure by Main Functions		63,599,680,192.98	104,841,944,549.00	84,698,617,400.00	41,242,264,356.02	39.34+	414,297,120,000.00	234,580,596,943.00	192,700,983,240.00
5,813,420,707.71	Closing Balance		420,809,869.30	45,880,803,469.00		46,301,613,338.30	100.92-	37,000,000.00	199,045,196,943.00	163,864,563,240.00


Mr. Okenwa Anthony Chibuike, CMA
 (FRC/2024/PRO/ANAN/001/726642)
 Accountant General
 Enugu State

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Note	2023 Actual ₦	2022 Actual ₦
Note 1 - Statutory Allocation			
39,000,000,000.00	Statutory Allocation from Federal Accounts	35,373,915,873.72	38,177,506,547.15
39,000,000,000.00	Total	35,373,915,873.72	38,177,506,547.15
*			
Note 2 - Share of VAT			
34,000,000,000.00	Share of VAT	34,617,628,481.41	25,847,563,106.03
34,000,000,000.00	Total	34,617,628,481.41	25,847,563,106.03
This represent Share of VAT from FAAC			
Note 3 - Other Statutory Transfers			
1,100,000,000.00	20007001/11010003 Excess Crude	682,302,963.14	
	20007001/11010004 Ecological Fund From FAAC	790,979,207.39	1,121,682,809.85
	20007001/11010005 Budget Augmentation	103,429,531.50	442,292,948.53
	20007001/11010010 SURE-P		8,245,468,097.68
12,500,000,000.00	20007001/11010013 Exchange Rate Difference	9,068,172,733.00	143,420,268.11
3,500,000,000.00	20007001/11010015 Non Oil Revenue	1,007,361,077.79	1,183,207,783.48
900,000,000.00	20007001/11010018 Excess Bank Charges Recovered		263,810,645.57
1,400,000,000.00	20007001/11010019 Forex Equalization	1,139,793,437.08	
	20007001/11010020 Solid Mineral		1,241,154,377.98
	20007001/11010022 Electronic Money Transfer Levy (EMTL) Receipts	3,212,611,797.77	1,308,614,095.63
	20007001/11010023 Infrastructure	31,504,480,490.84	
19,400,000,000.00	Total	47,509,131,238.51	13,949,651,026.83
Note 4 - Independent Revenue			
11,641,130,000.00	Tax Revenue	4A 16,749,114,923.34	12,041,673,767.99
24,469,962,912.00	Non Tax Revenue	4B 20,742,304,062.68	14,769,291,865.65
36,111,092,912.00	Total Independent Revenue	37,491,418,986.02	26,810,965,633.64
Note 4A - Tax Revenue			
11,641,130,000.00	12010000 - Taxes	16,749,114,923.34	12,041,673,767.99
11,641,130,000.00	Sub Total Tax Revenue	16,749,114,923.34	12,041,673,767.99
Note 4B - Non Tax Revenue			
454,426,000.00	12020000 - Licenses	230,018,093.13	94,805,762.24
10,479,446,995.00	12040000 - Fees	11,462,471,308.90	9,690,370,165.41
71,120,000.00	12050000 - Fines	150,398,023.20	231,038,640.00
1,070,757,000.00	12060000 - Sales	1,968,918,944.95	373,687,671.36
262,474,000.00	12070000 - Earnings	328,510,963.42	176,470,489.42
104,116,000.00	12080000 - Rent on Government Property	38,396,308.25	132,192,565.12
1,083,405,000.00	12090000 - Rent on Lands Other General	630,057,123.93	779,860,717.26
4,000,050,000.00	12100000 - Repayments General	5,525,286,298.45	2,979,702,725.08
150,000,000.00	12110000 - Investments General		
1,404,080,000.00	12120000 - Interest	4,297,090.02	1,922,161.95
5,390,087,917.00	12140000 - Miscellaneous	403,949,908.43	309,240,967.81
24,469,962,912.00	Sub Total Non Tax Revenue	20,742,304,062.68	14,769,291,865.65
72,222,185,824.00	Total Independent Revenue	74,982,837,972.04	53,621,931,267.28

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

		Note	2023	2022
			Actual	Actual
			₦	₦
	Note 5 - Personnel Cost			
26,226,564,679.00	21010100 - Salaries and Wages	5A	25,352,799,269.68	25,646,322,065.79
9,909,447,045.00	21020100 - Allowances		9,909,391,677.55	9,612,032,558.14
69,050,127.00	21020200 - Social Contributions	5B	69,049,527.52	72,103,489.87
36,205,061,851.00	Total		35,331,240,474.75	35,330,458,113.80
	Note 5A - Salaries and Wages			
25,861,770,052.00	21010101 - Basic Salary		24,988,005,395.71	25,219,376,009.79
51,201,889.00	21010102 - Overtime Payments		51,201,635.57	65,523,364.48
313,592,738.00	21010103 - Consolidated Revenue Fund Charges - Salaries		313,592,238.40	361,422,691.52
26,226,564,679.00	Total		25,352,799,269.68	25,646,322,065.79
	Note 5B - Social Contributions			
34,794,432.00	21020202 - Government Contribution to Pension		34,794,132.48	37,639,735.01
34,255,695.00	21020205 - Housing Fund Contribution		34,255,395.04	34,463,754.86
69,050,127.00	Total		69,049,527.52	72,103,489.87
	Note 6 - Social Benefits			
117,474,382.00	22010101 - Gratuity		117,473,782.87	122,933,443.79
10,598,964,178.00	22010102 - Pension		10,598,963,242.99	8,002,833,371.32
2,572,417.00	22010103 - Death Benefits		2,572,017.45	8,584,957.52
10,719,010,977.00	Total		10,719,009,043.31	8,134,351,772.63
	Note 7 - Overhead Costs:			
4,829,457,341.00	22020100 - Transport and Travelling		4,816,522,386.03	4,595,961,587.21
1,469,611,079.00	22020200 - Utilities		1,469,444,484.94	1,496,114,532.22
3,201,630,697.00	22020300 - Material and Supplies		3,200,044,603.81	2,770,504,212.91
8,758,919,954.00	22020400 - Maintenance Services		8,728,985,131.63	2,542,707,427.10
310,026,832.00	22020500 - Training		310,016,233.01	512,766,165.34
20,666,988,512.00	22020600 - Other Services		19,594,893,729.53	8,953,560,425.48
5,576,034,715.00	22020700 - Consulting & Professional Services		4,583,871,385.90	2,244,527,832.90
3,318,834,065.00	22020800 - Fuel and Lubricants		3,300,666,663.41	2,878,648,077.50
1,353,741,021.00	22020900 - Financial Charges		1,353,666,969.78	932,854,742.64
8,942,962,302.00	22021000 - Miscellaneous Expenses		8,942,222,409.49	5,888,356,262.73
333,195,843.00	22030100 - Staff Loan and Advances		333,195,243.95	331,364,850.02
58,761,402,361.00	Total		56,633,529,241.48	33,147,366,116.05
	Note 8 - CRFC (Excluding Public Debt and Social Benefit)			
1,885,936,861.00	20007001/22060205 Cost of IGR Collection		1,885,936,822.37	1,847,576,533.49
100.00	20007001/22060210 Enugu State ALGON Secretariat			101,359,857.65
100.00	20007001/22060215 Share of IGR Collection			
	20007001/22060216 Settlement of Liabilities			811,006,426.50
867,530,502.00	20007001/22060304 FAAC Deduction @ Source - Ecological Fund		867,530,402.83	1,028,735,346.15
100.00	20007001/22060305 FAAC Deduction @ Source - Accounting Software for State & LG			
1,971,541,566.00	20007001/22060306 FAAC Deduction @ Source - Health Care		1,971,541,466.06	354,962,071.09
539,835,600.00	20007001/22060307 FAAC Deduction @ Source - Excess Crude Loan		539,835,573.54	1,079,671,147.08
929,448,806.00	20007001/22060308 FAAC Deduction @ Source - Budget Support		929,448,706.55	1,858,897,413.10
227,108,925.00	20007001/22060309 FAAC Deduction @ Source - Bail Out Loan		227,108,825.76	454,217,651.52
221,881,878.00	20007001/22060310 Deduction for Refund of LGC		221,881,778.64	
6,643,284,438.00	Total		6,643,283,575.75	7,536,426,446.58

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

		Note	2023	2022
			Actual	Actual
			₦	₦
	Note 9 - Net Cash Flow from Investing Activities:			
31,002,095,800.00	23000000 - Capital Expenditure by Administrative Sector		22,557,486,498.96	3,444,342,044.28
60,166,185,747.00	23000000 - Capital Expenditure by Economic Sector		38,773,668,966.86	24,284,807,700.76
1,563,337,000.00	23000000 - Capital Expenditure by Law and Justice		53,731,400.00	372,328,681.70
578,157,742.00	23000000 - Capital Expenditure by Regional Sector		74,938,871.00	277,328,200.00
11,532,168,260.00	23000000 - Capital Expenditure by Social Sector		2,139,854,456.16	4,907,033,316.76
104,841,944,549.00	Total	9A	63,599,680,192.98	33,285,839,943.50
	Note 9A - Net Cash Flow From Investment Activities by Economic:			
20,331,003,421.00	23010100 - Purchase of Fixed Assets General		6,613,575,226.68	6,186,009,233.08
42,732,110,323.00	23020100 - Construction and Provision of Fixed Assets Genera		24,322,186,108.82	21,123,505,390.11
20,844,557,500.00	23030100 - Rehabilitation and Repairs of Fixed Assets Genera		16,940,312,337.96	3,992,360,512.03
224,210,900.00	23040100 - Preservation of the Environment General			17,315,900.00
20,710,062,405.00	23050100 - Acquisition of Non Tangible Assets		15,723,606,519.52	1,966,648,908.28
104,841,944,549.00	Total	9B	63,599,680,192.98	33,285,839,943.50
	Note 9B - Analysis of Capital Expenditure by Geo Location:			
99,498,827,349.00	Enugu East Senatorial Zone		61,790,667,139.55	24,627,317,178.09
4,086,204,800.00	Enugu North Senatorial Zone		1,705,036,065.61	5,313,560,811.53
1,256,912,400.00	Enugu West Senatorial Zone		103,976,987.82	3,344,961,953.88
104,841,944,549.00	Total	9C	63,599,680,192.98	33,285,839,943.50
	Note 9C - Cash Flow from Investing Activities by Programme:			
	See Schedule of Capital Exp. by Programme for breakdown			
	Note 10 - Proceeds from Aids & Grants			
	20001001/13010101 State Fiscal Transparency Accountability and Sustainability		1,705,968,600.00	3,331,935,000.00
	20001001/13010102 MOFI - Capital Grant to Enugu State Water Corporation		1,233,395,000.00	
2,500,000,000.00	64001001/13010101 COVID-19 Action Recovery and Economic Stimulus (CARES)		1,464,540,751.35	
4,000,000,000.00	17003001/13000001 Federal Government Grant for UBE		3,452,215,968.81	1,686,062,814.35
	17021001/13000001 Tertiary Education Trust Fund (TET Fund)		31,322,679.00	
	17021003/14020001 Grants fom 17 LGAs		3,365,311,633.35	
500,000,000.00	38001001/13000002 Federal Government Grant for SDGs			
7,000,000,000.00	Total		11,252,754,632.51	5,017,997,814.35
	Note 11 - Proceeds from External Loans			
2,440,000,000.00	15102001/14030202 World Bank Loan for Program Agro Processing Product-APPEALS		2,336,454,086.32	
500,000,000.00	15102001/14030203 International Fund for Agricultural Development -Value Chain			1,000,000.00
3,000,000,000.00	34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMP)			
745,100,000.00	52102001/14030201 3rd NUWSRP Enugu Agente Francaise De Development (AFD)		247,919,919.48	
6,685,100,000.00	Total		2,584,374,005.80	1,000,000.00
	Note 12 - Proceeds from Internal Loans			
13,529,065,000.00	20007001/14030101 Loan from Deposit Money Banks		30,000,000,000.00	10,000,000,000.00
	20007001/14030103 Federal Government - Budget Facility (Bond Support etc)			15,035,902,285.70
	Term Loans		700,000,000.00	
13,529,065,000.00	Total		30,700,000,000.00	25,035,902,285.70

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

	Note	2023	2022
		Actual	Actual
		₦	₦
Note 13 - Proceeds from Other Capital Receipts			
40001002814020001	ALGON Contribution to Local Government Audit	3,400,000.00	
38001001/14020205	Sports (Support to Ranger FC)	381,574,631.43	
38001001/14020206	MDG - CGS Funding (LG)	8,700,000.00	3,170,892.50
2,000,000,000.00	38001001/14020208 Local Government Partnership with State on Capital Project		
	31004002/14020001 LGA Funding	23,200,000.00	
	21001001/14010101 LG Contribution to Health Activities	95,549,735.50	
2,000,000,000.00	Total	512,424,366.93	3,170,892.50
Note 14 - Repayment of External Loans			
3,007,485,315.00	Foreign Loans Repayment - Principal	3,007,485,215.40	1,290,251,425.78
3,007,485,315.00	Total	3,007,485,215.40	1,290,251,425.78
Note 15 - Repayment of Internal Loans			
3,756,512,391.00	20007001/22060201 Domestic Loans Repayment - Principal	3,756,512,290.97	11,752,278,591.55
760,216,700.00	20007001/22060002 Domestic Loans Repayment - Interest		
100.00	20007001/22060210 Enugu State ALGON Secretariat		101,359,857.65
100.00	20007001/22060215 Share of IGR Collection		
	20007001/22060216 Settlement of Liabilities		811,006,426.50
867,530,502.00	20007001/22060304 FAAC Deduction @ Source - Ecological Fund	867,530,402.83	1,028,735,346.15
100.00	20007001/22060305 FAAC Deduction @ Source - Accounting Software for State & LG		
1,971,541,566.00	20007001/22060306 FAAC Deduction @ Source - Health Care	1,971,541,466.06	354,962,071.09
539,835,600.00	20007001/22060307 FAAC Deduction @ Source - Excess Crude Loan	539,835,573.54	1,079,671,147.08
929,448,806.00	20007001/22060308 FAAC Deduction @ Source - Budget Support	929,448,706.55	1,858,897,413.10
227,108,925.00	20007001/22060309 FAAC Deduction @ Source - Bail Out Loan	227,108,825.76	454,217,651.52
221,881,878.00	20007001/22060310 Deduction for Refund of LGC	221,881,778.64	
9,274,076,668.00	Total	8,513,859,044.35	17,441,128,504.64
Note 16 - BTL Receipts			
	20007001/22085005 Deposit	2,463,238,235.38	860,654,401.66
	20007001/22080002 With Holding Taxes due to Federal Inland Revenue Service	1,559,394,630.68	1,024,183,717.68
	20007001/22080003 VAT to Federal Inland Revenue Service	2,312,247,071.96	1,527,248,504.65
	20007001/22080004 Union Deductions	7,622,697,873.18	4,667,192,862.39
	20007001/22080006 Monthly Net Total Salary Control Accounts	29,710,366,000.52	32,164,364,776.18
	20007001/22080100 Refund of Deduction @ Source - Bailout	227,108,835.76	561,989,280.17
	20007001/22080101 Deduction @ Source - Excess Crude Loan	539,835,573.54	1,169,643,742.67
	20007001/22080001 Allocation to Local Governments	56,642,821,736.60	6,876,987,740.80
	20007001/22080002 JAAC Contribution from LG	3,696,016.82	118,122,752.19
	20007001/22080010 Enugu East		2,814,834,127.21
	20007001/22080020 Enugu North		2,663,172,127.68
	20007001/22080030 Enugu South		2,622,162,034.22
	20007001/22080040 Isi Uzo		2,301,308,537.93
	20007001/22080050 Nkanu West		2,320,516,917.92
	20007001/22080060 Igbo Eiti		2,512,921,673.36
	20007001/22080070 Igbo Eze North		2,694,417,852.09
	20007001/22080080 Igbo Eze South		2,593,447,102.28
	20007001/22080090 Nkanu East		2,363,384,357.60

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

	Note	2023	2022
		Actual	Actual
		₦	₦
20007001/22080100 Nsukka			2,976,112,411.59
20007001/22080110 Udenu			2,413,684,759.37
20007001/22080120 Uzo Uwani			2,185,310,599.87
20007001/22080130 Awgu			2,572,710,017.35
20007001/22080140 Aninri			2,163,840,818.58
20007001/22080150 Ezeagu			2,434,779,790.06
20007001/22080160 Oji River			2,141,140,692.25
20007001/22080170 Udi			2,617,525,139.97
Total		101,081,405,974.44	91,361,656,737.72
Note 17 - BTL Payments			
20007001/22080001 With-Holding Taxes due to FIRS		459,545,425.41	476,126,381.42
20007001/22080002 VAT Due to FIRS		1,834,697,807.10	2,316,658,308.35
20007001/22080003 Union Dues Deductions/Remittance		2,672,288,787.95	2,824,749,511.36
20007001/22080004 Loans Deduction from Salary		750,385.17	5,168,883.51
20007001/22080005 Monthly Net Pay Control Accounts		38,604,796,724.71	34,604,409,997.21
20007001/22080006 SME Loan Paymt Disbursed To Beneficiary		342,468.33	553,537,229.19
20007001/22080060 Stamp Duty		15,547,732.90	18,391,899.06
20007001/22080100 Deduction @ Source - Bailout		341,708,069.30	426,635,014.52
20007001/22080101 Deduction @ Source - Excess Loan			1,091,673,627.01
20007001/22080001 Enugu East		4,250,603,542.22	2,814,834,127.21
20007001/22080002 Enugu North		4,131,627,766.88	2,663,172,127.68
20007001/22080003 Enugu South		3,834,452,146.24	2,622,162,034.22
20007001/22080004 Isi Uzo		3,625,158,903.36	2,301,308,537.93
20007001/22080005 Nkanu West		3,513,427,924.78	2,320,516,917.92
20007001/22080006 Igbo Etiti		3,797,005,681.05	2,512,921,673.36
20007001/22080007 Igbo Eze North		4,143,536,910.98	2,694,417,852.09
20007001/22080008 Igbo Eze South		3,426,867,423.99	2,593,447,102.28
20007001/22080009 Nkanu East		3,530,128,619.77	2,363,384,357.60
20007001/22080010 Nsukka		4,386,674,473.14	2,976,112,411.59
20007001/22080110 Udenu		3,397,182,662.29	2,413,684,759.37
20007001/22080120 Uzo Uwani		3,609,443,740.67	2,185,310,599.87
20007001/22080130 Awgu		3,852,391,381.82	2,572,710,017.35
20007001/22080140 Aninri		3,075,078,365.06	2,163,840,818.58
20007001/22080150 Ezeagu		3,800,725,164.36	2,434,779,790.06
20007001/22080160 Oji River		3,282,186,916.24	2,141,140,692.25
20007001/22080170 Udi		3,978,088,209.64	2,617,525,139.97
Total		107,564,257,233.36	84,708,619,810.96
Note 18 - Cash and Bank Balances			
20007001/31010109 Sterling Bank Salary A/C No. 0020521629		26,625,690.62	23,155,259.98
20007001/31010113 FCMB Payment Account No. 1723705011		7,820,267.60	54,720,649.22
20007001/31010114 FCMB IGR POOL ACCOUNT No. 1267020010		478,833,986.25	478,833,986.25
20007001/31010118 Zenith Bank (Grants &Sub) A/c: 1010943248		102,212,845.16	14,465,794.93

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

	Note	2023	2022
		Actual	Actual
		₦	₦
20007001/31010119 ZENITH BANK - Dedicated A/C No. 1011842025		525,720.96	
20007001/31010125 FBN ENSG SME ACCOUNT 2027085297		1,123,277.60	1,123,277.60
20007001/31010134 UBA VAT A/C 1018609458		8,703.20	2,382,984,393.70
20007001/31010136 UBA FAAC A/C 1018791104		(437,407,891.72)	(717,725,536.33)
20007001/31010137 UBA CAP A/C 1018803232		112,383,852.43	246,049,962.25
20007001/31010138 UBA O/H A/C No 1018891822		149,220,907.54	(449,600,596.28)
20007001/31010145 UBA SAL ADMIN II A/C NO 1019100316		113,665,411.02	38,150,932.44
20007001/31010146 JAAC - SRA Fidelity Bank A/c No 5030064966		(587,445,189.17)	5,461,327,333.10
20007001/31010147 JAAC - VAT Fidelity Bank A/c No 5030064973		609,791,140.62	1,428,595,549.75
20007001/31010149 JAAC - Excess Crude Fidelity Bank A/c No 5030064980		210,803.50	210,803.50
20007001/31010151 Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579		(26,406,190.49)	564,111,084.96
20007001/31010152 Fidelity Bank - Bail Out Account 5030062230		(45,784,231.88)	68,815,001.66
20007001/31010153 FBN IGR Pool Account No 2029139369		581,922,716.63	39,542,071.31
20007001/31010154 Fidelity Bank - Pensions - A/c No. 5030070075		72,050,011.09	32,834,658.82
20007001/31010156 Access Bank - ENSG Infrastructure Capital Acct - 0701193964		8,250,343.11	5,426,849,116.71
20007001/31010157 JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807		2.75	2.75
20007001/31010159 UBA Stabilization Account - Acct. No. 1020450785		145,221,320.05	135,390,622.99
20007001/31010160 Fidelity Bank - ENSG IGR Pool Account 5030138399		4,387,349.48	
20007001/31010161 Fidelity Bank JAAC Committe Cost A/c 5670000010		1,665,688.16	1,174,815.32
20007001/31010163 Enugu State Forest Guard - Access Bank -1229903204		50,609,692.40	116,550,548.10
20007001/31010164 ENSG Coalition Against Coid - 19 Access Bank 1385353875		250.64	
20007001/31010166 Fidelity Bank Acct 5030113754 - SFTAS GRANT		19,999,944.00	19,999,980.00
20007001/31010167 Sterling Bank IGR Account - Federal PAYE - 0005660222		168,880,074.94	168,880,074.94
20007001/31010168 Ecobank IGR Account - Federal PAYE - 2292027154		145,596,676.30	145,596,676.30
20007001/31010169 UBA Other Charges Account 1024004368		21,425,885.66	(9,130,993.11)
20007001/31010170 Zenith Bank Ecological Account		308,676,924.40	495,543,233.17
20007001/31010171 ENSG ACCESS BANK IGR POOL ACCOUNT - 1460854613		25,323,529.26	1,112,193,372.85
20007001/31010173 ENSG FMF/CBN Inter. Access Bank		385,717.40	5,152,499.10
20007001/31010174 Fidelity Bank -ENSG Reserve A/C 5030058400		26,212,719.97	26,212,747.97
20007001/31010175 Zenith Bank ENSG LG Share of Land Use Charge - 1015685985		178,921,614.77	281,723,803.28
20007001/31010176 Zenith Bank ENSG Capital Account - 1228881413		37,150,832.11	
20007001/31010177 ENSG Globus Bank Capital Act. 1000227712		125,094,718.13	
20007001/31010178 Zenith Bank Other Charges Account 1228058541		33,210,781.00	
20007001/31010179 Fidelity Bank Other Charges Account 5030138076		901,744,880.10	
20007001/31010080 Zenith Bank - VAT Account - Acct - 122886094		6,471,565,525.13	
20007001/31010181 Fidelity Bank SRA Account		3,666,694,607.63	
20007001/31010182 ENSG Globus Bank Capital Act. Project 1000226526		137,927,144.77	
20007001/31010184 ENSG NG CARES Zenith A/C No. 1213069804		75,703,612.92	
20007001/31010085 Fidelity Capital Account 5030138942		2,978.75	
20007001/31010086 Fidelity Housing Project Account 5030135532		40,441,895.95	
20007001/31010087 Fidelity JAAC Ecological Acc - 5030121459		1,705,600,192.05	
20007001/31010088 Fidelity JAAC London Paris Refund 5030121459		32.00	
20007001/31010088 Fidelity ENSG 2015 MDG CSS 4011059386		2,666,713.70	
20007001/31010190 Fidelity ENSG 2017 MDG CSS 5030085273		5,225,538.09	

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

		Note	2023	2022
			Actual	Actual
			₦	₦
20007001/3100001	Zenith Bank Domiciliary Account(Dollar) 5070033464		11,600,848.65	11,600,848.65
20007001/31010121	ENPD Platform - UBA New - 1019273388			0.19
20007001/31010321	ESWA Paydirect Account - Polaris - 1790224758		3,254,656.67	6,481,258.10
20007001/31010104	Paydirect Pool Acct - (EMCI) - Zenith New - 1014452186			75,772.65
20007001/31030102	Funds Transfer - Office of the Deputy Governor		3,377,500.00	
20007001/31030109	Funds Transfer - Enugu State Liaison Office Lagos		(5,577,000.00)	
20007001/31030119	Funds Transfer - Ministry of Youth and Sports		215,000.00	
20007001/31030128	Funds Transfer - Enugu State Polytechnic Iwollo		372,455.39	
20007001/31030136	Funds Transfer - Ministry of Education		375,250.00	
20007001/31030137	Funds Transfer - Enugu State Universal Basic Educ Board		251,063,808.00	
20007001/31030151	Funds Transfer - Institute of Management & Technology (IMT)		5,885,637.71	
20007001/31030157	Funds Transfer - Enugu State Gaming Commission		28,767,466.78	
20007001/31030160	Funds Transfer - ESUT College of Medicine (Teaching Hospital)		5,266,157.15	
20007001/31030161	Funds Transfer - State Health Board (SHB)		19,382,885.00	
20007001/31030188	Funds Transfer - Coal City Transport		0.06	
20007001/31030190	Funds Transfer - Ministry of Transport		5,463,412.40	
20007001/31030192	Funds Transfer - Rural Electrification Board (REB)		24,324,704.32	
20007001/31030193	Funds Transfer - Ministry of Works and Infrastructure		45,951,600.00	
20007001/31030216	Funds Transfer - Enugu State Housing Corporation		213,260,713.84	
20007001/31030217	Funds Transfer - Ministry of Rural Development		(2,000,000.00)	
20007001/31030141	Funds Transfer - Office of the Surveyor General		43,706,144.50	
20007001/31030148	Fund Trasfer - Livestock Production Resilance Suport - LPRES		1,234,000.00	
11001001/31020101	Office of the Executive Governor - First Bank		26,902.38	26,902.38
11001001/31020102	Office of the Executive Governor - UBA - A/C 1018887731		5,669.63	11,449.63
11001001/31020104	Office of the Executive Governor - FBN A/C No.2016724123		22,300.00	22,300.00
11001001/31020106	Office of the Governor - Zenith Special Pay office 1228901812		793.96	
11001002/31020103	Office of the Deputy Governor-Zenith Acc.1210454786		421,187.75	67.50
11001002/31020104	Office of the Deputy Govt. FBN Acct. 2043114331		7,805,027.48	
11008001/31020101	Enugu State Emergency Mgt Agency - UBA - 1015709230		240.75	5.00
11013001/31020105	Office of the SSG - Zenith Bank 1228745434		74,464.50	
11021001/31020101	Liaison Office Lagos - Keystone Bank A/c No. 1002383098		15,612.25	58,469.22
11021002/31020101	Enugu State Liaison Office Abuja - Keystone Bk - 1002823280		9,369,058.04	
11033001/31020101	State Action Committee on Aids (ENSACA) UBA - 1002300062		4,010.16	1,014.16
11037002/31020101	Christian Pilgrims Board - Cash & Bank		308.20	308.20
11101001/31020102	Project Dev. Implementatin Dept. - UBA - 1022785540		84,310.03	44,686.03
11101001/31020103	Project Dev. Imp. Dept. - Project A/c. Zenith 1016700740			81,500.30
11101001/31020104	Project Dev. & Implementation Dept. Zenith Bank 1228765706		115,232,290.71	
11101001/31020105	Project Dev. & Implementation Dept. Zenith 1228916979		150,007,081.17	
11101001/31020106	Project Dev. & Implementation Dept. UBA 1026461891		15,067,047.00	
11101001/31020107	Project Dev. & Implementation Zenith 1229315706		79,999,950.00	
11184001/31020101	Volunteer Service Agency - Cash & Bank		47,219.58	
11018001/31000001	SOCU - Zenith Bank - 1016343052		2,362.63	1,604.96
11018001/31000002	SOCU - Zenith Bank - 1014967860		68,914.22	
12003001/31020101	State House of Assembly - Zenith Bank - 1010181396		0.18	0.50
14001001/31020101	Min of Gendre Affrs & Soc Dev. UBA - 1019385667		809.33	34.70

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

		Note	2023	2022
			Actual	Actual
			₦	₦
14001001/31020101	Nigeria For Women Project - Zenith A/C 5030137354		450,004,625.00	
15001001/31020101	Min of Agric & Natural Res. - Keystone Bank - 1002172036			35,239.05
15001001/31020102	Min of Agric & Natural Res. Consultancy A/c - FBN 0029533041		980.75	980.75
15001001/31020104	Min. of Agriculture FCMB 2002135772		483.48	
15001001/31020101	Cash & Bank - L/Stock Prod.Res.Sup- Zen Bank - 1229012665		59,998,561.16	
15001001/31020101	Enugu State IFAD Assisted Value Chain - Zenith 1017426256		200,730,425.30	
15001001/31020102	Enugu State IFAD Draw Down Value Chain Dev.Zenith 1017427056		120,916,025.34	
15001001/31020101	Enugu State FADAMA Project NG Cares Zenith - 1222255795		487,838,502.01	
15026002/31020101	Enugu State Polytechnic Iwollo - UBA		9,350,482.68	13,821,376.63
15026002/31020102	Enugu State Polytechnic Iwollo - UBA Fees		3,557,758.74	1,421,761.11
15102001/31020101	Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank		1,800.34	4,780.65
15109001/31020101	Forestry Commission - Keystone Bank A/C No 1001176628		51.07	1,267.37
17001001/31020101	Ministry of Education - Keystone Bank - 1006379503		1,635,224.32	109.70
17003001/31020102	ENSUBEB- Zenith Bank - A/C 1015111990		1,170,607.28	20,754.34
17003001/31020103	ENSUBEB - FIDELITY BANK A/C NO. 5030030929		81,061.52	81,061.52
17003001/31020104	ENSUBEB - UBA A/C. NO. 1025104210		6,986,011,941.18	201,861,564.29
17003001/31020105	ENSUBEB - Zenith A/C No. 1015260238		709,223.15	
17008001/31020101	Enugu State Library Board - Keystone Bank - 1001348294		350,896.86	35,488.66
17008001/31020102	Enugu State Library Board - Zenith Bank - 1012685661		258,697.49	1,154,006.03
17009001/31020104	EDC - FBN A/C No. 2029791875		168.73	2,078,985.97
17010001/31020101	Agency for Mass Literacy - Keystone Bank - 1002882986		884.00	21.95
17010002/31020101	Special Education Centre Oji-River - Cash & Bank		(10,444.75)	761,082.25
17010003/31020101	Special Education Centre Ogbete - Cash & Bank		2,715.27	805.13
17019001/31020101	Enugu State College of Education (Fees) Zenith 1011060997		1,984,551.33	429,822.28
17019001/31020102	Enugu State College of Education (Subven) Zenith-1011044867		50,751,608.21	19,618,885.45
17019001/31020103	Enugu State College of Edu. (Fees) FCMB-UNN - 200974357		28,245,777.11	
17021001/31020101	ESUT Fidelity Bank - 5030066379 - Subvention Acct		810,301,794.91	339,454,049.41
17021001/31020102	ESUT Fidelity Bank - 4010326616 - Fees Account		241,978,685.87	4,401,384.41
17051001/31020102	Post-Primary Schools Mgt Board (PPSMB)-Sterling 0070880446		3,108.59	3,245.65
17051001/31020103	Post-Primary Schools Mgt Board (PPSMB) - UBA 1020548000		2,404.05	2,404.05
17051001/31020104	Post Primary School Mgt. Board - Fidelity- 5030062515		107,910.83	2,126.01
17051001/31020105	Post-Primary Schools Mgt Board (PPSMB) - FBN 2031175384		14,552,560.78	
17051001/31020106	Post-Primary Schools Mgt Board (PPSMB) - FBN 203115511		5,165,771.89	
17051001/31020107	Post-Primary Schools Mgt Board (PPSMB) - FBN 2031175449		6,603,672.60	
17054001/31020001	State Science Tech & Voc. Sch Board - Zenith Bk - 1011800360		(1,652.31)	4,836.09
17051001/31020002	State Science Tech & Voc. Sch Board - Access - 0733699461		532,321.40	532,321.40
17056001/31020101	State Scholarship Board - Keystone Bank - 1002883897		24,999,089.01	1,292.10
17065001/31020101	Institute of Mgt and Technology (IMT) FBN 2014248944		169,410,250.44	169,410,250.44
17065001/31020102	Institute of Mgt & Tech. (IMT) Zenith A/C No. 1015021523		694,595,468.14	471,530,667.73
18002001/31020101	The State Judiciary - O/H Zenith Bank - 1012349284		6,269.87	2,441.31
18002001/31020100	The State Judiciary - Cap. Zenith Bank - 1012196990		9,216,337.25	8,037,333.50
18002001/31020103	The State Judiciary - P/E Zenith Bank - 1014090580		2,081,576.43	4,937,461.35
18011001/31020101	Judicial Service Commission - Zenith Bank 1010191386		132.97	
18011001/31020102	JSC - Zenith Bank Capital - 1014233523		(42,744.40)	(42,744.40)
18011001/31020103	JSC - Zenith Bank - 1011745281		128,731.46	

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

		Note	2023	2022
			Actual	Actual
			₦	₦
20001001/31020101	Ministry of Finance - FBN A/C No 2031675303		667.04	2,560.82
20001001/31020101	Office of the Accountant General - Zenith Capt.Ac 1211489428		1,417.40	1,517.40
20007001/31020102	Office of the Accountant General - FCMB - 3631273015		112.55	22.22
20008001/31020101	Board of Internal Revenue - UBA A/C 1001155942		1,546.29	1,106.58
20008001/31020102	Fidelity Back Duty Account 5030070604		25,265,064.56	422,106,056.14
20012001/31020102	Enugu State Gaming Comm. Zenith Bank-1214091253		867.55	652.55
21001001/31020101	Ministry of Health - Keystone Bank - 1002295546		10,995.62	14,371.08
21001001/31020102	Ministry of Health - Eco Bank - 2292046538		213,097,093.29	137,061,379.24
21001001/31020103	Ministry of Health - Zenith Bank -1012027177		185,838.95	393,160.45
21001001/31020104	Ministry of Health - Zenith Bank - 1012082215		20,342,221.46	26,270,280.21
21001001/31020106	Ministry of Health - Zenith 1017210282 Covid 19 Emergency A/C		56,732,005.72	54,874,948.42
21001001/31020107	UBA - ENSG World Bank Assisted Covid_19 EDC Acct		5,381,570.66	5,381,570.66
21026001/31020101	ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206		3,024,144.97	139,499.98
21026001/31020102	ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213		4,526,005.72	167,434.75
21026001/31020103	ESUT College of Medicine (Teach. Hosp) FBN - 2006068860		12,143,119.90	18,908,531.95
21026001/31020101	State Uni. of Med. & Applied Sci. Igbo Eno Access - 16620148		2,274,143,337.63	104,063,070.21
21026001/31020102	State Uni. of Med. & Applied Sci. Igbo Eno Fidelity 5700109		19,752,872.54	508,341,957.49
21026001/31020103	State Uni. of Med. & Applied Sci. Igbo Eno Zenith 1228239265		9,065,467.43	
21026001/31020104	State Uni. of Med. & Applied Sci. Igbo Eno SUB Zenith 122823		57,996,529.20	
21027017/31000000	Cash Book - ESUT Specialist Hospital (Parklane)		63,336,951.37	268,243,806.15
21102001/31020101	State Health Board (SHB) - FCMB		469.56	1,463.48
21102001/31020102	State Health Board (SHB) - FCMB			9,850,523.82
21102001/31020103	State Health Board (SHB) Eco Bank 2292076175		213,652.29	
21102001/31020104	State Health Board (SHB) Polaris 1765294256		398,107.17	
21003001/31010101	PHCDA - Zenith Banak A/C 1015301872		10,620.83	3,652.42
21003001/31010102	PHCDA - Zenith Bank A/C 1214143956		5,431.80	1,610.94
21003001/31010103	PHCDA - Zenith Bank A/c 1015468900		6,414,032.66	2,184,698.32
22001001/31020101	Ministry of Commerce and Industry - Keystone 1002171967		3,302,715.53	4,506,281.00
22018001/31020101	Small Medium Scale Enterprises - Fidelity t5030080175		7,820.36	296.61
22001002/31020101	Enugu State Investment Dev. Authority Zenith - 1015959589		(549.00)	2,753,495.29
22018001/31020101	ENSG SME NG CARES - Zenith		6,436,298.03	
23001001/31020103	Ministry of Information UBA - 1022110483		2,474.90	(24.07)
23001001/31020104	Ministry of Information Zenith - 1016904744		399.75	662.00
23003001/31020101	ESBS/TV - Cash & Bank		1,836,220.82	6,206,789.87
23013001/31020101	Gov't Printing & Stationery (Govt Press) - K/stone1001176374		446.55	1,469.88
23055001/31020101	Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank		394.82	209,935.30
24007001/31020102	Fire Service Dept - Zenith Bank - A/c No 1014520531		110,860.92	
24007001/31020103	Fire Service Dept. FCMB A/C No. 1541526010		5,768.22	12.91
24007001/31020104	Fire Service Dept. Cap. FBN A/C No- 2035416647		2,110.00	60,000.00
25001001/31020102	HOS - Zenith Bank - A/c. 1012185642		1,369.61	10,533.45
25005001/31020101	Establishment Pension & Training - Keyston - A/c 101175212		58.94	1,084.89
67001001/31010101	Min of Spec Duties & Intergovt Affairs - Zenith 1014409472		1,721.32	7,991.25
25005003/31020101	Local Government Pension Board - Cash and Bank			25,200,000.00
25006001/31020101	Staff Development Center - UBA -1018001069		230.23	343.23

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

		Note	2023	2022
			Actual	Actual
			₦	₦
26001001/31020102	Ministry of Justice - FBN - AC No.2031498302		580.39	3,619.52
26007001/31020101	Citizens Rights & Mediation Centre - Zenith Bank -1010930350		269.11	176.11
26052001/31020103	Enugu State Customary Court - Zenith Bank - 1015978256		4,764.76	19,779.21
26007003/31010102	Enugu State Justice Reform Team - Stanbic A/C No. 0035528572		(0.07)	(0.07)
26007003/31010103	Enugu State Justice Reform Team - Zenith A/C No. 1226529751		93,523.86	2,843.50
27001001/31020101	Ministry of Labour and Productivity - FBN -2020362474		3,687.70	590.65
28001001/31020101	Ministry of Science and Technology - Zenith Bank -1014366171		566.39	454.74
28001001/31020102	Min of Science and Tecnology - Zenith Bank -1015233441		801.64	801.64
28001002/31020101	Enugu STtate Tech. HUB - Zenith Bank 1222682168		(452.16)	4,365.87
29001001/31020103	ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472		525.25	525.25
29001001/31020104	Min. of Transport - FBN 2035936907		486.47	92.45
29053002/31020101	ENTRACO - Zenith Bank - 1014873567		1,959,814.28	
29053002/31010102	Coal City Transport - Fidelity Bank Plc. (5030072574)		257.00	106.35
31003001/31020102	Rural Electrification Board (REB) - UBA - 1001046712		15,816,413.94	3,484,173.77
31003001/31020103	Rural Electrification Board (REB) - Zenith 1010268284		3,189,966.03	256,937.43
31003001/31020104	Rural Electrification Board (REB) - FBN - 2022833864		4,062,817.43	173,695.83
31003001/31020105	Rural Electrification Board (REB) - FCMB - 0945502018		84,513.81	
31003001/31020106	Rural Electrification Board (REB) - Fidelity BK - 5030060748		66,299.25	66,299.25
34001001/31020101	Ministry of Works and Infrastructure - Zenith Bank1013679494		269.64	272.97
34001001/31020102	Cash & Bank - Min of Works and I - Zenith Bank 1013679078		103.96	715.13
34001001/31020101	NCFC - Zenith Bank (1015464919)		3,912.04	210,030.02
35001001/31020101	Ministry of Environment - Zenith Bank - 1011745316		14.56	100.06
35001003/31020101	Enugu State Strc. Signage & Avert Agency Fidelity 5030110791		3,186.50	35.75
35001003/31020102	Enugu State Strc. Signage & Avert Agency Fidelity 5030138234		4,495,885.69	
35053001/31020101	Enugu State Waste Mgt Authority (ESWAMA - Zenith 1013089833		(448,852,308.37)	
35053001/31020103	Enugu State Waste Mgt Authority -Polaris Bank 4060012949		1,278,157.21	890.86
35053001/31020104	Enugu State Waste Mgt Auth. Fees Collectn. Act. Zenith		399,162,273.20	
36001001/31020101	Ministry of Culture and Tourism - UBA - 1019216734		150,050.00	280.47
36001001/31020102	Ministry of Culture & Tourism - Zenith Bank A/C 1015178922		766.71	1.00
36004001/31020100	Council for Arts and Culture - Zenith - 1011707038		304,487.70	
36052001/31020101	Tourism Board - Cash & Bank		9,112,089.86	3,383.02
38001001/31020103	State Planning Comm - Zenith Bank 1212706173		1,571,062,202.65	(171.80)
38001002/31020101	Bureau of Statistics - Zenith Bank - 1014434155		840.55	(57.32)
39002001/31020101	Rangers Mgt Corptn - JAAC - Diamond Bank A/c 0027885636		2,324,138.45	15,084,002.95
39002001/31020102	Rangers Mgt Corptn - Zenith Bank - Subv - A/c 1011296343		209,922.11	242,354.33
39002001/31020103	Rangers Mgt Corptn - Zenith Bank - Sign-On - A/c 1012201452		70,372.15	70,372.15
39002001/31020104	Rangers Mgt. Corp. FBN - 2011714640		176,931.10	15,468.35
40001001/31020101	State Auditor Gen - Cash & Bank - EcoBank -1193066845		75.60	5.50
40001002/31020101	Local Govt. Audit - Keystone Bank A/c -1002171974		838.50	3,294.00
47001001/31020101	Civil Service Commission - FCMB - 1480240011		7,298.07	2,253.04
48001001/31020101	Enugu State Independent Electoral Comm - ZBN -1011757976		2,301.88	29,256.80
51001001/31020101	Ministry of Local Govt Matters - Heritage Bank - 6000467303		1,266.96	906.38
52001001/31020102	Mini of Water Resources - Zenith Bank - 1014533584		1,078.94	699.58
52001001/31020103	Min. Water Resource Project A/C- Zenith 1017245109		11,333.35	527.85
52102001/31020101	Enugu State Water Corporation- Zenith Bank A/c No.1010260738		1,269,388,444.14	109,318,473.71

Notes to Cash Flow Statement for the Year Ended 31st December, 2023...Cont'd.

		Note	2023	2022
			Actual	Actual
			₦	₦
52102001/31020102	Enugu State Water Co-op Project Act.9th Mile Zenith 12286873		7,913,047.23	
52102001/31020103	Enugu State Water Co-op Invest. Act. Oji River Zenith 122883		44,862.86	
52103001/31020102	State Rural Water Sup & Sanit Agency FBN 2004531809		2,512.29	2,512.29
52103001/31020103	State Water Rural Sup. & Sanita. Agency - Zenith 1016330653		(1,545,728.57)	(3,042,016.63)
52103001/31020104	State Water Rural Sup. & Sani. Agency - Zenith-1013941094		50.00	11,236.00
52104001/31020101	Small Town Water & Sanitation Agency - Cash & Bank		63.00	63.00
53001001/31020101	Ministry of Housing - FBN - 2019824165		440.40	625.30
53010001/31020101	Enugu State Housing Corporation - Fidelity Bank - 5030066544		190,624,785.70	
53010001/31020103	Enugu State Housing Corporation - Globus Bank - 1000225598		1,277,796,974.75	
54001001/31020101	Ministry of Rural Development - FBN - 2023482142		1,749.17	6,926,166.80
54001003/31020102	Community Development Agency - Zenith - 1017351929		175.81	862.50
60001001/31020103	Min. of Lands Dev. - Fidelity Bank O/H 5030107607		2,162,136.79	5,444.58
60001001/31020104	Min. of Lands Dev. - Zenith Bank Cap. - 1224451869		8,436,337.73	17,551.65
60001001/31020105	Min. of Lands Dev. - Zenith Bank - 1017232039		1,604,581.60	
60002001/31020101	Office of Surveyor General - Keystone Bank O/H 1012455077		299,851.75	140,792.50
62001001/31020101	Ministry Chieftaincy Matters - UBA - 1010181976		738.66	82.26
63001001/31020101	Ministry of Inter Ministerial Affairs - FBN - 2019998550			455.55
63001001/31020102	Min. of Special Duties O/H UBA 1026496770		327.50	
63001001/31020103	Min. of Special Duties Project UBA - 1026497564		3.75	
64001001/31020101	Budget and Planning - Keystone Bank A/c No. 1001179791		2,165.91	3,905.82
64001001/31020101	ENSG NG CARES UNIT ZENITH BANK A/C. 1216150420		31,933,838.60	
65001001/31020101	Min of Enugu Cap Territory - UBA A/c - 1014024310		3,731.98	3,731.98
65001001/31020103	Ministry of Capital Territory - Union Bank A/c 0123864878		563.48	1,485.71
65001001/31020104	Min of Capt Ter - Zenith Bank - A/c No 1017270631		94.98	43.54
66001001/31020101	Min of Human Dev. & Poverty Reduction - K/Stone 1310006013		880.89	95.54
13001001/31020101	Ministry of Youth - First Banks - Cash & Bank		32,080,075.88	104.45
13001002/31020102	Cash and Bank - YSFON - Heritage Bank A/C 6000429134		4,261.80	6,220.11
13003001/31020100	NYSC - Cash Account		25,579.78	150,120.28
26051001/31020110	Judicial Customary Court of Appeal - Salary Account		2,583,803.00	2,621,299.82
	Total		34,449,639,607.36	20,584,563,497.82

NOTES TO STATEMENT OF ASSETS AND LIABILITES AS AT 31ST DECEMBER, 2023

	Actual 2023	Actual 2022
	₦	₦
Note 19 - Treasuries and Banks		
20007001/31010109 Sterling Bank Salary A/C No. 0020521629	26,625,690.62	23,155,259.98
20007001/31010113 FCMB Payment Account No. 1723705011	7,820,267.60	54,720,649.22
20007001/31010114 FCMB IGR POOL ACCOUNT No. 1267020010	478,833,986.25	478,833,986.25
20007001/31010118 Zenith Bank (Grants &Sub) A/c: 1010943248	102,212,845.16	14,465,794.93
20007001/31010119 ZENITH BANK - Dedicated A/C No. 1011842025	525,720.96	
20007001/31010125 FBN ENSG SME ACCOUNT 2027085297	1,123,277.60	1,123,277.60
20007001/31010134 UBA VAT A/C 1018609458	8,703.20	2,382,984,393.70
20007001/31010136 UBA FAAC A/C 1018791104	(437,407,891.72)	(717,725,536.33)
20007001/31010137 UBA CAP A/C 1018803232	112,383,852.43	246,049,962.25
20007001/31010138 UBA O/H A/C No 1018891822	149,220,907.54	(449,600,596.28)
20007001/31010145 UBA SAL ADMIN II A/C NO 1019100316	113,665,411.02	38,150,932.44
20007001/31010146 JAAC - SRA Fidelity Bank A/c No 5030064966	(587,445,189.17)	5,461,327,333.10
20007001/31010147 JAAC - VAT Fidelity Bank A/c No 5030064973	609,791,140.62	1,428,595,549.75
20007001/31010149 JAAC - Excess Crude Fidelity Bank A/c No 5030064980	210,803.50	210,803.50
20007001/31010151 Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579	(26,406,190.49)	564,111,084.96
20007001/31010152 Fidelity Bank - Bail Out Account 5030062230	(45,784,231.88)	68,815,001.66
20007001/31010153 FBN IGR Pool Account No 2029139369	581,922,716.63	39,542,071.31
20007001/31010154 Fidelity Bank - Pensions - A/c No. 5030070075	72,050,011.09	32,834,658.82
20007001/31010156 Access Bank - ENSG Infrastructure Capital Acct - 0701193964	8,250,343.11	5,426,849,116.71
20007001/31010157 JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807	2.75	2.75
20007001/31010159 UBA Stabilization Account - Acct. No. 1020450785	145,221,320.05	135,390,622.99
20007001/31010160 Fidelity Bank - ENSG IGR Pool Account 5030138399	4,387,349.48	
20007001/31010161 Fidelity Bank JAAC Committe Cost A/c 5670000010	1,665,688.16	1,174,815.32
20007001/31010163 Enugu State Forest Guard - Access Bank -1229903204	50,609,692.40	116,550,548.10
20007001/31010164 ENSG Coalition Against Coid - 19 Access Bank 1385353875	250.64	
20007001/31010166 Fidelity Bank Acct 5030113754 - SFTAS GRANT	19,999,944.00	19,999,980.00
20007001/31010167 Sterling Bank IGR Account - Federal PAYE - 0005660222	168,880,074.94	168,880,074.94
20007001/31010168 Ecobank IGR Account - Federal PAYE - 2292027154	145,596,676.30	145,596,676.30
20007001/31010169 UBA Other Charges Account 1024004368	21,425,885.66	(9,130,993.11)
20007001/31010170 Zenith Bank Ecological Account	308,676,924.40	495,543,233.17
20007001/31010171 ENSG ACCESS BANK IGR POOL ACCOUNT - 1460854613	25,323,529.26	1,112,193,372.85
20007001/31010173 ENSG FMF/CBN Inter. Access Bank	385,717.40	5,152,499.10
20007001/31010174 Fidelity Bank -ENSG Reserve A/C 5030058400	26,212,719.97	26,212,747.97
20007001/31010175 Zenith Bank ENSG LG Share of Land Use Charge - 1015685985	178,921,614.77	281,723,803.28
20007001/31010176 Zenith Bank ENSG Capital Account - 1228881413	37,150,832.11	
20007001/31010177 ENSG Globus Bank Capital Act. 1000227712	125,094,718.13	
20007001/31010178 Zenith Bank Other Charges Account 1228058541	33,210,781.00	
20007001/31010179 Fidelity Bank Other Charges Account 5030138076	901,744,880.10	
20007001/31010080 Zenith Bank - VAT Account - Acct - 122886094	6,471,565,525.13	
20007001/31010181 Fidelity Bank SRA Account	3,666,694,607.63	
20007001/31010182 ENSG Globus Bank Capital Act. Project 1000226526	137,927,144.77	
20007001/31010184 ENSG NG CARES Zenith A/C No. 1213069804	75,703,612.92	
20007001/31010085 Fidelity Capital Account 5030138942	2,978.75	
20007001/31010086 Fidelity Housing Project Account 5030135532	40,441,895.95	

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
20007001/31010087 Fidelity JAAC Ecological Acc - 5030121459	1,705,600,192.05	
20007001/31010088 Fidelity JAAC London Paris Refund 5030121459	32.00	
20007001/31010088 Fidelity ENSG 2015 MDG CSS 4011059386	2,666,713.70	
20007001/31010190 Fidelity ENSG 2017 MDG CSS 5030085273	5,225,538.09	
20007001/31000001 Zenith Bank Domiciliary Account(Dollar) 5070033464	11,600,848.65	11,600,848.65
20007001/31010121 ENPD Platform - UBA New - 1019273388		0.19
20007001/31010321 ESWA Paydirect Account - Polaris - 1790224758	3,254,656.67	6,481,258.10
20007001/31010104 Paydirect Pool Acct - (EMCI) - Zenith New - 1014452186		75,772.65
20007001/31030102 Funds Transfer - Office of the Deputy Governor	3,377,500.00	
20007001/31030109 Funds Transfer - Enugu State Liaison Office Lagos	(5,577,000.00)	
20007001/31030119 Funds Transfer - Ministry of Youth and Sports	215,000.00	
20007001/31030128 Funds Transfer - Enugu State Polytechnic Iwollo	372,455.39	
20007001/31030136 Funds Transfer - Ministry of Education	375,250.00	
20007001/31030137 Funds Transfer - Enugu State Universal Basic Educ Board	251,063,808.00	
20007001/31030151 Funds Transfer - Institute of Management & Technology (IMT)	5,885,637.71	
20007001/31030157 Funds Transfer - Enugu State Gaming Commission	28,767,466.78	
20007001/31030160 Funds Transfer - ESUT College of Medicine (Teaching Hospital)	5,266,157.15	
20007001/31030161 Funds Transfer - State Health Board (SHB)	19,382,885.00	
20007001/31030188 Funds Transfer - Coal City Transport	0.06	
20007001/31030190 Funds Transfer - Ministry of Transport	5,463,412.40	
20007001/31030192 Funds Transfer - Rural Electrification Board (REB)	24,324,704.32	
20007001/31030193 Funds Transfer - Ministry of Works and Infrastructure	45,951,600.00	
20007001/31030216 Funds Transfer - Enugu State Housing Corporation	213,260,713.84	
20007001/31030217 Funds Transfer - Ministry of Rural Development	(2,000,000.00)	
20007001/31030141 Funds Transfer - Office of the Surveyor General	43,706,144.50	
20007001/31030148 Fund Trasfer - Livestock Production Resilance Suport - LPRES	1,234,000.00	
11001001/31020101 Office of the Executive Governor - First Bank	26,902.38	26,902.38
11001001/31020102 Office of the Executive Governor - UBA - A/C 1018887731	5,669.63	11,449.63
11001001/31020104 Office of the Executive Governor - FBN A/C No.2016724123	22,300.00	22,300.00
11001001/31020106 Office of the Governor - Zenith Special Pay office 1228901812	793.96	
11001002/31020103 Office of the Deputy Governor-Zenith Acc.1210454786	421,187.75	67.50
11001002/31020104 Office of the Deputy Govt. FBN Acct. 2043114331	7,805,027.48	
11008001/31020101 Enugu State Emergency Mgt Agency - UBA - 1015709230	240.75	5.00
11013001/31020105 Office of the SSG - Zenith Bank 1228745434	74,464.50	
11021001/31020101 Liaison Office Lagos - Keystone Bank A/c No. 1002383098	15,612.25	58,469.22
11021002/31020101 Enugu State Liaison Office Abuja - Keystone Bk - 1002823280	9,369,058.04	
11033001/31020101 State Action Committee on Aids (ENSACA) UBA - 1002300062	4,010.16	1,014.16
11037002/31020101 Christian Pilgrims Board - Cash & Bank	308.20	308.20
11101001/31020102 Project Dev. Implementatin Dept. - UBA - 1022785540	84,310.03	44,686.03
11101001/31020103 Project Dev. Imp. Dept. - Project A/c. Zenith 1016700740		81,500.30
11101001/31020104 Project Dev. & Implementation Dept. Zenith Bank 1228765706	115,232,290.71	
11101001/31020105 Project Dev. & Implementation Dept. Zenith 1228916979	150,007,081.17	
11101001/31020106 Project Dev. & Implementation Dept. UBA 1026461891	15,067,047.00	
11101001/31020107 Project Dev. & Implementation Zenith 1229315706	79,999,950.00	
11184001/31020101 Volunteer Service Agency - Cash & Bank	47,219.58	

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
11018001/31000001 SOCU - Zenith Bank - 1016343052	2,362.63	1,604.96
11018001/31000002 SOCU - Zenith Bank - 1014967860	68,914.22	
12003001/31020101 State House of Assembly - Zenith Bank - 1010181396	0.18	0.50
14001001/31020101 Min of Gendre Affrs & Soc Dev. UBA - 1019385667	809.33	34.70
14001001/31020101 Nigeria For Women Project - Zenith A/C 5030137354	450,004,625.00	
15001001/31020101 Min of Agric & Natural Res. - Keystone Bank - 1002172036		35,239.05
15001001/31020102 Min of Agric & Natural Res. Consultancy A/c - FBN 0029533041	980.75	980.75
15001001/31020104 Min. of Agriculture FCMB 2002135772	483.48	
15001001/31020101 Cash & Bank - L/Stock Prod.Res.Sup- Zen Bank - 1229012665	59,998,561.16	
15001001/31020101 Enugu State IFAD Assisted Value Chain - Zenith 1017426256	200,730,425.30	
15001001/31020102 Enugu State IFAD Draw Down Value Chain Dev.Zenith 1017427056	120,916,025.34	
15001001/31020101 Enugu State FADAMA Project NG Cares Zenith - 1222255795	487,838,502.01	
15026002/31020101 Enugu State Polytechnic Iwollo - UBA	9,350,482.68	13,821,376.63
15026002/31020102 Enugu State Polytechnic Iwollo - UBA Fees	3,557,758.74	1,421,761.11
15102001/31020101 Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank	1,800.34	4,780.65
15109001/31020101 Forestry Commission - Keystone Bank A/C No 1001176628	51.07	1,267.37
17001001/31020101 Ministry of Education - Keystone Bank - 1006379503	1,635,224.32	109.70
17003001/31020102 ENSUBEB- Zenith Bank - A/C 1015111990	1,170,607.28	20,754.34
17003001/31020103 ENSUBEB - FIDELITY BANK A/C NO. 5030030929	81,061.52	81,061.52
17003001/31020104 ENSUBEB - UBA A/C. NO. 1025104210	6,986,011,941.18	201,861,564.29
17003001/31020105 ENSUBEB - Zenith A/C No. 1015260238	709,223.15	
17008001/31020101 Enugu State Library Board - Keystone Bank - 1001348294	350,896.86	35,488.66
17008001/31020102 Enugu State Library Board - Zenith Bank - 1012685661	258,697.49	1,154,006.03
17009001/31020104 EDC - FBN A/C No. 2029791875	168.73	2,078,985.97
17010001/31020101 Agency for Mass Literacy - Keystone Bank - 1002882986	884.00	21.95
17010002/31020101 Special Education Centre Oji-River - Cash & Bank	(10,444.75)	761,082.25
17010003/31020101 Special Education Centre Ogbete - Cash & Bank	2,715.27	805.13
17019001/31020101 Enugu State College of Education (Fees) Zenith 1011060997	1,984,551.33	429,822.28
17019001/31020102 Enugu State College of Education (Subven) Zenith-1011044867	50,751,608.21	19,618,885.45
17019001/31020103 Enugu State College of Edu. (Fees) FCMB-UNN - 200974357	28,245,777.11	
17021001/31020101 ESUT Fidelity Bank - 5030066379 - Subvention Acct	810,301,794.91	339,454,049.41
17021001/31020102 ESUT Fidelity Bank - 4010326616 - Fees Account	241,978,685.87	4,401,384.41
17051001/31020102 Post-Primary Schools Mgt Board (PPSMB)-Sterling 0070880446	3,108.59	3,245.65
17051001/31020103 Post-Primary Schools Mgt Board (PPSMB) - UBA 1020548000	2,404.05	2,404.05
17051001/31020104 Post Primary School Mgt. Board - Fidelity- 5030062515	107,910.83	2,126.01
17051001/31020105 Post-Primary Schools Mgt Board (PPSMB) - FBN 2031175384	14,552,560.78	
17051001/31020106 Post-Primary Schools Mgt Board (PPSMB) - FBN 203115511	5,165,771.89	
17051001/31020107 Post-Primary Schools Mgt Board (PPSMB) - FBN 2031175449	6,603,672.60	
17054001/31020001 State Science Tech & Voc. Sch Board - Zenith Bk - 1011800360	(1,652.31)	4,836.09
17051001/31020002 State Science Tech & Voc. Sch Board - Access - 0733699461	532,321.40	532,321.40
17056001/31020101 State Scholarship Board - Keystone Bank - 1002883897	24,999,089.01	1,292.10
17065001/31020101 Institute of Mgt and Technology (IMT) FBN 2014248944	169,410,250.44	169,410,250.44
17065001/31020102 Institute of Mgt & Tech. (IMT) Zenith A/C No. 1015021523	694,595,468.14	471,530,667.73
18002001/31020101 The State Judiciary - O/H Zenith Bank - 1012349284	6,269.87	2,441.31
18002001/31020100 The State Judiciary - Cap. Zenith Bank - 1012196990	9,216,337.25	8,037,333.50

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
18002001/31020103 The State Judiciary - P/E Zenith Bank - 1014090580	2,081,576.43	4,937,461.35
18011001/31020101 Judicial Service Commission - Zenith Bank 1010191386	132.97	
18011001/31020102 JSC - Zenith Bank Capital - 1014233523	(42,744.40)	(42,744.40)
18011001/31020103 JSC - Zenith Bank - 1011745281	128,731.46	
20001001/31020101 Ministry of Finance - FBN A/C No 2031675303	667.04	2,560.82
20001001/31020101 Office of the Accountant General - Zenith Capt.Ac 1211489428	1,417.40	1,517.40
20007001/31020102 Office of the Accountant General - FCMB - 3631273015	112.55	22.22
20008001/31020101 Board of Internal Revenue - UBA A/C 1001155942	1,546.29	1,106.58
20008001/31020102 Fidelity Back Duty Account 5030070604	25,265,064.56	422,106,056.14
20012001/31020102 Enugu State Gaming Comm. Zenith Bank-1214091253	867.55	652.55
21001001/31020101 Ministry of Health - Keystone Bank - 1002295546	10,995.62	14,371.08
21001001/31020102 Ministry of Health - Eco Bank - 2292046538	213,097,093.29	137,061,379.24
21001001/31020103 Ministry of Health - Zenith Bank -1012027177	185,838.95	393,160.45
21001001/31020104 Ministry of Health - Zenith Bank - 1012082215	20,342,221.46	26,270,280.21
21001001/31020106 Ministry of Health - Zenith 1017210282 Covid 19 Emergency A/C	56,732,005.72	54,874,948.42
21001001/31020107 UBA - ENSG World Bank Assisted Covid_19 EDC Acct	5,381,570.66	5,381,570.66
21026001/31020101 ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206	3,024,144.97	139,499.98
21026001/31020102 ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213	4,526,005.72	167,434.75
21026001/31020103 ESUT College of Medicine (Teach. Hosp) FBN - 2006068860	12,143,119.90	18,908,531.95
21026001/31020101 State Uni. of Med. & Applied Sci. Igbo Eno Access - 16620148	2,274,143,337.63	104,063,070.21
21026001/31020102 State Uni. of Med. & Applied Sci. Igbo Eno Fidelity 5700109	19,752,872.54	508,341,957.49
21026001/31020103 State Uni. of Med. & Applied Sci. Igbo Eno Zenith 1228239265	9,065,467.43	
21026001/31020104 State Uni. of Med. & Applied Sci. Igbo Eno SUB Zenith 122823	57,996,529.20	
21027017/31000000 Cash Book - ESUT Specialist Hospital (Parklane)	63,336,951.37	268,243,806.15
21102001/31020101 State Health Board (SHB) - FCMB	469.56	1,463.48
21102001/31020102 State Health Board (SHB) - FCMB		9,850,523.82
21102001/31020103 State Health Board (SHB) Eco Bank 2292076175	213,652.29	
21102001/31020104 State Health Board (SHB) Polaris 1765294256	398,107.17	
21003001/31010101 PHCDA - Zenith Banak A/C 1015301872	10,620.83	3,652.42
21003001/31010102 PHCDA - Zenith Bank A/C 1214143956	5,431.80	1,610.94
21003001/31010103 PHCDA - Zenith Bank A/c 1015468900	6,414,032.66	2,184,698.32
22001001/31020101 Ministry of Commerce and Industry - Keystone 1002171967	3,302,715.53	4,506,281.00
22018001/31020101 Small Medium Scale Enterprises - Fidelity t5030080175	7,820.36	296.61
22001002/31020101 Enugu State Investment Dev. Authority Zenith - 1015959589	(549.00)	2,753,495.29
22018001/31020101 ENSG SME NG CARES - Zenith	6,436,298.03	
23001001/31020103 Ministry of Information UBA - 1022110483	2,474.90	(24.07)
23001001/31020104 Ministry of Information Zenith - 1016904744	399.75	662.00
23003001/31020101 ESBS/TV - Cash & Bank	1,836,220.82	6,206,789.87
23013001/31020101 Gov't Printing & Stationery (Govt Press) - K/stone1001176374	446.55	1,469.88
23055001/31020101 Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank	394.82	209,935.30
24007001/31020102 Fire Service Dept - Zenith Bank - A/c No 1014520531	110,860.92	
24007001/31020103 Fire Service Dept. FCMB A/C No. 1541526010	5,768.22	12.91
24007001/31020104 Fire Service Dept. Cap. FBN A/C No- 2035416647	2,110.00	60,000.00
25001001/31020102 HOS - Zenith Bank - A/c. 1012185642	1,369.61	10,533.45
25005001/31020101 Establishment Pension & Training - Keyston - A/c 101175212	58.94	1,084.89

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
67001001/31010101 Min of Spec Duties & Intergovt Affairs - Zenith 1014409472	1,721.32	7,991.25
25005003/31020101 Local Government Pension Board - Cash and Bank		25,200,000.00
25006001/31020101 Staff Development Center - UBA -1018001069	230.23	343.23
26001001/31020102 Ministry of Justice - FBN - AC No.2031498302	580.39	3,619.52
26007001/31020101 Citizens Rights & Mediation Centre - Zenith Bank -1010930350	269.11	176.11
26052001/31020103 Enugu State Customary Court - Zenith Bank - 1015978256	4,764.76	19,779.21
26007003/31010102 Enugu State Justice Reform Team - Stanbic A/C No. 0035528572	(0.07)	(0.07)
26007003/31010103 Enugu State Justice Reform Team - Zenith A/C No. 1226529751	93,523.86	2,843.50
27001001/31020101 Ministry of Labour and Productivity - FBN -2020362474	3,687.70	590.65
28001001/31020101 Ministry of Science and Technology - Zenith Bank -1014366171	566.39	454.74
28001001/31020102 Min of Science and Tecnology - Zenith Bank -1015233441	801.64	801.64
28001002/31020101 Enugu STtate Tech. HUB - Zenith Bank 1222682168	(452.16)	4,365.87
29001001/31020103 ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472	525.25	525.25
29001001/31020104 Min. of Transport - FBN 2035936907	486.47	92.45
29053002/31020101 ENTRACO - Zenith Bank - 1014873567	1,959,814.28	
29053002/31010102 Coal City Transport - Fidelity Bank Plc. (5030072574)	257.00	106.35
31003001/31020102 Rural Electrification Board (REB) - UBA - 1001046712	15,816,413.94	3,484,173.77
31003001/31020103 Rural Electrification Board (REB) - Zenith 1010268284	3,189,966.03	256,937.43
31003001/31020104 Rural Electrification Board (REB) - FBN - 2022833864	4,062,817.43	173,695.83
31003001/31020105 Rural Electrification Board (REB) - FCMB - 0945502018	84,513.81	
31003001/31020106 Rural Electrification Board (REB) - Fidelity BK - 5030060748	66,299.25	66,299.25
34001001/31020101 Ministry of Works and Infrastructure - Zenith Bank1013679494	269.64	272.97
34001001/31020102 Cash & Bank - Min of Works and I - Zenith Bank 1013679078	103.96	715.13
34001001/31020101 NCFC - Zenith Bank (1015464919)	3,912.04	210,030.02
35001001/31020101 Ministry of Environment - Zenith Bank - 1011745316	14.56	100.06
35001003/31020101 Enugu State Strc. Signage & Avert Agency Fidelity 5030110791	3,186.50	35.75
35001003/31020102 Enugu State Strc. Signage & Avert Agency Fidelity 5030138234	4,495,885.69	
35053001/31020101 Enugu State Waste Mgt Authority (ESWAMA - Zenith 1013089833	(448,852,308.37)	
35053001/31020103 Enugu State Waste Mgt Authority -Polaris Bank 4060012949	1,278,157.21	890.86
35053001/31020104 Enugu State Waste Mgt Auth. Fees Collectn. Act. Zenith	399,162,273.20	
36001001/31020101 Ministry of Culture and Tourism - UBA - 1019216734	150,050.00	280.47
36001001/31020102 Ministry of Culture & Tourism - Zenith Bank A/C 1015178922	766.71	1.00
36004001/31020100 Council for Arts and Culture - Zenith - 1011707038	304,487.70	
36052001/31020101 Tourism Board - Cash & Bank	9,112,089.86	3,383.02
38001001/31020103 State Planning Comm - Zenith Bank 1212706173	1,571,062,202.65	(171.80)
38001002/31020101 Bureau of Statistics - Zenith Bank - 1014434155	840.55	(57.32)
39002001/31020101 Rangers Mgt Corptn - JAAC - Diamond Bank A/c 0027885636	2,324,138.45	15,084,002.95
39002001/31020102 Rangers Mgt Corptn - Zenith Bank - Subv - A/c 1011296343	209,922.11	242,354.33
39002001/31020103 Rangers Mgt Corptn - Zenith Bank - Sign-On - A/c 1012201452	70,372.15	70,372.15
39002001/31020104 Rangers Mgt. Corp. FBN - 2011714640	176,931.10	15,468.35
40001001/31020101 State Auditor Gen - Cash & Bank - EcoBank -1193066845	75.60	5.50
40001002/31020101 Local Govt. Audit - Keystone Bank A/c -1002171974	838.50	3,294.00
47001001/31020101 Civil Service Commission - FCMB - 1480240011	7,298.07	2,253.04
48001001/31020101 Enugu State Independent Electoral Comm - ZBN -1011757976	2,301.88	29,256.80
51001001/31020101 Ministry of Local Govt Matters - Heritage Bank - 6000467303	1,266.96	906.38

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
52001001/31020102 Mini of Water Resources - Zenith Bank - 1014533584	1,078.94	699.58
52001001/31020103 Min. Water Resource Project A/C- Zenith 1017245109	11,333.35	527.85
52102001/31020101 Enugu State Water Corporation- Zenith Bank A/c No.1010260738	1,269,388,444.14	109,318,473.71
52102001/31020102 Enugu State Water Co-op Project Act.9th Mile Zenith 12286873	7,913,047.23	
52102001/31020103 Enugu State Water Co-op Invest. Act. Oji River Zenith 122883	44,862.86	
52103001/31020102 State Rural Water Sup & Sanit Agency FBN 2004531809	2,512.29	2,512.29
52103001/31020103 State Water Rural Sup. & Sanita. Agency - Zenith 1016330653	(1,545,728.57)	(3,042,016.63)
52103001/31020104 State Water Rural Sup. & Sani. Agency - Zenith-1013941094	50.00	11,236.00
52104001/31020101 Small Town Water & Sanitation Agency - Cash & Bank	63.00	63.00
53001001/31020101 Ministry of Housing - FBN - 2019824165	440.40	625.30
53010001/31020101 Enugu State Housing Corporation - Fidelity Bank - 5030066544	190,624,785.70	
53010001/31020103 Enugu State Housing Corporation - Globus Bank - 1000225598	1,277,796,974.75	
54001001/31020101 Ministry of Rural Development - FBN - 2023482142	1,749.17	6,926,166.80
54001003/31020102 Community Development Agency - Zenith - 1017351929	175.81	862.50
60001001/31020103 Min. of Lands Dev. - Fidelity Bank O/H 5030107607	2,162,136.79	5,444.58
60001001/31020104 Min. of Lands Dev. - Zenith Bank Cap. - 1224451869	8,436,337.73	17,551.65
60001001/31020105 Min. of Lands Dev. - Zenith Bank - 1017232039	1,604,581.60	
60002001/31020101 Office of Surveyor General - Keystone Bank O/H 1012455077	299,851.75	140,792.50
62001001/31020101 Ministry Chieftaincy Matters - UBA - 1010181976	738.66	82.26
63001001/31020101 Ministry of Inter Ministerial Affairs - FBN - 2019998550		455.55
63001001/31020102 Min. of Special Duties O/H UBA 1026496770	327.50	
63001001/31020103 Min. of Special Duties Project UBA - 1026497564	3.75	
64001001/31020101 Budget and Planning - Keystone Bank A/c No. 1001179791	2,165.91	3,905.82
64001001/31020101 ENSG NG CARES UNIT ZENITH BANK A/C. 1216150420	31,933,838.60	
65001001/31020101 Min of Enugu Cap Territory - UBA A/c - 1014024310	3,731.98	3,731.98
65001001/31020103 Ministry of Capital Territory - Union Bank A/c 0123864878	563.48	1,485.71
65001001/31020104 Min of Capt Ter - Zenith Bank - A/c No 1017270631	94.98	43.54
66001001/31020101 Min of Human Dev. & Poverty Reduction - K/Stone 1310006013	880.89	95.54
13001001/31020101 Ministry of Youth - First Banks - Cash & Bank	32,080,075.88	104.45
13001002/31020102 Cash and Bank - YSFON - Heritage Bank A/C 6000429134	4,261.80	6,220.11
13003001/31020100 NYSC - Cash Account	25,579.78	150,120.28
26051001/31020110 Judicial Customary Court of Appeal - Salary Account	2,583,803.00	2,621,299.82
20007001/31000000 Innerswitch IGR Split Account	392,348,332.90	
Total	34,449,639,607.36	20,584,563,497.82
Note 20 - Investments		
20007001/31090101 Investment with Nigeria Sovereign Investment Authority	8,287,386,667.82	4,133,142,785.50
20007001/31090102 FBN Holding Plc	264,023,100.60	122,201,774.80
20007001/31090104 Flour Mill Nig Plc	40,370,079.25	34,690,174.00
20007001/31090105 Royal Exchange Assurance Plc	4,224,784.41	7,108,367.42
20007001/31090106 Guinness Plc	17,999,982.00	18,899,981.10
20007001/31090107 Smithkine Beecham Plc	126,242.00	45,669.90
20007001/31090108 PZ Plc	29,851,134.00	12,689,527.00
20007001/31090109 Lever Brothers/Unilever Nig Plc	14,840,759.20	11,631,946.40
20007001/31090111 Nigerian Breweries Plc	209,456.00	225,992.00

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
20007001/31090112 Julius Berger Plc	8,281,286.00	15,607,039.00
20007001/31090113 Dumez Nigeria Plc	87,360.00	87,360.00
20007001/31090114 UAC Nig Plc	36,381,048.50	29,019,902.50
20007001/31090115 First Aluminium Plc	14,688,000.00	14,688,000.00
20007001/31090116 Aba Textile Mill Plc	6,039,540.00	6,039,540.00
20007001/31090117 Mobil Nig Plc	223,212.00	223,212.00
20007001/31090118 Nestle Food Plc	2,313,300.00	2,313,300.00
20007001/31090119 African Protroleum Plc (Forte) - Ardova	6,180,431.20	6,180,431.20
20007001/31090120 Total Nig Plc	820,435.00	411,283.00
20007001/31090121 Urban Dev. Banks Plc	5,161,290.00	5,161,290.00
20007001/31090122 Texaco Nigerian Plc (MRS)	18,429,390.00	2,474,803.80
20007001/31090123 Chemical and Allied Product - Capl Plc	1,264,865.25	1,079,837.00
20007001/31090124 Evans Medicals	36,323.50	36,323.50
20007001/31090125 Cadbury Plc	78,261.00	49,016.10
20007001/31090126 AVOP Plc	1,365,000.00	1,365,000.00
20007001/31090127 Afex Bank Plc	2,475,960.50	2,475,960.50
20007001/31090128 AG Leventis Plc.		71,533.20
20007001/31090129 Emenite Ltd	445,254,556.00	45,865,168.00
20007001/31090131 Bewac Automotive Limited	56,132.00	56,132.00
20007001/31090132 International Enamel Wares Industry Ltd	98,128.00	98,128.00
20007001/31090134 Apex Securities Ltd	17,160.00	17,160.00
20007001/31090135 Oriental Insurance Ltd	1,000,000.00	1,000,000.00
20007001/31090136 Marklint Medical Complex	58,500.00	58,500.00
20007001/31090137 Aluminium Tech Ltd	190,944.00	190,944.00
20007001/31090139 ANAMMCO Ltd	1,462,860.00	1,462,860.00
20007001/31090140 Sunrise Floor Mills	2,000,000.00	2,000,000.00
20007001/31090141 Nike Lake Resort Hotel	2,500,000.00	2,500,000.00
20007001/31090142 Niger Steel Ltd	443,643.00	443,643.00
20007001/31090143 United Nig Textile Ltd	240.00	240.00
20007001/31090144 Nigergas	98,128.00	98,128.00
20007001/31090145 Polo Park Development C. Ltd	200,000.00	200,000.00
20007001/31090390 Enugu San-Carlos Pineapple Ltd	400,000.00	400,000.00
20007001/31090850 Lion Business Park Limited	1,500,000.00	
20007001/31090350 Sterling Bank	12,085,002.93	3,943,823.80
Total	9,230,223,202.16	4,486,254,776.72
Note 23 - Consolidated Revenue Fund		
Opening Balance	14,771,142,790.11	7,084,113,520.52
Add/(Less) Net Surplus/(Deficit)	19,257,686,947.95	7,687,029,269.59
Closing Balance	34,028,829,738.06	14,771,142,790.11
Note 24 - Capital Development Fund		
Opening Balance	5,813,420,707.71	2,480,628,154.23
Add/(Less) Net Capital Surplus/(Deficit)	(5,392,610,838.41)	3,332,792,553.48
Closing Balance	420,809,869.30	5,813,420,707.71

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
Note 25 - Internal Loans		
20007001/41030060 Access Bank - Infrastructural Loan	8,366,901,108.10	8,526,023,169.98
20007001/41030100 FGN Bail Out Funds (Loans)	3,519,955,296.18	3,586,897,947.61
20007001/41030103 FGN Bond - Restructured Commercial Bank Loan	5,073,887,418.00	5,195,299,661.28
20007001/41030200 FGN Facility - FGN Budget Support Facility	21,404,335,996.13	21,557,385,076.39
20007001/41030100 CBN - Single Digital Funding MSMEs Loan	935,825,105.70	935,825,105.70
20007001/41030203 FAAC Bridging Facility	18,043,082,742.84	18,043,082,742.84
20007001/41030204 Health Intervention Fund		1,483,306,952.51
20007001/41030205 Zenith Bank VAT Term Loan	30,000,000,000.00	
20007001/41030106 Zenith Bank Term Loan - Water Corporation	700,000,000.00	
Total	88,043,987,666.95	59,327,820,656.31
Note 26 - External Loans		
20007001/44010100 Foreign Loans Control Accounts	108,332,916,878.25	54,209,845,491.78
Schedule of External Loans (Naria ₦)		
2nd Phase RAMP	4,047,268,500.00	2,242,750,000.00
HIV/AIDS Prog. Dev	846,514,963.25	441,463,502.08
UBE	1,446,272,421.28	832,157,473.21
Health System Dev	3,634,444,450.80	1,931,038,655.10
Com. and Social Dev. Proj	3,490,424,727.19	1,765,421,292.16
Health System Add. Fin.	2,159,895,847.31	1,100,011,689.36
2nd RAMP	18,817,636,166.43	9,482,592,231.26
Loc Empower & Environ. LEEP	5,711,591,019.35	2,909,484,776.49
Urban Water Sector Reform	8,961,456,071.34	4,524,406,585.57
Comm. Agric Dev. Prog. CADP	15,943,979,071.31	8,098,024,095.52
Nat Urb Wtr Sect Ref - Add	3,938,191,779.19	1,989,568,630.34
Nig. Ero & W/shed Mgt. Proj	32,415,044,324.53	15,321,825,896.19
Agro Proc. Prod. Ehanc	6,920,197,536.27	3,571,100,664.50
Closing Balance	108,332,916,878.25	54,209,845,491.78
Schedule of External Loans (USD)		
2nd Phase RAMP	4,500,015.01	5,000,000.00
HIV/AIDS Prog Dev	941,210.11	984,201.32
UBE	1,608,059.26	1,855,216.75
Health System Dev	4,041,010.52	4,305,068.90
Comm. & Social Dev Proj	3,880,880.07	3,935,840.58
Health System - Add Financing	2,401,511.97	2,452,372.51
2nd RAMP	20,922,665.55	21,140,546.72
Local Empower & Environ. (LEEP)	6,350,516.48	6,486,422.42
Urban Water Sector Reform	9,963,926.74	10,086,738.57
Comm. Agric Dev Prog (CADP)	17,727,547.64	18,053,782.40
Nat Urb Water Sector Ref - Add. Fin.	4,378,736.45	4,435,555.97
Nig. Erosion & Watershed Proj.	36,041,143.80	34,158,568.49
Agro Process. Prod. Ehan L/hood	7,694,323.42	7,961,432.76
Total	120,451,547.02	120,855,747.39
Exchange Rate ₦899.39 = \$1		
For further details Refer to Enugu State Debt Profile/Schedule as at 31st December, 2023 below		

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.**ENUGU STATE DEBT PROFILE/SCHEDULE AS AT 31ST DECEMBER, 2023**

DOMESTIC LOANS									
S/NO.	LENDER	EFFECTIVE DATE	ORIGINAL LOAN AMOUNT	PURPOSE	BALANCE AS AT 01/01/2023	NEW LOAN/DMO RECONCILIATION	DEBT SERVICE 2023		BALANCE AS AT 31ST DECEMBER, 2023.
							TOTAL PRINCIPAL REPAYMENT	TOTAL INTEREST PAYMENT	
			₦		₦	₦	₦	₦	₦
1	Fed. Govt. Bond	Sept., 2015	5,967,238,681.19	Restructured Comm. Bank Loan	5,195,299,661.28	507,742,255.47	(121,412,243.28)	(507,742,255.47)	5,073,887,418.00
2	Fidelity Bank PLC	Nov., 2015	4,207,000,000.00	Bail-Out Facility	3,586,897,947.61	160,166,174.35	(66,942,651.43)	(160,166,174.35)	3,519,955,296.18
3	Access Bank PLC	Nov., 2015	10,000,000,000.00	Infrastructural Loan	8,526,023,169.98	380,713,511.65	(159,122,061.88)	(380,713,511.65)	8,366,901,108.10
4	FGN BGT Facility	June, 2016	17,569,000,000.00	FGN Budget Support Facility	21,557,385,076.39	776,399,626.19	(153,049,080.26)	(776,399,626.19)	21,404,335,996.13
5	CBN	Oct., 2021	2,000,000,000.00	Health Care Facility	1,483,306,952.51	102,140,794.95	(1,483,306,952.51)	(102,140,794.95)	-
6	CBN	2016	2,000,000,000.00	Single Digit Funding MSMEs	935,825,105.70	-	-	-	935,825,105.70
7	FGN		3,007,180,457.14	FAAC Bridging Facility	18,043,082,742.84	-	-	-	18,043,082,742.84
8	Zenith Bank PLC			Zenith Bank VAT Term Loan		30,000,000,000.00			30,000,000,000.00
9	Zenith Bank PLC			Zenith Bank Term Loan - Water Corp.		700,000,000.00			700,000,000.00
Sub Total (A) Domestic Loans					59,327,820,656.31	30,063,126,495.82	(16,426,715,559.28)	(4,206,928,963.89)	88,043,987,666.95
EXTERNAL LOANS									
S/NO.	LENDER	EFFECTIVE DATE	LOAN AMOUNT IN ORIGINAL CURRENCY	PURPOSE	BALANCE AS AT 01/01/2023	NEW LOAN/DMO RECONCILIATION/ FOREIGN EXCHANGE LOSS/(GAIN)	DEBT SERVICE 2023		BALANCE AS AT 31ST DECEMBER, 2023.
							TOTAL PRINCIPAL REPAYMENT	TOTAL PRINCIPAL REPAYMENT	
					₦	₦	₦	₦	₦
1	AFDI	Oct., 2013	6,500,000.00	Rural Access Mobility Project2	2,242,750,000.00	2,316,569,308.53	(398,843,500.00)	(113,207,308.53)	4,047,268,500.00
2	IDA	May, 2003	4,461,997.60	Health System Dev. Project	1,931,038,655.10	(823,431,988.26)	(235,894,171.95)	(25,197,531.64)	846,514,963.25
3	IDA	Oct., 2003	5,000,000.00	Universal Basic Education	832,157,473.21	816,774,050.11	(192,202,693.01)	(10,456,409.03)	1,446,272,421.28
4	IDA	April, 2004	7,860,629.40	Local Empowerment and Environment Mgt. Project	2,909,484,776.49	866,958,812.24	(104,715,442.26)	(37,283,695.67)	3,634,444,450.80
5	IDA	Dec., 2005	1,456,262.10	HIV/AIDS Programme	441,463,502.08	3,137,809,077.03	(82,954,766.43)	(5,893,085.49)	3,490,424,727.19
6	IDA	Oct., 2006	12,250,840.10	National Urban Water Sector Reform Project	4,524,406,585.57	(1,984,322,828.29)	(321,025,911.70)	(59,161,998.27)	2,159,895,847.31
7	IDA	March, 2009	3,250,000.00	Community Social Dev. Project	1,765,421,292.16	17,139,690,513.71	(65,312,403.00)	(22,163,236.44)	18,817,636,166.43
8	IDA	July, 2009	17,670,340.00	Comm. Agric. Dev. Project	8,098,024,095.52	(1,921,253,052.07)	(359,697,759.11)	(105,482,264.99)	5,711,591,019.35
9	IDA	July, 2009	2,644,226.00	Health System Dev. Project (Add. Fin.)	1,100,011,689.36	7,933,611,550.40	(55,917,436.61)	(16,249,731.81)	8,961,456,071.34
10	IDA	March, 2011	3,471,875.00	National Urban Water Sector Reform Project (Add. Fin)	1,989,568,630.34	14,053,259,164.06	(72,782,825.81)	(26,065,897.28)	15,943,979,071.31
11	IDA	Oct., 2013	29,150,000.00	Rural Access & Mobility Project2	9,482,592,231.26	(4,529,410,186.09)	(593,377,924.69)	(421,612,341.29)	3,938,191,779.19
12	IDA	July, 2013	25,926,966.40	Nigeria Erosion and Watershed Mgt. Project	15,321,825,896.19	18,097,860,456.73	(537,645,139.75)	(466,996,888.64)	32,415,044,324.53
13	IDA	Nov., 2018	8,095,000.00	Agro-Processing, Productivity, Enhancement & Livelihood Support	3,571,100,664.50	3,735,784,074.20	(206,459,959.61)	(180,227,242.82)	6,920,197,536.27
Sub Total (B) External Loans					54,209,845,491.78	58,839,898,952.30	(3,226,829,933.93)	(1,489,997,631.90)	108,332,916,878.25
TOTAL DOMESTIC & EXTERNAL LOANS					113,537,666,148.09	88,903,025,448.12	(19,653,545,493.21)	(5,696,926,595.79)	196,376,904,545.20
OTHER LIABILITIES									
1				Outstanding Gratuities	31,591,390,286.04	2,936,437,722.23	(71,420,149.17)		34,456,407,859.10
2				Contractual Obligations	936,971,907.41	6,497,688,101.97			7,434,660,009.38
GRAND TOTAL LIABILITIES					146,066,028,341.54	98,337,151,272.32	(19,724,965,642.38)	(5,696,926,595.79)	238,267,972,413.68

Note: 1. The Debt Service 2023 are subject to reconciliation with DMO.

2. External loan Conversion Rate: FDMO computed figures were adopted for external loans, ₦899.39 = \$1 as at 31st December, 2023.

Notes to Statement of Assets and Liabilities as at 31st December, 2023...Cont'd.

	Actual 2023	Actual 2022
	₦	₦
Note 27 - Gratuities		
20001001/41030102 Outstanding Gratuities	34,456,407,859.10	31,591,390,286.04
Total	41,891,067,868.48	32,528,362,193.45
Note 28 - Contractual Obligations		
20001001/41030101 Contractors Arrears/Contractual Obligations	7,434,660,009.38	936,971,907.41
Total	7,434,660,009.38	936,971,907.41
Note 30 - Liability Over Assets		
20008001/33010100 Operating Liability Over Assets	229,037,749,211.52	141,579,773,564.82
Schedule of Liabilities Over Assets:		
Opening Balance	141,579,773,564.82	126,295,976,698.47
Add/(Less) Net Movement:		
Foreign Loans	54,123,071,386.47	854,028,234.49
Internal Loans	28,716,167,010.64	13,636,410,936.54
Gratuities	2,865,017,573.06	2,942,501,376.50
Contract Obligation	6,497,688,101.97	936,971,907.41
Investment	(4,743,968,425.44)	(3,086,115,588.59)
Closing Balance	229,037,749,211.52	141,579,773,564.82

MEMORANDA TO FINANCIAL STATEMENTS:

Assets purchased/Constructed/Provided by Ministries, Departments & Agencies (MDAs) within the year under review are written off as required by the law establishing the Capital Development Fund (CDF) which provides that assets are to be written off in the year of acquisition. However, these assets are presented below as memoranda record because of the information value to users of the financial statements pending the abrogation of Capital Development Fund and/or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual).

SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED/PROVIDED FOR THE PERIOD ENDED 31ST DECEMBER, 2023

ECONOMIC CODE	ASSET CATEGORY	OPENING BALANCE	ADDITIONS IN 2023	DISPOSALS	PROVISION FOR	CLOSING BALANCE AT COST 31/12/2023
		AT COST 01/01/2023		(IF ANY) 2023	(IF ANY) 2023	
		₦	₦	₦	₦	₦
23010101	Purchase/Acquisition of Land	39,760,000	-	-	-	39,760,000
23010102	Purchase of Office Buildings	85,082,608	-	-	-	85,082,608
23010103	Purchase of Residential Buildings	7,950,000	47,532,388.81	-	-	55,482,389
23010104	Purchase of Motor Cycles	438,065,825	5,253,500.00	-	-	443,319,325
23010105	Purchase of Motor Vehicles	14,151,703,356	3,505,695,767.73	-	-	17,657,399,124
23010106	Purchase of Vans	294,291,444	79,500,000.00	-	-	373,791,444
23010107	Purchase of Trucks	229,891,875	35,582,500.00	-	-	265,474,375
23010108	Purchase of Buses	38,000,000	17,887,500.00	-	-	55,887,500
23010112	Purchase of Office Furniture and Fittings	3,424,323,262	1,036,629,495.44	-	-	4,460,952,757
23010113	Purchase of Computers	853,685,460	119,815,967.70	-	-	973,501,428
23010114	Purchase of Computer Printers	3,527,000	1,080,875.00	-	-	4,607,875
23010115	Purchase of Photocopying Machines	117,088,155	5,075,725.00	-	-	122,163,880
23010117	Purchase of Shredding Machines	5,199,700	25,641,247.50	-	-	30,840,948
23010119	Purchase of Powers Generating Set	1,205,276,354	531,232,585.00	-	-	1,736,508,939
23010120	Purchase of Canteen/Kitchen Equipment	8,000,000	738,780.00	-	-	8,738,780
23010121	Purchase of Residential Furniture	102,920,200	17,700,000.00	-	-	120,620,200
23010122	Purchase of Health/Medical Equipment	970,335,226	137,173,806.00	-	-	1,107,509,032
23010123	Purchase of Fire Fighting Equipment	206,885,281	70,695,845.00	-	-	277,581,126
23010124	Purchase of Teaching/Learning Aid Equipment	835,815,792	55,372,267.50	-	-	891,188,060
23010125	Purchase of Library Books & Equipment	175,353,776	100,000.00	-	-	175,453,776
23010127	Purchase of Agriculture Equipment	245,137,000	93,128,450.84	-	-	338,265,451

SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED/PROVIDED FOR THE PERIOD ENDED 31ST DECEMBER, 2023 CONT'D.

ECONOMIC CODE	ASSET CATEGORY	OPENING BALANCE	ADDITIONS IN 2023	DISPOSALS	PROVISION FOR	CLOSING BALANCE AT COST 31/12/2023
		AT COST 01/01/2023		(IF ANY) 2023	(IF ANY) 2023	
		₦	₦	₦	₦	₦
23010128	Purchase of Security Equipment	421,350,900	102,529,500.00			523,880,400
23010129	Purchase of Industrial Equipment	340,102,161	30,285,000.00			370,387,161
23010130	Purchase of Recreational Facilities	102,000,000	-			102,000,000
23010133	Purchase of Surveying Equipment	182,946,074	175,516,170.16			358,462,244
23010134	Purchase of Diving Equipment	23,485,500	-			23,485,500
23010136	Purchase of Communication Equipment	407,511,746	509,403,855.00			916,915,601
23010138	Purchase of Waste/Sewage Equipment	260,265,067	-			260,265,067
23010139	Purchase of Drugs and Other Consumables	224,861,337	-			224,861,337
23010140	Purchase of Science and Laboratory Equipments	222,621,622	10,004,000.00			232,625,622
23010141	Purchase of Water Treatment Chemical/Reagents	10,660,000	-			10,660,000
23020101	Construction/Provision of Office Buildings	2,081,285,566	166,876,522.00			2,248,162,088
23020102	Construction/Provision of Residential Buildings	342,253,301	-			342,253,301
23020103	Construction/Provision of Electricity	1,512,020,211	39,194,831.00			1,551,215,042
23020104	Construction/Provision of Housing	225,678,150	15,825,689.50			241,503,840
23020105	Construction/Provision of Water Facilities	744,692,165	384,366,451.80			1,129,058,617
23020106	Construction/Provision of Hospitals/Health Centres	892,584,266	120,124,900.00			1,012,709,166
23020107	Construction/Provision of Public Schools	1,033,542,322	56,298,345.98			1,089,840,668
23020110	Construction/Provision of Fire Fighting Stations		831,000.00			831,000
23020112	Construction/Provision of Sporting Facilities	109,338,750	-			109,338,750
23020113	Construction/Provision of Agricultural Facilities	2,938,466,334	2,474,272,561.58			5,412,738,896
23020114	Construction/Provision of Roads	78,441,915,495	19,040,371,287.02			97,482,286,782
23020115	Construction/Provision of Railways	2,252,516,217	-			2,252,516,217
23020118	Construction/Provision of Infrastructure	7,438,526,820	1,980,378,141.71			9,418,904,962
23020119	Construction/Provision of Recreational Facilities	1,600,000	2,127,828.23			3,727,828
23020122	Construction of Boundary Pillars/Right of Ways	19,310,150	-			19,310,150
23020123	Construction of Traffic/Street Lights	6,781,434,350	14,596,000.00			6,796,030,350
23020124	Construction of Markets/Parks	277,652,000	5,000,000.00			282,652,000
23020127	Construction of ICT Infrastructures	54,310,183	21,922,550.00			76,232,733
23030101	Rehabilitation/Repairs of Residential Building	188,774,083	103,523,726.00			292,297,809
23030102	Rehabilitation/Repairs - Electricity	2,520,815,500	256,683,110.00			2,777,498,610
23030103	Rehabilitation/Repairs - Housing	87,883,000	-			87,883,000
23030104	Rehabilitation/Repairs - Water Facilities	379,933,291	1,500,000.00			381,433,291
23030105	Rehabilitation/Repairs - Hospital/Health Centers	268,411,833	-			268,411,833
23030106	Rehabilitation/Repairs - Public Schools	308,998,851	73,908,512.43			382,907,363
23030109	Rehabilitation/Repairs - Fire Fighting Stations	188,271,821	-			188,271,821
23030111	Rehabilitation/Repairs - Sporting Facilities	158,768,500	15,686,284.83			174,454,785
23030112	Rehabilitation/Repairs - Agricultural Facilities		3,298,500.00			3,298,500
23030113	Rehabilitation/Repairs - Roads	9,742,864,507	11,291,722,624.41			21,034,587,131
23030118	Rehabilitation/Repairs - Recreational Facilities	145,999,078	-			145,999,078
23030119	Rehabilitation/Repairs - Air Navigational Equipment	12,156,265	-			12,156,265
23030121	Rehabilitation/Repairs of Office Buildings	22,788,308,716	5,172,631,246.29			27,960,939,962
23030125	Rehabilitation/Repairs - Power Generating Plants	79,609,357	2,380,000.00			81,989,357
23030127	Rehabilitation/Repairs - ICT Infrastructures	26,437,740	7,536,350.00			33,974,090
23030128	Rehabilitation/Repairs - Other Infrastructures	90,928,260	11,441,984.00			102,370,244
23040101	Tree Planting	20,336,052	-			20,336,052
23040102	Erosion & Flood Control	26,195,241	-			26,195,241
23040104	Industrial Pollution Preservation & Control	3,497,000	-			3,497,000
23040106	Beautification of Roundabout and Other Monuments	795,500	-			795,500
23050101	Research and Development	60,272,477,834	15,504,923,833.52			75,777,401,668
23050102	Computer Software Acquisition	208,414,279	120,199,825.00			328,614,104
23050103	Monitoring, Statistical Survey and Evaluation	1,135,505,106	79,483,411.00			1,214,988,517
23050104	Anniversaries/Celebration	29,840,398	18,975,950.00			48,816,348
23050107	Margin for Increase in Costs		23,500.00			23,500
23050108	Advocacy and Capacity Building	832,357,979	-			832,357,979
	Total	230,298,803,191	63,599,680,192.98			293,898,483,384

Also See Analysis of Capital Expenditure by Sub Organisation and Economic Classifications for details of MDAs where these Assets were Purchased/Constructed or Provided.

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 ₦		Actual 2023 ₦	Final Budget 2023 ₦	Budget 2023 ₦	Variance 2023 ₦	% Variance 2023 ₦	Budget 2024 ₦	Proposed Budget 2025 ₦	Proposed Budget 2026 ₦
	Note 32 - Statutory Allocation from FAAC								
38,177,506,547.15	20007001/11010001 Statutory Allocation from Federal Accounts	35,373,915,873.72	39,000,000,000.00	39,000,000,000.00	3,626,084,126.28-	9.30%-	60,000,000,000.00	63,000,000,000.00	66,150,000,000.00
38,177,506,547.15	Total	35,373,915,873.72	39,000,000,000.00	39,000,000,000.00	3,626,084,126.28-	9.30%-	60,000,000,000.00	63,000,000,000.00	66,150,000,000.00
	This represent Statutory Allocation from Federation Accounts								
	Note 33 - Share of VAT from FAAC								
25,847,563,106.03	20007001/11010002 Share of VAT	34,617,628,481.41	34,000,000,000.00	26,000,000,000.00	617,628,481.41+	1.82%+	44,000,000,000.00	46,224,163,000.00	48,535,371,000.00
25,847,563,106.03	Total	34,617,628,481.41	34,000,000,000.00	26,000,000,000.00	617,628,481.41+	1.82%+	44,000,000,000.00	46,224,163,000.00	48,535,371,000.00
	This represent Share of VAT from FAAC								
	Note 34 - Other Statutory Transfers								
	20007001/11010003 Excess Crude	682,302,963.14	1,100,000,000.00	400,000,000.00	417,697,036.86-	37.97%-	2,000,000,000.00	2,575,000,000.00	2,701,000,000.00
1,121,682,809.85	20007001/11010004 Ecological Fund From FAAC	790,979,207.39			790,979,207.39+				
442,292,948.53	20007001/11010005 Budget Augmentation	103,429,531.50			103,429,531.50+				
8,245,468,097.68	20007001/11010010 SURE-P								
143,420,268.11	20007001/11010013 Exchange Rate Difference	9,068,172,733.00	12,500,000,000.00	500,000,000.00	3,431,827,267.00-	27.45%-	2,000,000,000.00	2,100,000,000.00	2,205,000,000.00
1,183,207,783.48	20007001/11010015 Non Oil Revenue	1,007,361,077.79	3,500,000,000.00	3,500,000,000.00	2,492,638,922.21-	71.22%-	4,000,000,000.00	4,200,000,000.00	4,410,000,000.00
263,810,645.57	20007001/11010018 Excess Bank Charges Recovered		900,000,000.00	200,000,000.00	900,000,000.00-	100.00%-			
	20007001/11010019 Forex Equalization	1,139,793,437.08	1,400,000,000.00	200,000,000.00	260,206,562.92-	18.59%-	1,500,000,000.00	1,575,000,000.00	1,653,750,000.00
1,241,154,377.98	20007001/11010020 Solid Mineral						3,500,000,000.00	1,050,000,000.00	1,102,500,000.00
1,308,614,095.63	20007001/11010022 Electronic Money Transfer Levy (EMTL) Receipts	3,212,611,797.77			3,212,611,797.77+		3,000,000,000.00	3,150,000,000.00	3,307,500,000.00
	20007001/11010023 Infrastructure	31,504,480,490.84			31,504,480,490.84+				
13,949,651,026.83	Total	47,509,131,238.51	19,400,000,000.00	4,800,000,000.00	28,109,131,238.51+	144.89%+	16,000,000,000.00	14,650,000,000.00	15,379,750,000.00
	Note 35 : Direct Taxes								
11,955,572,060.87	Board of Internal Revenue	15,566,920,553.07	11,245,000,000.00	11,245,000,000.00	4,321,920,553.07+	38.43%+	56,476,983,000.00	107,545,985,004.00	129,945,756,004.00
9,001,000.00	Enugu State Gaming Commission	37,945,200.00	56,740,000.00	14,240,000.00	18,794,800.00-	33.12%-	1,200,000,000.00	1,950,000,000.00	1,755,300,000.00
7,936,515.00	Enugu State Housing Development Corporation	1,121,806,061.19	315,390,000.00	411,490,000.00	806,416,061.19+	255.69%+	500,000,000.00	600,000,000.00	450,000,000.00
68,206,250.00	Ministry of Environment	13,704,800.00	10,000,000.00	10,000,000.00	3,704,800.00+	37.05%+	10,000,000.00	11,000,000.00	12,000,000.00
	Local Government Service Commission		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,000,000.00	1,000,000.00
957,942.12	Independent Electoral Commission	8,738,309.08	13,000,000.00	1,000,000.00	4,261,690.92-	32.78%-	5,300,000.00		5,300,000.00
12,041,673,767.99	Total	16,749,114,923.34	11,641,130,000.00	11,682,730,000.00	5,107,984,923.34+	43.88%+	58,193,283,000.00	110,107,985,004.00	132,169,356,004.00
	Note 36 : Licenses								
6,250.00	Ministry of Agriculture	56,000.00			56,000.00+				
876,029.84	Forestry Commission	374,000.00	1,000,000.00	1,000,000.00	626,000.00-	62.60%-	660,000.00	690,000.00	8,635,000.00
58,113,872.40	Board of Internal Revenue	120,356,543.13	405,000,000.00	405,000,000.00	284,643,456.87-	70.28%-	701,150,000.00	841,380,000.00	1,132,828,000.00
26,715,100.00	Enugu State Gaming Commission	100,066,150.00	38,410,000.00	24,210,000.00	61,656,150.00+	160.52%+	1,700,000,000.00	2,650,000,000.00	2,690,065,000.00
7,423,010.00	Ministry of Transport	8,167,900.00	6,000,000.00	6,000,000.00	2,167,900.00+	36.13%+	6,000,000.00	7,000,000.00	62,000.00
1,587,500.00	Ministry of Water Resources	945,000.00	2,850,000.00	2,850,000.00	1,905,000.00-	66.84%-	3,800,000.00	4,200,000.00	580,028,000.00
54,000.00	Enugu State Water Corporation		980,000.00	980,000.00	980,000.00-	100.00%-	58,000,000.00	59,500,000.00	7,400,000.00
30,000.00	Ministry of Health	52,500.00			52,500.00+				
94,805,762.24	Total	230,018,093.13	454,426,000.00	440,226,000.00	224,407,906.87-	49.38%-	2,469,790,000.00	3,562,981,000.00	4,489,198,000.00
	Note 39 : Fees								
826,966.00	Government House	2,689,768.00	3,650,000.00	3,650,000.00	960,232.00-	26.31%-	6,700,000.00	6,700,000.00	6,120,000.00
16,527,175.79	Office of the Secretary to the State Govt.	3,286,577.79	4,050,000.00	4,050,000.00	763,422.21-	18.85%-	3,000,000.00	31,000,000.00	700,000.00
8,000.00	Enugu Broadcasting Service		101,400,000.00	101,400,000.00	101,400,000.00-	100.00%-	75,540,000.00	75,500,000.00	103,000,000.00
3,000.00	Enugu State Printing & Publishing Company		3,000.00	3,000.00	3,000.00-	100.00%-		3,000.00	500,000.00
3,742,015.75	Office of the Auditor General (State)	4,865,925.76	5,880,000.00	4,380,000.00	1,014,074.24-	17.25%-	5,500,000.00	5,800,000.00	5,603,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual		Actual	Final	Budget	Variance	% Variance	Budget	Proposed	Proposed
2022		2023	Budget 2023	2023	2023	2023	2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
4,269,500.66	Office of the Auditor General (LG)	707,200.00	2,010,000.00	2,010,000.00	1,302,800.00-	64.82%-	5,430,000.00	5,740,000.00	1,200,000.00
1,236,000.00	Civil Service Commission	761,000.00	1,820,000.00	1,820,000.00	1,059,000.00-	58.19%-	1,850,000.00	2,000,000.00	6,000,000.00
	Independent Electoral Commission		300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00		300,000.00
2,698,150.00	Ministry of Human Development & Poverty Reduction	8,035,542.69	3,210,000.00	3,210,000.00	4,825,542.69+	150.33%+	5,200,000.00	8,100,000.00	9,300,000.00
3,643,500.00	Ministry of Agriculture & Natural Resources	6,428,500.00	5,752,000.00	5,752,000.00	676,500.00+	11.76%+	7,160,000.00	7,770,000.00	40,700,000.00
1,763,400.00	Enugu State Polytechnic Iwollo	3,539,100.00	37,990,000.00	37,990,000.00	34,450,900.00-	90.68%-	46,580,000.00	51,149,000.00	6,559,418,350.00
7,364,491.20	Ministry of Finance	5,969,781.00	10,000,000.00	10,000,000.00	4,030,219.00-	40.30%-	1,500,000.00	1,600,000.00	3,000,000.00
762,046,230.99	Enugu State Board of Internal Revenue	541,806,025.00	250,000,000.00	250,000,000.00	291,806,025.00+	116.72%+	651,150,000.00	781,380,000.00	576,888,000.00
125,131,200.00	Ministry of Commerce and Industry	91,470,700.00	150,500,000.00	150,500,000.00	59,029,300.00-	39.22%-	232,700,000.00	264,000,000.00	306,700,000.00
	Ministry of Science and Technology	16,250,000.00	17,200,000.00	200,000.00	950,000.00-	5.52%-	650,000.00	1,005,000.00	500,000.00
30,461,400.10	Ministry of Transport	25,931,750.00	95,300,000.00	110,800,000.00	69,368,250.00-	72.79%-	9,950,000,000.00	9,325,400,000.00	3,629,500,000.00
	Enugu State Transport Company (ENTRACO)		30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	30,000,000.00	31,000,000.00	1,706,250.00
	Coal City Transport Services	615,000.00	500,000.00	500,000.00	115,000.00+	23.00%+	500,000.00	525,000.00	34,650.00
9,535,090.00	Ministry of Works	53,974,950.00	32,000,000.00	32,000,000.00	21,974,950.00+	68.67%+	48,800,000.00	118,700,000.00	66,000,000.00
	Ministry of Culture and Tourism		300,000.00	300,000.00	300,000.00-	100.00%-			
4,980,000.00	Enugu State Tourism Board	1,630,510.00	6,650,000.00	6,650,000.00	5,019,490.00-	75.48%-	6,650,000.00	8,500,000.00	102,550,000.00
470,000.00	Ministry of Water Resources	370,000.00			370,000.00+		200,000.00	220,000.00	1,120,000.00
14,437,774.69	Enugu State Water Corporation	41,179,735.99	14,000,000.00	14,000,000.00	27,179,735.99+	194.14%+	544,000,000.00	595,000,000.00	432,000,000.00
6,334,330.00	Ministry of Housing		650,000.00	650,000.00	650,000.00-	100.00%-	750,000.00	850,000.00	600,000.00
18,204,200.00	Enugu State Housing Development Corporation	1,089,133,295.12	251,059,500.00	251,059,500.00	838,073,795.12+	333.81%+	251,059,500.00	277,553,000.00	298,885,000.00
8,294,400.00	Ministry of Rural Development	10,039,000.00	41,550,000.00	38,550,000.00	31,511,000.00-	75.84%-	16,700,000.00	20,000,000.00	27,100,000.00
511,354,346.66	Ministry of Lands and Urban Development	533,650,567.75	1,094,390,000.00	1,294,390,000.00	560,739,432.25-	51.24%-	2,663,950,000.00	3,313,300,000.00	3,166,250,000.00
9,010,100.64	Ministry of Justice	2,558,398.42	1,640,000.00	1,640,000.00	918,398.42+	56.00%+	2,140,000.00	2,420,000.00	6,340,000.00
435,350.00	Citizens Right and Media Centre	163,100.00	335,000.00	335,000.00	171,900.00-	51.31%-	335,000.00	340,000.00	2,500,000.00
400,738,940.27	Judicial High Court	338,680,769.23	292,050,000.00	442,050,000.00	46,630,769.23+	15.97%+	452,550,000.00	512,580,000.00	733,090,000.00
1,848,085.00	Enugu State Multi Door Court House	4,155,652.00	8,000,000.00	8,000,000.00	3,844,348.00-	48.05%-	9,100,000.00	10,100,000.00	29,400,000.00
35,110,836.51	Customary Court of Appeal	20,199,342.05	45,000,000.00	45,000,000.00	24,800,657.95-	55.11%-	30,000,000.00	31,000,000.00	450,000,000.00
48,461,239.00	Ministry of Capital Territory Development	77,350,330.20	204,000,000.00	204,000,000.00	126,649,669.80-	62.08%-	490,000,000.00	512,000,000.00	2,000,000.00
44,200.00	Ministry of Youth and Sport	15,000.00	250,000.00	250,000.00	235,000.00-	94.00%-	310,000.00	465,000.00	2,255,000.00
461,400.00	Ministry of Gender and Social Development	1,971,850.00	2,450,000.00	2,450,000.00	478,150.00-	19.52%-	2,650,000.00	8,000,000.00	36,245,000.00
58,575,400.00	Ministry of Education	50,831,100.00	46,760,000.00	46,760,000.00	4,071,100.00+	8.71%+	57,300,000.00	62,220,000.00	423,528,000.00
4,940,000.00	Enugu State Universal Basic Education Board	16,693,260.00	5,000,000.00	5,000,000.00	11,693,260.00+	233.87%+	6,400,000.00	7,400,000.00	7,570,000.00
525,870.00	Enugu State Library Board		1,115,000.00	1,115,000.00	1,115,000.00-	100.00%-	1,095,000.00	1,330,000.00	4,355,000.00
587,446,230.43	Examination Development Centre	518,566,580.28	565,130,000.00	565,130,000.00	46,563,419.72-	8.24%-	736,130,000.00	771,330,000.00	789,731,760.00
45,000.00	Agency For Mass Literacy	95,000.00	300,000.00	300,000.00	205,000.00-	68.33%-	350,000.00	380,000.00	400,350,000.00
112,794,253.69	Enugu State College of Education (Technical) Enugu	156,528,083.00	127,495,000.00	127,495,000.00	29,033,083.00+	22.77%+	188,790,000.00	515,950,000.00	555,269,000.00
3,556,497,864.54	Enugu State University of Science & Technology (ESUT)	4,734,965,664.42	2,629,075,995.00	2,449,076,000.00	2,105,889,669.42+	80.10%+	5,174,775,700.00	5,485,473,500.00	5,690,526,240.00
2,121,257,697.89	Institute of Management & Technology (Enugu)	1,642,503,509.76	1,872,252,000.00	1,872,252,000.00	229,748,490.24-	12.27%-	1,835,053,800.00	1,900,359,000.00	1,879,954,000.00
26,967,100.00	Post Primary Schools Management Board (PPSMB)	2,715,050.00	621,000,000.00	621,000,000.00	618,284,950.00-	99.56%-	745,500,000.00	798,000,000.00	289,450,000.00
44,778,600.00	Enugu State Science Tech & Voc Sch Mgt Board - STVSMB	31,280,400.00	55,200,000.00	55,200,000.00	23,919,600.00-	43.33%-	66,280,000.00	68,469,000.00	576,000,000.00
75,596,315.00	Ministry of Health	79,936,384.34	105,015,000.00	61,265,000.00	25,078,615.66-	23.88%-	77,850,000.00	88,600,000.00	100,500,000.00
40,986,000.00	ESUT College of Medicine (Teaching Hospital)	51,578,000.00	34,435,000.00	34,435,000.00	17,143,000.00+	49.78%+	32,170,000.00	33,062,000.00	48,030,000.00
806,496,705.20	Esut Teaching Hospital Parklane Enugu	518,689,745.00	1,120,279,500.00	1,120,279,500.00	601,589,755.00-	53.70%-	1,629,607,000.00	2,443,404,000.00	3,650,571,500.00
30,651,340.00	Enugu State Health Board	30,242,075.00	31,000,000.00	31,000,000.00	757,925.00-	2.44%-	31,000,000.00	31,200,000.00	28,800,000.00
136,947,700.01	Enugu Waste Management Authority (ESUWAMA)	394,587,323.96	141,000,000.00	141,000,000.00	253,587,323.96+	179.85%+	3,280,000,000.00	4,264,000,000.00	5,040,700,000.00
19,530,000.00	Ministry of Chieftaincy Matters	67,815,366.00	54,800,000.00	59,800,000.00	13,015,366.00+	23.75%+	48,450,000.00	127,040,000.00	44,050,000.00
19,977,000.00	Ministry of Environment	29,828,797.79	86,935,000.00	86,935,000.00	57,106,202.21-	65.69%-	117,690,000.00	131,570,000.00	391,140,000.00
9,690,370,165.41	Total	11,462,471,308.90	10,479,446,995.00	10,648,447,000.00	983,024,313.90+	9.38%+	36,170,009,000.00	50,437,485,500.00	57,929,923,750.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual		Actual	Final	Budget	Variance	% Variance	Budget	Proposed	Proposed
2022		2023	Budget 2023	2023	2023	2023	2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Note 40: Fines								
11,556,400.00	Ministry of Transport	17,442,900.00	19,000,000.00	19,000,000.00	1,557,100.00-	8.20%-	28,000,000.00	28,300,000.00	9,150,000.00
	Ministry of Works & Infrastructure	380,000.00	2,000,000.00	1,000,000.00	1,620,000.00-	81.00%-	1,200,000.00	3,500,000.00	95,000.00
530,200.00	Enugu State Housing development Corporation	367,950.00	23,805,000.00	23,805,000.00	23,437,050.00-	98.45%-	23,805,000.00	26,500,000.00	27,700,000.00
6,134,010.00	High Court of Justice	1,444,400.00	8,000,000.00	8,000,000.00	6,555,600.00-	81.95%-	10,000,000.00	12,000,000.00	3,000,000.00
1,507,630.00	Customary Court of Appeal								
	Enugu State Water Corporation		200,000.00	200,000.00	200,000.00-	100.00%-	5,400,000.00	5,900,000.00	3,300,000.00
196,164,000.00	Ministry of Enugu Capital Territory	130,171,773.20	300,000.00	300,000.00	129,871,773.20+	43,290.59%+	2,000,000.00	2,500,000.00	4,200,000.00
222,400.00	Ministry of Environment and Mineral Resources	152,000.00	705,000.00	705,000.00	553,000.00-	78.44%-	570,000.00	610,000.00	7,050,000.00
	Enugu State Waste Management Authority (ESUWAMA)		500,000.00	500,000.00	500,000.00-	100.00%-	15,000,000.00	19,500,000.00	2,900,000.00
183,000.00	Forestry Commission	33,000.00	500,000.00	500,000.00	467,000.00-	93.40%-	80,000.00	90,000.00	25,000,000.00
	Enugu State College of Education (Technical)		110,000.00	110,000.00	110,000.00-	100.00%-	335,000.00	735,000.00	15,040,000.00
1,483,000.00	Institute of Management & Technology - IMT	406,000.00			406,000.00+				
	Enugu State University of Science and Tech. ESUT		1,500,000.00	500,000.00	1,500,000.00-	100.00%-	2,500,000.00	2,625,000.00	9,000,000.00
231,038,640.00	Total	150,398,023.20	71,120,000.00	69,120,000.00	79,278,023.20+	111.47%+	103,640,000.00	115,060,000.00	607,235,000.00
	Note 41 : Sales								
	Ministry of Information	900,000.00	150,000.00	150,000.00	750,000.00+	500.00%+	111,000.00	335,000.00	344,000.00
500.00	Gov't Printing and Stationery Dept.		100,000.00	100,000.00	100,000.00-	100.00%-	1,000,000.00	1,500,000.00	179,000.00
330,380.00	Gov't Printing and Publishing Corp. (Daily Star)	590,470.00	5,000,000.00	5,000,000.00	4,409,530.00-	88.19%-	5,300,000.00	5,400,000.00	6,800,000.00
2,504,242.00	Ministry of Agriculture	1,503,000.00	1,610,000.00	1,610,000.00	107,000.00-	6.65%-	1,710,000.00	1,812,000.00	2,015,000.00
5,413,400.00	Enugu State Polytechnic Iwollo	5,423,081.02	8,810,000.00	8,810,000.00	3,386,918.98-	38.44%-	7,700,000.00	8,085,000.00	10,378,000.00
255,000.00	Forestry Commission		500,000.00	500,000.00	500,000.00-	100.00%-	100,000.00	120,000.00	115,500.00
7,654,896.00	Ministry of Finance	106,199,920.00	25,000,000.00	25,000,000.00	81,199,920.00+	324.80%+	120,000,000.00	120,000,000.00	2,000,000.00
2,471,250.00	Board of Internal Revenue	97,129,430.00	300,000,000.00	300,000,000.00	202,870,570.00-	67.62%-	677,826,000.00	948,957,000.00	500,000.00
19,247,000.00	Enugu State Gaming Commission	33,245,329.57	41,760,000.00	2,360,000.00	8,514,670.43-	20.39%-	650,000,000.00	850,000,000.00	650,150,000.00
	Enugu State Transport Company		35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	35,000,000.00	35,000,000.00	3,307,500.00
4,060,000.00	Coal City Transport Services	2,015,250.00	7,000,000.00	7,000,000.00	4,984,750.00-	71.21%-	3,000,000.00	3,150,000.00	350,000,000.00
300.00	State Economic Planning Commission								
77,861,354.46	Enugu State Water Corporation	38,828,462.50	122,000,000.00	122,000,000.00	83,171,537.50-	68.17%-	3,225,100,000.00	8,239,600,000.00	8,270,575,000.00
	Ministry of Housing		34,000,000.00	34,000,000.00	34,000,000.00-	100.00%-	49,500,000.00	55,000,000.00	100,000,000.00
77,794,605.00	Enugu State Housing Corporation	1,627,950,401.86	195,970,000.00	1,195,970,000.00	1,431,980,401.86+	730.71%+	74,100,000,000.00	120,000,000,000.00	150,000,000,000.00
89,458,646.55	Ministry of Lands & Urban Development	1,020,170.00			1,020,170.00+				
910,800.00	Enugu State Multi Door Court House	537,400.00	1,000,000.00	1,000,000.00	462,600.00-	46.26%-	1,000,000.00	1,200,000.00	5,070,000.00
	Enugu State Waste Management Authority (Eswama)	1,500,000.00	60,000.00	60,000.00	1,440,000.00+	2,400.00%+	3,000,000.00	3,900,000.00	8,250,000.00
1,610,500.00	Ministry of Justice	1,633,330.00	1,600,000.00	1,600,000.00	33,330.00+	2.08%+	1,600,000.00	1,800,000.00	1,328,540,000.00
	Rangers Management Corporation Enugu		100,000,000.00	125,000,000.00	100,000,000.00-	100.00%-	330,000,000.00	385,000,000.00	363,200,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual 2022		Actual 2023	Final Budget 2023	Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
4,728,400.00	Examination Development Centre	2,710,600.00			2,710,600.00+				
1,810,820.00	Enugu State College of Education (Technical) Enugu		2,635,000.00	2,635,000.00	2,635,000.00-	100.00%-	1,986,000.00	3,256,000.00	150,002,383,000.00
4,925,053.41	Enugu State University of Science & Technology (ESUT)	4,652,650.00	9,904,000.00	6,054,000.00	5,251,350.00-	53.02%-	9,365,000.00	9,677,000.00	6,798,000.00
66,997,023.94	Institute of Management & Technology (Enugu)	41,254,550.00	130,408,000.00	130,408,000.00	89,153,450.00-	68.37%-	131,824,000.00	132,218,000.00	77,434,000.00
153,500.00	Esut Teaching Hospital Parklane Enugu	124,900.00			124,900.00+				
	Ministry of Local Government Matters		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	11,500,000.00	12,000,000.00	50,500,000.00
	Ministry of Chieftaincy Matters		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
373,687,671.36	Total	1,968,918,944.95	1,070,757,000.00	2,052,507,000.00	898,161,944.95+	83.88%+	129,393,197,000.00	272,860,135,000.00	1,861,279,806,000.00
	Note 42 : Earnings								
72,000.00	Ministry of Information	71,000.00	370,000.00	370,000.00	299,000.00-	80.81%-	55,000.00	65,000.00	11,000,000.00
30,708,331.26	Enugu Broadcasting Service	23,577,662.66			23,577,662.66+				
21,500.00	Government Printing and Stationary Dept.	35,000.00	400,000.00	400,000.00	365,000.00-	91.25%-	250,000,000.00	300,000,000.00	165,000.00
210,575.00	Gov't Printing and Publishing Corp. (Daily Star)		200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	100,000.00	350,000,000.00
246,000.00	Ministry of Human Development & Poverty Reduction		150,000.00	150,000.00	150,000.00-	100.00%-	400,000.00	450,000.00	400,000,000.00
30,000.00	Ministry of Agriculture	36,000.00	500,000.00	500,000.00	464,000.00-	92.80%-	100,000.00	110,000.00	7,000,000.00
49,000.00	Enugu State Polytechnic Iwollo	5,000.00	1,950,000.00	1,950,000.00	1,945,000.00-	99.74%-	2,500,000.00	2,047,500.00	1,077,500.00
	Gaming Commission	51,000.00	40,000.00	40,000.00	11,000.00+	27.50%+	550,000,000.00	600,000,000.00	1,675,000.00
	Enugu State Marketing Company Ltd						95,000,000.00	118,000,000.00	189,262,000.00
	Ministry of Transport	434,000.00			434,000.00+				
6,923,580.00	Entraco	1,459,610.00	1,000,000.00	1,000,000.00	459,610.00+	45.96%+	1,000,000.00	1,200,000.00	1,653,750.00
3,710,000.00	Coal City Transport	740,000.00	2,500,000.00	2,500,000.00	1,760,000.00-	70.40%-	1,500,000.00	1,575,000.00	650,000,000.00
2,700,000.00	Ministry of Culture and Tourism	3,302,500.00	1,500,000.00	1,500,000.00	1,802,500.00+	120.17%+	2,000,000.00	2,500,000.00	1,300,000.00
	Ministry of Housing						85,250,000.00	100,850,000.00	6,000,000.00
12,528,100.00	Ministry of Lands and Urban Development	13,135,000.00	21,000,000.00	21,000,000.00	7,865,000.00-	37.45%-	9,000,000.00	10,000,000.00	18,075,000.00
	Enugu State Housing Development Corporation	4,350,000.00	1,656,000.00	1,656,000.00	2,694,000.00+	162.68%+	1,656,000.00	2,100,000.00	121,450,000.00
5,183,899.00	Ministry of Justice	5,667,650.00	5,000,000.00	5,000,000.00	667,650.00+	13.35%+	5,000,000.00	6,000,000.00	155,000,000,000.00
	Rangers Management Corporation Enugu			245,000,000.00			790,000,000.00	855,000,000.00	520,100,000.00
1,418,070.00	Ministry of Gender and Social Development	3,185,600.00		1,350,000.00	3,185,600.00+		4,500,000.00	13,300,000.00	9,000,000.00
	Enugu State Library Board	1,939,575.80			1,939,575.80+				
10,000.00	Agency For Mass Literacy								
1,392,960.00	Enugu State College of Education (Tech.) Enugu		1,390,000.00	1,390,000.00	1,390,000.00-	100.00%-	130,000.00	330,000.00	7,100,000.00
79,125,934.16	Enugu State University of Science & Tech. (Esut)	208,595,324.96	75,795,000.00	65,795,000.00	132,800,324.96+	175.21%+	294,240,000.00	311,788,000.00	318,126,000.00
952,000.00	Enugu State Hospital Management Board	63,000.00			63,000.00+				
2,331,000.00	Enugu State Tourism Board	55,775,210.00	6,400,000.00	6,400,000.00	49,375,210.00+	771.49%+	11,400,000.00	12,900,000.00	11,500,000.00
	Institute of Management & Technology (Enugu)		56,524,000.00	56,524,000.00	56,524,000.00-	100.00%-	29,417,000.00	29,504,000.00	20,948,000.00
28,857,540.00	Esut Teaching Hospital Parklane Enugu	5,787,830.00	73,599,000.00	73,599,000.00	67,811,170.00-	92.14%-	63,542,000.00	95,313,000.00	62,458,000.00
	Ministry of Environment	300,000.00			300,000.00+				
176,470,489.42	Total	328,510,963.42	262,474,000.00	498,824,000.00	66,036,963.42+	25.16%+	2,210,640,000.00	2,490,632,500.00	157,721,680,250.00
	Note 43 : Rent on Gov't Building								
120,000.00	Government House		480,000.00	480,000.00	480,000.00-	100.00%-	600,000.00	600,000.00	600,000.00
126,283,325.12	Office of the S.S.G.	28,760,248.25	55,220,000.00	55,220,000.00	26,459,751.75-	47.92%-	55,150,000.00	55,150,000.00	55,150,000.00
74,000.00	Gov't Printing and Publishing Corp. (Daily Star)	48,000.00	100,000.00	100,000.00	52,000.00-	52.00%-	100,000.00	100,000.00	100,000.00
42,000.00	Office of the Head of Service	1,283,800.00			1,283,800.00+				

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual		Actual	Final	Budget	Variance	% Variance	Budget	Proposed	Proposed
2022		2023	Budget 2023	2023	2023	2023	2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Ministry of Commerce		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	8,000,000.00	9,000,000.00	10,000,000.00
	Ministry of Works	13,260.00			13,260.00+				
3,032,800.00	Ministry of Youths Sports	6,210,000.00	10,000,000.00	10,000,000.00	3,790,000.00-	37.90%-	13,520,000.00	15,000,000.00	16,000,000.00
2,515,000.00	Ministry of Gender & Social Dev.	1,841,000.00	2,550,000.00	2,550,000.00	709,000.00-	27.80%-	5,000,000.00	5,500,000.00	6,000,000.00
	Library Board	180,000.00	180,000.00	180,000.00			180,000.00	180,000.00	180,000.00
	Enugu State Univ. of Sci & Tech (Esut)		8,711,000.00	6,711,000.00	8,711,000.00-	100.00%-	4,848,000.00	5,090,000.00	5,345,000.00
	Institute of Management & Technology		16,515,000.00	16,515,000.00	16,515,000.00-	100.00%-	17,633,000.00	17,686,000.00	17,775,000.00
	Enugu State College of Education - Technical		70,000.00	70,000.00	70,000.00-	100.00%-	145,000.00	145,000.00	150,000.00
15,440.00	Esut Teaching Hospital Parklane Enugu								
	Esut College of Medicine - Teaching Hospital		180,000.00	180,000.00	180,000.00-	100.00%-	270,000.00	360,000.00	360,000.00
	Ministry of Science and Technology							16,250,000.00	45,000,000.00
110,000.00	Ministry of Environment	60,000.00	110,000.00	110,000.00	50,000.00-	45.45%-	120,000.00	200,000.00	200,000.00
132,192,565.12	Total	38,396,308.25	104,116,000.00	102,116,000.00	65,719,691.75-	63.12%-	105,566,000.00	125,261,000.00	156,860,000.00
	Note 44 : Rent on Gov't Lands								
3,600,000.00	Ministry of Agriculture	2,459,000.00	7,000,000.00	7,000,000.00	4,541,000.00-	64.87%-	3,000,000.00	3,050,000.00	3,300,000.00
540,573,557.59	Ministry of Lands and Urban Dev.	437,777,510.33	841,300,000.00	1,041,300,000.00	403,522,489.67-	47.96%-	22,000,000,000.00	37,000,000,000.00	45,000,000,000.00
235,687,159.67	Enugu State Housing Development Cotpotation	189,820,613.60	235,105,000.00	435,105,000.00	45,284,386.40-	19.26%-	435,105,000.00	440,000,000.00	460,000,000.00
779,860,717.26	Total	630,057,123.93	1,083,405,000.00	1,483,405,000.00	453,347,876.07-	41.84%-	22,438,105,000.00	37,443,050,000.00	45,463,300,000.00
	Note 45 : Repayment								
1,181,030.00	Enugu State Polytechnic Iwollo								
	Enugu State College of Education (Technical)		50,000.00	50,000.00	50,000.00-	100.00%-	40,000.00	720,000.00	730,000.00
107,166,315.48	Office of the Accountant General	46,015,789.07			46,015,789.07+				
2,872,536,409.60	Board of Internal Revenue	5,479,270,509.38	4,000,000,000.00	3,000,000,000.00	1,479,270,509.38+	36.98%+	1,492,891,000.00	1,792,669,000.00	2,151,203,000.00
2,979,702,725.08	Total	5,525,286,298.45	4,000,050,000.00	3,000,050,000.00	1,525,236,298.45+	38.13%+	1,492,931,000.00	1,793,389,000.00	2,151,933,000.00
	Note 46 : Investment Income								
	Enugu State University of Science & Tech (ESUT)		3,010,000.00	10,000.00	3,010,000.00-	100.00%-	10,000.00	11,000.00	12,000.00
	Total		153,010,000.00	150,010,000.00	153,010,000.00-	100.00%-	160,010,000.00	170,011,000.00	180,012,000.00
	Note 47 : Interest								
	Enugu State College of Education (Tech) Enugu	4,297,090.02			4,297,090.02+				
1,922,161.95	Enugu State Univ. of Science & Tech. (Esut)		1,400,020,000.00	20,000.00	1,400,020,000.00-	100.00%-	20,000.00	22,000.00	24,000.00
	Institute of Management & Technology (IMT)		950,000.00	950,000.00	950,000.00-	100.00%-	1,061,000.00	1,064,000.00	1,117,000.00
1,922,161.95	Total	4,297,090.02	1,401,070,000.00	1,070,000.00	1,396,772,909.98-	99.69%-	1,291,000.00	1,391,000.00	1,515,000.00
	Note 48 : Re-Imbursement								
	Note 49 : Miscellaneous								
500.00	Government House								
300,066,700.00	Ministry of Finance	403,949,908.43	5,318,592,917.00		4,914,643,008.57-	92.40%-			
6,477,137.81	Enugu State Polytechnic Iwollo								
1,515,600.00	Ministry of Gender and Social Development								
	Esuth Teaching Hospital Parklane Enugu		70,788,000.00	70,788,000.00	70,788,000.00-	100.00%-	49,881,000.00	74,821,000.00	112,232,000.00
	Institute of Management & Technology (IMT)		707,000.00	707,000.00	707,000.00-	100.00%-	657,000.00	259,000.00	692,000.00
309,240,967.81	Total	403,949,908.43	5,390,087,917.00	71,495,000.00	4,986,138,008.57-	92.51%-	50,538,000.00	75,080,000.00	112,924,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual		Actual	Final	Budget	Variance	% Variance	Budget	Proposed	Proposed
2022		2023	Budget 2023	2023	2023	2023	2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Note 50 - Employees Compensation								
194,378,243.06	Office of the Executive Governor	199,494,132.10	199,495,135.00	383,605,700.00	1,002.90+	0.00%+	230,119,100.00	266,888,280.00	266,888,280.00
20,123,528.29	Deputy Governor's Office	21,481,052.03	21,481,915.00	22,091,320.00	862.97+	0.00%+	23,180,905.00	23,887,887.00	23,887,887.00
438,381,744.77	Office of the Secretary to the State Govt.	405,276,615.20	405,277,602.00	204,624,250.00	986.80+	0.00%+	386,305,120.00	242,103,210.00	192,103,210.00
36,589,907.68	Enugu State Liaison Office - Lagos	38,173,295.95	38,174,295.00	35,028,150.00	999.05+	0.00%+	36,837,654.00	36,837,654.00	36,837,654.00
25,924,386.09	Enugu State Liaison Office - Abuja	27,079,975.03	27,080,945.00	25,621,550.00	969.97+	0.00%+	25,847,761.00	26,247,761.00	26,247,761.00
	Volunteer Service Agency (VSA)	450,000.00	750,100.00		300,100.00+	40.01%+			
17,050,331.11	Ministry of Special Duties & Intergov Affairs	16,216,021.20	16,216,630.00	16,338,790.00	608.80+	0.00%+			
256,559,201.67	Enugu State House of Assembly	250,924,567.38	250,926,556.00	262,818,850.00	1,988.62+	0.00%+	354,279,113.00	470,000,000.00	475,000,000.00
101,527,558.54	Ministry of Information	108,889,430.40	108,890,194.00	105,967,770.00	763.60+	0.00%+	102,816,800.00	103,290,594.00	112,708,670.00
60,744,770.95	Enugu State Broadcasting Service/TV	36,486,125.43	36,486,524.00	72,982,340.00	398.57+	0.00%+	105,925,080.00	112,847,800.00	120,462,820.00
27,434,997.52	Gvt. Printing & Stationery Dept.(Govt.Press)	26,266,527.68	26,267,410.00	30,198,150.00	882.32+	0.00%+	31,761,076.00	32,949,545.00	32,949,545.00
22,153,159.66	Eng. St.Printing & Publishing Co. (Daily Star	11,407,197.01	11,407,297.00	29,169,880.00	99.99+	0.00%+	21,215,750.00	21,215,750.00	21,215,750.00
1,503,748,663.89	Office of the Head of Service	1,128,856,230.55	1,128,858,023.00	1,403,358,730.00	1,792.45+	0.00%+	819,238,291.00	939,475,110.00	1,000,529,110.00
43,891,256.52	Office of the State Auditor General	39,990,140.93	39,991,168.00	45,184,510.00	1,027.07+	0.00%+	51,394,668.00	57,494,668.00	57,494,668.00
24,870,591.72	Office of the Local Govt Auditor General	20,801,639.91	20,802,402.00	25,580,870.00	762.09+	0.00%+	38,191,937.00	39,191,937.00	39,191,937.00
56,605,882.54	Civil Service Commission (CSC)	55,052,141.78	55,052,939.00	65,474,300.00	797.22+	0.00%+	50,947,800.00	55,395,200.00	55,395,200.00
21,333,800.34	Local Government Service Commission	21,965,469.33	21,966,281.00	24,731,670.00	811.67+	0.00%+	23,258,332.00	24,592,166.00	24,972,332.00
80,260,388.69	Enugu State Independent Electoral Commission	87,377,220.75	87,378,019.00	79,870,510.00	798.25+	0.00%+	96,420,325.00	96,420,325.00	96,420,325.00
15,172,381.35	Ministry of Inter Ministerial Affairs	13,240,425.21	13,241,164.00	13,468,790.00	738.79+	0.01%+	29,914,970.00	29,914,970.00	29,914,970.00
26,788,515.54	Ministry of Human Devt & Poverty Reduction	27,763,361.91	27,764,064.00	27,118,670.00	702.09+	0.00%+	29,389,735.00	30,263,409.00	30,463,409.00
499,530,483.51	Ministry of Agriculture & Natural Resources	572,426,911.41	572,428,486.00	541,266,590.00	1,574.59+	0.00%+	547,640,200.00	574,413,258.00	438,113,258.00
396,427,355.18	Enugu State Polytechnic Iwollo	342,004,559.13	342,005,655.00	216,356,650.00	1,095.87+	0.00%+	216,356,650.00	216,356,650.00	216,356,650.00
27,090,300.33	Forestry Commission	25,459,533.32	25,460,432.00	31,536,580.00	898.68+	0.00%+	24,820,407.00	25,583,007.00	25,798,947.00
269,907,908.11	Ministry of Finance and Economic Development	289,076,800.31	289,077,681.00	281,433,830.00	880.69+	0.00%+	373,859,160.00	382,301,320.00	408,628,822.00
14,380,912.00	Office of the Accountant General	13,002,543.44	13,002,743.00	515,000,000.00	199.56+	0.00%+	8,415,000,000.00	8,415,000,000.00	8,415,000,000.00
211,569,183.98	Board of Internal Revenue	222,122,673.27	222,123,693.00	220,310,440.00	1,019.73+	0.00%+	280,829,246.00	296,487,738.00	306,487,738.00
19,601,492.02	Enugu Gaming Commission	21,969,267.53	21,969,949.00	21,246,860.00	681.47+	0.00%+	23,989,199.00	23,989,199.00	23,989,199.00
148,309,592.15	Ministry of Commerce and Industry	155,931,845.90	155,932,615.00	165,239,530.00	769.10+	0.00%+	171,952,534.00	190,952,537.00	199,952,534.00
130,000.00	Small & Medium Scale Enterprises	17,395,134.85	17,395,234.00		99.15+	0.00%+			
	Nike Resort Hotel	85,715,659.68	85,715,759.00		99.32+	0.00%+			
16,218,488.07	Ministry of Labour & Productivity	20,004,835.70	20,005,472.00	14,841,390.00	636.30+	0.00%+	15,999,819.00	15,999,819.00	15,999,819.00
35,713,401.01	Ministry Science & Technology	45,401,777.90	45,402,676.00	31,846,510.00	898.10+	0.00%+	34,885,280.00	35,594,073.00	37,210,294.00
178,098,416.96	Ministry of Transport	192,992,118.17	192,993,017.00	160,932,370.00	898.83+	0.00%+	427,555,999.00	427,555,999.00	427,555,999.00
	ENTRACO		800.00	11,226,410.00	800.00+	100.00%+	12,703,059.00	12,703,059.00	12,703,059.00
17,826,405.09	Coal City Transport	6,126,434.12	6,126,733.00	57,135,640.00	298.88+	0.00%+	57,140,640.00	57,145,640.00	57,145,640.00
182,848,269.90	Ministry of Works & Infrastructure	184,879,061.51	184,879,895.00	185,752,170.00	833.49+	0.00%+	186,959,327.00	193,141,539.00	193,141,539.00
70,230,725.43	Ministry of Culture & Tourism	72,063,918.43	72,064,685.00	69,301,170.00	766.57+	0.00%+	74,632,182.00	74,632,182.00	74,632,182.00
12,907,716.00	Council For Arts & Culture	2,992,643.00	2,992,843.00	12,788,700.00	200.00+	0.01%+	12,821,864.00	12,821,864.00	12,821,864.00
11,987,346.45	Tourism Board	4,767,161.40	4,767,861.00	15,124,280.00	699.60+	0.01%+	17,781,144.00	17,781,484.00	17,781,484.00
33,930,932.91	State Economic Planning Commission	35,215,470.48	35,216,670.00	35,802,080.00	1,199.52+	0.00%+	41,053,653.00	42,410,248.00	47,410,248.00
43,880,502.51	Bureau of Statistics	45,646,077.12	45,647,152.00	43,229,850.00	1,074.88+	0.00%+	43,388,980.00	46,967,922.00	47,485,758.00
48,156,039.35	Ministry of Water Resources	51,395,431.26	51,396,061.00	49,763,500.00	629.74+	0.00%+	54,522,120.00	57,060,264.00	57,278,674.00
247,034,010.14	Enugu State Water Corporation	283,844,099.09	283,844,552.00	212,711,570.00	452.91+	0.00%+	304,221,370.00	333,862,317.00	361,671,857.00
10,690,000.00	Enugu State Rural Water Supply & Sanitation Agency		100.00	9,876,300.00	100.00+	100.00%+	10,335,680.00	10,515,480.00	10,515,480.00
28,821,940.01	Ministry of Housing	33,090,643.37	33,091,484.00	29,088,370.00	840.63+	0.00%+	30,980,413.00	30,980,416.00	30,980,416.00
	Enugu State Housing Corporation	110,015,623.66	110,016,023.00		399.34+	0.00%+			
138,829,208.00	Ministry of Rural Development	157,704,105.22	157,705,026.00	147,453,090.00	920.78+	0.00%+			

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual 2022 ₦		Actual 2023 ₦	Final Budget 2023 ₦	Budget 2023 ₦	Variance 2023 ₦	% Variance 2023	Budget 2024 ₦	Proposed Budget 2025 ₦	Proposed Budget 2026 ₦
388,000.00	Community Development Agency								
48,101,389.04	Rural Electrification Board (REB)	33,354,211.28	33,354,311.00	47,953,870.00	99.72+	0.00%+	77,713,703.00	81,357,816.00	85,184,244.00
340,428,871.20	Ministry of Lands and Urban Development	316,691,662.80	316,692,761.00	240,154,110.00	1,098.20+	0.00%+	350,154,110.00	350,154,110.00	350,154,110.00
27,660,436.97	Ministry of Budget and Planning	42,211,326.94	42,212,287.00	27,835,460.00	960.06+	0.00%+	32,930,984.00	32,930,984.00	32,930,984.00
730,068,004.64	The State Judiciary	806,194,331.49	806,197,257.00	785,426,620.00	2,925.51+	0.00%+	785,426,620.00	785,426,620.00	785,426,620.00
4,976,562.66	Judicial Service Commission	7,330,394.66	7,332,043.00	6,700,480.00	1,648.34+	0.02%+	7,674,276.00	7,878,420.00	7,878,420.00
499,381,237.95	Ministry of Justice	500,689,538.63	500,690,851.00	506,539,410.00	1,312.37+	0.00%+	516,982,170.00	520,982,170.00	520,982,170.00
490,000.00	Legal Aid Council	390,000.00	390,500.00		500.00+	0.13%+			
515,284,826.73	Enugu State Customary Court of Appeal	576,532,844.98	576,534,538.00	537,989,010.00	1,693.02+	0.00%+	1,372,259,998.00	1,441,677,890.00	1,406,523,525.00
72,410,715.05	Ministry of Enugu Capital Territory	76,448,365.70	76,479,363.00	71,921,600.00	30,997.30+	0.04%+	71,921,600.00	71,921,600.00	71,921,600.00
86,148,581.69	Ministry of Youth and Sport	85,977,113.00	85,977,911.00	95,178,120.00	798.00+	0.00%+	90,625,650.00	97,368,017.00	102,739,259.00
255,596,828.29	Rangers Management Corporation	235,854,615.41	235,854,815.00	245,513,310.00	199.59+	0.00%+	245,513,310.00	245,513,310.00	245,513,310.00
272,610,215.00	National Youth Service Corp (NYSC)	200,000,000.00	200,000,100.00		100.00+	0.00%+			
77,510,300.91	Ministry of Gender Affairs and Social Dev.	78,715,414.07	78,716,511.00	76,927,770.00	1,096.93+	0.00%+	115,460,492.00	118,800,582.00	124,227,055.00
151,980,162.31	Ministry of Education	160,078,362.72	160,079,461.00	148,872,170.00	1,098.28+	0.00%+	220,173,388.00	227,738,300.00	233,049,950.00
140,581,216.34	Enugu State Universal Basic Edu.Board	130,957,360.84	130,957,460.00	113,452,580.00	99.16+	0.00%+	122,452,220.00	126,116,630.00	126,116,630.00
41,057,022.46	Enugu State Library Board	5,607,112.49	5,607,212.00	39,410,540.00	99.51+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
27,006,723.51	Examinations Development Centre	23,318,198.42	23,318,996.00	27,699,010.00	797.58+	0.00%+	27,276,891.00	28,303,611.00	28,303,611.00
2,959,000.00	Special Education Centre Oji-River	5,812,000.00	5,812,100.00		100.00+	0.00%+			
566,000.00	Special Education Centre Ogbete	1,542,500.00	1,542,600.00		100.00+	0.01%+			
453,896,988.48	Enugu State College of Education (Technical)	400,620,073.91	451,524,805.00	517,289,470.00	50,904,731.09+	11.27%+	517,289,470.00	517,289,470.00	517,289,470.00
4,358,274,420.32	Enugu State University of Science & Tech.	4,100,000,600.50	4,922,522,840.00	3,020,088,830.00	822,522,239.50+	16.71%+	4,020,088,830.00	4,020,088,830.00	4,020,088,830.00
10,093,125,010.14	Post Prim. Schools Management Board (PPSMB)	10,042,860,332.19	10,042,861,628.00	10,326,491,390.00	1,295.81+	0.00%+	10,669,422,188.00	10,769,422,188.00	10,769,422,188.00
1,180,656,113.60	Enugu State Science Techn. & Vocational School	1,217,155,234.80	1,217,156,333.00	1,244,315,360.00	1,098.20+	0.00%+	1,348,465,076.00	1,349,465,076.00	1,349,465,076.00
1,992,617,712.41	Institute of Management & Techonology (IMT)	2,037,027,485.13	2,037,028,083.00	1,421,985,430.00	597.87+	0.00%+	1,421,985,430.00	1,421,985,430.00	1,421,985,430.00
900,575,904.77	Ministry of Health	939,325,290.27	939,326,883.00	771,317,220.00	1,592.73+	0.00%+	781,737,053.00	823,737,053.00	823,737,053.00
23,346,268.71	Esut College Of Medicine (Teaching Hospital)	9,856,387.10	9,856,687.00		299.90+	0.00%+			
4,903,344,201.78	Park Lane Specialist Hospital	5,307,075,017.28	5,307,076,111.00	4,615,332,380.00	1,093.72+	0.00%+	5,871,202,036.00	5,537,842,237.00	5,537,892,237.00
2,186,913,239.19	State Health Board (SHB)	2,057,436,750.55	2,057,438,245.00	2,043,674,970.00	1,494.45+	0.00%+	1,493,167,865.00	1,563,167,866.00	1,563,167,866.00
	State Primary Health Care Development Agency						1,385,520,053.00	1,465,096,843.00	1,387,520,053.00
176,267,955.62	Ministry of Environment	149,653,036.28	149,654,230.00	157,004,290.00	1,193.72+	0.00%+	160,004,290.00	163,004,290.00	163,004,290.00
77,195,770.00	Enugu State Mgt Waste Authority (ESWAMA)	78,902,210.40	78,902,310.00	79,493,260.00	99.60+	0.00%+	79,493,260.00	79,493,260.00	79,493,260.00
29,717,298.41	Ministry of Local Government Matters	31,978,999.67	31,980,256.00	30,336,960.00	1,256.33+	0.00%+	34,852,620.00	36,052,820.00	36,052,820.00
21,661,196.58	Ministry of Chieftancy Matters	24,192,991.26	24,193,891.00	22,518,120.00	899.74+	0.00%+			
35,330,458,113.80	Total	35,331,240,474.75	36,205,061,851.00	35,213,629,720.00	873,821,376.25+	2.41%+	47,521,477,000.00	48,155,818,434.00	47,860,868,140.00
	Note 51 - Social Benefits								
122,933,443.79	Gratuity	117,473,782.87	117,474,382.00	654,000,000.00	599.13+	0.00%+	2,594,091,000.00	1,594,091,020.00	2,094,091,020.00
8,002,833,371.32	Pension	10,598,963,242.99	10,598,964,178.00	6,967,000,000.00	935.01+	0.00%+	7,483,000,000.00	7,125,000,000.00	7,125,000,000.00
8,584,957.52	Death Benefits	2,572,017.45	2,572,417.00	102,700,000.00	399.55+	0.02%+	111,800,000.00	111,800,000.00	111,800,000.00
8,134,351,772.63	Total	10,719,009,043.31	10,719,010,977.00	7,723,700,000.00	1,933.69+	0.00%+	10,188,891,000.00	8,830,891,020.00	9,330,891,020.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual		Actual	Final	Budget	Variance	% Variance	Budget	Proposed	Proposed
2022		2023	Budget 2023	2023	2023	2023	2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Note 52 - Overhead Cost								
15,832,525,033.57	Office of the Executive Governor	30,373,942,004.81	31,446,704,636.00	13,989,790,000.00	1,072,762,631.19+	3.41%+	19,073,800,000.00	15,058,800,000.00	15,151,800,000.00
364,417,630.50	Deputy Governor's Office	2,158,292,960.27	2,158,296,158.00	446,390,300.00	3,197.73+	0.00%+	340,850,000.00	359,150,000.00	369,650,000.00
	Department of Due Process & Budget Monitoring	90,000.00	91,400.00	27,000,000.00	1,400.00+	1.53%+	27,700,000.00	29,200,000.00	29,700,000.00
	Economic Affairs and Parastatals		1,300.00	3,500,000.00	1,300.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
	Economic Affairs Unit		1,600.00	4,850,000.00	1,600.00+	100.00%+	4,850,000.00	4,850,000.00	4,850,000.00
14,167,367.00	Project Development & Implementation Dept.	9,531,820.92	9,533,341.00	19,370,000.00	1,520.08+	0.02%+	25,020,000.00	26,020,000.00	26,020,000.00
38,058,060.55	Enugu State Emergency Management Agency	34,610,314.25	34,612,366.00	92,000,000.00	2,051.75+	0.01%+	94,400,000.00	94,400,000.00	94,400,000.00
638,604,864.92	Office of the Secretary to the State Govt.	1,056,018,469.35	1,056,022,158.00	597,909,000.00	3,688.65+	0.00%+	925,100,000.00	912,300,000.00	925,400,000.00
	Boundary Adjustment Commission		1,100.00	6,000,000.00	1,100.00+	100.00%+	10,550,000.00	10,550,000.00	10,550,000.00
	Enugu State Economic Development Unit		1,300.00	3,500,000.00	1,300.00+	100.00%+	4,850,000.00	4,850,000.00	4,850,000.00
36,063,907.00	Enugu State Liaison Office - Lagos	29,636,178.95	29,638,821.00	39,620,000.00	2,642.05+	0.01%+	74,700,000.00	74,700,000.00	75,700,000.00
112,292,403.16	Enugu State Liaison Office - Abuja	104,469,900.66	104,472,277.00	75,900,000.00	2,376.34+	0.00%+	53,100,000.00	53,100,000.00	53,100,000.00
	Enugu State Liaison Office - Kaduna		20,366,589.00		20,366,589.00+	100.00%+			
29,730,809.56	Enugu State Action Committee On Aids (ENSACA)	13,490,490.06	13,492,490.00	25,980,000.00	1,999.94+	0.01%+	25,980,000.00	25,980,000.00	25,980,000.00
	Muslim Pilgrim Board		1,300.00	67,600,000.00	1,300.00+	100.00%+	70,100,000.00	70,100,000.00	70,100,000.00
1,044,715,615.00	Christian Pilgrim Board	588,985,675.00	588,987,175.00	509,050,000.00	1,500.00+	0.00%+	609,000,000.00	609,000,000.00	609,000,000.00
2,400,000.00	Volunteer Service Agency (VSA)	1,625,975.84	2,032,300.00	2,450,000.00	406,324.16+	19.99%+	4,250,000.00	4,250,000.00	4,250,000.00
	Perfomance Improvement Bureau(PIB)		1,400.00	26,400,000.00	1,400.00+	100.00%+	26,300,000.00	26,600,000.00	26,600,000.00
3,250,810.00	Ministry of Special Duties & Intergov Affairs	1,356,269.93	1,357,407.00	4,480,000.00	1,137.07+	0.08%+			
	State Committee on Privatization & Commerc.		1,800.00	18,500,000.00	1,800.00+	100.00%+	19,650,000.00	19,650,000.00	19,650,000.00
	Enugu State Social Investment Agency		1,600.00	5,000,000.00	1,600.00+	100.00%+	2,750,000.00	2,750,000.00	2,750,000.00
1,297,241,957.50	Enugu State House of Assembly	2,125,270,036.28	2,125,273,189.00	1,941,050,000.00	3,152.72+	0.00%+	2,020,300,000.00	2,125,800,000.00	2,120,800,000.00
9,756,978.00	Ministry of Information	39,389,456.28	39,392,156.00	38,770,000.00	2,699.72+	0.01%+	40,970,000.00	40,970,000.00	41,470,000.00
216,573,554.34	Enugu State Broadcasting Service/TV	151,033,271.47	172,876,613.00	180,200,000.00	21,843,341.53+	12.64%+	298,400,000.00	298,400,000.00	298,400,000.00
2,676,197.00	Govt. Printing & Stationery Dept.(Govt.Press)	2,001,077.08	2,002,400.00	4,150,000.00	1,322.92+	0.07%+	5,600,000.00	5,900,000.00	5,900,000.00
32,269,397.14	Enugu St.Printing & Publishing Co. (Daily Star	48,683,145.44	48,685,045.00	32,700,000.00	1,899.56+	0.00%+	34,380,000.00	34,880,000.00	34,880,000.00
244,576,205.82	Office of the Head of Service	132,686,805.21	133,833,134.00	273,300,000.00	1,146,328.79+	0.86%+	278,350,000.00	284,350,000.00	284,850,000.00
1,613,120.76	Establishment Pension and Training	977,625.95	978,800.00	2,650,000.00	1,174.05+	0.12%+	2,650,000.00	2,650,000.00	2,650,000.00
	Local Government Pension Board		1,600.00	10,300,000.00	1,600.00+	100.00%+	11,800,000.00	11,800,000.00	11,800,000.00
	Public Service Department		800.00	1,880,000.00	800.00+	100.00%+	1,880,000.00	1,880,000.00	1,880,000.00
649,940.50	Staff Developmernt Center	501,551.84	501,751.00		199.16+	0.04%+			
37,102,537.31	Office of the State Auditor General	19,445,030.40	19,448,072.00	75,525,000.00	3,041.60+	0.02%+	72,450,000.00	72,450,000.00	72,450,000.00
13,210,896.16	Office of the Local Govt Auditor General	11,577,455.74	11,579,755.00	11,310,000.00	2,299.26+	0.02%+	14,200,000.00	14,200,000.00	14,200,000.00
64,933,275.34	Civil Service Commission (CSC)	51,267,508.01	51,270,660.00	59,365,900.00	3,151.99+	0.01%+	67,055,900.00	64,655,900.00	65,355,900.00
	Local Government Service Commission		1,100.00	5,000,000.00	1,100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
210,631,493.89	Enugu State Independent Electoral Commission	28,186,954.92	28,189,848.00	121,521,750.00	2,893.08+	0.01%+	140,450,000.00	141,250,000.00	141,250,000.00
695,280,148.08	Ministry of Inter Ministerial Affairs	521,620,994.02	521,622,300.00	496,810,000.00	1,305.98+	0.00%+	22,350,000.00	22,950,000.00	23,150,000.00
16,715,389.50	Ministry of Human Devt & Poverty Reduction	11,074,214.65	11,076,214.00	40,825,000.00	1,999.35+	0.02%+	482,541,500.00	433,541,670.00	433,541,670.00
198,911,436.69	Ministry of Agriculture & Natural Resources	255,000,397.97	255,003,920.00	81,400,000.00	3,522.03+	0.00%+	89,500,000.00	90,700,000.00	90,700,000.00
45,395,252.06	Enugu State Polytechnic Iwollo	116,587,023.76	116,725,541.00	240,900,000.00	138,517.24+	0.12%+	240,900,000.00	240,900,000.00	240,900,000.00
1,200,000.00	Veterinary School Achi	1,200,000.00	1,201,000.00	2,700,000.00	1,000.00+	0.08%+	3,900,000.00	3,900,000.00	3,900,000.00
2,790,556.07	Enugu State Agric Devt Programme (ENADEP)	6,480,980.31	6,482,300.00	5,800,000.00	1,319.69+	0.02%+	5,800,000.00	5,800,000.00	5,800,000.00
	Fertilizer Procurement & Distribution Company		600.00	2,400,000.00	600.00+	100.00%+	2,400,000.00	2,400,000.00	2,400,000.00
2,601,382.00	Forestry Commission	1,801,716.30	1,803,118.00	3,510,000.00	1,401.70+	0.08%+	7,410,000.00	7,610,000.00	7,610,000.00
296,591,690.28	Ministry of Finance and Economic Development	207,069,650.35	207,073,355.00	286,155,000.00	3,704.65+	0.00%+	636,050,000.00	325,550,000.00	325,550,000.00
854,659,241.53	Office of the Accountant General	743,875,385.41	743,879,084.00	226,510,000.00	3,698.59+	0.00%+	784,450,000.00	879,950,000.00	871,650,000.00
1,658,858,064.69	Board of Internal Revenue	1,792,000,426.27	2,277,004,457.00	959,610,000.00	485,004,030.73+	21.30%+	2,463,600,000.00	2,463,600,000.00	2,463,800,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual		Actual	Final	Budget	Variance	% Variance	Budget	Proposed	Proposed
2022		2023	Budget 2023	2023	2023	2023	2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
2,900,321.09	Enugu Gaming Commission	2,003,785.00	2,005,185.00	4,900,000.00	1,400.00+	0.07%+	4,900,000.00	4,900,000.00	4,900,000.00
30,641,570.50	Ministry of Commerce and Industry	62,051,994.22	62,055,575.00	30,760,000.00	3,580.78+	0.01%+	50,560,000.00	51,360,000.00	51,860,000.00
7,106,338.50	Small & Medium Scale Enterprises	37,236,117.27	37,238,482.00	174,020,000.00	2,364.73+	0.01%+	181,670,000.00	242,470,000.00	242,670,000.00
	Enugu Marketing Company		1,300.00	3,000,000.00	1,300.00+	100.00%+	24,400,000.00	26,000,000.00	26,500,000.00
5,900,301.00	Ministry of Labour & Productivity	20,300,902.95	20,302,802.00	17,430,000.00	1,899.05+	0.01%+	36,430,000.00	38,930,000.00	41,930,000.00
28,962,067.55	Ministry Science & Technology	1,624,489,779.36	1,624,492,140.00	48,610,000.00	2,360.64+	0.00%+	78,210,000.00	78,210,000.00	78,210,000.00
39,869,064.45	Ministry of Transport	79,132,405.98	79,134,505.00	42,600,000.00	2,099.02+	0.00%+	61,330,000.00	66,390,000.00	59,690,000.00
	ENTRACO		1,200.00	6,700,000.00	1,200.00+	100.00%+	6,700,000.00	6,700,000.00	6,700,000.00
117,382,854.10	Coal City Transport	48,540,111.32	48,541,931.00	109,050,600.00	1,819.68+	0.00%+	109,050,600.00	109,250,600.00	109,250,600.00
1,716,582,694.65	Ministry of Works & Infrastructure	1,242,189,482.06	1,242,193,081.00	906,300,000.00	3,598.94+	0.00%+	1,132,850,000.00	1,159,350,000.00	1,165,850,000.00
7,188,461.53	Ministry of Culture & Tourism	70,047,104.26	70,048,739.00	18,000,000.00	1,634.74+	0.00%+	19,000,000.00	19,500,000.00	19,500,000.00
1,812,000.00	Council For Arts & Culture	12,982,230.23	12,983,500.00	2,350,000.00	1,269.77+	0.01%+	2,350,000.00	2,350,000.00	2,350,000.00
6,239,945.80	Tourism Board	22,276,577.24	22,278,427.00	7,770,000.00	1,849.76+	0.01%+	14,950,000.00	15,050,000.00	15,050,000.00
9,671,000.14	State Economic Planning Commission	203,449,765.55	203,452,563.00	33,200,000.00	2,797.45+	0.00%+	50,400,000.00	52,000,000.00	53,100,000.00
17,200,057.32	Bureau of Statistics	13,879,102.13	13,881,269.00	151,570,000.00	2,166.87+	0.02%+	33,400,000.00	35,400,000.00	35,400,000.00
17,520,946.68	Ministry of Water Resources	17,784,877.25	17,797,481.00	22,300,000.00	12,603.75+	0.07%+	40,700,000.00	41,900,000.00	43,000,000.00
301,079,850.60	Enugu State Water Corporation	3,381,758,331.95	3,381,761,569.00	369,810,000.00	3,237.05+	0.00%+	539,100,000.00	539,100,000.00	540,100,000.00
28,934,609.65	Enugu State Rural Water Supply & Sanitation Agency	1,299,441.94	1,300,900.00	5,430,000.00	1,458.06+	0.11%+	5,430,000.00	5,430,000.00	5,430,000.00
	Small Town Water and Sanitation Agency		1,400.00	4,200,000.00	1,400.00+	100.00%+	5,950,000.00	5,950,000.00	5,950,000.00
3,612,172.00	Ministry of Housing	5,388,508.99	5,390,708.00	13,760,000.00	2,199.01+	0.04%+	19,810,000.00	21,210,000.00	21,710,000.00
	Enugu State Housing Corporation	164,914,365.69	164,917,761.00		3,395.31+	0.00%+			
3,690,833.20	Ministry of Rural Development	12,805,417.63	12,807,217.00	38,760,000.00	1,799.37+	0.01%+			
1,500,000.00	Community and Social Development Agency	4,000.00	5,100.00	2,650,000.00	1,100.00+	21.57%+	2,650,000.00	2,650,000.00	2,650,000.00
3,511,797.50	Community Development Agency	3,300,722.69	3,302,100.00	200,000.00	1,377.31+	0.04%+			
456,456,241.95	Rural Electrification Board (REB)	221,224,338.05	221,226,193.00	315,400,000.00	1,854.95+	0.00%+	178,000,000.00	178,650,000.00	180,650,000.00
19,204,380.33	Fire Service Department	9,294,924.40	9,297,029.00	55,930,000.00	2,104.60+	0.02%+	57,030,000.00	67,030,000.00	67,030,000.00
197,673,747.54	Ministry of Lands and Urban Development	54,951,975.46	54,954,499.00	27,100,000.00	2,523.54+	0.00%+	84,600,000.00	84,600,000.00	90,100,000.00
165,402,705.75	Ministry of Budget and Planning	128,871,040.79	128,874,943.00	300,900,000.00	3,902.21+	0.00%+	290,800,000.00	310,500,000.00	318,600,000.00
788,733,735.86	The State Judiciary	824,500,560.28	837,004,846.00	630,100,000.00	12,504,285.72+	1.49%+	693,400,000.00	698,100,000.00	698,100,000.00
8,433,886.15	Judicial Service Commission	22,999,867.03	23,002,097.00	135,200,000.00	2,229.97+	0.01%+	194,900,000.00	214,900,000.00	215,900,000.00
262,089,180.57	Ministry of Justice	312,741,921.80	312,746,256.00	300,020,000.00	4,334.20+	0.00%+	312,550,000.00	360,550,000.00	370,550,000.00
665,000.00	Legal Aid Council	605,000.00	606,850.00	2,600,000.00	1,850.00+	0.30%+	2,800,000.00	2,800,000.00	2,800,000.00
3,900,301.50	Citizens' Rights and Mediation Centre	2,991,907.00	3,002,607.00	10,000,000.00	10,700.00+	0.36%+	10,650,000.00	14,350,000.00	14,350,000.00
163,945,395.68	Enugu State Customary Court of Appeal	250,923,782.20	250,926,780.00	136,800,000.00	2,997.80+	0.00%+	149,700,000.00	156,500,000.00	161,200,000.00
16,083,087.82	Enugu State Justice Reform Team	11,919,319.64	11,922,403.00	17,700,000.00	3,083.36+	0.03%+	19,200,000.00	19,500,000.00	19,500,000.00
29,689,497.90	Ministry of Enugu Capital Territory	111,891,452.79	111,893,651.00	64,060,000.00	2,198.21+	0.00%+	135,350,000.00	137,250,000.00	149,390,000.00
40,621,977.20	Ministry of Youth and Sport	82,773,268.74	82,775,268.00	148,160,000.00	1,999.26+	0.00%+	191,160,000.00	192,660,000.00	194,860,000.00
255,426,932.22	Rangers Management Corporation	500,838,914.16	500,842,874.00	262,400,000.00	3,959.84+	0.00%+	285,000,000.00	285,000,000.00	285,000,000.00
256,941.76	National Youth Service Corp (NYSC)	215,688.00	215,688.00	320,700,000.00	500.00+	0.23%+	337,330,000.00	337,330,000.00	337,830,000.00
1,295,318.53	YSFON	1,001,958.31	1,003,358.00	2,820,000.00	1,399.69+	0.14%+	2,820,000.00	2,820,000.00	2,820,000.00
65,627,269.00	Ministry of Gender Affairs and Social Dev.	81,876,150.37	81,878,749.00	162,450,000.00	2,598.63+	0.00%+	99,100,000.00	108,300,000.00	115,300,000.00
	Vocational and Rehabilitation Centre Emene		1,100.00	2,900,000.00	1,100.00+	100.00%+	4,400,000.00	4,400,000.00	4,400,000.00
	Remand Home		1,100.00	2,700,000.00	1,100.00+	100.00%+	2,900,000.00	2,900,000.00	2,900,000.00
	Skills Acquisition Centre Uwani		1,100.00	1,850,000.00	1,100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
	Social Welfare Centre Emene		1,000.00	2,600,000.00	1,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20,667,867.00	Ministry of Education	63,458,009.38	63,461,008.00	64,320,000.00	2,998.62+	0.00%+	163,400,000.00	165,400,000.00	168,400,000.00
209,149,395.04	Enugu State Universal Basic Edu.Board - ESUBEB	182,188,031.22	182,191,529.00	196,500,000.00	3,497.78+	0.00%+	222,800,000.00	225,900,000.00	225,900,000.00
8,528,958.49	Enugu State Library Board	10,149,163.55	13,849,760.00	3,780,000.00	3,700,596.45+	26.72%+	3,780,000.00	3,780,000.00	3,780,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual 2022 ₦		Actual 2023 ₦	Final Budget 2023 ₦	Budget 2023 ₦	Variance 2023 ₦	% Variance 2023	Budget 2024 ₦	Proposed Budget 2025 ₦	Proposed Budget 2026 ₦
557,480,123.73	Examinations Development Centre	499,532,823.26	499,536,321.00	300,800,000.00	3,497.74+	0.00%+	300,800,000.00	300,800,000.00	300,800,000.00
1,300,236.00	Agency For Mass Literacy	1,099,137.95	1,100,477.00	2,510,000.00	1,339.05+	0.12%+	3,400,000.00	3,400,000.00	3,400,000.00
6,001,624.05	Special Education Centre Oji-River	9,613,566.82	9,615,066.00	7,460,000.00	1,499.18+	0.02%+	7,660,000.00	7,660,000.00	7,660,000.00
9,035,592.02	Special Education Centre Ogbete	11,255,589.86	11,656,989.00	10,860,000.00	401,399.14+	3.44%+	14,750,000.00	15,150,000.00	15,150,000.00
102,798,644.49	Enugu State College of Education (Technical)	81,635,189.28	81,658,641.00	109,317,100.00	23,451.72+	0.03%+	144,550,000.00	147,450,000.00	147,450,000.00
961,125,047.89	Enugu State University of Science & Tech.	1,210,529,907.73	1,210,679,613.00	1,149,830,000.00	149,705.27+	0.01%+	1,135,630,000.00	1,135,630,000.00	1,135,630,000.00
91,627,894.16	Post Prim. Schools Management Board (PPSMB)	70,190,560.74	70,192,560.00	35,230,000.00	1,999.26+	0.00%+	37,200,000.00	37,250,000.00	37,250,000.00
57,813,023.02	Enugu State Science Techn. & Vocational School	44,528,892.60	44,531,292.00	46,400,000.00	2,399.40+	0.01%+	53,550,000.00	53,550,000.00	53,550,000.00
263,117,787.25	State Scholarship Board	240,302,203.09	240,304,502.00	493,750,000.00	2,298.91+	0.00%+	517,750,000.00	547,850,000.00	547,850,000.00
10,000.00	Education Resource Centre	978,005.00	978,105.00		100.00+	0.01%+			
730,552,070.97	Institute of Management & Techonology (IMT)	803,043,126.83	803,048,222.00	700,280,000.00	5,095.17+	0.00%+	700,280,000.00	700,280,000.00	700,280,000.00
33,601,458.63	Ministry of Health	89,159,560.12	89,162,459.00	173,560,000.00	2,898.88+	0.00%+	153,410,000.00	153,510,000.00	154,610,000.00
	FSP Medical Centre		1,400.00	2,900,000.00	1,400.00+	100.00%+	3,100,000.00	3,100,000.00	3,100,000.00
160,995,095.20	Esut College Of Medicine (Teaching Hospital)	73,060,448.03	73,064,044.00	58,940,000.00	3,595.97+	0.00%+	62,200,000.00	62,200,000.00	62,600,000.00
888,071,000.22	Park Lane Specialist Hospital	1,196,283,409.32	1,196,287,107.00	849,840,000.00	3,697.68+	0.00%+	866,890,000.00	867,690,000.00	867,690,000.00
5,048,579.28	State Health Board (SHB)	16,637,865.45	16,639,964.00	48,260,000.00	2,098.55+	0.01%+	38,660,000.00	38,660,000.00	38,660,000.00
32,974,488.00	State Primary Health Care Development Agency	26,114,708.43	26,128,108.00	107,100,000.00	13,399.57+	0.05%+	134,850,000.00	134,050,000.00	136,050,000.00
52,921,503.71	Ministry of Environment	37,940,329.00	37,941,929.00	975,260,000.00	1,600.00+	0.00%+	110,260,000.00	115,260,000.00	121,260,000.00
14,437,261.38	Enugu State Mgt Waste Authority (ESWAMA)	1,403,172,973.91	1,405,185,477.00	23,830,000.00	2,012,503.09+	0.14%+	1,024,080,000.00	1,024,080,000.00	1,024,080,000.00
	Awgu Games Village		700.00	2,700,000.00	700.00+	100.00%+	2,700,000.00	2,800,000.00	2,800,000.00
4,293,991.20	Ministry of Local Government Matters	14,520,639.42	14,522,278.00	6,110,000.00	1,638.58+	0.01%+	7,700,000.00	8,500,000.00	8,500,000.00
54,256,260.75	Ministry of Chieftancy Matters	103,626,593.60	103,628,492.00	63,600,000.00	1,898.40+	0.00%+			
33,147,366,116.05	Total	56,636,509,423.28	58,764,382,842.00	32,116,469,650.00	2,127,873,418.72+	3.62%+	41,866,898,000.00	37,998,626,170.00	38,198,066,170.00
	Note 53 - Consolidated Revenue Fund Charges								
	Charges (Excluding Public Debt and Social Benefits)								
1,847,576,533.49	20007001/22060205 Cost of IGR Collection	1,885,936,822.37	1,885,936,861.00	1,500,000,000.00	38.63+	0.00%+	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
101,359,857.65	20007001/22060210 Enugu State ALGN Secretariat		100.00	60,000,000.00	100.00+	100.00%+	60,000,000.00	60,000,000.00	60,000,000.00
	20007001/22060215 Share of IGR Collection		100.00	80,000,000.00	100.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
811,006,426.50	20007001/22060216 Settlement of Liabilities								
1,028,735,346.15	20007001/22060304 FAAC Deduction @ Source - Ecological Fund	867,530,402.83	867,530,502.00	300,000,000.00	99.17+	0.00%+	300,000,000.00	300,000,000.00	300,000,000.00
	20007001/22060305 FAAC Deduction @ Source - Accounting Software for State & LG		100.00	10,000,000.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
354,962,071.09	20007001/22060306 FAAC Deduction @ Source - Health Care	1,971,541,466.06	1,971,541,566.00	350,000,000.00	99.94+	0.00%+	400,000,000.00	400,000,000.00	400,000,000.00
1,079,671,147.08	20007001/22060307 FAAC Deduction @ Source - Excess Crude Loan	539,835,573.54	539,835,600.00	300,000,000.00	26.46+	0.00%+	300,000,000.00	300,000,000.00	300,000,000.00
1,858,897,413.10	20007001/22060308 FAAC Deduction @ Source - Budget Support	929,448,706.55	929,448,806.00	500,000,000.00	99.45+	0.00%+	500,000,000.00	500,000,000.00	500,000,000.00
454,217,651.52	20007001/22060309 FAAC Deduction @ Source - Bail Out Loan	227,108,825.76	227,108,925.00	150,000,000.00	99.24+	0.00%+	200,000,000.00	200,000,000.00	200,000,000.00
	20007001/22060310 Deduction for Refund of LGC	221,881,778.64	221,881,878.00		99.36+	0.00%+			
7,536,426,446.58	Total	6,643,283,575.75	6,643,284,438.00	3,250,000,000.00	862.25+	0.00%+	3,850,000,000.00	3,850,000,000.00	3,850,000,000.00
	Note 54 : BTL Receipts								
860,654,401.66	20007001/22085005 Deposit	2,463,238,235.38			2,463,238,235.38+				
1,024,183,717.68	20007001/22080002 With Holding Taxes due to Federal Inland Revenue Service	1,559,394,630.68			1,559,394,630.68+				
1,527,248,504.65	20007001/22080003 VAT to Federal Inland Revenue Service	2,312,247,071.96			2,312,247,071.96+				
4,667,192,862.39	20007001/22080004 Union Deductions	7,622,697,873.18			7,622,697,873.18+				
32,164,364,776.18	20007001/22080006 Monthly Net Total Salary Control Accounts	29,710,366,000.52			29,710,366,000.52+				
561,989,280.17	20007001/22080100 Refund of Deduction @ Source - Bailout	227,108,835.76			227,108,835.76+				
1,169,643,742.67	20007001/22080101 Deduction @ Source - Excess Crude Loan	539,835,573.54			539,835,573.54+				
6,876,987,740.80	20007001/22080001 Allocation to Local Governments	56,642,821,736.60			56,642,821,736.60+				

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2023...Cont'd.

Actual 2022 ₦		Actual 2023 ₦	Final Budget 2023 ₦	Budget 2023 ₦	Variance 2023 ₦	% Variance 2023 ₦	Budget 2024 ₦	Proposed Budget 2025 ₦	Proposed Budget 2026 ₦
118,122,752.19	20007001/22080002	JAAC Contribution from LG	3,696,016.82		3,696,016.82+				
2,814,834,127.21	20007001/22080010	Enugu East							
2,663,172,127.68	20007001/22080020	Enugu North							
2,622,162,034.22	20007001/22080030	Enugu South							
2,301,308,537.93	20007001/22080040	Isi Uzo							
2,320,516,917.92	20007001/22080050	Nkanu West							
2,512,921,673.36	20007001/22080060	Igbo Etit							
2,694,417,852.09	20007001/22080070	Igbo Eze North							
2,593,447,102.28	20007001/22080080	Igbo Eze South							
2,363,384,357.60	20007001/22080090	Nkanu East							
2,976,112,411.59	20007001/22080100	Nsukka							
2,413,684,759.37	20007001/22080110	Udenu							
2,185,310,599.87	20007001/22080120	Uzo Uwani							
2,572,710,017.35	20007001/22080130	Awgu							
2,163,840,818.58	20007001/22080140	Aninri							
2,434,779,790.06	20007001/22080150	Ezeagu							
2,141,140,692.25	20007001/22080160	Oji River							
2,617,525,139.97	20007001/22080170	Udi							
91,361,656,737.72	Total		101,081,405,974.44		101,081,405,974.44+				
	Note 55 - BTL Payments								
476,126,381.42	20007001/22080001	With-Holding Taxes due to FIRS	459,545,425.41		459,545,425.41-				
2,316,658,308.35	20007001/22080002	VAT Due to FIRS	1,834,697,807.10		1,834,697,807.10-				
2,824,749,511.36	20007001/22080003	Union Dues Deductions/Remittance	2,672,288,787.95		2,672,288,787.95-				
5,168,883.51	20007001/22080004	Loans Deduction from Salary	750,385.17		750,385.17-				
34,604,409,997.21	20007001/22080005	Monthly Net Pay Control Accounts	38,604,796,724.71		38,604,796,724.71-				
553,537,229.19	20007001/22080006	SME Loan Paymt Disbursed To Beneficiary	342,468.33		342,468.33-				
18,391,899.06	20007001/22080060	Stamp Duty	15,547,732.90		15,547,732.90-				
426,635,014.52	20007001/22080100	Deduction @ Source - Bailout	341,708,069.30		341,708,069.30-				
1,091,673,627.01	20007001/22080101	Deduction @ Source - Excess Loan							
2,814,834,127.21	20007001/22080001	Enugu East	4,250,603,542.22		4,250,603,542.22-				
2,663,172,127.68	20007001/22080002	Enugu North	4,131,627,766.88		4,131,627,766.88-				
2,622,162,034.22	20007001/22080003	Enugu South	3,834,452,146.24		3,834,452,146.24-				
2,301,308,537.93	20007001/22080004	Isi Uzo	3,625,158,903.36		3,625,158,903.36-				
2,320,516,917.92	20007001/22080005	Nkanu West	3,513,427,924.78		3,513,427,924.78-				
2,512,921,673.36	20007001/22080006	Igbo Etit	3,797,005,681.05		3,797,005,681.05-				
2,694,417,852.09	20007001/22080007	Igbo Eze North	4,143,536,910.98		4,143,536,910.98-				
2,593,447,102.28	20007001/22080008	Igbo Eze South	3,426,867,423.99		3,426,867,423.99-				
2,363,384,357.60	20007001/22080009	Nkanu East	3,530,128,619.77		3,530,128,619.77-				
2,976,112,411.59	20007001/22080010	Nsukka	4,386,674,473.14		4,386,674,473.14-				
2,413,684,759.37	20007001/22080110	Udenu	3,397,182,662.29		3,397,182,662.29-				
2,185,310,599.87	20007001/22080120	Uzo Uwani	3,609,443,740.67		3,609,443,740.67-				
2,572,710,017.35	20007001/22080130	Awgu	3,852,391,381.82		3,852,391,381.82-				
2,163,840,818.58	20007001/22080140	Aninri	3,075,078,365.06		3,075,078,365.06-				
2,434,779,790.06	20007001/22080150	Ezeagu	3,800,725,164.36		3,800,725,164.36-				
2,141,140,692.25	20007001/22080160	Oji River	3,282,186,916.24		3,282,186,916.24-				
2,617,525,139.97	20007001/22080170	Udi	3,978,088,209.64		3,978,088,209.64-				
84,708,619,810.96	Total		107,564,257,233.36		107,564,257,233.36-				

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022		Actual 2023	Final Budget 2023	Original Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
N		N	N	N	N	N	N	N	N
	Note 57 - External Loans								
	15102001/14030202 World Bank Loan for Program Agro Processing Product-APPEALS	2,336,454,086.32	2,440,000,000.00	3,500,000,000.00	103,545,913.68-	4.24%-		3,800,000,000.00	3,950,000,000.00
1,000,000	15102001/14030203 International Fund for Agricultural Development -Value Chain		500,000,000.00	91,500,000.00	500,000,000.00-	100.00%-	300,000,000.00	900,000,000.00	900,000,000.00
	34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMP)		3,000,000,000.00	200,000,000.00	3,000,000,000.00-	100.00%-	50,000,000.00	50,000,000.00	50,000,000.00
	22001002/14030201 State Action on Business Environment Reform (SABER)			2,000,000,000.00					
	52001001/14030201 National Urban Water Sector Reform Program (3RD NUWSRP)							4,000,000,000.00	4,000,000,000.00
	52001001/14030202 Partnership for the Expanded water Supply Sanitation and Hy			100,000,000.00			500,000,000.00	500,000,000.00	
	52102001/14030201 3rd NUWSRP Enugu Agente Francaise De Development (AFD)	247,919,919.48	745,100,000.00	3,070,000,000.00	497,180,080.52-	66.73%-	25,000,000,000.00		
1,000,000.00	Total	2,584,374,005.80	6,685,100,000.00	8,961,500,000.00	4,100,725,994.20-	61.34%-	25,850,000,000.00	9,250,000,000.00	8,900,000,000.00
	Note 58 - Internal Loans								
10,000,000,000.00	20007001/14030101 Loan from Deposit Money Banks	30,000,000,000.00	13,529,065,000.00	34,962,916,770.00	16,470,935,000.00+	121.74%+	71,000,000,000.00		
15,035,902,286.00	20007001/14030103 Federal Government -Budget Facility (Bond Support etc)								
	20001001/14030101 Covid-19 Action Recovery and Economic Stimulus (CARES)			2,500,000,000.00				3,280,000,000.00	
	Term Loans	700,000,000.00			700,000,000.00+				
25,035,902,286.00	Total	30,700,000,000.00	13,529,065,000.00	37,462,916,770.00	17,170,935,000.00+	126.92%+	71,000,000,000.00	3,280,000,000.00	
	Note 59 - Other Capital Receipts								
	40001002814020001 ALGON Contribution to Local Government Audit	3,400,000.00			3,400,000.00+				
	38001001/14020202 Health Reform Programme			125,000,000.00			125,000,000.00	100,000,000.00	100,000,000.00
	38001001/14020205 Sports (Support to Ranger FC)	381,574,631.43		125,000,000.00	381,574,631.43+		125,000,000.00	102,000,000.00	102,000,000.00
3,170,892.50	38001001/14020206 MDG - CGS Funding (LG)	8,700,000.00			8,700,000.00+				
	38001001/14020207 Local Government Partnership on Education			250,000,000.00			250,000,000.00	1,000,000,000.00	1,000,000,000.00
	38001001/14020208 Local Government Partnership with State on Capital Project		2,000,000,000.00		2,000,000,000.00-	100.00%-	5,600,000,000.00	2,000,000,000.00	2,000,000,000.00
	31004002/14020001 LGA Funding	23,200,000.00			23,200,000.00+				
	21001001/14010101 LG Contribution to Health Activities	95,549,735.50			95,549,735.50+				
	15001001/13000001 Federal Government Grant for Food Security NPFS							103,400,000.00	134,420,000.00
	15001001/13010104 International Fund for Agricultural Development (IFAD)						1,500,000,000.00		
	15001001/13000105 Agricultural Transformation Agenda Support Program-1 Grant			1,000,000,000.00			3,000,000,000.00	3,000,000,000.00	
3,331,935,000.00	20001001/13010101 State Fiscal Transparency Accountability and Sustainability	1,705,968,600.00			1,705,968,600.00+			5,000,000,000.00	5,000,000,000.00
	20001001/13010102 MOFI - Capital Grant to Enugu State Water Corporation	1,233,395,000.00			1,233,395,000.00+				
	64001001/13010101 COVID-19 Action Recovery and Economic Stimulus (CARES)	1,464,540,751.35	2,500,000,000.00		1,035,459,248.65-	41.42%-			
	64001001/13010100 Grant From UNICEF for nutrition programme			150,000,000.00			500,000,000.00		
	14001005/13010101 Nigeria for Women Programme Grant						5,000,000,000.00		
1,686,062,814.00	17003001/13000001 Federal Government Grant for UBE	3,452,215,968.81	4,000,000,000.00	2,160,000,000.00	547,784,031.19-	13.69%-	2,500,000,000.00	4,000,000,000.00	4,000,000,000.00
	17021001/13000001 Tertiary Education Trust Fund (TET Fund)	31,322,679.00			31,322,679.00+				
	17021003/14020001 Grants fom 17 LGAs	3,365,311,633.35			3,365,311,633.35+				
	22001002/13010201 ECOWAS Grant for Human Capital Development Initiative			18,000,000.00					
	22001002/13010202 State Action on Business Environment Reform (SABER)							5,000,000,000.00	5,000,000,000.00
	38001001/13000001 Grants from UNICEF			50,000,000.00			400,000,000.00	300,000,000.00	200,000,000.00
	38001001/13000002 Federal Government Grant for SDGs		500,000,000.00	300,000,000.00	500,000,000.00-	100.00%-		1,000,000,000.00	1,000,000,000.00
	21001001/13000002 Basic Healthcare Provision Fund			1,000,000,000.00			1,000,000,000.00	1,400,000,000.00	1,400,000,000.00
	35001002/13010101 Nigerian Erosion and Watershed Management Projects Grant						5,200,000,000.00		
	11018001/13010200 Reimbursement from NG-CARES						8,822,386,000.00		
	21007001/14000001 World Bank Loan for Primary Health Care						6,900,000,000.00		
5,021,168,707.00	Total	11,765,178,999.44	9,000,000,000.00	5,178,000,000.00	2,765,178,999.44+	30.72%+	40,922,386,000.00	23,005,400,000.00	19,936,420,000.00

Notes to Statement of Capital Development Fund for the Year Ended 31st December, 2023...Cont'd.

Actual 2022		Actual 2023	Final Budget 2023	Original Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
N		N	N	N	N	N	N	N	N
	Note 60: 701 - General Public Services								
1,198,535,986.00	70111 - Executive and Legislative Organs	17,819,274,438.19	24,566,535,600.00	7,346,050,000.00	6,747,261,161.81+	27.47%+	7,152,730,000.00	2,193,200,000.00	2,125,583,000.00
27,693,419.20	70112 - Financial and Fiscal Affairs	6,000,000.00	424,957,800.00	1,008,000,000.00	418,957,800.00+	98.59%+	549,802,000.00	45,150,000.00	17,000,000.00
	70121 - Economic Aid to Developing Countries and Transition		102,800,000.00	102,800,000.00	102,800,000.00+	100.00%+	135,500,000.00	80,000,000.00	80,000,000.00
	70122 - Economic Aid routed through International Organs.		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
7,315,500.00	70131 - General Personnel Services	2,636,300.00	21,186,500.00	18,550,000.00	18,550,200.00+	87.56%+	33,270,000.00	45,925,000.00	55,750,000.00
	70132 - Overall Planning and Statistical Services		5,300,000.00	5,300,000.00	5,300,000.00+	100.00%+	6,400,000.00		
6,107,976,619.00	70133 - Other General Services	4,857,229,289.52	10,439,682,000.00	9,586,771,000.00	5,582,452,710.48+	53.47%+	13,032,525,068.00	9,563,713,265.00	8,861,135,300.00
	70140 - Basic Research		14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	100,000,000.00	120,000,000.00	100,000,000.00
	70150 - Research and Development General Public Services		67,860,000.00	67,860,000.00	67,860,000.00+	100.00%+	159,217,000.00	26,175,000.00	28,800,000.00
	70160 - General Public Services Not Elsewhere Classified		2,830,000.00	2,830,000.00	2,830,000.00+	100.00%+	3,324,000.00		
7,341,521,524.00	Total	22,685,140,027.71	35,695,151,900.00	18,202,161,000.00	13,010,011,872.29+	36.45%+	21,172,768,068.00	12,074,163,265.00	11,268,268,300.00
	Note 61: 702 - Defense								
	Note 62: 703 - Public Order and Safety								
	70320 - Fire Protection Services						72,000,000.00	522,000,000.00	908,000,000.00
182,924,517.80	70330 - Law Courts		502,680,000.00	2,102,680,000.00	502,680,000.00+	100.00%+	217,544,000.00	41,158,000.00	174,950,000.00
33,648,107.85	70350 - Research and Development Public Order and Safety		240,037,000.00	240,037,000.00	240,037,000.00+	100.00%+	117,748,000.00	27,956,000.00	27,504,000.00
216,572,625.60	Total		742,717,000.00	2,342,717,000.00	742,717,000.00+	100.00%+	407,292,000.00	591,114,000.00	1,110,454,000.00
	Note 63: 704 - Economic Affairs								
9,275,800.00	70411 - General Economic and Commercial Affairs	20,149,217.70	1,563,216,500.00	1,650,100,000.00	1,543,067,282.30+	98.71%+	2,004,430,000.00	2,215,200,000.00	1,956,250,000.00
	70412 - General Labour Affairs						500,000.00		
71,496,296.37	70421 - Agriculture	3,462,316,612.64	8,483,319,405.00	5,292,010,400.00	5,021,002,792.36+	59.19%+	24,476,154,672.00	2,547,410,880.00	3,591,962,254.00
	70422 - Forestry		35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	21,200,000.00	21,000,000.00	23,000,000.00
787,002,911.90	70435 - Electricity	737,622,126.00	835,359,700.00	798,504,000.00	97,737,574.00+	11.70%+	1,831,690,000.00	3,437,000,000.00	3,489,100,000.00
	70441 - Mining of Mineral Resources Other Than Mineral Fuels						130,000,000.00	10,000,000.00	10,000,000.00
	70442 - Manufacturing	10,004,000.00	12,004,500.00	2,000,000.00	2,000,500.00+	16.66%+	102,000,000.00	70,000,000.00	53,000,000.00
404,236,330.30	70443 - Construction	837,229,554.74	4,939,832,300.00	6,775,317,000.00	4,102,602,745.26+	83.05%+	71,440,141,779.00	96,623,700,000.00	85,859,600,000.00
18,349,439,841.00	70451 - Road Transport	30,766,361,188.26	34,185,396,359.00	19,658,247,000.00	3,419,035,170.74+	10.00%+	30,378,827,519.00	20,480,000,000.00	15,516,000,000.00
	70453 - Railway Transport						6,000,000,000.00	3,000,000,000.00	1,000,000,000.00
	70454 - Air Transport						13,000,000,000.00	9,000,000,000.00	6,000,000,000.00
361,945,749.70	70460 - Communication	319,902,244.30	513,804,800.00	292,054,000.00	193,902,555.70+	37.74%+	1,717,411,420.00	663,030,800.00	776,145,900.00
	70471 - Distributive Trade Storage and Warehousing						12,500,000.00	2,000,000.00	2,000,000.00
	70473 - Tourism		5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	850,000,000.00	5,000,000.00	5,000,000.00
	70474 - Multipurpose Development Projects	7,950,000.00	331,300,200.00	329,800,000.00	323,350,200.00+	97.60%+	3,823,380,000.00	3,120,400,000.00	2,538,000,000.00
	70481 - R & D Gen Economic Commercial and Labour Affairs		6,450,200.00		6,450,200.00+	100.00%+			
	70482 - R & D Agriculture Forestry Fishing and Hunting	22,667,338.30	50,000,000.00	50,000,000.00	27,332,661.70+	54.67%+	30,000,000.00	50,000,000.00	50,000,000.00
	70485 - R & D Transport		35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	8,000,000.00	4,000,000.00	4,000,000.00
	70486 - R & D Communication						130,500,000.00	200,000,000.00	200,000,000.00
19,983,396,930.00	Total	36,184,202,281.94	50,996,183,964.00	34,923,532,400.00	14,811,981,682.06+	29.05%+	155,956,735,390.00	141,448,741,680.00	121,074,058,154.00

Notes to Statement of Capital Development Fund for the Year Ended 31st December, 2023...Cont'd.

Actual 2022		Actual 2023	Final Budget 2023	Original Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
N		N	N	N	N	N	N	N	N
	Note 64: 705 - Environmental Protection								
614846012.1	70510 - Waste Management	48,255,853.75	63,255,900.00	1,275,000,000.00	15,000,046.25+	23.71%+	480,000,000.00	1,330,000,000.00	1,470,000,000.00
	70520 - Waste Water Management		61,146,500.00	616,400,000.00	61,146,500.00+	100.00%+	820,000,000.00	748,000,000.00	285,000,000.00
	70540 - Protection of Biodiversity and Landscape		145,174,410.00	150,000,000.00	145,174,410.00+	100.00%+	200,000,000.00	150,000,000.00	150,000,000.00
35000000	70550 - R & D Environmental Protection		162,000,000.00	162,000,000.00	162,000,000.00+	100.00%+	298,000,000.00	249,000,000.00	246,000,000.00
16157700	70560 - Environmental Protection	73,195,845.00	74,196,000.00	730,000,000.00	1,000,155.00+	1.35%+	571,000,000.00	157,000,000.00	154,000,000.00
666003712.1	Total	121,451,698.75	505,772,810.00	2,933,400,000.00	384,321,111.25+	75.99%+	2,369,000,000.00	2,634,000,000.00	2,305,000,000.00
	Note 65: 706 - Housing and Community Amenities								
2471137258	70610 - Housing Development	1,955,872,693.57	3,067,435,001.00	1,817,536,000.00	1,111,562,307.43+	36.24%+	45,684,000,000.00	39,612,000,000.00	34,225,800,000.00
315013963.2	70620 - Community Development	68,938,871.00	453,313,342.00	342,000,000.00	384,374,471.00+	84.79%+	605,000,000.00	257,000,000.00	257,000,000.00
94751790	70630 - Water Supply	439,635,921.98	2,022,392,200.00	4,650,000,000.00	1,582,756,278.02+	78.26%+	26,884,700,000.00	22,012,500,000.00	6,919,000,000.00
	70650 - R & D Housing and Community Amenities	40,137,500.00	510,786,800.00	556,485,000.00	470,649,300.00+	92.14%+	245,765,160.00	243,500,000.00	252,850,000.00
2880903011	Total	2,504,584,986.55	6,053,927,343.00	7,366,021,000.00	3,549,342,356.45+	58.63%+	73,419,465,160.00	62,125,000,000.00	41,654,650,000.00
	Note 66: 707 - Health								
	70712 - Other Medical Products		30,500,000.00	30,500,000.00	30,500,000.00+	100.00%+	37,860,000.00	30,860,000.00	5,000,000.00
489501866.9	70721 - General Medical Services	146,362,363.00	909,951,082.00	2,064,800,000.00	763,588,719.00+	83.92%+	1,162,160,000.00	1,132,000,000.00	359,000,000.00
1030000	70722 - Specialized Medical Services	846,000.00	110,446,800.00	112,600,000.00	109,600,800.00+	99.23%+	774,000,000.00	992,555,000.00	1,095,550,000.00
31722770	70731 - General Hospital Services	152,800,500.00	890,048,350.00	858,000,000.00	737,247,850.00+	82.83%+	117,900,000.00	10,000,000.00	12,000,000.00
	70732 - Specialized Hospital Services		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	14,949,000.00	30,349,000.00	35,449,000.00
18135538	70733 - Medical and Maternity Centre Services		85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	60,000,000.00		
122112975.9	70740 - Public Health Services	26,921,450.00	1,701,997,300.00	2,077,030,000.00	1,675,075,850.00+	98.42%+	23,425,191,000.00	1,651,534,000.00	1,295,014,250.00
	70750 - R & D Health	23,500.00	40,000,000.00	40,000,000.00	39,976,500.00+	99.94%+	38,000,000.00	5,000,000.00	3,000,000.00
662503150.8	Total	326,953,813.00	3,787,943,532.00	5,287,930,000.00	3,460,989,719.00+	91.37%+	25,630,060,000.00	3,852,298,000.00	2,805,013,250.00
	Note 67: 708 - Recreation Culture and Religion								
96923730.28	70810 - Recreation and Sporting Services	17,814,113.06	441,127,900.00	439,000,000.00	423,313,786.94+	95.96%+	1,950,207,000.00	2,842,707,000.00	3,623,207,000.00
	70820 - Cultural Services		357,000,000.00	357,000,000.00	357,000,000.00+	100.00%+	177,100,000.00	140,000,000.00	135,000,000.00
	70850 - R & D Recreation Culture and Religion		100,250,000.00	100,250,000.00	100,250,000.00+	100.00%+	12,500,000.00		
96923730.28	Total	17,814,113.06	898,377,900.00	896,250,000.00	880,563,786.94+	98.02%+	2,139,807,000.00	2,982,707,000.00	3,758,207,000.00
	Note 68: 709 - Education								
	70911 - Pre-Primary Education		97,000,000.00	97,000,000.00	97,000,000.00+	100.00%+	97,000,000.00	97,000,000.00	97,000,000.00
573766841	70912 - Primary Education	113,106,895.98	873,794,700.00	2,656,985,000.00	760,687,804.02+	87.06%+	1,451,167,742.00	349,100,000.00	339,100,000.00
	70921 - Lower Secondary Education						4,008,000,000.00	2,009,000,000.00	2,010,000,000.00
74886600	70922 - Upper Secondary Education	19,671,000.00	1,081,100,000.00	1,081,100,000.00	1,061,429,000.00+	98.18%+	3,723,457,000.00	1,092,140,000.00	1,231,181,000.00
	70930 - Post Secondary Education		272,000,000.00	272,000,000.00	272,000,000.00+	100.00%+	10,000,000.00	12,400,000.00	15,376,000.00
272380314.9	70941 - First Stage of Tertiary Education	100,478,323.78	1,073,755,700.00	3,741,790,000.00	973,277,376.22+	90.64%+	121,586,931,000.00	2,739,840,000.00	1,555,154,179.00
516215754.4	70942 - Second Stage of Tertiary Education	1,521,862,246.17	2,219,868,700.00	4,351,000,000.00	698,006,453.83+	31.44%+	1,999,200,000.00	2,395,388,358.00	3,347,141,717.00
765750	70950 - Education Not Defined by Level		135,851,000.00	138,231,000.00	135,851,000.00+	100.00%+	62,161,000.00	57,629,000.00	9,304,000.00
	70960 - Subsidiary Services to Education	4,415,600.00	108,000,000.00	108,000,000.00	103,584,400.00+	95.91%+	68,000,000.00	68,000,000.00	68,000,000.00
	70970 - R & D Education		150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	138,075,640.00	39,075,640.00	40,075,640.00
1438015260	Total	1,759,534,065.93	6,011,370,100.00	12,596,106,000.00	4,251,836,034.07+	70.73%+	133,143,992,382.00	8,859,572,998.00	8,712,332,536.00
	Note 69: 710 - Social Protection								
	71040 - Family and Children		150,500,000.00	150,500,000.00	150,500,000.00+	100.00%+	50,000,000.00		
	71060 - Housing						30,000,000.00	10,000,000.00	10,000,000.00
	Total		150,500,000.00	150,500,000.00	150,500,000.00+	100.00%+	80,000,000.00	10,000,000.00	10,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
STATUTORY ALLOCATION FROM FAAC									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/11010000									
20007001/11010001 Statutory Allocation from Federal Accounts	38,177,506,547.15	35,373,915,873.72	39,000,000,000.00	39,000,000,000.00	3,626,084,126.28-	9.30%-	60,000,000,000.00	63,000,000,000.00	66,150,000,000.00
20007001/11010002 Share of VAT	25,847,563,106.03	34,617,628,481.41	26,000,000,000.00	34,000,000,000.00	617,628,481.41+	1.82%+	44,000,000,000.00	46,224,163,000.00	48,535,371,000.00
20007001/11010003 Excess Crude		682,302,963.14	400,000,000.00	1,100,000,000.00	417,697,036.86-	37.97%-	2,000,000,000.00	2,575,000,000.00	2,701,000,000.00
20007001/11010004 Ecological Fund From FAAC	1,121,682,809.85	790,979,207.39			790,979,207.39+				
20007001/11010005 Budget Augmentation	442,292,948.53	103,429,531.50			103,429,531.50+				
20007001/11010010 SURE-P	8,245,468,097.68								
20007001/11010013 Exchange Rate Difference	143,420,268.11	9,068,172,733.00	500,000,000.00	12,500,000,000.00	3,431,827,267.00-	27.45%-	2,000,000,000.00	2,100,000,000.00	2,205,000,000.00
20007001/11010015 Non Oil Revenue	1,183,207,783.48	1,007,361,077.79	3,500,000,000.00	3,500,000,000.00	2,492,638,922.21-	71.22%-	4,000,000,000.00	4,200,000,000.00	4,410,000,000.00
20007001/11010018 Excess Bank Charges Recovered	263,810,645.57		200,000,000.00	900,000,000.00	900,000,000.00-	100.00%-			
20007001/11010019 Forex Equalization		1,139,793,437.08	200,000,000.00	1,400,000,000.00	260,206,562.92-	18.59%-	1,500,000,000.00	1,575,000,000.00	1,653,750,000.00
20007001/11010020 Solid Mineral	1,241,154,377.98						3,500,000,000.00	1,050,000,000.00	1,102,500,000.00
20007001/11010022 Electronic Money Transfer Levy (EMTL) Receipts	1,308,614,095.63	3,212,611,797.77			3,212,611,797.77+		3,000,000,000.00	3,150,000,000.00	3,307,500,000.00
20007001/11010023 Infrastructure		31,504,480,490.84			31,504,480,490.84+				
Total	77,974,720,680.01	117,500,675,593.64	69,800,000,000.00	92,400,000,000.00	25,100,675,593.64+	27.17%+	120,000,000,000.00	123,874,163,000.00	130,065,121,000.00
TAXES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12010000									
20008001/12010001 Capital Gains Tax	22,633,138.11	32,705,801.85	30,000,000.00	30,000,000.00	2,705,801.85+	9.02%+	117,171,000.00	140,605,000.00	168,726,000.00
20008001/12010002 Direct Assessment	128,029,710.91	1,628,016,283.81	150,000,000.00	150,000,000.00	1,478,016,283.81+	985.34%+	162,248,000.00	194,698,000.00	1,424,211,000.00
20008001/12010003 Direct Assessment Tax (Arrears/Late)	69,206,083.90	47,061,631.44	50,000,000.00	50,000,000.00	2,938,368.56-	5.88%-			
20008001/12010004 Pay As You Earn (PAYE) - Federal	3,093,785,141.38	3,227.00	4,000,000,000.00	4,000,000,000.00	3,999,996,773.00-	100.00%-			
20008001/12010005 Pay As You Earn (PAYE) - State Employment	49,730,007.28	1,606,967,097.97	700,000,000.00	700,000,000.00	906,967,097.97+	129.57%+	507,697,000.00	609,237,000.00	731,084,000.00
20008001/12010006 Pay As You Earn (PAYE) - Local Government	51,537,932.27	755,709,713.35	200,000,000.00	200,000,000.00	555,709,713.35+	277.85%+			
20008001/12010007 Pay As You Earn (PAYE) - Companies	6,866,483,601.54	8,302,990,206.63	4,200,000,000.00	4,200,000,000.00	4,102,990,206.63+	97.69%+			
20008001/12010010 Withholding Tax	577,534,364.02	682,306,066.26	450,000,000.00	450,000,000.00	232,306,066.26+	51.62%+	100,608,000.00	120,729,000.00	144,875,000.00
20008001/12010011 10% Withholding Tax on Dividends	185,909,282.70	304,145,151.85	222,300,000.00	222,300,000.00	81,845,151.85+	36.82%+			
20008001/12010012 10% Withholding Tax on Bank Interest	683,131,886.13	1,817,627,256.19	350,000,000.00	350,000,000.00	1,467,627,256.19+	419.32%+			
20008001/12010013 10% Withholding Tax on Rent	5,558,968.16	131,923,864.34	10,000,000.00	10,000,000.00	121,923,864.34+	1,219.24%+			
20008001/12010014 10% Withholding Tax on Royalty	184,789.74	2,285,746.43	1,000,000.00	1,000,000.00	1,285,746.43+	128.57%+			
20008001/12010015 10% Withholding Tax on Director's Fees	20,925,930.04	16,966,284.61	13,000,000.00	13,000,000.00	3,966,284.61+	30.51%+			
20008001/12010016 Tax Agents Debit			30,000.00	30,000.00	30,000.00-	100.00%-			
20008001/12010017 Development Levy	551,200.00	447,550.00	400,000.00	400,000.00	47,550.00+	11.89%+	277,487,000.00	332,984,000.00	399,581,000.00
20008001/12010020 Pay As You Earn (PAYE) - Other Employees	12,099,409.56		300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	22,015,710,000.00	37,818,852,004.00	45,382,622,004.00
20008001/12010022 Land Use Charge	184,558,078.31	193,532,584.15	265,000,000.00	265,000,000.00	71,467,415.85-	26.97%-	21,438,400,000.00	48,526,080,000.00	58,231,296,000.00
20008001/12010024 Appeal Tax		37,515,632.88			37,515,632.88+				
20008001/12010025 Mortuary Tax	165,357.08	8,950.00	270,000.00	270,000.00	261,050.00-	96.69%-	101,555,000.00	121,865,000.00	146,239,000.00
20008001/12010026 Penalties			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	2,066,296,000.00	2,479,555,000.00	2,975,466,000.00
20008001/12010027 Infrastructural Development Levy	3,504,506.62	2,305,371.49	3,000,000.00	3,000,000.00	694,628.51-	23.15%-		4,000,000,000.00	4,500,000,000.00
20008001/12010028 10% Withholding Tax on Consultancy	42,673.12	4,402,132.82			4,402,132.82+				
20008001/12010031 Transport Sector Tax							3,500,000,000.00		
20008001/12010032 Market/Shop Tax							3,489,236,000.00	8,760,690,000.00	10,512,828,000.00
20008001/12010033 Purchase/Entertainment Tax							2,700,575,000.00	4,440,690,000.00	5,328,828,000.00
Total	11,955,572,060.87	15,566,920,553.07	11,245,000,000.00	11,245,000,000.00	4,321,920,553.07+	38.43%+	56,476,983,000.00	107,545,985,004.00	129,945,756,004.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12010000									
20012001/12010008 Pools Betting Proprietors Monthly Good Cause		5,015,000.00	1,040,000.00	3,540,000.00	1,475,000.00+	41.67%+	200,000,000.00	350,000,000.00	5,300,000.00
20012001/12010009 Pools Betting Tax (Arrears)	9,001,000.00								
20012001/12010029 Pools Betting Proprietors Monthly Good Cause		32,930,000.00	9,000,000.00	9,000,000.00	23,930,000.00+	265.89%+	800,000,000.00	1,200,000,000.00	450,000,000.00
20012001/12010030 Loto Proprietors Monthly Good Cause		200.00	4,200,000.00	44,200,000.00	44,199,800.00-	100.00%-	200,000,000.00	400,000,000.00	1,300,000,000.00
Total	9,001,000.00	37,945,200.00	14,240,000.00	56,740,000.00	18,794,800.00-	33.12%-	1,200,000,000.00	1,950,000,000.00	1,755,300,000.00
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12010000									
53010001/12010027 Infrastructural Development Tax	7,936,515.00	1,121,806,061.19	411,490,000.00	315,390,000.00	806,416,061.19+	255.69%+	500,000,000.00	600,000,000.00	450,000,000.00
Total	7,936,515.00	1,121,806,061.19	411,490,000.00	315,390,000.00	806,416,061.19+	255.69%+	500,000,000.00	600,000,000.00	450,000,000.00
TAXES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12010000									
35001001/12010017 Environmental Development Levy	68,206,250.00	13,704,800.00	10,000,000.00	10,000,000.00	3,704,800.00+	37.05%+	10,000,000.00	11,000,000.00	12,000,000.00
Total	68,206,250.00	13,704,800.00	10,000,000.00	10,000,000.00	3,704,800.00+	37.05%+	10,000,000.00	11,000,000.00	12,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
47001002/12010000									
47001002/12010028 Withholding Tax from Consultant Training of Staffs			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,000,000.00	1,000,000.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,000,000.00	1,000,000.00
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12010000									
48001001/12010010 5% Withholding Tax from Contractors	957,942.12	8,738,309.08	1,000,000.00	13,000,000.00	4,261,690.92-	32.78%-	5,300,000.00		5,300,000.00
Total	957,942.12	8,738,309.08	1,000,000.00	13,000,000.00	4,261,690.92-	32.78%-	5,300,000.00		5,300,000.00
TOTAL TAXES	12,041,673,767.99	16,749,114,923.34	11,682,730,000.00	11,641,130,000.00	5,107,984,923.34+	43.88%+	58,193,283,000.00	110,107,985,004.00	132,169,356,004.00
LICENSES									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23001001/12020000									
LICENSES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12020000									
15001001/12020026 Tractor Hiring License		56,000.00			56,000.00+				
15001001/12020084 Livestock License	6,250.00								
Total	6,250.00	56,000.00			56,000.00+				

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
LICENSES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12020000									
35002001/12020021 Hunting Permit	5,000.00		50,000.00	50,000.00	50,000.00-	100.00%-	190,000.00	200,000.00	8,000,000.00
35002001/12020038 Forestry Licenses	726,000.00	374,000.00	900,000.00	900,000.00	526,000.00-	58.44%-	420,000.00	430,000.00	200,000.00
35002001/12020054 Forestry Game Licenses	145,029.84		50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	60,000.00	435,000.00
Total	876,029.84	374,000.00	1,000,000.00	1,000,000.00	626,000.00-	62.60%-	660,000.00	690,000.00	8,635,000.00
LICENSES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12020000									
20008001/12020032 Motor Vehicle Licenses	5,499,350.00	165,000.00	300,000,000.00	300,000,000.00	299,835,000.00-	99.95%-	300,575,000.00	360,690,000.00	700,000,000.00
20008001/12020033 Drivers' Licenses	43,902,272.40	75,869,468.13	105,000,000.00	105,000,000.00	29,130,531.87-	27.74%-	400,575,000.00	480,690,000.00	432,828,000.00
20008001/12020058 Motorcycle Licenses	132,000.00	44,322,075.00			44,322,075.00+				
20008001/12020080 Tricycle Licenses	300.00								
20008001/12020056 Road Traffic Exams	8,579,950.00								
Total	58,113,872.40	120,356,543.13	405,000,000.00	405,000,000.00	284,643,456.87-	70.28%-	701,150,000.00	841,380,000.00	1,132,828,000.00
LICENSES									
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12002000									
20012001/12020043 Gaming Licenses (Current)		1,145,000.00			1,145,000.00+				
20012001/12020044 Gaming Licenses (Arrears)		9,500,050.00			9,500,050.00+				
20012001/12020045 Pools Agents Licenses	448,000.00	17,375,000.00	240,000.00	1,340,000.00	16,035,000.00+	1,196.64%+	150,000,000.00	200,000,000.00	65,000.00
20012001/12020046 Pools Agents Licenses (Arrears)	832,000.00	10,000.00			10,000.00+				
20012001/12020050 Pools Proprietor Licenses	202,000.00			300,000.00	300,000.00-	100.00%-	150,000,000.00	300,000,000.00	250,000,000.00
20012001/12020051 Pool Betting and Casino Licenses		2,520,000.00	300,000.00		2,520,000.00+				
20001001/12020063 Lottery Licenses	1,010,000.00	1,000,000.00			1,000,000.00+				
20001001/12020064 Promoters Licenses	330,000.00								
20012001/12020091 Lotto Proprietor Licenses	6,160,000.00	1,700,000.00	2,100,000.00	3,200,000.00	1,500,000.00-	46.88%-	150,000,000.00	300,000,000.00	350,000,000.00
20012001/12020092 Lotto Agents License	150,000.00	5,050,000.00	2,170,000.00	8,170,000.00	3,120,000.00-	38.19%-	150,000,000.00	300,000,000.00	340,000,000.00
20012001/12020093 Sport Betting Proprietors License	5,411,000.00	61,036,100.00	15,000,000.00	19,000,000.00	42,036,100.00+	221.24%+	800,000,000.00	1,200,000,000.00	350,000,000.00
20012001/12020094 Sport Betting Agents License	100.00	730,000.00	4,400,000.00	6,400,000.00	5,670,000.00-	88.59%-	300,000,000.00	350,000,000.00	1,400,000,000.00
20012001/12080016 Rent From Shops	12,172,000.00								
Total	26,715,100.00	100,066,150.00	24,210,000.00	38,410,000.00	61,656,150.00+	160.52%+	1,700,000,000.00	2,650,000,000.00	2,690,065,000.00
LICENSES									
MINISTRY OF WORKS AND INFRASTRUCTURE									
Organization/Economic Code									
34001001/12020000									

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
LICENSES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12020000									
29001001/12020056 Mass Transit Operators Licenses	2,880,520.00	277,000.00			277,000.00+				
29001001/12020057 Renewal of Mass Transit Operators Licenses	830,000.00	6,000.00			6,000.00+				
29001001/12020080 Tricycle Permit Licenses	3,712,490.00	7,884,900.00	6,000,000.00	6,000,000.00	1,884,900.00+	31.42%+	6,000,000.00	7,000,000.00	62,000.00
Total	7,423,010.00	8,167,900.00	6,000,000.00	6,000,000.00	2,167,900.00+	36.13%+	6,000,000.00	7,000,000.00	62,000.00
LICENSES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12020000									
52001001/12020028 License for Commercial/Private Water Borehole	595,000.00		350,000.00	350,000.00	350,000.00-	100.00%-	600,000.00	650,000.00	576,828,000.00
52001001/12020081 License for Water Producing Companies	515,000.00	550,000.00	300,000.00	300,000.00	250,000.00+	83.33%+	700,000.00	750,000.00	700,000.00
52001001/12020089 Renewal of License for Water Producing Companies			1,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	1,500,000.00	1,600,000.00	800,000.00
52001001/12020090 Renewal of License for Commercial/Private Water Borehole	477,500.00	395,000.00	1,000,000.00	1,000,000.00	605,000.00-	60.50%-	1,000,000.00	1,200,000.00	1,700,000.00
Total	1,587,500.00	945,000.00	2,850,000.00	2,850,000.00	1,905,000.00-	66.84%-	3,800,000.00	4,200,000.00	580,028,000.00
LICENSES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12020000									
52102001/12020028 License For Commercial Water Vendor	54,000.00		180,000.00	180,000.00	180,000.00-	100.00%-	5,000,000.00	5,500,000.00	1,400,000.00
52102001/12020090 Renewal for Commercial Water Vendor			800,000.00	800,000.00	800,000.00-	100.00%-	53,000,000.00	54,000,000.00	6,000,000.00
Total	54,000.00		980,000.00	980,000.00	980,000.00-	100.00%-	58,000,000.00	59,500,000.00	7,400,000.00
LICENSES									
MINISTRY OF LANDS SURVEY AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12020000									
LICENSES									
MINISTRY OF CAPITAL TERRITORY									
Organization/Economic Code									
65001001/65000000									
LICENSES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12020000									
350001001/12020096 Ecology Control Permit			120,000.00	120,000.00	120,000.00-	100.00%-	120,000.00	150,000.00	70,000,000.00
350001001/12020097 Renewal of Ecology Control Permit			66,000.00	66,000.00	66,000.00-	100.00%-	60,000.00	61,000.00	180,000.00
Total			186,000.00	186,000.00	186,000.00-	100.00%-	180,000.00	211,000.00	70,180,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
LICENSES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12020000									
21001001/12020036 Health Facilities Licenses		52,500.00			52,500.00+				
21001001/12020086 Private Hospitals and Clinic Licenses	30,000.00								
Total	30,000.00	52,500.00			52,500.00+				
TOTAL LICENSES	94,805,762.24	230,018,093.13	440,226,000.00	454,426,000.00	224,407,906.87-	49.38%-	2,469,790,000.00	3,562,981,000.00	4,489,198,000.00
FEES									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12040000									
11001001/12040027 Tender Fees	240,000.00	2,115,600.00	3,000,000.00	3,000,000.00	884,400.00-	29.48%-	6,000,000.00	6,000,000.00	120,000.00
11001001/12040442 Clinic Fees	586,966.00	574,168.00	650,000.00	650,000.00	75,832.00-	11.67%-	700,000.00	700,000.00	6,000,000.00
Total	826,966.00	2,689,768.00	3,650,000.00	3,650,000.00	960,232.00-	26.31%-	6,700,000.00	6,700,000.00	6,120,000.00
FEES									
OFFICE OF THE SECRETARY TO THE STATE GOVT.									
Organization/Economic Code									
10010001/12040000									
10001001/12040036 Billboard/Advertisement Fees	14,173,835.35	1,913,077.79			1,913,077.79+				
10013001/12040281 Identification of Enugu State Indigene Fees	1,551,340.44	1,373,500.00	4,050,000.00	4,050,000.00	2,676,500.00-	66.09%-	3,000,000.00	31,000,000.00	700,000.00
10013001/12040010 Proceeds from Public Private Partnership	802,000.00								
Total	16,527,175.79	3,286,577.79	4,050,000.00	4,050,000.00	763,422.21-	18.85%-	3,000,000.00	31,000,000.00	700,000.00
FEES									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23055001/12060000									
FEES									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
12003001/12040000									
12003001/12040036 Advertisement	8,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	75,000,000.00	75,000,000.00	3,000,000.00
12003001/12040373 Trade Fair/ Great Festival			1,400,000.00	1,400,000.00	1,400,000.00-	100.00%-	540,000.00	500,000.00	100,000,000.00
Total	8,000.00		101,400,000.00	101,400,000.00	101,400,000.00-	100.00%-	75,540,000.00	75,500,000.00	103,000,000.00
FEES									
ENUGU STATE PRINTING & PUBLISHING COMPANY									
Organization/Economic Code									
23055001/12040000									
23055001/12040267 Registration Fees from Newspaper Readers	3,000.00		3,000.00	3,000.00	3,000.00-	100.00%-		3,000.00	500,000.00
Total	3,000.00		3,000.00	3,000.00	3,000.00-	100.00%-		3,000.00	500,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
OFFICE OF THE HEAD OF SERVICE									
25001000/12040000									
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
40001001/12040000									
40001001/12040233 Audit fees from Parastatals & Govt Companies	3,671,515.75	3,294,915.26	1,750,000.00	3,250,000.00	44,915.26+	1.38%+	3,000,000.00	3,200,000.00	3,000.00
40001001/12040234 Arrears of Audit Fees		1,411,010.50	30,000.00	30,000.00	1,381,010.50+	4,603.37%+	1,500,000.00	1,500,000.00	3,500,000.00
40001001/12040235 Registration of External Auditor	25,000.00	80,000.00	2,500,000.00	2,500,000.00	2,420,000.00-	96.80%-	500,000.00	550,000.00	1,500,000.00
40001001/12040340 Renewal of External Auditors' Registration	45,500.00	80,000.00	100,000.00	100,000.00	20,000.00-	20.00%-	500,000.00	550,000.00	600,000.00
Total	3,742,015.75	4,865,925.76	4,380,000.00	5,880,000.00	1,014,074.24-	17.25%-	5,500,000.00	5,800,000.00	5,603,000.00
FEES									
OFFICE OF THE AUDITOR GENERAL (LG)									
Organization/Economic Code									
40001002/12040000									
40001002/12040234 Arrears of Audit Fees		2,200.00			2,200.00+				
40001002/12040235 Registration of External Auditor			10,000.00	10,000.00	10,000.00-	100.00%-	30,000.00	40,000.00	700,000.00
40001002/12040340 Renewal of External Auditors' Registration		5,000.00	2,000,000.00	2,000,000.00	1,995,000.00-	99.75%-			
40001002/12040347 Audit Fees from Local Governments	4,269,500.66	700,000.00			700,000.00+		5,400,000.00	5,700,000.00	500,000.00
Total	4,269,500.66	707,200.00	2,010,000.00	2,010,000.00	1,302,800.00-	64.82%-	5,430,000.00	5,740,000.00	1,200,000.00
FEES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47017001/12060000									
47001001/12060471 Service Charge on ASCON Examination	1,236,000.00	761,000.00	1,820,000.00	1,820,000.00	1,059,000.00-	58.19%-	1,850,000.00	2,000,000.00	6,000,000.00
Total	1,236,000.00	761,000.00	1,820,000.00	1,820,000.00	1,059,000.00-	58.19%-	1,850,000.00	2,000,000.00	6,000,000.00
FEES									
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12040000									
48001001/12040235 10% Of External Auditors Fees			300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00		300,000.00
Total			300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00		300,000.00
FEES									
MINISTRY OF INTER MINISTERIAL AFFAIRS									
Organization/Economic Code									
63001001/12040000									

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
Organization/Economic Code									
66001001/12040000									
66001001/12040190 Renewal of Registration of Social Clubs		29,000.00			29,000.00+				
66001001/12040331 Renewal of Town Unions Clubs	21,000.00	27,000.00			27,000.00+				
66001001/12040362 Cooperative Annual Supervision Fees	43,450.00	1,750,250.00	60,000.00	60,000.00	1,690,250.00+	2,817.08%+	200,000.00	600,000.00	1,700,000.00
66001001/12040364 Registration of Cooperative Societies	1,814,500.00	4,594,500.00	2,000,000.00	2,000,000.00	2,594,500.00+	129.73%+	3,000,000.00	4,000,000.00	2,400,000.00
66001001/12040365 Renewal of Registration of Cooperative Societies	258,200.00	167,000.00			167,000.00+				
66001001/12040469 Registration of Neighborhood Association/Watch Group	448,000.00	522,000.00	600,000.00	600,000.00	78,000.00-	13.00%-	1,000,000.00	1,500,000.00	700,000.00
66001001/12040470 Renewal of Neighborhood Association /Watch Group	113,000.00	945,792.69	550,000.00	550,000.00	395,792.69+	71.96%+	1,000,000.00	2,000,000.00	4,500,000.00
Total	2,698,150.00	8,035,542.69	3,210,000.00	3,210,000.00	4,825,542.69+	150.33%+	5,200,000.00	8,100,000.00	9,300,000.00
FEES									
MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
Organization/Economic Code									
15001001/12040000									
15001001/12040027 Tender Fees	30,000.00								
15001001/12040041 Laboratory Fees			150,000.00	150,000.00	150,000.00-	100.00%-			
15001001/12040046 Veterinary Clinic Health Charges			2,000.00	2,000.00	2,000.00-	100.00%-	160,000.00	170,000.00	35,000,000.00
15001001/12040093 Trade Animal Control	1,720,000.00	3,696,000.00	2,000,000.00	2,000,000.00	1,696,000.00+	84.80%+	4,500,000.00	5,000,000.00	200,000.00
15001001/12040113 Meat Inspection Fees	1,778,500.00	1,415,600.00	3,600,000.00	3,600,000.00	2,184,400.00-	60.68%-	2,500,000.00	2,600,000.00	5,500,000.00
15001001/12040442 Clinic Charge Fees	115,000.00	1,316,900.00			1,316,900.00+				
Total	3,643,500.00	6,428,500.00	5,752,000.00	5,752,000.00	676,500.00+	11.76%+	7,160,000.00	7,770,000.00	40,700,000.00
FEES									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12040000									
17018001/12040017 Registration of Contractors			150,000.00	150,000.00	150,000.00-	100.00%-	100,000.00	157,500.00	4,500,000.00
17018001/12040027 Tenders Fees	80,000.00	80,000.00	200,000.00	200,000.00	120,000.00-	60.00%-	200,000.00	210,000.00	6,500,000,000.00
17018001/12040151 Renewal of Contractors			100,000.00	100,000.00	100,000.00-	100.00%-	100,000.00	105,000.00	17,350.00
17018001/12040228 Technical Services		60,000.00			60,000.00+				
17018001/12040295 Fees from Regular/Undergraduate Students	573,800.00	1,378,400.00	14,240,000.00	14,240,000.00	12,861,600.00-	90.32%-	19,400,000.00	21,340,000.00	231,000.00
17018001/12040333 Consultancy Services	203,600.00		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00	21,000,000.00	115,500.00
17018001/12040420 Acceptance Fees	277,500.00	1,317,700.00			1,317,700.00+		2,000,000.00	2,200,000.00	23,474,000.00
17018001/12040424 Hostel Fees	473,200.00	8,000.00	450,000.00	450,000.00	442,000.00-	98.22%-	750,000.00	825,000.00	23,100,000.00
17018001/12040426 Student Verification Fees	1,000.00		1,450,000.00	1,450,000.00	1,450,000.00-	100.00%-			
17018001/12040514 Transcript Fees	114,000.00	417,800.00			417,800.00+		400,000.00	420,000.00	2,420,000.00
17018001/12040515 Fees for obtaining Statement of Result	30,300.00	275,200.00	400,000.00	400,000.00	124,800.00-	31.20%-	600,000.00	660,000.00	907,500.00
17018001/12040521 Convocation Fees							2,000,000.00	3,150,000.00	462,000.00
17018001/12040684 Screening Fees (JAMB)	4,000.00	2,000.00			2,000.00+				
17018001/12040696 Loss of Receipts Fees							30,000.00	31,500.00	726,000.00
17018001/12040701 Certificate Collection Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,050,000.00	3,465,000.00
17018001/12040735 PUTME Result Checking Fees	6,000.00								
Total	1,763,400.00	3,539,100.00	37,990,000.00	37,990,000.00	34,450,900.00-	90.68%-	46,580,000.00	51,149,000.00	6,559,418,350.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ENUGU STATE BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12040000									
20008001/12040027 Tender Fees	2,184,875.00	39,954,150.00			39,954,150.00+				
20008001/12040045 Change of Ownership (Vehicle Test & Drivers Test)	23,762,073.91	227,553,900.00			227,553,900.00+				
20008001/12040055 New Registration Motor Vehicles Fees	383,839,282.08	131,600,350.00	100,000,000.00	100,000,000.00	31,600,350.00+	31.60%+	400,575,000.00	480,690,000.00	60,000.00
20008001/12040056 Road Traffic Exam Fees	851,750.00	42,906,025.00	150,000,000.00	150,000,000.00	107,093,975.00-	71.40%-	250,575,000.00	300,690,000.00	576,828,000.00
20008001/12040057 Motor Vehicle New Number Plates	351,408,250.00	99,791,600.00			99,791,600.00+				
Total	762,046,230.99	541,806,025.00	250,000,000.00	250,000,000.00	291,806,025.00+	116.72%+	651,150,000.00	781,380,000.00	576,888,000.00
FEES									
MINISTRY OF COMMERCE AND INDUSTRY									
Organization/Economic Code									
22001001/12040000									
22001001/12040027 Tender Fees		228,000.00			228,000.00+				
22001001/12040039 Agency Commission	75,000.00								
22001001/12040098 Right of Way Permit Fees			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-			
22001001/12040118 Cashew Produce Inspection Fees			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-	7,500,000.00	8,500,000.00	15,000,000.00
22001001/12040119 Palm Oil Inspection Fees			4,300,000.00	4,300,000.00	4,300,000.00-	100.00%-	5,000,000.00	5,500,000.00	10,000,000.00
22001001/12040120 Palm Kernel Produce Inspection Fees			200,000.00	200,000.00	200,000.00-	100.00%-	1,200,000.00	2,000,000.00	6,000,000.00
22001001/12040122 Fees on Haulage of Industrial Goods/Products			87,000,000.00	87,000,000.00	87,000,000.00-	100.00%-	87,000,000.00	87,000,000.00	3,000,000.00
22001001/12040125 Registration of Business Premises (Current)	33,293,300.00	18,649,900.00	3,000,000.00	3,000,000.00	15,649,900.00+	521.66%+	20,000,000.00	25,000,000.00	87,000,000.00
22001001/12040126 Registration of Business Premises (Arrears)	45,600.00	8,198,000.00	2,000,000.00	2,000,000.00	6,198,000.00+	309.90%+	1,500,000.00	2,000,000.00	30,000,000.00
22001001/12040127 Renewal of Business Premises	89,601,300.00	64,394,800.00	15,000,000.00	15,000,000.00	49,394,800.00+	329.30%+	100,000,000.00	120,000,000.00	2,500,000.00
22001001/12040326 Consumer Protection (Petition Fees)			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	3,000,000.00	150,000,000.00
22001001/12040525 Production Inspection - Others	2,116,000.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	8,500,000.00	11,000,000.00	3,200,000.00
Total	125,131,200.00	91,470,700.00	150,500,000.00	150,500,000.00	59,029,300.00-	39.22%-	232,700,000.00	264,000,000.00	306,700,000.00
FEES									
ENUGU STATE INVESTMENT DEVELOPMENT AUTHORITY									
Organization/Economic Code									
22001001/22001000									
22001002/12040017 Registration Fees for Investors			500,000.00	500,000.00	500,000.00-	100.00%-	600,000.00	1,800,000.00	32,050,000.00
22001002/12040694 Renewal of Regustration for Investors				2,000,000.00	2,000,000.00-	100.00%-	2,500,000.00	7,500,000.00	2,000,000.00
22001002/12040694 Pre-qualification/Processing Fees			2,000,000.00						
Total			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	3,100,000.00	9,300,000.00	34,050,000.00
FEES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12040000									
28001001/12040017 Cntractor Registration Feed			200,000.00	17,200,000.00	17,200,000.00-	100.00%-	50,000.00	55,000.00	260,000.00
28001001/12040074 Fees from Computer Training							500,000.00	800,000.00	180,000.00
28001001/12040151 Renewal of Contractors Registration		16,250,000.00			16,250,000.00+				
28001001/12040452 Food Quality Monitoring and Evaluation Fees							100,000.00	150,000.00	60,000.00
Total		16,250,000.00	200,000.00	17,200,000.00	950,000.00-	5.52%-	650,000.00	1,005,000.00	500,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12040000									
29001001/12040027 Tender Fees	150,000.00	1,870,000.00	1,600,000.00	1,600,000.00	270,000.00+	16.88%+	1,000,000.00	1,200,000.00	2,000,000.00
29001001/12040037 Deed Fees	10,000.00								
29001001/12040039 Agency Fees	7,750,000.00	5,948,100.00			5,948,100.00+				
29001001/12040056 Road Traffic Inspection Test Fees	1,855,000.10	1,449,700.00	3,000,000.00	3,000,000.00	1,550,300.00-	51.68%-	2,000,000.00	3,000,000.00	3,000,000.00
29001001/12040058 Stamp Duties on Land Matters	100.00	100.00			100.00+				
29001001/12040133 Registration of Driving School		705,000.00			705,000.00+		1,000,000.00	800,000.00	1,600,000.00
29001001/12040135 Renewal of Driving Schools	320,300.00	130,000.00	500,000.00	500,000.00	370,000.00-	74.00%-			
29001001/12040138 Registration of Tricycle	1,400,000.00		800,000.00	800,000.00	800,000.00-	100.00%-	800,000.00	8,500,000.00	4,000,000.00
29001001/12040168 Non-Refundable App. Fees for Allocation of Land		39,000.00			39,000.00+				
29001001/12040181 Development Fee	500.00								
29001001/12040393 Vehicle Inspection Test	10,900.00	17,500.00	70,000,000.00	54,500,000.00	54,482,500.00-	99.97%-	80,000,000.00	90,000,000.00	500,000.00
29001001/12040412 Courier Permits	4,450,000.00	5,200,000.00	4,000,000.00	4,000,000.00	1,200,000.00+	30.00%+	3,000,000.00	3,200,000.00	900,000.00
29001001/12040441 Concession Fees on Buses	1,720,000.00	400,000.00	8,000,000.00	8,000,000.00	7,600,000.00-	95.00%-	3,000,000,000.00		
29001001/12040454 Registration of Private Taxis			100,000.00	100,000.00	100,000.00-	100.00%-	1,000,000.00	1,500,000.00	100,000,000.00
29001001/12040468 Fees on Computerization of Land	15,000.00	41,500.00			41,500.00+				
29001001/12040668 Renewal of Motorcycle	130,000.00								
29001001/12040669 Renewal of Private Taxis Registration			300,000.00	300,000.00	300,000.00-	100.00%-	500,000.00	1,000,000.00	3,500,000.00
29001001/12040670 Registration of Buses	10,338,600.00	8,917,350.00	5,500,000.00	5,500,000.00	3,417,350.00+	62.13%+	6,000,000.00	5,000,000.00	1,000,000.00
29001001/12040671 Renewal of Buses	805,000.00	1,093,500.00			1,093,500.00+				
29001001/12040672 Registration of Mass Transit Operators		120,000.00	1,000,000.00	1,000,000.00	880,000.00-	88.00%-	4,000,000.00	2,000,000.00	1,000,000.00
29001001/12040673 Renewal of Tricycle	925,000.00								
29001001/12040703 Renewal of Mass Transit Operators	581,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	3,000,000.00	5,000,000.00	5,000,000.00
29001001/12040760 Renewal of Courier Permits			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	4,000,000.00	4,200,000.00	2,000,000.00
29001001/12040795 Fees from Operation of Terminals			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	4,000,000,000.00	6,200,000,000.00	5,000,000.00
29001001/12040799 Concession Fees from Tricycle							2,843,700,000.00	3,000,000,000.00	3,500,000,000.00
Total	30,461,400.10	25,931,750.00	110,800,000.00	95,300,000.00	69,368,250.00-	72.79%-	9,950,000,000.00	9,325,400,000.00	3,629,500,000.00
FEES									
ENUGU STATE TRANSPORT COMPANY (ENTRACO)									
Organization/Economic Code									
29053001/12040000									
29053001/12040670 Registration of Buses			25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	25,000,000.00	26,000,000.00	1,155,000.00
29053001/12040671 Renewal of Buses			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,000,000.00	551,250.00
Total			30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	30,000,000.00	31,000,000.00	1,706,250.00
FEES									
COAL CITY TRANSPORT SERVICES									
Organization/Economic Code									
29053002/12040000									
29053002/12040036 Branding/Advertisement Placement Fees		615,000.00	500,000.00	500,000.00	115,000.00+	23.00%+	500,000.00	525,000.00	34,650.00
Total		615,000.00	500,000.00	500,000.00	115,000.00+	23.00%+	500,000.00	525,000.00	34,650.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12040000									
34001001/12040012 Material Testing Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,300,000.00	6,700,000.00	28,000,000.00
34001001/12040017 Registration of Contractors	527,500.00	16,868,400.00	2,000,000.00	2,000,000.00	14,868,400.00+	743.42%+	5,000,000.00	5,500,000.00	5,000,000.00
34001001/12040027 Tenders Fees	1,400,000.00	3,217,520.00	6,000,000.00	6,000,000.00	2,782,480.00-	46.37%-	6,500,000.00	19,500,000.00	7,000,000.00
34001001/12040098 Right of Way Permit Fees/Cutting of Road	6,487,590.00	25,096,310.00	20,000,000.00	20,000,000.00	5,096,310.00+	25.48%+	25,000,000.00	75,000,000.00	6,000,000.00
34001001/12040151 Renewal of Contractors Registration	1,120,000.00	8,792,720.00	2,000,000.00	2,000,000.00	6,792,720.00+	339.64%+	10,000,000.00	12,000,000.00	20,000,000.00
Total	9,535,090.00	53,974,950.00	32,000,000.00	32,000,000.00	21,974,950.00+	68.67%+	48,800,000.00	118,700,000.00	66,000,000.00
FEES									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040400 Registration of Contestants for Beauty Peagents			300,000.00	300,000.00	300,000.00-	100.00%-			
Total			300,000.00	300,000.00	300,000.00-	100.00%-			
FEES									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040245 Registration of Hotel	4,290,000.00	225,000.00	1,100,000.00	1,100,000.00	875,000.00-	79.55%-	1,100,000.00	2,000,000.00	80,000,000.00
36052001/12040399 Renewal of Hotel	690,000.00	1,405,510.00	4,400,000.00	4,400,000.00	2,994,490.00-	68.06%-	4,400,000.00	5,000,000.00	14,000,000.00
36052001/12040674 Registration of Tourism Operators at Airport Stand			530,000.00	530,000.00	530,000.00-	100.00%-	530,000.00	650,000.00	2,300,000.00
36052001/12040742 Registration of Other Tourism Enterprises			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	550,000.00	5,500,000.00
36052001/12040743 Renewal of Registration of Other Tourism Enterprises			120,000.00	120,000.00	120,000.00-	100.00%-	120,000.00	300,000.00	750,000.00
Total	4,980,000.00	1,630,510.00	6,650,000.00	6,650,000.00	5,019,490.00-	75.48%-	6,650,000.00	8,500,000.00	102,550,000.00
FEES									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
22052001/12040000									
FEES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12040000									
52001001/12040017 Registration of Contractors		35,000.00			35,000.00+				
52001001/12040151 Renewal of Contractors	260,000.00	335,000.00			335,000.00+				
52001001/12040223 Inspection of Water Tankers	210,000.00						100,000.00	110,000.00	1,000,000.00
52001001/12040419 Water Quality Tests							100,000.00	110,000.00	120,000.00
Total	470,000.00	370,000.00			370,000.00+		200,000.00	220,000.00	1,120,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12040000									
52102001/12040223 Water Tanker Vendor Fees	3,544,902.12		9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	350,000,000.00	385,000,000.00	12,000,000.00
52102001/12040260 Water Connection	1,664,086.34	41,179,735.99	5,000,000.00	5,000,000.00	36,179,735.99+	723.59%+	194,000,000.00	210,000,000.00	420,000,000.00
52102001/12040263 Others	9,228,786.23								
Total	14,437,774.69	41,179,735.99	14,000,000.00	14,000,000.00	27,179,735.99+	194.14%+	544,000,000.00	595,000,000.00	432,000,000.00
FEES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12040000									
53001001/12040266 Plan Approval Fees	1,355,500.00								
53001001/12040662 Registration of Estate Developer	4,978,830.00		650,000.00	650,000.00	650,000.00-	100.00%-	750,000.00	850,000.00	600,000.00
Total	6,334,330.00		650,000.00	650,000.00	650,000.00-	100.00%-	750,000.00	850,000.00	600,000.00
FEES									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12040000									
53010001/12040017 Registration of Contractors	405,500.00	3,230,050.00	207,000.00	207,000.00	3,023,050.00+	1,460.41%+	207,000.00	300,000.00	340,000.00
53010001/12040027 Tender Fees	150,150.00		759,000.00	759,000.00	759,000.00-	100.00%-	759,000.00	800,000.00	950,000.00
53010001/12040053 Application Fee	1,167,082.00	2,227,250.50	15,525,000.00	15,525,000.00	13,297,749.50-	85.65%-	15,525,000.00	16,000,000.00	350,000.00
53010001/12040058 Stamp Fees		108,858.37	310,500.00	310,500.00	201,641.63-	64.94%-	310,500.00	450,000.00	850,000.00
53010001/12040151 Renewal of Contractors			1,035,000.00	1,035,000.00	1,035,000.00-	100.00%-	1,035,000.00	2,200,000.00	17,000,000.00
53010001/12040158 Search Fee	410,500.00	690,300.00			690,300.00+				
53010001/12040162 Consent Fee	7,240,100.00	56,194,305.00	70,870,000.00	70,870,000.00	14,675,695.00-	20.71%-	70,870,000.00	80,000,000.00	550,000.00
53010001/12040164 Certified True Copy	131,100.00	351,100.00	414,000.00	414,000.00	62,900.00-	15.19%-	414,000.00	510,000.00	2,500,000.00
53010001/12040167 Survey Fee	240,100.00	513,435,250.00	68,655,000.00	68,655,000.00	444,780,250.00+	647.85%+	68,655,000.00	75,000,000.00	85,000,000.00
53010001/12040169 Computerization Fee	173,450.00	37,306,708.00	4,485,000.00	4,485,000.00	32,821,708.00+	731.81%+	4,485,000.00	5,200,000.00	620,000.00
53010001/12040170 Mortgage Fee	20,050.00	12,748,816.95			12,748,816.95+				
53010001/12040171 Change of Purpose Clause Fee	2,555,050.00	10,470,000.00	4,140,000.00	4,140,000.00	6,330,000.00+	152.90%+	4,140,000.00	5,100,000.00	80,000,000.00
53010001/12040173 Verification of Title	244,710.00	22,748,613.02	6,210,000.00	6,210,000.00	16,538,613.02+	266.32%+	6,210,000.00	7,200,000.00	6,300,000.00
53010001/12040177 Caveat Fee	30,050.00	690,100.00	172,000.00	172,000.00	518,100.00+	301.22%+	172,000.00	240,000.00	6,200,000.00
53010001/12040255 Survey/Legal Fee	200,000.00	5,500,000.00			5,500,000.00+				
53010001/12040269 Fencing Fees	1,468,446.00	257,700,000.00	24,012,000.00	24,012,000.00	233,688,000.00+	973.21%+	24,012,000.00	25,000,000.00	8,200,000.00
53010001/12040276 Plan Approval Fee	3,767,912.00	55,134,615.00	47,610,000.00	47,610,000.00	7,524,615.00+	15.80%+	47,610,000.00	50,000,000.00	350,000.00
53010001/12040277 Merger Fee		560,000.00	414,000.00	414,000.00	146,000.00+	35.27%+	414,000.00	510,000.00	27,000,000.00
53010001/12040318 Sewerage Maintenance Fee			31,000.00	31,000.00	31,000.00-	100.00%-	31,000.00	33,000.00	58,000,000.00
53010001/12040461 Street naming Fee		130,000.00	2,070,000.00	2,070,000.00	1,940,000.00-	93.72%-	2,070,000.00	3,200,000.00	520,000.00
53010001/12040595 1% Agreement Fees			414,000.00	414,000.00	414,000.00-	100.00%-	414,000.00	510,000.00	35,000.00
53010001/12040655 Estate Mangement		109,407,328.28	1,656,000.00	1,656,000.00	107,751,328.28+	6,506.72%+	1,656,000.00	2,100,000.00	3,500,000.00
53010001/12040736 Fees for Relocation of Poles		500,000.00			500,000.00+				
53010001/12040796 Annexation			2,070,000.00	2,070,000.00	2,070,000.00-	100.00%-	2,070,000.00	3,200,000.00	620,000.00
Total	18,204,200.00	1,089,133,295.12	251,059,500.00	251,059,500.00	838,073,795.12+	333.81%+	251,059,500.00	277,553,000.00	298,885,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF RURAL DEVELOPMENT									
Organization/Economic Code									
54001001/12040000									
54001001/12040189 Registration of Town Unions and Social Clubs	127,500.00	718,500.00	500,000.00	500,000.00	218,500.00+	43.70%+			
54001001/12040190 Renewal of Registration of Town Unions and Social Clubs	898,900.00	601,000.00	1,500,000.00	1,500,000.00	899,000.00-	59.93%-			
51007001/12040464 Fire Service Fees from Petroleum Products	3,530,500.00	3,101,500.00	3,900,000.00	3,900,000.00	798,500.00-	20.47%-	4,000,000.00	4,500,000.00	2,300,000.00
51007001/12040465 Fire Service Fees from other Business Houses	3,691,500.00	5,615,000.00	10,000,000.00	10,000,000.00	4,385,000.00-	43.85%-	3,900,000.00	4,000,000.00	3,500,000.00
51007001/12040466 Registration of Liquified Gas Plants	10,000.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	2,000,000.00	2,500,000.00	5,000,000.00
51007001/12040467 Renewal of Registration of Liquified Gas Plants	36,000.00	3,000.00	3,000,000.00	3,000,000.00	2,997,000.00-	99.90%-	600,000.00	800,000.00	4,500,000.00
51007001/12040714 Fire Services Fees from Bakeries			1,700,000.00	1,700,000.00	1,700,000.00-	100.00%-	500,000.00	600,000.00	3,000,000.00
51007001/12040715 Fire Services Fees from Construction Firms			1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	500,000.00	800,000.00	1,000,000.00
51007001/12040716 Fire Services Fees from Block Industries			1,700,000.00	1,700,000.00	1,700,000.00-	100.00%-	700,000.00	900,000.00	800,000.00
51007001/12040717 Fire Services Fees from Cold Rooms			1,100,000.00	1,100,000.00	1,100,000.00-	100.00%-	500,000.00	600,000.00	1,000,000.00
51007001/12040718 Fire Services Fees from Aluminum Industries			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	800,000.00	900,000.00	1,000,000.00
51007001/12040719 Fire Services Fees from Water Packaging Companies			850,000.00	850,000.00	850,000.00-	100.00%-	700,000.00	800,000.00	800,000.00
51007001/12040720 Fire Services Fees from Private Schools			900,000.00	900,000.00	900,000.00-	100.00%-	100,000.00	1,100,000.00	1,000,000.00
51007001/12040721 Fire Services Fees from Pool/Casino Company									
Headquarters			800,000.00	800,000.00	800,000.00-	100.00%-	800,000.00	900,000.00	1,000,000.00
51007001/12040744 Fire Services Fees from Saw Mill Machine/Engines			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	800,000.00	800,000.00	1,200,000.00
51007001/12040745 Fire Services Fees from Private Hospitals			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	800,000.00	800,000.00	1,000,000.00
51001001/12040791 Issuance of Inauguration Certificate to Town Union			2,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			
Total	8,294,400.00	10,039,000.00	38,550,000.00	41,550,000.00	31,511,000.00-	75.84%-	16,700,000.00	20,000,000.00	27,100,000.00
FEES									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12040000									
60001001/12040027 Tender Fees			2,300,000.00	2,300,000.00	2,300,000.00-	100.00%-	6,000,000.00	6,500,000.00	8,000,000.00
60001001/12040037 Deed Fees	205,880,326.42	277,426,823.00	135,000,000.00	135,000,000.00	142,426,823.00+	105.50%+	270,000,000.00	280,000,000.00	7,000,000.00
60001001/12040058 Fees for Stamp Duty on Land Matters	42,565,454.10	9,987,530.38	40,000,000.00	40,000,000.00	30,012,469.62-	75.03%-	50,000,000.00	55,000,000.00	300,000,000.00
60001001/12040150 Registration Fees of Application on Petrol Filling Station A			100,000.00	100,000.00	100,000.00-	100.00%-	1,500,000.00	1,700,000.00	60,000,000.00
60001001/12040168 Non-Refundable Application Fees	8,686,000.00	18,795,000.00	15,000,000.00	15,000,000.00	3,795,000.00+	25.30%+	30,000,000.00	31,000,000.00	1,900,000.00
60001001/12040181 Development Fees	30,558,709.94	39,243,346.50	1,000,000,000.00	800,000,000.00	760,756,653.50-	95.09%-	2,000,000,000.00	2,300,000,000.00	31,000,000.00
60001001/12040255 Survey Fees	9,165,300.00	14,097,519.00	100,000.00	100,000.00	13,997,519.00+	13,997.52%+	5,000,000.00	6,000,000.00	2,400,000,000.00
60001001/12040269 Registration Fees of Application on Fencing of Plot	640,500.00	525,000.00	1,500,000.00	1,500,000.00	975,000.00-	65.00%-	5,000,000.00	6,000,000.00	7,000,000.00
60001001/12040270 Inspection Fees on Fencing of Plots	501,040.00	606,500.00	600,000.00	600,000.00	6,500.00+	1.08%+	47,000,000.00	48,000,000.00	7,000,000.00
60001001/12040271 Inspection Fees on Stages of Work (Pegging)		209,200.00	300,000.00	300,000.00	90,800.00-	30.27%-	11,000,000.00	11,500,000.00	50,000,000.00
60001001/12040272 Inspection Fees on Building Completion Certificate	171,375,679.24	116,711,439.50	80,000,000.00	80,000,000.00	36,711,439.50+	45.89%+	3,500,000.00	4,000,000.00	12,500,000.00
60001001/12040273 Inspection Fees on Alterations Repairs and Extension of Com		9,831,970.00	150,000.00	150,000.00	9,681,970.00+	6,454.65%+	1,600,000.00	1,700,000.00	4,500,000.00
60001001/12040276 Plans Approval Fees	4,515,075.00		200,000.00	200,000.00	200,000.00-	100.00%-	100,000,000.00	110,000,000.00	1,800,000.00
60001001/12040382 Inspection Fees on Hospital/Health Institutions Approval of			50,000.00	50,000.00	50,000.00-	100.00%-	1,000,000.00	1,200,000.00	120,000,000.00
60001001/12040384 Approval Fees for Hospital/Health Institutions Building Plan			100,000.00	100,000.00	100,000.00-	100.00%-	3,000,000.00	3,200,000.00	1,300,000.00
60001001/12040468 Fees on Computerization of Land	27,767,928.64	28,201,536.37	7,000,000.00	7,000,000.00	21,201,536.37+	302.88%+	8,000,000.00	9,000,000.00	3,500,000.00
60001001/12040662 Registration of Estate Developer							1,000,000.00	1,200,000.00	1,500,000.00
60001001/12040701 Printing of Certificate /Collection Fee	2,835,580.00	4,199,521.00	5,000,000.00	5,000,000.00	800,479.00-	16.01%-	7,000,000.00	7,500,000.00	10,000,000.00
60001001/12040750 Correction of Certificates Fee			50,000.00	50,000.00	50,000.00-	100.00%-	3,000,000.00	3,200,000.00	8,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/12040754 Stamp Duty on Certificate of Occupancy	36,050.00						3,000,000.00	310,000,000.00	3,500,000.00
60001001/12040762 Registration Fees of Application on Movable Kiosk Approval P			50,000.00	50,000.00	50,000.00-	100.00%-	1,700,000.00	1,800,000.00	3,200,000.00
60001001/12040763 Approval Fees for Schools Buildings and Other Public use Plo	665,000.00	526,000.00	100,000.00	100,000.00	426,000.00+	426.00%+	1,300,000.00	1,400,000.00	1,900,000.00
60001001/12040764 Inspection Fees on New Petrol Filling Station/Service Statio			50,000.00	50,000.00	50,000.00-	100.00%-	5,700,000.00	5,800,000.00	1,500,000.00
60001001/12040765 Inspec. Fees on Alterns Repairs and Exten. Of Resid. Build			50,000.00	50,000.00	50,000.00-	100.00%-	3,000,000.00	3,200,000.00	5,900,000.00
60001001/12040766 Inspection Fees on Alterations Repairs and Extension of Com			50,000.00	50,000.00	50,000.00-	100.00%-			
60001001/12040767 Inspection Fees on Renovation/Extension of Industrial Buldi			50,000.00	50,000.00	50,000.00-	100.00%-			
60001001/12040768 Inspection Fees on Variation of Approved Planning Scheme			50,000.00	50,000.00	50,000.00-	100.00%-	1,600,000.00	1,800,000.00	3,400,000.00
60001001/12040769 Inspection Fees on Demolition			50,000.00	50,000.00	50,000.00-	100.00%-	1,400,000.00	1,500,000.00	2,000,000.00
60001001/12040770 Inspection Fees on Market Approval Plan			50,000.00	50,000.00	50,000.00-	100.00%-	6,000,000.00	6,200,000.00	1,600,000.00
60001001/12040771 Inspection Fees on Customary Right of Occupancy	2,781,100.00		30,000.00	30,000.00	30,000.00-	100.00%-	7,000,000.00	7,500,000.00	6,400,000.00
60001001/12040772 Registration Fees on Building/Amendment of Plan (Residential	117,670.00	85,000.00	2,000,000.00	2,000,000.00	1,915,000.00-	95.75%-	3,000,000.00	3,500,000.00	8,000,000.00
60001001/12040773 Registration Fees of Application on Commercial Buildings	949,809.00	5,037,894.00	600,000.00	600,000.00	4,437,894.00+	739.65%+	2,700,000.00	2,900,000.00	4,000,000.00
60001001/12040774 Registration Fees of Application on Building Renovation Plan			200,000.00	200,000.00	200,000.00-	100.00%-	1,500,000.00	2,000,000.00	3,000,000.00
60001001/12040775 Registration Fees of Application on Temporary Building Appro			50,000.00	50,000.00	50,000.00-	100.00%-	2,000,000.00	2,200,000.00	2,200,000.00
60001001/12040776 Registration Fees of Application on Variation Plan	532,000.00	860,700.00	30,000.00	30,000.00	830,700.00+	2,769.00%+	1,800,000.00	2,000,000.00	2,500,000.00
60001001/12040777 Registration Fees of Application on Revalidation of Expired			50,000.00	50,000.00	50,000.00-	100.00%-	1,800,000.00	2,000,000.00	2,200,000.00
60001001/12040778 Registration Fees of Application on Market Approval Plan			60,000.00	60,000.00	60,000.00-	100.00%-	7,000,000.00	8,000,000.00	2,200,000.00
60001001/12040779 Registration Fees on Industrial Site Approval Plan (Mechanic			50,000.00	50,000.00	50,000.00-	100.00%-	4,500,000.00	5,000,000.00	9,000,000.00
60001001/12040780 Filling of Documents Fees	10,900.00	23,886.00	10,000.00	10,000.00	13,886.00+	138.86%+	650,000.00	700,000.00	5,500,000.00
60001001/12040781 Inspection Fees on Residential Building Plan	50,800.00		350,000.00	350,000.00	350,000.00-	100.00%-	3,700,000.00	3,800,000.00	750,000.00
60001001/12040782 Inspection Fees on Commercial Building Plan	25,000.00	1,341,510.00	200,000.00	200,000.00	1,141,510.00+	570.76%+	5,000,000.00	5,200,000.00	4,000,000.00
60001001/12040783 Inspection Fees on Residential/Commercial Building Plan		196,000.00	100,000.00	100,000.00	96,000.00+	96.00%+			
60001001/12040784 Inspection Fees on Industrial Building Plan	70,000.00	4,112,642.00	10,000.00	10,000.00	4,102,642.00+	41,026.42%+	10,000,000.00	11,000,000.00	5,500,000.00
60001001/12040785 Inspection Fees on Layout Plans	495,000.00		200,000.00	200,000.00	200,000.00-	100.00%-	16,000,000.00	17,000,000.00	12,000,000.00
60001001/12040786 Inspection Fees on Temporary Shed			100,000.00	100,000.00	100,000.00-	100.00%-			
60001001/12040787 Inspection Fees on Schools Approval/Other Public Use Plots	818,424.32		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	6,000,000.00	7,000,000.00	18,000,000.00
60001001/12040788 Inspection Fees on Street Naming Site Certificate			200,000.00	200,000.00	200,000.00-	100.00%-			
60001001/12040789 Registration Fees of Application on Layout/Allotment Approval	311,000.00	1,631,550.00	200,000.00	200,000.00	1,431,550.00+	715.78%+	13,000,000.00	14,000,000.00	8,000,000.00
60001001/12040790 Cloth Copy Fee							1,000,000.00	1,100,000.00	15,000,000.00
Total	511,354,346.66	533,650,567.75	1,294,390,000.00	1,094,390,000.00	560,739,432.25-	51.24%-	2,663,950,000.00	3,313,300,000.00	3,166,250,000.00
FEES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040058									
26001001/12040089 Oath Fees	141,650.00	41,220.00	100,000.00	100,000.00	58,780.00-	58.78%-	100,000.00	100,000.00	3,500,000.00
26001001/12040090 Estate Administration Fees	942,029.20	2,082,466.68	300,000.00	300,000.00	1,782,466.68+	594.16%+	1,000,000.00	1,200,000.00	100,000.00
26001001/12040091 Fiat Fees	228,450.00	277,186.74	500,000.00	500,000.00	222,813.26-	44.56%-	300,000.00	350,000.00	1,800,000.00
26001001/12040092 Justice of Peace Fees			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	520,000.00	400,000.00
26001001/12040282 Trust Fees	7,697,971.44	157,525.00	240,000.00	240,000.00	82,475.00-	34.36%-	240,000.00	250,000.00	540,000.00
Total	9,010,100.64	2,558,398.42	1,640,000.00	1,640,000.00	918,398.42+	56.00%+	2,140,000.00	2,420,000.00	6,340,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
CITIZENS RIGHT AND MEDIA CENTRE									
Organization/Economic Code									
26007001/12040000									
26007001/12040472 Registration Fees on Mediation	435,350.00	163,100.00	335,000.00	335,000.00	171,900.00-	51.31%-	335,000.00	340,000.00	2,500,000.00
Total	435,350.00	163,100.00	335,000.00	335,000.00	171,900.00-	51.31%-	335,000.00	340,000.00	2,500,000.00
FEES									
JUDICIAL HIGH COURT									
Organization/Economic Code									
26051001/12040000									
26051001/12040026 Court Fees	69,135,513.23	114,256,308.21	90,000,000.00	90,000,000.00	24,256,308.21+	26.95%+	100,000,000.00	110,000,000.00	13,000,000.00
26051001/12040027 Tender Fees	202,270.00		50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	80,000.00	600,000,000.00
26051001/12040283 Probate Fees	329,379,626.04	224,424,461.02	2,000,000.00	2,000,000.00	222,424,461.02+	11,121.22%+	350,000,000.00	400,000,000.00	120,000,000.00
26051001/12040284 Election Petition Tribunal Fees	2,021,531.00		350,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	2,500,000.00	2,500,000.00	90,000.00
Total	400,738,940.27	338,680,769.23	442,050,000.00	292,050,000.00	46,630,769.23+	15.97%+	452,550,000.00	512,580,000.00	733,090,000.00
FEES									
ENUGU STATE MULTI DOOR COURT HOUSE									
Organization/Economic Code									
53010001/12040000									
26051025/12040090 Alternative Dispute Resolution Administrative Fees	1,380,500.00	2,093,110.00	1,000,000.00	1,000,000.00	1,093,110.00+	109.31%+	1,500,000.00	2,000,000.00	20,000,000.00
26051025/12040286 Alternative Dispute Resolution Training Fees	445,265.00	1,622,502.00	5,000,000.00	5,000,000.00	3,377,498.00-	67.55%-	5,200,000.00	5,300,000.00	2,500,000.00
26051025/12040333 Consultancy Fees	22,320.00	15,000.00	1,000,000.00	1,000,000.00	985,000.00-	98.50%-	1,200,000.00	1,300,000.00	5,500,000.00
26051025/12040748 Alternative Dispute Resolution Session Fees		425,040.00	1,000,000.00	1,000,000.00	574,960.00-	57.50%-	1,200,000.00	1,500,000.00	1,400,000.00
Total	1,848,085.00	4,155,652.00	8,000,000.00	8,000,000.00	3,844,348.00-	48.05%-	9,100,000.00	10,100,000.00	29,400,000.00
FEES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12040000									
26052001/12040026 Court Fees	35,110,836.51	20,199,342.05	45,000,000.00	45,000,000.00	24,800,657.95-	55.11%-	30,000,000.00	31,000,000.00	450,000,000.00
Total	35,110,836.51	20,199,342.05	45,000,000.00	45,000,000.00	24,800,657.95-	55.11%-	30,000,000.00	31,000,000.00	450,000,000.00
FEES									
MINISTRY OF CAPITAL TERRITORY DEVELOPMENT									
Organization/Economic Code									
65001001/12040000									
65001001/12040054 Parking Fees	3,516,039.00	7,807,045.20	4,000,000.00	4,000,000.00	3,807,045.20+	95.18%+	40,000,000.00	12,000,000.00	1,000,000.00
65001001/12040266 Fees From Non Compliance on Plan Approval	30,000.00								
65001001/12040384 Vetting Fees from Building Plan	44,915,200.00	69,543,285.00	200,000,000.00	200,000,000.00	130,456,715.00-	65.23%-	450,000,000.00	500,000,000.00	1,000,000.00
Total	48,461,239.00	77,350,330.20	204,000,000.00	204,000,000.00	126,649,669.80-	62.08%-	490,000,000.00	512,000,000.00	2,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF YOUTH AND SPORT									
Organization/Economic Code									
13001001/12040000									
13001001/12040183 Registration of Youth Clubs and Orngnisations		5,000.00	200,000.00	200,000.00	195,000.00-	97.50%-	200,000.00	300,000.00	1,800,000.00
13001001/12040184 Renewal of Youth Clubs and Organisations	44,000.00	10,000.00	50,000.00	50,000.00	40,000.00-	80.00%-	60,000.00	105,000.00	350,000.00
13001001/12040286 Course Fees from train the Trainers Programmes	200.00						50,000.00	60,000.00	105,000.00
Total	44,200.00	15,000.00	250,000.00	250,000.00	235,000.00-	94.00%-	310,000.00	465,000.00	2,255,000.00
FEES									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12040000									
14001001/12040027 Tenders Fees		2,200.00			2,200.00+				
14001001/12040154 Registration of Voluntary Organization and Adult Social Club		403,050.00	700,000.00	700,000.00	296,950.00-	42.42%-	750,000.00	2,250,000.00	32,000,000.00
14001001/12040188 Renewal of Registration fees for Day Care Centre	60,000.00	364,400.00	450,000.00	450,000.00	85,600.00-	19.02%-	500,000.00	1,550,000.00	345,000.00
14001001/12040189 Registration of Voluntary Organization and Adult Social Club	200,000.00	822,200.00			822,200.00+				
14001001/12040190 Renewal of Voluntary Organisation and Adult Social Club	100,000.00	220,000.00	700,000.00	700,000.00	480,000.00-	68.57%-	750,000.00	2,250,000.00	2,300,000.00
14001001/12040220 Registration Fees for Widows Cooperative Societies		130,000.00			130,000.00+				
14001001/12040449 Registration fee for Day Care Centre	101,400.00	30,000.00	600,000.00	600,000.00	570,000.00-	95.00%-	650,000.00	1,950,000.00	1,600,000.00
Total	461,400.00	1,971,850.00	2,450,000.00	2,450,000.00	478,150.00-	19.52%-	2,650,000.00	8,000,000.00	36,245,000.00
FEES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12040000									
17001001/12040027 Tender Fees	30,000.00								
17001001/12040065 Application Form Fees from Vocational School			3,500,000.00	3,500,000.00	3,500,000.00-	100.00%-	300,000.00	350,000.00	360,828,000.00
17001001/12040080 Certificate Evaluation	88,000.00	86,500.00	60,000.00	60,000.00	26,500.00+	44.17%+	100,000.00	120,000.00	400,000.00
17001001/12040082 WAEC/NECO Approval for SSIII	2,460,000.00	3,358,900.00	2,000,000.00	2,000,000.00	1,358,900.00+	67.95%+	3,000,000.00	3,200,000.00	150,000.00
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	280,500.00	138,500.00	200,000.00	200,000.00	61,500.00-	30.75%-	300,000.00	350,000.00	3,500,000.00
17001001/12040474 Renewal of Registration Fee of Vocation Center							100,000.00	200,000.00	400,000.00
17001001/12040475 Registration of Private School	11,518,200.00	11,739,400.00	6,000,000.00	6,000,000.00	5,739,400.00+	95.66%+	15,000,000.00	16,000,000.00	250,000.00
17001001/12040476 Renewal of Registration of Private School	29,599,700.00	28,352,800.00	35,000,000.00	35,000,000.00	6,647,200.00-	18.99%-	35,000,000.00	38,000,000.00	18,000,000.00
17001001/12040477 Application Form Fees from Private School	13,005,000.00	7,155,000.00			7,155,000.00+		3,500,000.00	4,000,000.00	40,000,000.00
17001001/12040479 Common Entrance Fees	1,594,000.00								
Total	58,575,400.00	50,831,100.00	46,760,000.00	46,760,000.00	4,071,100.00+	8.71%+	57,300,000.00	62,220,000.00	423,528,000.00
FEES									
ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD									
Organization/Economic Code									
17003001/12000000									
17003001/12000017 Contractor Registration Fees	810,000.00	9,595,450.00	1,000,000.00	1,000,000.00	8,595,450.00+	859.55%+	1,000,000.00	1,200,000.00	70,000.00
17003001/12000027 Tender Fees	4,080,000.00	5,727,810.00	4,000,000.00	4,000,000.00	1,727,810.00+	43.20%+	4,400,000.00	5,000,000.00	1,500,000.00
17003001/12000151 Renewal of Contractor Registration Fees	50,000.00	1,220,000.00			1,220,000.00+		1,000,000.00	1,200,000.00	6,000,000.00
17003001/12000694 Pre-qualification/Processing Fees		150,000.00			150,000.00+				
Total	4,940,000.00	16,693,260.00	5,000,000.00	5,000,000.00	11,693,260.00+	233.87%+	6,400,000.00	7,400,000.00	7,570,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ENUGU STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12040000									
17008001/12040299 Binding Charges	1,000.00		45,000.00	45,000.00	45,000.00-	100.00%-	45,000.00	50,000.00	2,300,000.00
17008001/12040409 Certification of Newspapers/Others	39,000.00		70,000.00	70,000.00	70,000.00-	100.00%-	50,000.00	80,000.00	2,000,000.00
17008001/12040582 Library Registration	485,870.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,200,000.00	55,000.00
Total	525,870.00		1,115,000.00	1,115,000.00	1,115,000.00-	100.00%-	1,095,000.00	1,330,000.00	4,355,000.00
FEES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12040000									
17009001/12040052 Exams Fees	7,964,220.00	7,121,100.00			7,121,100.00+				
17009001/12040062 Issue of Statement of Result Fees (PSLC & TC II)	13,000.00	9,000.00	1,000,000.00	1,000,000.00	991,000.00-	99.10%-	2,000,000.00	2,200,000.00	17,231,760.00
17009001/12040480 J.S.CE - Result		2,000.00			2,000.00+				
17009001/12040481 Exam Fees - Primary School Leaving Cert. (Q and A)	179,397,813.83	170,624,770.00	126,000,000.00	126,000,000.00	44,624,770.00+	35.42%+	140,000,000.00	145,000,000.00	45,000,000.00
17009001/12040482 Exam Fees - Transition Exam (Q and A)	130,389,000.00	93,679,760.00	128,300,000.00	128,300,000.00	34,620,240.00-	26.98%-	150,000,000.00	155,000,000.00	2,500,000.00
17009001/12040483 Exam Fees Basic Education Certificate Examination (Main)	17,438,500.00		230,300,000.00	230,300,000.00	230,300,000.00-	100.00%-	250,000,000.00	260,000,000.00	150,000,000.00
17009001/12040515 Fees for Obtainining Statement of result	5,000.00	13,000.00			13,000.00+				
17009001/12040630 Uniform Exam Fees	58,264,775.77	1,159,690.00	10,000,000.00	10,000,000.00	8,840,310.00-	88.40%-	120,000,000.00	128,000,000.00	160,000,000.00
17009001/12040675 Resit Exame Basic Education Certificate Examination	8,508,210.83	313,100.00	11,000,000.00	11,000,000.00	10,686,900.00-	97.15%-	11,000,000.00	12,000,000.00	270,000,000.00
17009001/12040737 Basic Education Certificate Examination Fees (Q and A)	166,235,010.00	245,644,160.28	56,400,000.00	56,400,000.00	189,244,160.28+	335.54%+	60,000,000.00	65,000,000.00	132,000,000.00
17009001/12040761 Basic Education Certificate Examination Fee Photo Album	19,230,700.00		2,130,000.00	2,130,000.00	2,130,000.00-	100.00%-	3,130,000.00	4,130,000.00	13,000,000.00
Total	587,446,230.43	518,566,580.28	565,130,000.00	565,130,000.00	46,563,419.72-	8.24%-	736,130,000.00	771,330,000.00	789,731,760.00
FEES									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12040000									
17010001/12040264 Fees for Registration of Non Formal Learning Center	45,000.00	95,000.00	100,000.00	100,000.00	5,000.00-	5.00%-	100,000.00	110,000.00	400,000,000.00
17010001/12040265 Renewal of Non Formal Learning Center			100,000.00	100,000.00	100,000.00-	100.00%-	150,000.00	160,000.00	120,000.00
17010001/12040739 Reg of ICT and Other Non Formal Education Training Center			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	55,000.00	170,000.00
17010001/12040740 Renewal of ICT and Other Non Formal Education Training Centr			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	55,000.00	60,000.00
Total	45,000.00	95,000.00	300,000.00	300,000.00	205,000.00-	68.33%-	350,000.00	380,000.00	400,350,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) ENUGU									
Organization/Economic Code									
17019001/12040000									
17019001/12040017 Registration of Contractor			400,000.00	400,000.00	400,000.00-	100.00%-	200,000.00	1,200,000.00	85,000.00
17019001/12040024 Accreditation Fee	846,500.00		200,000.00	200,000.00	200,000.00-	100.00%-	800,000.00	2,200,000.00	1,500,000.00
17019001/12040027 Tendering Fees	108,000.00		900,000.00	900,000.00	900,000.00-	100.00%-	120,000.00	220,000.00	1,250,000.00
17019001/12040030 Professionals Registration Fees			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	200,000.00	400,000.00	2,300,000.00
17019001/12040052 Students Tuition Fees	18,078,835.00	156,422,983.00	75,000,000.00	75,000,000.00	81,422,983.00+	108.56%+	135,000,000.00	450,000,000.00	230,000.00
17019001/12040151 Renewal of Contractor			200,000.00	200,000.00	200,000.00-	100.00%-			
17019001/12040202 Hostel Fees	706,600.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	12,000,000.00	7,000,000.00	400,000.00
17019001/12040274 Registration/Late Registration Fees (Late Payment Penalty)	39,000.00		200,000.00	200,000.00	200,000.00-	100.00%-	1,000,000.00	3,000,000.00	500,000,000.00
17019001/12040278 Publication/Brochure Fees			60,000.00	60,000.00	60,000.00-	100.00%-	800,000.00	300,000.00	8,000,000.00
17019001/12040315 JAMB Adm Letters	2,948,314.30								
17019001/12040316 Medical Examination Fees	23,000.00								
17019001/12040337 Development Fees	2,026,600.00								
17019001/12040420 Acceptance Fees	4,758,600.00	5,000.00	2,000,000.00	2,000,000.00	1,995,000.00-	99.75%-	12,000,000.00	4,000,000.00	3,200,000.00
17019001/12040426 Certification Verification Fees	6,789,330.06		5,500,000.00	5,500,000.00	5,500,000.00-	100.00%-	800,000.00	1,100,000.00	400,000.00
17019001/12040503 Student Induction Fees	15,000.00								
17019001/12040510 Degree Programme Running Cost	5,275,400.00		400,000.00	400,000.00	400,000.00-	100.00%-			
17019001/12040514 Transcript Fees	69,000.00						1,100,000.00	1,200,000.00	4,500,000.00
17019001/12040515 Statement of Result	7,565,450.00	11,500.00	800,000.00	800,000.00	788,500.00-	98.56%-	400,000.00	1,000,000.00	1,200,000.00
17019001/12040517 Attestation Letter Fees	26,000.00		20,000.00	20,000.00	20,000.00-	100.00%-			
17019001/12040520 JAMB Fees (Regularization)			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			
17019001/12040521 Convocation Fee	4,437,200.00	18,000.00			18,000.00+		5,200,000.00	8,500,000.00	1,300,000.00
17019001/12040522 Matriculation Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,300,000.00	1,200,000.00	1,200,000.00
17019001/12040569 Library Fees	50,000.00		30,000.00	30,000.00	30,000.00-	100.00%-	150,000.00	150,000.00	9,000,000.00
17019001/12040592 Registration Fee (Teachers Registration)	15,000.00								
17019001/12040619 I. D. Cards and Badges	354,400.00								
17019001/12040631 Testimonial Fees			550,000.00	550,000.00	550,000.00-	100.00%-	550,000.00	1,250,000.00	1,200,000.00
17019001/12040636 Students Industrial Work Exper. Sche (SIWES) Forms/Log Books	90,500.00		50,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	60,000.00	150,000.00
17019001/12040657 Result/Admin Checking Fees			250,000.00	250,000.00	250,000.00-	100.00%-	150,000.00	350,000.00	1,300,000.00
17019001/12040684 Screening test Fees	61,400.00		15,000.00	15,000.00	15,000.00-	100.00%-			
17019001/12040685 Change of Course Fees	12,416,136.28		15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	40,000.00	40,000.00	70,000.00
17019001/12040687 Project Fees	9,000.00						600,000.00	1,400,000.00	350,000.00
17019001/12040690 Technology Fees	18,363,610.00	6,000.00	6,500,000.00	6,500,000.00	6,494,000.00-	99.91%-	400,000.00	11,000,000.00	44,000.00
17019001/12040691 Student Insurance Fees	2,000.00								
17019001/12040695 Exam Misconduct Fees	5,000.00								
17019001/12040696 Loss of Receipt/Result	88,300.00		120,000.00	120,000.00	120,000.00-	100.00%-	80,000.00	80,000.00	1,500,000.00
17019001/12040710 Arrears of School Fees	14,151,598.05	64,600.00	300,000.00	300,000.00	235,400.00-	78.47%-	800,000.00	3,800,000.00	12,000,000.00
17019001/12040798 Outreach Programme	2,724,630.00		3,500,000.00	3,500,000.00	3,500,000.00-	100.00%-	10,000,000.00	12,000,000.00	90,000.00
17019001/12040799 Local Scholarship Scheme			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	5,000,000.00	4,500,000.00	4,000,000.00
17019001/12040691 Insurance Claim Recd	10,749,850.00								
Total	112,794,253.69	156,528,083.00	127,495,000.00	127,495,000.00	29,033,083.00+	22.77%+	188,790,000.00	515,950,000.00	555,269,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)									
Organization/Economic Code									
17021001/12040000									
17021001/12040017 Contractors Registration	82,000.00		400,000.00	400,000.00	400,000.00-	100.00%-	400,000.00	420,000.00	1,600,000.00
17021001/12040021 Certificate Fees PG	25,451,565.00	118,031,350.00	1,200,000.00	1,200,000.00	116,831,350.00+	9,735.95%+	2,500,000.00	2,625,000.00	441,000.00
17021001/12040024 Accreditation Fees		4,787,000.00			4,787,000.00+				
17021001/12040027 Tender Fees		90,500.00	300,000.00	300,000.00	209,500.00-	69.83%-	1,050,000.00	1,103,000.00	2,756,000.00
17021001/12040031 Undergraduate Examination Processing Fee			500,000.00	500,000.00	500,000.00-	100.00%-	450,000.00	473,000.00	1,158,000.00
17021001/12040033 Postgraduate Processing Fee			500,000.00	500,000.00	500,000.00-	100.00%-	5,000,000.00	5,250,000.00	496,000.00
17021001/12040041 Lab/Medical Screening (Examination) Fee	7,889,520.00	12,010,250.00	5,500,000.00	5,500,000.00	6,510,250.00+	118.37%+	30,000,000.00	31,500,000.00	5,513,000.00
17021001/12040052 Regular Programme Tuition	1,016,063,650.00	629,312,950.00	1,585,463,200.00	1,584,767,450.00	955,454,500.00-	60.29%-	3,324,718,300.00	3,491,631,000.00	33,075,000.00
17021001/12040054 Park Fee	68,237,780.00	90,725,600.00			90,725,600.00+				
17021001/12040134 Student Affairs Clearance	20,128,932.35	22,059,560.00	1,500,000.00	1,500,000.00	20,559,560.00+	1,370.64%+	2,300,000.00	2,415,000.00	3,666,213,000.00
17021001/12040162 Undergraduate Project Defence Fees	41,292,787.46	135,004,291.28			135,004,291.28+		1,500,000.00	1,575,000.00	2,536,000.00
17021001/12040199 Inter University Transfer	2,700,000.00	3,000,000.00	3,000,000.00	3,000,000.00			5,500,000.00	5,775,000.00	1,654,000.00
17021001/12040202 Students Hostel Fees	68,385,317.41	121,520,412.69	23,400,000.00	23,400,000.00	98,120,412.69+	419.32%+	106,416,000.00	178,882,380.00	6,064,000.00
17021001/12040274 Late Registration Fees	962,000.00	892,200.00			892,200.00+				
17021001/12040282 Masters Student Fees			95,992,000.00	145,992,000.00	145,992,000.00-	100.00%-	77,280,000.00	81,144,000.00	116,552,240.00
17021001/12040295 Regular Undergraduate Arrears of Fees	1,016,913,749.12	1,266,358,433.24	5,000,000.00	5,000,000.00	1,261,358,433.24+	25,227.17%+	12,000,000.00	12,600,000.00	85,201,000.00
17021001/12040298 Postgraduate PGD Fees	88,436,200.00	46,008,703.73	31,008,000.00	41,008,000.00	5,000,703.73+	12.19%+	20,454,000.00	21,477,000.00	13,230,000.00
17021001/12040333 Consult Fees	5,240,800.00	18,040,000.00	1,500,000.00	1,500,000.00	16,540,000.00+	1,102.67%+	50,000,000.00	52,500,000.00	22,551,000.00
17021001/12040397 Postgraduate Ph.D Fees	100,137,550.00	62,290,150.00	49,699,200.00	59,699,200.00	2,590,950.00+	4.34%+	57,734,400.00	60,621,120.00	55,000,000.00
17021001/12040402 P.G. Arrears Fees	13,637,300.00	2,337,300.00	3,500,000.00	3,500,000.00	1,162,700.00-	33.22%-	2,300,000.00	3,415,000.00	63,652,000.00
17021001/12040411 Development Levy (Law)	16,025,000.00	81,535,000.00	14,000,000.00	14,000,000.00	67,535,000.00+	482.39%+	28,400,000.00	29,820,000.00	2,536,000.00
17021001/12040420 Acceptance Fees	160,853,041.04	287,515,357.46	123,337,500.00	123,337,500.00	164,177,857.46+	133.11%+	189,370,000.00	198,839,000.00	31,311,000.00
17021001/12040421 Development Levy (Medicine)	14,790,110.00	25,467,250.00	18,000,000.00	28,000,000.00	2,532,750.00-	9.05%-	36,000,000.00	37,800,000.00	208,781,000.00
17021001/12040426 Result Checking	14,217,134.51	32,273,450.00	500,000.00	500,000.00	31,773,450.00+	6,354.69%+	150,000.00	157,000.00	39,690,000.00
17021001/12040512 Sandwich Programmes Tuition Arrears	1,261,230.00	186,900.00	220,000.00	220,000.00	33,100.00-	15.05%-	400,000.00	420,000.00	165,000.00
17021001/12040514 Transcript Fees	532,900.00	18,159,150.00	10,000,000.00	10,000,000.00	8,159,150.00+	81.59%+	90,000,000.00	94,500,000.00	441,000.00
17021001/12040515 Statement of Result	2,000.00	359,500.00			359,500.00+				
17021001/12040516 NYSC Exemption Fee	186,600.00	340,150.00	110,000.00	110,000.00	230,150.00+	209.23%+	110,000.00	116,000.00	99,225,000.00
17021001/12040519 Notification of Result	12,806,214.05	29,554,120.00	3,000,000.00	3,000,000.00	26,554,120.00+	885.14%+	8,800,000.00	9,240,000.00	121,000.00
17021001/12040520 JAMB Admission Letter		605,700.00	5,000.00	5,000.00	600,700.00+	12,014.00%+			
17021001/12040521 Convocation Fees	46,512,369.00	135,996,920.51	7,000,000.00	7,000,000.00	128,996,920.51+	1,842.81%+	30,000,000.00	31,500,000.00	9,702,000.00
17021001/12040522 Matriculation Pack Fees	21,013,750.00	47,962,580.00	14,375,000.00	85,070,745.00	37,108,165.00-	43.62%-	38,449,000.00	40,372,000.00	33,075,000.00
17021001/12040577 Teaching Practice Fees	155,500.00	1,900,000.00			1,900,000.00+				
17021001/12040586 Student Hand Book Fee	17,159,494.06	19,573,250.00			19,573,250.00+				
17021001/12040622 Registration of Student Association	1,500.00		3,000.00	3,000.00	3,000.00-	100.00%-	3,000.00	3,000.00	42,391,000.00
17021001/12040626 Payment for Scroll	1,672,230.00	612,800.00	200,000.00	200,000.00	412,800.00+	206.40%+	2,000,000.00	2,100,000.00	3,000.00
17021001/12040643 Certificate Verification	38,750,824.73	30,341,610.51	7,500,000.00	7,500,000.00	22,841,610.51+	304.55%+	16,650,000.00	17,483,000.00	2,205,000.00
17021001/12040655 Administrative Fees (Peace and Conflict Studies)		14,351,000.00	1,200,000.00	1,200,000.00	13,151,000.00+	1,095.92%+	1,000,000.00	1,050,000.00	18,357,000.00
17021001/12040657 Redeployment Fees	2,879,000.00	11,685,950.00			11,685,950.00+		1,500,000.00	1,575,000.00	1,103,000.00
17021001/12040684 Screening Test fee		6,000.00			6,000.00+				
7021001/12040685 Change of Course Fees	12,034,110.00	25,650,000.00	10,000,000.00	10,000,000.00	15,650,000.00+	156.50%+	30,000,000.00	31,500,000.00	1,654,000.00
17021001/12040687 PG Project Defence Fee	12,177,000.00	18,028,300.00	7,200,000.00	7,200,000.00	10,828,300.00+	150.39%+	45,000,000.00	47,250,000.00	33,075,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed	
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
17021001/12040689	Remarking Exam Scripts		5,000.00	5,000.00	5,000.00-	100.00%-	10,000.00	11,000.00	49,613,000.00	
17021001/12040690	Commission for ICT (Technology Fees)	210,000.00	49,050.00		49,050.00+					
17021001/12040692	Deferment Fees	6,000.00	23,000.00	10,000.00	10,000.00	13,000.00+	1,000,000.00	1,050,000.00	12,000.00	
17021001/12040696	Result/AdminChecking Fees	14,918,200.00	651,200.00	150,000.00	150,000.00	501,200.00+	700,000.00	735,000.00	1,103,000.00	
17021001/12040697	Pre-Degree Programme Tuition	766,000.00	521,700.00	700,000.00	700,000.00	178,300.00-	700,000.00	735,000.00	772,000.00	
17021001/12040698	Mature Students Programme Tuition	13,165,200.00	3,890,000.00	21,297,000.00	21,297,000.00	17,407,000.00-	19,829,000.00	20,820,000.00	772,000.00	
17021001/12040699	Sandwich Programmes Tuition			5,931,000.00	5,931,000.00	5,931,000.00-	7,515,000.00	7,891,000.00	21,861,000.00	
17021001/12040700	P.G. School Tuition	22,264,400.00	108,432,460.00			108,432,460.00+				
17021001/12040701	Certificate Collection Fees	38,103,500.00	87,944,500.00	25,300,000.00	25,300,000.00	62,644,500.00+	153,000,000.00	160,650,000.00	8,285,000.00	
17021001/12040702	Post UTME Exams	4,807,300.00	913,550.00	1,200,000.00	1,200,000.00	286,450.00-	1,700,000.00	1,785,000.00	168,683,000.00	
17021001/12040710	Undergraduate Arrears of Fees	17,698,825.00	261,906,400.00			261,906,400.00+				
17021001/12040722	Matured Students Programme (MSP) Project Defence Fee	7,488,800.00	44,654,245.00			44,654,245.00+				
17021001/12040724	Sandwich PG Fees	808,000.00	561,400.00	4,692,600.00	4,692,600.00	4,131,200.00-	13,187,000.00	13,846,000.00	1,874,000.00	
17021001/12040725	PG Project Defence (Masters)	35,259,850.00	73,849,150.00	13,000,000.00	13,000,000.00	60,849,150.00+	30,000,000.00	31,500,000.00	14,538,000.00	
17021001/12040726	PG Project Defence (PGD)			3,000,000.00	3,000,000.00	3,000,000.00-	4,500,000.00	4,725,000.00	33,075,000.00	
17021001/12040727	PG ICT Fee	25,396,650.00	34,350,200.00	2,600,000.00	2,600,000.00	31,750,200.00+	3,500,000.00	3,675,000.00	4,961,000.00	
17021001/12040728	Ph.D Students Dues	11,115,000.00	47,715,550.00	700,000.00	700,000.00	47,015,550.00+	400,000.00	420,000.00	3,859,000.00	
17021001/12040729	Master Students Dues	6,590,800.00	30,183,900.00	600,000.00	600,000.00	29,583,900.00+	350,000.00	368,000.00	441,000.00	
17021001/12040730	PGD Students Dues	24,592,710.00	175,415,600.00	210,000.00	210,000.00	175,205,600.00+	150,000.00	158,000.00	386,000.00	
17021001/12040731	PG Transcript	508,900.00	702,050.00	150,000.00	150,000.00	552,050.00+	1,500,000.00	1,575,000.00	165,000.00	
17021001/12040732	Resit Exam Fees	4,898,700.00	17,801,900.00	1,000,000.00	1,000,000.00	16,801,900.00+	500,000.00	525,000.00	1,654,000.00	
17021001/12040733	Joint University Post Examination Board Application Fees	16,359,700.00	3,640,200.00	18,000,000.00	48,000,000.00	44,359,800.00-	2,000,000.00	2,100,000.00	551,000.00	
17021001/12040734	Joint University Post Examination Board Fees	33,490,650.00	11,419,400.00			11,419,400.00+	25,000,000.00	26,250,000.00	2,205,000.00	
17021001/12040735	Screening (PUTME) Fees	192,000.00		6,500,000.00	6,500,000.00	6,500,000.00-	10,500,000.00	11,025,000.00	27,563,000.00	
17021001/12040738	Redeployment Fees	585,000.00	315,000.00			315,000.00+				
17021001/12040747	Development Levy (Med Lab Scs)	47,740,740.00	160,432,300.00	30,000,000.00	30,000,000.00	130,432,300.00+	30,000,000.00	31,500,000.00	11,576,000.00	
17021001/12040749	Development Levy (Nursing Science)	31,275,000.00	24,628,000.00	15,000,000.00	15,000,000.00	9,628,000.00+	15,000,000.00	15,750,000.00	33,075,000.00	
17021001/12040750	Correction of Certificate Fees	558,000.00	17,410,350.00	150,000.00	150,000.00	17,260,350.00+	120,000.00	126,000.00	16,538,000.00	
17021001/12040751	PG Deferment Fees			4,005,000.00	4,005,000.00	4,005,000.00-	5,000,000.00	5,250,000.00	132,000.00	
17021001/12040754	Development Levy (Other Programme)	210,193,717.16	197,442,220.00	200,500,000.00	200,500,000.00	3,057,780.00-	360,650,000.00	378,683,000.00	5,513,000.00	
17021001/12040755	Full Session Spillover Fees	66,476,023.65	60,829,300.00	2,000,000.00	2,000,000.00	58,829,300.00+	105,000,000.00	110,250,000.00	397,617,000.00	
17021001/12040756	Semester Spillover Fees	12,399,800.00	18,028,350.00	5,000,000.00	5,000,000.00	13,028,350.00+	60,000,000.00	63,000,000.00	115,763,000.00	
17021001/12040757	Cover Note (Proficiency in English)	8,373,040.00	16,595,000.00	2,000,000.00	2,000,000.00	14,595,000.00+	2,000,000.00	2,100,000.00	66,150,000.00	
17021001/12040758	Convocation Packages Fess	12,283,000.00		14,990,000.00	14,990,000.00	14,990,000.00-	45,000,000.00	47,250,000.00	2,205,000.00	
17021001/12040759	Development Levy (Pharmacy)			18,750,000.00	18,750,000.00	18,750,000.00-	22,500,000.00	23,625,000.00	49,613,000.00	
17021001/12040790	Peace and Conflict Studies Tuition (M.Sc.)	4,900,000.00	8,782,700.00	12,837,500.00	12,837,500.00	4,054,800.00-	12,640,000.00	13,272,000.00	24,806,000.00	
17021001/12040791	Peace and Conflict Studies Tuition (PGD)	16,393,600.00	4,555,000.00	13,685,000.00	13,685,000.00	9,130,000.00-	3,750,000.00	3,938,000.00	17,712,000.00	
17021001/12040792	PH. D Project Fees (Peace and Conflict)						1,625,000.00	1,706,000.00	4,134,000.00	
17021001/12040793	Studies Project						1,950,000.00	2,048,000.00	1,792,000.00	
17021001/12040799	Peace and Conflict Studies Tuition (PGD)						16,065,000.00			
17021001/12060003	Students ID Cards		138,500.00			138,500.00+				
17021001/12040208	Sale of Sandwich PG Application Forms N/A	18,089,600.00	6,609,800.00			6,609,800.00+				
Total		3,556,497,864.54	4,734,965,664.42	2,449,076,000.00	2,629,075,995.00	2,105,889,669.42+	80.10%+	5,174,775,700.00	5,485,473,500.00	5,690,526,240.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12040024									
17033001/12040017 Registration/Review of Contracts/Association	393,000.00	100,000.00	2,758,000.00	2,758,000.00	2,658,000.00-	96.37%-	2,678,000.00	2,686,000.00	2,149,000.00
17033001/12040424 Accreditation Fees	128,350,308.31	191,873,000.00			191,873,000.00+				
17033001/12040027 Prequalification Fees for contracts		274,000.00	1,768,000.00	1,768,000.00	1,494,000.00-	84.50%-	1,019,000.00	1,824,000.00	2,699,000.00
17033001/12040052 Tuition Fees (Diploma Programme)	813,160,457.09	776,246,208.00	1,016,400,000.00	1,016,400,000.00	240,153,792.00-	23.63%-	981,000,000.00	1,022,258,000.00	1,833,000.00
17033001/12040058 Stamp Duties Fee			4,547,000.00	4,547,000.00	4,547,000.00-	100.00%-	5,052,000.00	5,067,000.00	1,027,369,000.00
17033001/12040079 Late Registration Fees	418,500.00	1,084,500.00			1,084,500.00+				
17033001/12040151 Renewal of Contractors			1,268,000.00	1,268,000.00	1,268,000.00-	100.00%-	1,470,000.00	1,475,000.00	5,093,000.00
17033001/12040274 Late Conversion of Tellers	2,231,389.90	1,545,500.00	2,323,000.00	2,323,000.00	777,500.00-	33.47%-	2,323,000.00	2,330,000.00	1,482,000.00
17033001/12040304 Space Allocation	578,200.00	113,000.00			113,000.00+				
17033001/12040315 Admission/Re-Admission Fees	198,500.00	361,500.00	2,531,000.00	2,531,000.00	2,169,500.00-	85.72%-	2,531,000.00	2,539,000.00	2,342,000.00
17033001/12040316 Medical Examination Fee	12,346,777.41	18,645,100.00	12,246,000.00	12,246,000.00	6,399,100.00+	52.25%+	15,662,000.00	15,709,000.00	2,551,000.00
17033001/12040318 Sanitation Fees	39,587,353.07	9,117,400.00	22,735,000.00	22,735,000.00	13,617,600.00-	59.90%-	22,977,000.00	23,046,000.00	15,787,000.00
17033001/12040337 Development Fees		715,500.00			715,500.00+				
17033001/12040420 Acceptance Fees	6,100,500.00	50,970,150.00	87,240,000.00	87,240,000.00	36,269,850.00-	41.57%-	210,750,000.00	211,382,000.00	23,161,000.00
17033001/12040024 Hostel Accommodation Fees			206,575,000.00	206,575,000.00	206,575,000.00-	100.00%-	87,240,000.00	87,502,000.00	212,439,000.00
17033001/12040425 Student Health Insurance Fees	12,112,259.22	2,245,200.00	2,581,000.00	2,581,000.00	335,800.00-	13.01%-			
17033001/12040426 Result Verification Fees	6,416,050.00	1,586,350.00			1,586,350.00+		1,571,000.00	1,576,000.00	87,939,000.00
17033001/12040463 Brochure Advert	3,946,950.00	7,256,100.76			7,256,100.76+				
17033001/12000003 Tuition Fees (Degree Programme)							72,820,000.00	73,038,000.00	1,584,000.00
17033001/12040513 Distance Learning Programme Fees (Poly Work & Study)			520,000.00	520,000.00	520,000.00-	100.00%-			
17033001/12040514 Students' Transcript	23,282,855.91	18,699,000.00	75,040,000.00	75,040,000.00	56,341,000.00-	75.08%-	23,917,000.00	23,989,000.00	73,404,000.00
17033001/12040515 Break Down of Result	30,461,650.00	76,658,200.00	71,500,000.00	71,500,000.00	5,158,200.00+	7.21%+	520,000.00	522,000.00	24,109,000.00
17033001/12040518 Clearance Fees	3,000.00	5,000.00	20,877,000.00	20,877,000.00	20,872,000.00-	99.98%-			
17033001/12040520 JAMB Verification Fee	161,476,707.25	43,164,550.00	17,746,000.00	17,746,000.00	25,418,550.00+	143.24%+	3,380,000.00	3,390,000.00	524,000.00
17033001/12040521 Convocation Fees	26,539,921.00	38,447,503.00	1,145,000.00	1,145,000.00	37,302,503.00+	3,257.86%+	31,849,000.00	31,944,000.00	3,407,000.00
17033001/12040522 Matriculation Fees	542,000.00		25,775,000.00	25,775,000.00	25,775,000.00-	100.00%-	17,840,000.00	17,894,000.00	32,104,000.00
17033001/12040569 Student Library Fees	82,102,024.98	17,878,600.00	48,201,000.00	48,201,000.00	30,322,400.00-	62.91%-	48,357,000.00	48,502,000.00	17,983,000.00
17033001/12040576 IMT PolyAir Programme	15,168,000.00	11,931,500.00			11,931,500.00+				
17033001/12040594 Biometric Registration	24,462,387.95	18,466,008.00	25,149,000.00	25,149,000.00	6,682,992.00-	26.57%-	25,290,000.00	25,366,000.00	48,745,000.00
17033001/12040601 Parent Teachers Association Fees	4,868,650.00	24,088,750.00			24,088,750.00+				
17033001/12040615 Student Appeal Fees	749,260.00	71,250.00	549,000.00	549,000.00	477,750.00-	87.02%-	550,000.00	551,000.00	25,493,000.00
17033001/12040629 Countnuing Education Programme Fee (CEP)	75,000.00	6,722,000.00			6,722,000.00+		75,040,000.00	75,265,000.00	554,000.00
17033001/12040631 Notification of result/Testimonial	24,878,750.00	18,892,950.00	13,751,000.00	13,751,000.00	5,141,950.00+	37.39%+	13,959,000.00	14,001,000.00	75,641,000.00
17033001/12040636 Students Industrial Work Experience Scheme Form (SIWES) & In	6,724,300.00	1,760,000.00	8,494,000.00	8,494,000.00	6,734,000.00-	79.28%-	9,508,000.00	9,537,000.00	14,071,000.00
17033001/12040643 Verification of Certificate Fees	135,000.00	4,293,300.00	2,525,000.00	2,525,000.00	1,768,300.00+	70.03%+	2,526,000.00	2,534,000.00	9,584,000.00
17033001/12040684 Screening Exam Fees	35,117,071.48	8,843,500.00	14,887,000.00	14,887,000.00	6,043,500.00-	40.60%-	14,894,000.00	14,938,000.00	2,546,000.00
17033001/12040685 Change of Course Fees	6,000.00	78,000.00	808,000.00	808,000.00	730,000.00-	90.35%-	808,000.00	811,000.00	15,013,000.00
17033001/12040686 Alumni Fees	9,883,625.00	17,685,250.00	4,565,000.00	4,565,000.00	13,120,250.00+	287.41%+	4,567,000.00	4,581,000.00	815,000.00
17033001/12040687 Project Fees	55,955,500.00	16,051,500.00	22,908,000.00	22,908,000.00	6,856,500.00-	29.93%-	2,290,800.00	22,977,000.00	4,604,000.00
17033001/12040688 Endowment Fund	15,018,750.00	10,500,350.00	26,765,000.00	26,765,000.00	16,264,650.00-	60.77%-	26,776,000.00	26,857,000.00	23,092,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17033001/12040689 Review of Exam Scripts	1,000.00		52,000.00	52,000.00	52,000.00-	100.00%-	52,000.00	52,000.00	26,991,000.00
17033001/12040690 Technology Fees	468,722,150.96	65,908,000.00	80,335,000.00	80,335,000.00	14,427,000.00-	17.96%-	80,595,000.00	80,837,000.00	52,000.00
17033001/12000000 Student Insurance	59,772,692.66	20,817,750.00			20,817,750.00+				
17033001/12040692 Defferment of Admissions	123,000.00	135,000.00	255,000.00	255,000.00	120,000.00-	47.06%-	255,000.00	256,000.00	81,241,000.00
17033001/12040693 Commission on Scratch Cards	7,377,985.70	14,027,840.00	9,359,000.00	9,359,000.00	4,668,840.00+	49.89%+	6,820,000.00	6,840,000.00	257,000.00
17033001/12040694 Porcessing Fees (Other Institution)	1,521,000.00	48,768,600.00	2,206,000.00	2,206,000.00	46,562,600.00+	2,110.73%+	2,308,000.00	2,315,000.00	6,874,000.00
17033001/12040695 Examination Misconduct	1,624,300.00	1,026,000.00	2,517,000.00	2,517,000.00	1,491,000.00-	59.24%-	2,518,000.00	2,526,000.00	2,326,000.00
17033001/12040696 Loss of Receipts/Results Fees	600,500.00	283,500.00	1,545,000.00	1,545,000.00	1,261,500.00-	81.65%-	1,546,000.00	1,551,000.00	2,538,000.00
17033001/12040701 Certificate Collection	38,099,370.00	95,165,500.00	31,782,000.00	31,782,000.00	63,383,500.00+	199.43%+	31,795,000.00	31,891,000.00	1,558,000.00
17033001/12040794 External Examination Fees	125,000.00	600.00	24,000.00	24,000.00	23,400.00-	97.50%-			
Total	2,121,257,697.89	1,642,503,509.76	1,872,252,000.00	1,872,252,000.00	229,748,490.24-	12.27%-	1,835,053,800.00	1,900,359,000.00	1,879,954,000.00
FEES									
POST PRIMARY SCHOOLS MANAGEMENT BOARD (PPSMB)									
Organization/Economic Code									
17051001/12040478									
17051001/12040027 Tender Fees	32,000.00								
17051001/12040048 School Sports Fees	1,579,200.00		36,000,000.00	36,000,000.00	36,000,000.00-	100.00%-	37,500,000.00	39,000,000.00	1,400,000.00
17051001/12040052 Tuition Fees/Parent Support Fee	21,018,300.00	2,363,500.00	153,000,000.00	153,000,000.00	150,636,500.00-	98.46%-	183,000,000.00	213,000,000.00	4,550,000.00
17051001/12040316 Examination Fees		47,450.00	72,000,000.00	72,000,000.00	71,952,550.00-	99.93%-	150,000,000.00	156,000,000.00	40,500,000.00
17051001/12040000 School Equipment Fees	4,337,600.00	304,100.00	360,000,000.00	360,000,000.00	359,695,900.00-	99.92%-	375,000,000.00	390,000,000.00	243,000,000.00
Total	26,967,100.00	2,715,050.00	621,000,000.00	621,000,000.00	618,284,950.00-	99.56%-	745,500,000.00	798,000,000.00	289,450,000.00
FEES									
ENUGU STATE SCIENCE TECH & VOC SCH MGT BOARD									
Organization/Economic Code									
17054001/12040000									
17054001/12040048 School Sport Fees			8,400,000.00	8,400,000.00	8,400,000.00-	100.00%-	8,500,000.00	8,900,000.00	162,000,000.00
17054001/12040052 Tuition Fees	6,389,400.00								
17054001/12040316 Examination Fees	5,012,350.00	8,744,100.00	7,800,000.00	7,800,000.00	944,100.00+	12.10%+	15,780,000.00	16,569,000.00	405,000,000.00
17054001/12040478 School Equipment Fees	33,376,850.00	22,536,300.00	39,000,000.00	39,000,000.00	16,463,700.00-	42.21%-	42,000,000.00	43,000,000.00	9,000,000.00
Total	44,778,600.00	31,280,400.00	55,200,000.00	55,200,000.00	23,919,600.00-	43.33%-	66,280,000.00	68,469,000.00	576,000,000.00
FEES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12040000									
21001001/12040027 Tender Fees	138,000.00	118,000.00	2,000,000.00	2,000,000.00	1,882,000.00-	94.10%-	4,000,000.00	4,200,000.00	5,000,000.00
21001001/12040031 Fees for Environment Impact Assessment	303,000.00	104,000.00	2,000,000.00	2,000,000.00	1,896,000.00-	94.80%-	3,000,000.00	3,000,000.00	4,500,000.00
21001001/12040052 Tuition Fees for School of Health Technology	44,323,000.00	59,493,384.34		33,750,000.00	25,743,384.34+	76.28%+			
21001001/12040201 Exams/Entrance Fees from School of Nursing Bishop Shahan N		110,000.00			110,000.00+				
21001001/12040307 Patent Medicine Registration Fees		111,000.00	3,000,000.00	3,000,000.00	2,889,000.00-	96.30%-	2,000,000.00	3,000,000.00	3,000,000.00
21001001/12040308 Renewal of Patent Medicine Registration Fees	959,000.00	1,488,000.00			1,488,000.00+				
21001001/12040423 Ambulance Fees		70,000.00	3,000,000.00	3,000,000.00	2,930,000.00-	97.67%-	4,000,000.00	4,200,000.00	4,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/12040487 Registration Fees of Hospital	5,062,625.00	3,224,500.00	6,000,000.00	6,000,000.00	2,775,500.00-	46.26%-	6,000,000.00	7,000,000.00	4,500,000.00
21001001/12040488 Renewal Registration Fees of Hospital	9,237,000.00	5,942,500.00	30,000,000.00	30,000,000.00	24,057,500.00-	80.19%-	40,000,000.00	45,000,000.00	8,000,000.00
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	7,277,100.00	75,000.00		10,000,000.00	9,925,000.00-	99.25%-			
21001001/12040491 Tuition Fees for School of Nursing	76,090.00	115,000.00			115,000.00+				
21001001/12040492 Tuition Fees for School of Midwifery Awgu	5,732,500.00	525,000.00	11,250,000.00	11,250,000.00	10,725,000.00-	95.33%-	10,000,000.00	11,000,000.00	50,000,000.00
21001001/12040565 Exams/Entrance Fees from the School of Midwifery Awgu	28,000.00	6,880,000.00	4,000,000.00	4,000,000.00	2,880,000.00+	72.00%+	4,000,000.00	5,000,000.00	12,000,000.00
21001001/12040585 Research Ethical Clearance Fees							2,000,000.00	3,000,000.00	6,000,000.00
21001001/12040639 Inspection Fess for Private Medical Facilities	2,460,000.00	1,680,000.00	15,000.00	15,000.00	1,665,000.00+	11,100.00%+	2,850,000.00	3,200,000.00	3,500,000.00
Total	75,596,315.00	79,936,384.34	61,265,000.00	105,015,000.00	25,078,615.66-	23.88%-	77,850,000.00	88,600,000.00	100,500,000.00
FEES									
ENUGU STATE UNIVERSAL HEALTH COV.									
Organization/Economic Code									
21003002/12040000									
FEES									
ESUT COLLEGE OF MEDICINE (TEACHING HOSPITAL)									
Organization/Economic Code									
21026001/12050000									
21026001/12040041 Laboratory Test (I-Stat)			200,000.00	200,000.00	200,000.00-	100.00%-	100,000.00	150,000.00	14,400,000.00
21026001/12040279 Hostel Caution Fee	100,000.00	7,227,000.00	1,700,000.00	1,700,000.00	5,527,000.00+	325.12%+	1,500,000.00	1,800,000.00	200,000.00
21026001/12040424 Hostel Fees	33,805,000.00	33,638,000.00	24,000,000.00	24,000,000.00	9,638,000.00+	40.16%+	24,000,000.00	24,000,000.00	2,300,000.00
21026001/12040433 Hostel/Bed/Matress Fee	350,000.00	10,710,000.00	4,250,000.00	4,250,000.00	6,460,000.00+	152.00%+	2,500,000.00	2,600,000.00	24,000,000.00
21026001/12040503 Induction Fees			2,550,000.00	2,550,000.00	2,550,000.00-	100.00%-	2,500,000.00	2,600,000.00	3,350,000.00
21026001/12040586 Hostel Handbook Fee	6,731,000.00	3,000.00	85,000.00	85,000.00	82,000.00-	96.47%-	70,000.00	112,000.00	3,600,000.00
21026001/12040732 Resit Exam Fees			1,650,000.00	1,650,000.00	1,650,000.00-	100.00%-	1,500,000.00	1,800,000.00	180,000.00
Total	40,986,000.00	51,578,000.00	34,435,000.00	34,435,000.00	17,143,000.00+	49.78%+	32,170,000.00	33,062,000.00	48,030,000.00
FEES									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21027001/12040000									
21027017/12040017 Bid/Registration of Suppliers			1,171,000.00	1,171,000.00	1,171,000.00-	100.00%-	942,000.00	1,413,000.00	110,000.00
21027017/12040040 Fees from Nutrition/Dietetics			6,870,000.00	6,870,000.00	6,870,000.00-	100.00%-	6,301,000.00	9,452,000.00	2,120,000.00
21027017/12040041 Laboratory	135,984,910.10	141,435,225.00	100,654,000.00	100,654,000.00	40,781,225.00+	40.52%+	204,383,000.00	306,574,000.00	14,178,000.00
21027017/12040052 School of Nursing Fees	15,954,000.00	57,471,415.00	25,998,000.00	25,998,000.00	31,473,415.00+	121.06%+	63,600,000.00	95,400,000.00	459,861,000.00
21027017/12040090 Administrative Fees			89,000.00	89,000.00	89,000.00-	100.00%-	89,000.00	134,000.00	143,100,000.00
21027017/12040302 School of Nursing (Feeding)	1,620,000.00	16,100,800.00			16,100,800.00+				
21027017/12040310 Main Pharmacy	251,468,629.88	157,401,520.00	127,354,000.00	127,354,000.00	30,047,520.00+	23.59%+	189,217,000.00	283,825,000.00	201,000.00
21027017/12040311 Medical Records		14,411,250.00	80,517,000.00	80,517,000.00	66,105,750.00-	82.10%-	86,436,000.00	129,654,000.00	425,738,000.00
21027017/12040314 Children Emergency Fees		750,150.00	11,167,000.00	11,167,000.00	10,416,850.00-	93.28%-	4,782,000.00	7,173,000.00	194,481,000.00
21027017/12040317 Mortuary Fees			2,703,000.00	2,703,000.00	2,703,000.00-	100.00%-	3,086,000.00	4,629,000.00	10,759,000.00
21027017/12040423 Ambulance			7,260,000.00	7,260,000.00	7,260,000.00-	100.00%-	3,000,000.00	3,500,000.00	6,944,000.00
21027017/12040425 Medical Clinic Fees	346,970,160.22	130,060,385.00			130,060,385.00+		5,230,000.00	7,844,000.00	5,000,000.00
21027001/12040800 Ortho/Plastic Surgery			61,686,000.00	61,686,000.00	61,686,000.00-	100.00%-	6,000.00	9,000.00	11,766,000.00
21027017/12040427 Main Surgical Ward			6,810,000.00	6,810,000.00	6,810,000.00-	100.00%-	161,954,000.00	242,931,000.00	13,500.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027017/12040426 Ortho/Plastic Surgery			310,500.00	310,500.00	310,500.00-	100.00%-	38,165,000.00	57,247,000.00	364,397,000.00
21027017/12040429 Maternity Ward			67,897,000.00	67,897,000.00	67,897,000.00-	100.00%-	39,452,000.00	59,178,000.00	85,871,000.00
21027017/12040436 Neonatal Intensive Care Unit			35,133,000.00	35,133,000.00	35,133,000.00-	100.00%-	16,679,000.00	25,018,000.00	88,766,000.00
21027017/12040440 Eye Clinic/Glucometer			31,180,000.00	31,180,000.00	31,180,000.00-	100.00%-	33,376,000.00	50,064,000.00	37,528,000.00
21027017/12040442 Medical Ward Fees	48,012,005.00		66,643,000.00	66,643,000.00	66,643,000.00-	100.00%-	38,770,000.00	58,155,000.00	75,097,000.00
21027017/12040480 Amenity Ward			21,916,000.00	21,916,000.00	21,916,000.00-	100.00%-	58,497,000.00	87,746,000.00	87,232,000.00
21027017/12040490 Immunization							112,000.00	168,000.00	131,619,000.00
21027017/12040492 School of Midwifery	6,487,000.00	1,059,000.00	90,000,000.00	90,000,000.00	88,941,000.00-	98.82%-	750,000.00	1,125,000.00	252,000.00
21027017/12040493 Inpatient Service			95,000.00	95,000.00	95,000.00-	100.00%-	241,112,000.00	361,667,000.00	1,688,000.00
21026001/12040574 Out Patients Clinics			90,000,000.00	90,000,000.00	90,000,000.00-	100.00%-			
21027017/12040579 Main Theatre Fees			63,000.00	63,000.00	63,000.00-	100.00%-	158,710,000.00	238,065,000.00	542,501,000.00
21027017/12040582 National Health Insurance Scheme			155,773,000.00	155,773,000.00	155,773,000.00-	100.00%-	152,008,000.00	228,012,000.00	357,097,000.00
21027017/12040606 Phsiotherapy			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	13,649,000.00	20,473,000.00	342,018,000.00
21027001/12040607 Dialysis Services Fees			11,359,000.00	11,359,000.00	11,359,000.00-	100.00%-	12,236,000.00	18,353,000.00	30,710,000.00
21027017/12040682 Electro Cardio Graphy			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	20,444,000.00	30,665,000.00	27,530,000.00
21027001/12040706 Accident and Emergency Fees			25,442,000.00	25,442,000.00	25,442,000.00-	100.00%-	49,654,000.00	74,480,000.00	45,998,000.00
21027001/12040707 Ear Nlose and Throath Clinic Fees			3,943,000.00	3,943,000.00	3,943,000.00-	100.00%-	3,570,000.00	5,355,000.00	111,720,000.00
21027001/12040708 Paediatric Clinic/Ward Fees			39,239,000.00	39,239,000.00	39,239,000.00-	100.00%-	2,886,000.00	4,328,000.00	8,033,000.00
21027001/12040709 Sterilisation Fees			2,939,000.00	2,939,000.00	2,939,000.00-	100.00%-	9,924,000.00	14,887,000.00	6,493,000.00
21027001/12040711 Optmetry/Eyeward Fees			18,157,000.00	18,157,000.00	18,157,000.00-	100.00%-	4,187,000.00	6,280,000.00	22,330,000.00
21027001/12040723 Endoscopy Fees			4,911,000.00	4,911,000.00	4,911,000.00-	100.00%-	6,400,000.00	9,600,000.00	9,420,000.00
Total	806,496,705.20	518,689,745.00	1,120,279,500.00	1,120,279,500.00	601,589,755.00-	53.70%-	1,629,607,000.00	2,443,404,000.00	3,650,571,500.00
FEES									
ENUGU STATE HEALTH BOARD									
Organization/Economic Code									
21102001/12040000									
21102001/12040041 Laboratory Fees	2,054,790.00	4,029,830.00	1,000,000.00	1,000,000.00	3,029,830.00+	302.98%+	1,000,000.00	1,200,000.00	2,300,000.00
21102001/12040310 Drug and Dressing Material Fees		2,332,720.00			2,332,720.00+				
21102001/12040311 Folder Fees	8,905,255.00	11,610,495.00			11,610,495.00+				
21102001/12040312 Cards Fees	3,863,235.00	7,608,720.00			7,608,720.00+				
21102001/12040314 Emergency Fee		5,000.00			5,000.00+				
21102001/12040315 Admission Fee	11,591,810.00	4,655,310.00			4,655,310.00+				
21102001/12040316 Medical Examination Fees	1,029,160.00								
21102001/12040317 Mortuary/Storage Fee	1,018,480.00								
21102001/12040493 Hospital Admission Fee	1,069,760.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	25,000,000.00	25,000,000.00	1,500,000.00
21102001/12040574 Hospital Registration Fees	180,000.00		25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	5,000,000.00	5,000,000.00	25,000,000.00
21102001/12070101 Proceeds from Medicine	938,850.00								
Total	30,651,340.00	30,242,075.00	31,000,000.00	31,000,000.00	757,925.00-	2.44%-	31,000,000.00	31,200,000.00	28,800,000.00
FEES									
ENUGU WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/12040000									
35053001/12040556 Sanitation Fees	136,135,700.01	124,824,343.00	130,000,000.00	130,000,000.00	5,175,657.00-	3.98%-	2,880,000,000.00	3,744,000,000.00	4,500,000.00
35053001/12040677 Effluence Fees	471,000.00	99,867,528.16	5,000,000.00	5,000,000.00	94,867,528.16+	1,897.35%+	100,000,000.00	130,000,000.00	4,867,200,000.00
35053001/12040683 Debris Fees	341,000.00	169,895,452.80	6,000,000.00	6,000,000.00	163,895,452.80+	2,731.59%+	300,000,000.00	390,000,000.00	169,000,000.00
Total	136,947,700.01	394,587,323.96	141,000,000.00	141,000,000.00	253,587,323.96+	179.85%+	3,280,000,000.00	4,264,000,000.00	5,040,700,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
FEES	₦	₦	₦	₦	₦	%	₦	₦	₦
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12040000									
51001001/12040005 Fees For Replacement of Loss of Certificates and bye laws		3,296,366.00			3,296,366.00+				
51001001/12040106 Fees for Igwe Election Observation	6,700,000.00	18,900,000.00	10,000,000.00	10,000,000.00	8,900,000.00+	89.00%+	10,000,000.00	12,000,000.00	2,300,000.00
51001001/12040164 Certified true copy of Original Documents	258,000.00	273,000.00	1,000,000.00	1,000,000.00	727,000.00-	72.70%-	350,000.00	370,000.00	300,000.00
51001001/12040189 Registration of Town Unions and Social Clubs							500,000.00	550,000.00	600,000.00
51001001/12040190 Renewal of Registration of Town Unions and Social Clubs							1,500,000.00	1,600,000.00	1,700,000.00
51001001/12040222 Chieftaincy Title Permit Fees	3,600,000.00	4,130,000.00	5,000,000.00		4,130,000.00+		5,000,000.00	5,200,000.00	5,500,000.00
51001001/12040292 Fees for Recognition of Igwe Ceremony	2,200,000.00	5,600,000.00	8,000,000.00	8,000,000.00	2,400,000.00-	30.00%-	8,000,000.00	83,000,000.00	400,000.00
51001001/12040321 App. Fees for would-be Traditional Rulers	3,800,000.00	19,700,000.00	20,000,000.00	20,000,000.00	300,000.00-	1.50%-	12,000,000.00	12,300,000.00	5,500,000.00
51001001/12040495 Certificate of Recognition Fees	2,172,000.00	2,914,000.00	5,000,000.00	5,000,000.00	2,086,000.00-	41.72%-	3,000,000.00	3,500,000.00	8,500,000.00
51001001/12040496 Clearance Fees for Ofala Festivals	400,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	300,000.00	320,000.00	12,500,000.00
51001001/12040567 Eligibility Manual Criteria for Community Leadership Selectio			2,300,000.00	2,300,000.00	2,300,000.00-	100.00%-	2,300,000.00	2,500,000.00	4,000,000.00
51001001/12040687 Reg. of Cert. of Autonomous Communities	400,000.00	13,002,000.00	7,500,000.00	7,500,000.00	5,502,000.00+	73.36%+	3,500,000.00	3,600,000.00	350,000.00
51001001/12040217 Issuance of Inauguration Certificate to Town Union							2,000,000.00	2,100,000.00	2,400,000.00
Total	19,530,000.00	67,815,366.00	59,800,000.00	54,800,000.00	13,015,366.00+	23.75%+	48,450,000.00	127,040,000.00	44,050,000.00
FEES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12040000									
35001001/12040427 Tenders Fees		500,000.00			500,000.00+				
35001001/12040031 Environmental Audit/Impact Assessment	9,037,000.00	6,438,500.00	5,000,000.00	5,000,000.00	1,438,500.00+	28.77%+	5,000,000.00	6,000,000.00	230,000,000.00
35001001/12040211 Noise Pollution Abatement Fees	180,000.00	12,500.00	85,000.00	85,000.00	72,500.00-	85.29%-	90,000.00	100,000.00	8,000,000.00
35001001/12040374 Industrial Waste Discharge Permit	50,000.00	1,750,000.00	550,000.00	550,000.00	1,200,000.00+	218.18%+			
35001001/12040376 Environmental Effluent Discharge Fee	410,000.00	1,080,000.00			1,080,000.00+		1,000,000.00	1,200,000.00	110,000.00
35001001/12040377 Renewal of Consultant Fees	301,000.00	120,000.00	1,000,000.00	1,000,000.00	880,000.00-	88.00%-	500,000.00	550,000.00	1,500,000.00
35001001/12040378 Motor Emblem/Gaseous Emission Fees			550,000.00	550,000.00	550,000.00-	100.00%-	200,000.00	220,000.00	650,000.00
35001001/12040379 Inspection of Food Handling Environmental Fees	1,000.00								
35001001/12040381 Renewal of Certificate of Small Food Industries/Enterprises		80,000.00			80,000.00+				
35001001/12040383 Pest and Vector Control/Fumigation Fees	50,000.00	33,300.00			33,300.00+				
35001001/12040384 Vetting of Health Institution Building Plans	500,000.00								
35001001/12040403 Base Stations for Telecomm Masts		2,000.00			2,000.00+				
35001001/12040462 Out door Advertising		444,897.79			444,897.79+				
35001001/12040494 Public Toilet Management Fees	226,000.00	196,100.00	500,000.00	500,000.00	303,900.00-	60.78%-	400,000.00	450,000.00	230,000.00
35001001/12040536 Registration fees from Environmental Consultant Fumigation	290,000.00		700,000.00	700,000.00	700,000.00-	100.00%-	500,000.00	550,000.00	50,000.00
35001001/12040544 Environmental Remedial Fees	8,350,000.00	18,675,500.00	76,000,000.00	76,000,000.00	57,324,500.00-	75.43%-	108,000,000.00	120,000,000.00	600,000.00
35001001/12040704 Fees from Fumigation Certificate	582,000.00	496,000.00	2,550,000.00	2,550,000.00	2,054,000.00-	80.55%-	2,000,000.00	2,500,000.00	150,000,000.00
Total	19,977,000.00	29,828,797.79	86,935,000.00	86,935,000.00	57,106,202.21-	65.69%-	117,690,000.00	131,570,000.00	391,140,000.00
TOTAL FEES	9,690,370,165.41	11,462,471,308.90	10,648,447,000.00	10,479,446,995.00	983,024,313.90+	9.38%+	36,170,009,000.00	50,437,485,500.00	57,929,923,750.00
FINES									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/00000000									

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FINES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12050000									
29001001/12050004 Travelers Manifest Offence Fines	600,000.00	1,771,000.00	4,000,000.00	4,000,000.00	2,229,000.00-	55.73%-	8,000,000.00	8,300,000.00	150,000.00
29001001/12050030 Traffic Offences Fines	10,956,400.00	15,671,900.00	15,000,000.00	15,000,000.00	671,900.00+	4.48%+	20,000,000.00	20,000,000.00	9,000,000.00
Total	11,556,400.00	17,442,900.00	19,000,000.00	19,000,000.00	1,557,100.00-	8.20%-	28,000,000.00	28,300,000.00	9,150,000.00
FINES									
MINISTRY OF WORKS & INFRASTRUCTURE									
Organization/Economic Code									
34001001/12050000									
34001001/12050004 Cutting of Government Roads		280,000.00			280,000.00+				
34001001/12050028 Damage to Public Property (Roads Electric Fixture etc)		100,000.00	1,000,000.00	2,000,000.00	1,900,000.00-	95.00%-	1,200,000.00	3,500,000.00	95,000.00
Total		380,000.00	1,000,000.00	2,000,000.00	1,620,000.00-	81.00%-	1,200,000.00	3,500,000.00	95,000.00
FINES									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12050000									
53010001/12050003 Penalties (General)	530,200.00	367,950.00	21,735,000.00	21,735,000.00	21,367,050.00-	98.31%-	21,735,000.00	23,000,000.00	3,700,000.00
53010001/12050013 Contravention Fine			2,070,000.00	2,070,000.00	2,070,000.00-	100.00%-	2,070,000.00	3,500,000.00	24,000,000.00
Total	530,200.00	367,950.00	23,805,000.00	23,805,000.00	23,437,050.00-	98.45%-	23,805,000.00	26,500,000.00	27,700,000.00
FINES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
26051001/12050000									
26051001/12050001 Court Fines	6,134,010.00	1,444,400.00	8,000,000.00	8,000,000.00	6,555,600.00-	81.95%-	10,000,000.00	12,000,000.00	3,000,000.00
Total	6,134,010.00	1,444,400.00	8,000,000.00	8,000,000.00	6,555,600.00-	81.95%-	10,000,000.00	12,000,000.00	3,000,000.00
FINES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12050000									
26052001/12050001 Court Fines	1,507,630.00								
Total	1,507,630.00								
FINES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12050000									
52102001/12050003 Penalties on water			200,000.00	200,000.00	200,000.00-	100.00%-	5,400,000.00	5,900,000.00	3,300,000.00
Total			200,000.00	200,000.00	200,000.00-	100.00%-	5,400,000.00	5,900,000.00	3,300,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
FINES	₦	₦	₦	₦	₦	%	₦	₦	₦
MINISTRY OF ENUGU CAPITAL TERRITORY									
Organization/Economic Code									
65001001/12050000									
65001001/12050030 Fines from Road Traffic Offence	115,000.00	5,345,120.20			5,345,120.20+				
65001001/12050039 Fines from Non Complisance on Plan Approval	196,049,000.00	124,826,653.00	300,000.00	300,000.00	124,526,653.00+	41,508.88%+	2,000,000.00	2,500,000.00	4,200,000.00
Total	196,164,000.00	130,171,773.20	300,000.00	300,000.00	129,871,773.20+	43,290.59%+	2,000,000.00	2,500,000.00	4,200,000.00
FINES									
MINISTRY OF ENVIRONMENT AND MINERAL RESOURCES									
Organization/Economic Code									
35001001/12050000									
35001001/12050008 Sewerage Control Fines			85,000.00	85,000.00	85,000.00-	100.00%-	400,000.00	420,000.00	6,500,000.00
35001001/12050009 Conservation Offences Fines			500,000.00	500,000.00	500,000.00-	100.00%-	50,000.00	60,000.00	480,000.00
35001001/12050027 Sanitation/Pollution/Other Offence Fines	222,400.00	152,000.00	120,000.00	120,000.00	32,000.00+	26.67%+	120,000.00	130,000.00	70,000.00
Total	222,400.00	152,000.00	705,000.00	705,000.00	553,000.00-	78.44%-	570,000.00	610,000.00	7,050,000.00
FINES									
ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/12050000									
35053001/12050038 Fine from Unclear Drainage/Gutter			500,000.00	500,000.00	500,000.00-	100.00%-	15,000,000.00	19,500,000.00	2,900,000.00
Total			500,000.00	500,000.00	500,000.00-	100.00%-	15,000,000.00	19,500,000.00	2,900,000.00
FINES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12050000									
35002001/12050024 Forest Offences Fines	183,000.00	33,000.00	500,000.00	500,000.00	467,000.00-	93.40%-	80,000.00	90,000.00	25,000,000.00
Total	183,000.00	33,000.00	500,000.00	500,000.00	467,000.00-	93.40%-	80,000.00	90,000.00	25,000,000.00
FINES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL)									
Organization/Economic Code									
17019001/12050000									
17019001/12050003 Library and Hostel Fines			25,000.00	25,000.00	25,000.00-	100.00%-	35,000.00	35,000.00	15,000,000.00
17019001/12050041 Exam Misconduct Fines			85,000.00	85,000.00	85,000.00-	100.00%-	300,000.00	700,000.00	40,000.00
Total			110,000.00	110,000.00	110,000.00-	100.00%-	335,000.00	735,000.00	15,040,000.00
FINES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY - IMT									
Organization/Economic Code									
17033001/12050000									
17033001/12050003 Penalties and Fines	1,483,000.00	406,000.00			406,000.00+				
FINES									
ENUGU STATE UNIVERSITY OF SCIENCE AND TECHN. ESUT									
Organization/Economic Code									
17021001/12040000									
17021001/12050003 Late Registration and Other Subchages			500,000.00	1,500,000.00	1,500,000.00-	100.00%-	2,500,000.00	2,625,000.00	9,000,000.00
Total			500,000.00	1,500,000.00	1,500,000.00-	100.00%-	2,500,000.00	2,625,000.00	9,000,000.00
TOTAL FINES	231,038,640.00	150,398,023.20	69,120,000.00	71,120,000.00	79,278,023.20+	111.47%+	103,640,000.00	115,060,000.00	607,235,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12060000									
SALES									
NISTRY OF INFORMATION									
23001001/12060000									
Organization/Economic Code									
11013002/12060000									
23001001/12060001 Sales of Publications		900,000.00	50,000.00	50,000.00	850,000.00+	1,700.00%+			
23001001/12060019 Sales of Photographs and Publications			50,000.00	50,000.00	50,000.00-	100.00%-	52,000.00	156,000.00	500,000.00
23001001/12060100 Sales of Graphic Arts Design			50,000.00	50,000.00	50,000.00-	100.00%-	59,000.00	179,000.00	156,000.00
Total		900,000.00	150,000.00	150,000.00	750,000.00+	500.00%+	111,000.00	335,000.00	344,000.00
SALES									
GOV'T PRINTING AND STATIONERY DEPT.									
Organization/Economic Code									
23013001/12060000									
23013001/12060001 Sale of Publication	500.00		100,000.00	100,000.00	100,000.00-	100.00%-	1,000,000.00	1,500,000.00	179,000.00
Total	500.00		100,000.00	100,000.00	100,000.00-	100.00%-	1,000,000.00	1,500,000.00	179,000.00
SALES									
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
23013001/12060000									
23055001/12060016 Newspaper Sales	192,880.00	298,600.00	2,000,000.00	2,000,000.00	1,701,400.00-	85.07%-	2,000,000.00	2,000,000.00	2,500,000.00
23055001/12060029 Sales of Scraps		18,000.00			18,000.00+		300,000.00	300,000.00	4,000,000.00
23055001/12060168 Advert Sales	137,500.00	273,870.00	3,000,000.00	3,000,000.00	2,726,130.00-	90.87%-	3,000,000.00	3,100,000.00	300,000.00
Total	330,380.00	590,470.00	5,000,000.00	5,000,000.00	4,409,530.00-	88.19%-	5,300,000.00	5,400,000.00	6,800,000.00
SALES									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
23013001/12060000									
SALES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47001001/12060000									
SALES									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
47001002/12060000									

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12060000									
SALES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12060000									
15001001/12060072 Veterinary Sales of Meat & Livestock Produce	85,242.00	3,000.00			3,000.00+				
15001001/12060102 Sale of Livestock Products and Poultry							10,000.00	12,000.00	2,000,000.00
15001001/12060103 Sale of Planting Materials (Tree Crop)	1,000,000.00		10,000.00	10,000.00	10,000.00-	100.00%-	1,700,000.00	1,800,000.00	15,000.00
15001001/12060104 Sale of Planting Materials (Food Crop)		1,500,000.00			1,500,000.00+				
15001001/12060105 Sale of Agric Chemicals/Product	1,419,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-			
Total	2,504,242.00	1,503,000.00	1,610,000.00	1,610,000.00	107,000.00-	6.65%-	1,710,000.00	1,812,000.00	2,015,000.00
SALES									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12060000									
17018001/12060006 Sales of Admission Forms	867,100.00	150,100.00	1,450,000.00	1,450,000.00	1,299,900.00-	89.65%-	800,000.00	840,000.00	1,600,000.00
17018001/12060009 Sales of Farm Produces: Crops			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	525,000.00	924,000.00
17018001/12060029 Sales of Collapsible Fish Pond			300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	315,000.00	577,500.00
17018001/12060033 Sales of Farm produce: Fish		109,840.00	1,000,000.00	1,000,000.00	890,160.00-	89.02%-	1,000,000.00	1,050,000.00	346,500.00
17018001/12060102 Sales of Farm Produce: Livestock	4,546,300.00	5,163,141.02	5,500,000.00	5,500,000.00	336,858.98-	6.12%-	5,000,000.00	5,250,000.00	1,155,000.00
17018001/12060123 Sales of Students Logbook			60,000.00	60,000.00	60,000.00-	100.00%-	100,000.00	105,000.00	5,775,000.00
Total	5,413,400.00	5,423,081.02	8,810,000.00	8,810,000.00	3,386,918.98-	38.44%-	7,700,000.00	8,085,000.00	10,378,000.00
SALES									
ENUGU STATE FERTILIZER PROCUREMENT & DISTRIBUTION									
Organization/Economic Code									
15102003/12060000									
SALES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12060000									
35002001/12060066 Sale of Forestry Products	255,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	100,000.00	120,000.00	115,500.00
Total	255,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	100,000.00	120,000.00	115,500.00
SALES									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12060000									
20001001/12060111 Sales of Boarded Vehicles and Other Assets	7,654,896.00	106,199,920.00	25,000,000.00	25,000,000.00	81,199,920.00+	324.80%+	120,000,000.00	120,000,000.00	2,000,000.00
Total	7,654,896.00	106,199,920.00	25,000,000.00	25,000,000.00	81,199,920.00+	324.80%+	120,000,000.00	120,000,000.00	2,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060052 Sale of Tick/Consolidated Emblems	365,000.00								
20008001/12060112 Sale of Driver's and Conductor's Badge and Emblems		35,193,730.00			35,193,730.00+				
20008001/12060113 Sale of Motor Vehicle Plates Number	2,106,250.00	61,935,700.00	300,000,000.00	300,000,000.00	238,064,300.00-	79.35%-	677,826,000.00	948,957,000.00	500,000.00
Total	2,471,250.00	97,129,430.00	300,000,000.00	300,000,000.00	202,870,570.00-	67.62%-	677,826,000.00	948,957,000.00	500,000.00
SALES									
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12060000									
20012001/12060145 Sales of Pools Proprietor Form	11,846,000.00	1,000,000.00	60,000.00	260,000.00	740,000.00+	284.62%+	150,000,000.00	250,000,000.00	150,000.00
20012001/12060146 Pool Agent Form Fees	658,000.00								
20012001/12060147 Gaming House Form Fees	15,000.00	31,945,329.57			31,945,329.57+				
20012001/12060149 Sale of Casino Forms			200,000.00						
20012001/12060150 Sales of Retirement Forms	5,666,000.00								
20012001/12060206 Sales of Loto Proprietors Form	764,000.00		900,000.00	1,300,000.00	1,300,000.00-	100.00%-	250,000,000.00	300,000,000.00	300,000,000.00
20012001/12060207 Sales of Sport Betting Proprietors Form	298,000.00	300,000.00	1,200,000.00	40,200,000.00	39,900,000.00-	99.25%-	250,000,000.00	300,000,000.00	350,000,000.00
Total	19,247,000.00	33,245,329.57	2,360,000.00	41,760,000.00	8,514,670.43-	20.39%-	650,000,000.00	850,000,000.00	650,150,000.00
SALES									
MINISTRY OF COMMERCE AND INDUSTRY									
Organization/Economic Code									
22001001/12060000									
SALES									
ENUGU STATE MARKETING COMPANY LTD.									
Organization/Economic Code									
22018003/12060000									
SALES									
ENUGU STATE TRANSPORT COMPANY									
Organization/Economic Code									
29053001/12060000									
29053001/12060084 Sale of Ticket			35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	35,000,000.00	35,000,000.00	3,307,500.00
Total			35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	35,000,000.00	35,000,000.00	3,307,500.00
SALES									
COAL CITY TRANSPORT SERVICES									
Organization/Economic Code									
29053002/12060000									
29053002/12060084 Sales of Tickets	4,060,000.00	2,015,250.00	7,000,000.00	7,000,000.00	4,984,750.00-	71.21%-	3,000,000.00	3,150,000.00	350,000,000.00
Total	4,060,000.00	2,015,250.00	7,000,000.00	7,000,000.00	4,984,750.00-	71.21%-	3,000,000.00	3,150,000.00	350,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12060000									
29001001/12060052 Sales of Vehicle Emblems	5,500,000.00	1,700,000.00	5,000,000.00	5,000,000.00	3,300,000.00-	66.00%-	10,000,000.00	11,000,000.00	1,800,000.00
29001001/12060218 Sales of Tricycle Emblems			4,500,000.00	4,500,000.00	4,500,000.00-	100.00%-	5,000,000.00	5,200,000.00	12,000,000.00
29001001/12060219 Sales of Motorcycle Emblems			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,300,000.00	5,500,000.00
Total	5,500,000.00	1,700,000.00	10,500,000.00	10,500,000.00	8,800,000.00-	83.81%-	16,000,000.00	17,500,000.00	19,300,000.00
SALES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12060000									
SALES									
MINISTRY OF WORKS AND INFRASTRUCTURE									
Organization/Economic Code									
34001001/12060000									
SALES									
NIKE LAKE RESORT HOTEL ENUGU									
Organization/Economic Code									
36052001/10260000									
SALES									
STATE ECONOMIC PLANNING COMMISSION									
Organization/Economic Code									
38001001/12060000									
38001001/12060115 Sale of Statistical Publications	300.00								
Total	300.00								
SALES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12060000									
52102001/12060093 Water Rate Unmetered	75,346,704.46	37,366,262.50		110,000,000.00	72,633,737.50-	66.03%-	2,755,100,000.00	6,987,600,000.00	59,075,000.00
52102001/12060095 Sales of Water Tank	1,801,800.00	1,443,000.00	110,000,000.00		1,443,000.00+				
52102001/12060098 Water Rate Metered	712,850.00	19,200.00	12,000,000.00	12,000,000.00	11,980,800.00-	99.84%-	470,000,000.00	1,252,000,000.00	8,211,500,000.00
Total	77,861,354.46	38,828,462.50	122,000,000.00	122,000,000.00	83,171,537.50-	68.17%-	3,225,100,000.00	8,239,600,000.00	8,270,575,000.00
SALES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53010001/12060000									
53001001/12060007 Sale of Application Forms			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,500,000.00	5,000,000.00	40,000,000.00
53001001/12060187 Sale of Land for Housing Development			30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	45,000,000.00	50,000,000.00	60,000,000.00
Total			34,000,000.00	34,000,000.00	34,000,000.00-	100.00%-	49,500,000.00	55,000,000.00	100,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
ENUGU STATE HOUSING CORPORATION									
Organization/Economic Code									
53010001/12060000									
53010001/12060007 Application Fees/NRD		45,970,500.00			45,970,500.00+				
53010001/12060187 Sale of Land Housing and Estate	77,794,605.00	1,581,979,901.86	1,195,970,000.00	195,970,000.00	1,386,009,901.86+	707.26%+	74,100,000,000.00	120,000,000,000.00	150,000,000,000.00
Total	77,794,605.00	1,627,950,401.86	1,195,970,000.00	195,970,000.00	1,431,980,401.86+	730.71%+	74,100,000,000.00	120,000,000,000.00	150,000,000,000.00
SALES									
MINISTRY OF LANDS & URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12060000									
60001001/12060190 Sales of Land	89,458,646.55	1,020,170.00			1,020,170.00+				
Total	89,458,646.55	1,020,170.00			1,020,170.00+				
SALES									
HOUSING DEVELOPMENT COPORATION									
Organization/Economic Code									
53010001/12060000									
SALES									
ENUGU STATE MULTI DOOR COURT HOUSE									
Organization/Economic Code									
26051025/12060000									
26051025/12060001 Sale of Books and Publications	910,800.00	537,400.00	1,000,000.00	1,000,000.00	462,600.00-	46.26%-	1,000,000.00	1,200,000.00	5,070,000.00
Total	910,800.00	537,400.00	1,000,000.00	1,000,000.00	462,600.00-	46.26%-	1,000,000.00	1,200,000.00	5,070,000.00
SALES									
ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/12060000									
35053001/120600216 Sales of Buckets/Bags		1,500,000.00	60,000.00	60,000.00	1,440,000.00+	2,400.00%+	3,000,000.00	3,900,000.00	8,250,000.00
Total		1,500,000.00	60,000.00	60,000.00	1,440,000.00+	2,400.00%+	3,000,000.00	3,900,000.00	8,250,000.00
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060001 Sales of Law Reports & Legal Publications	102,500.00	852,000.00			852,000.00+				
26001001/12060063 Sales of Enugu State Law Books	1,508,000.00	781,330.00	1,600,000.00	1,600,000.00	818,670.00-	51.17%-	1,600,000.00	1,800,000.00	1,328,540,000.00
Total	1,610,500.00	1,633,330.00	1,600,000.00	1,600,000.00	33,330.00+	2.08%+	1,600,000.00	1,800,000.00	1,328,540,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
RANGERS MANAGEMENT CORPORATION ENUGU									
Organization/Economic Code									
13002001/12060000									
13002001/12060024 Sales of Players			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	300,000,000.00	350,000,000.00	3,200,000.00
13002001/12060084 Sales of Ticket			25,000,000.00				30,000,000.00	35,000,000.00	360,000,000.00
Total			125,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	330,000,000.00	385,000,000.00	363,200,000.00
SALES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12060000									
SALES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12060000									
17009001/12060107 Sale of Exam Questions	3,707,100.00								
17009001/12060109 Sale of Basic Certificate Questions & Answers	593,800.00	1,514,000.00			1,514,000.00+				
17009001/12060110 Sale of JSCE Photo Album	427,500.00	1,196,600.00			1,196,600.00+				
Total	4,728,400.00	2,710,600.00			2,710,600.00+				
SALES									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12060000									
SALES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) ENUGU									
Organization/Economic Code									
17019001/12060000									
17019001/12060003 Sales of ID Cards	2,300.00		650,000.00	650,000.00	650,000.00-	100.00%-	200,000.00	700,000.00	150,000,000,000.00
17019001/12060029 Sale of Scraps/Stores	700,000.00		5,000.00	5,000.00	5,000.00-	100.00%-	16,000.00	6,000.00	1,000,000.00
17019001/12060053 Sales of Course Form	38,000.00		50,000.00	50,000.00	50,000.00-	100.00%-	20,000.00	800,000.00	8,000.00
17019001/12060095 Water Tanker Sales	100,000.00		100,000.00	100,000.00	100,000.00-	100.00%-	200,000.00	500,000.00	820,000.00
17019001/12060100 Sale of Art Work			30,000.00	30,000.00	30,000.00-	100.00%-	50,000.00	50,000.00	500,000.00
17019001/12060122 Sale of Admission Forms	970,520.00		1,800,000.00	1,800,000.00	1,800,000.00-	100.00%-	1,500,000.00	1,200,000.00	55,000.00
Total	1,810,820.00		2,635,000.00	2,635,000.00	2,635,000.00-	100.00%-	1,986,000.00	3,256,000.00	150,002,383,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)									
Organization/Economic Code									
17021001/12060000									
17021001/12060708 Sale of Sandwich PG Application Forms			150,000.00	100,000.00	100,000.00-	100.00%-	150,000.00	105,000.00	331,000.00
17021001/12060209 Sales of Pre Degree Forms			22,000.00	22,000.00	22,000.00-	100.00%-	30,000.00	32,000.00	165,000.00
17021001/12060210 Sales of Matured Students Programme Forms							50,000.00	53,000.00	33,000.00
17021001/12060211 Sales of PG School Forms		193,500.00	60,000.00	60,000.00	133,500.00+	222.50%+			
17021001/12060003 Students ID Cards	400.00								
17021001/12060006 Sale of Supplementary Forms	13,200.00								
17021001/12060123 Sales of Student Log Book	4,430,003.41	3,479,400.00	500,000.00	500,000.00	2,979,400.00+	595.88%+	2,000,000.00	2,100,000.00	55,000.00
17021001/12060165 Disposal of Fixed Assets			1,000.00	1,000.00	1,000.00-	100.00%-	10,000.00	11,000.00	2,205,000.00
17021001/12060180 Sale from University Stores			10,000.00	10,000.00	10,000.00-	100.00%-	300,000.00	315,000.00	12,000.00
17021001/12060208 Sales of Sandwich Forms			100,000.00				100,000.00		
17021001/12060210 Sales of PG Application Forms			4,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	3,500,000.00	3,675,000.00	110,000.00
17021001/12060213 Sale of Admission Forms	11,500.00								
17021001/12060214 Sale of Hand Book	304,000.00	835,000.00	11,000.00	11,000.00	824,000.00+	7,490.91%+	25,000.00	26,000.00	3,859,000.00
17021001/12060215 Sales of PG Handbook	165,950.00	144,750.00	1,200,000.00	1,200,000.00	1,055,250.00-	87.94%-	3,200,000.00	3,360,000.00	28,000.00
Total	4,925,053.41	4,652,650.00	6,054,000.00	9,904,000.00	5,251,350.00-	53.02%-	9,365,000.00	9,677,000.00	6,798,000.00
SALES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12060000									
17033001/12060001 Sale of Journal	12,755,152.20	2,827,000.00			2,827,000.00+		33,850,000.00	33,952,000.00	3,528,000.00
17033001/12060003 Sales of ID Cards			29,347,000.00	29,347,000.00	29,347,000.00-	100.00%-			
17033001/12060006 Sale of Admission Forms	28,600,171.74	18,421,550.00	33,432,000.00	33,432,000.00	15,010,450.00-	44.90%-	30,319,000.00	30,410,000.00	34,122,000.00
17033001/12060029 Sales of Scraps and Others			51,000.00	51,000.00	51,000.00-	100.00%-	51,000.00	51,000.00	30,562,000.00
17033001/12060052 Sale of Alumni Stickers							3,638,000.00	3,648,000.00	51,000.00
17033001/12060053 Sale of File Jacket/Reg. Material			3,636,000.00	3,636,000.00	3,636,000.00-	100.00%-			
17033001/12060100 Sale of Graphics Art Designs			253,000.00	253,000.00	253,000.00-	100.00%-	253,000.00	253,000.00	3,667,000.00
17033001/12060112 Sale of Badge			3,000.00	3,000.00	3,000.00-	100.00%-			
17033001/12060187 Sale of Citadel Estate	25,600,000.00	20,000,000.00			20,000,000.00+				
17033001/12060205 Sale of Brochure			5,106,000.00	5,106,000.00	5,106,000.00-	100.00%-	5,108,000.00	5,123,000.00	355,000.00
17033001/12060214 Sale of Student Handbook/Notebook	41,700.00	6,000.00	58,580,000.00	58,580,000.00	58,574,000.00-	99.99%-	58,605,000.00	58,781,000.00	5,149,000.00
Total	66,997,023.94	41,254,550.00	130,408,000.00	130,408,000.00	89,153,450.00-	68.37%-	131,824,000.00	132,218,000.00	77,434,000.00
SALES									
POST PRIMARY SCHOOL MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12060000									

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
ENUGU STATE UNIVERSAL HEALTH COVERAGE									
Organization/Economic Code									
21003002/12060000									
SALES									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026001/12060000									
21026001/12060029 Sales of Scraps/Stores	153,500.00	124,900.00			124,900.00+				
Total	153,500.00	124,900.00			124,900.00+				
SALES									
MINISTRY OF LOCAL GOVERNMENT MATTERS									
Organization/Economic Code									
51001001/12060000									
51001001/12060052 Unified Motor Emblems From LGA Outside Enugu Capital Territ.			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00	1,700,000.00	10,500,000.00
51001001/12060212 Sales of Staff of Office							10,000,000.00	10,300,000.00	40,000,000.00
Total			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	11,500,000.00	12,000,000.00	50,500,000.00
TOTAL SALES	373,687,671.36	1,968,918,944.95	2,052,507,000.00	1,070,757,000.00	898,161,944.95+	83.88%+	129,393,197,000.00	272,860,135,000.00	1,861,279,806,000.00
SALES									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12000000									
62001001/12060212 Sales of Staff of Office			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
Total			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
TOTAL SALES	373,687,671.36	1,968,918,944.95	2,052,507,000.00	1,070,757,000.00	898,161,944.95+	83.88%+	129,393,197,000.00	272,860,135,000.00	1,861,279,806,000.00
EARNINGS									
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12070000									
EARNINGS									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23001001/12070000									
23001001/12070005 Earnings from use of Conference Hall	72,000.00	46,000.00	150,000.00	150,000.00	104,000.00-	69.33%-			
23001001/12070014 Earnings from Films		25,000.00	100,000.00	100,000.00	75,000.00-	75.00%-			
23001001/12070015 Earnings from Public Address System			20,000.00	20,000.00	20,000.00-	100.00%-			
23001001/12070017 Earnings from Video Recordings and Publication			50,000.00	50,000.00	50,000.00-	100.00%-	55,000.00	65,000.00	11,000,000.00
23001001/12070086 Earnings from Repairs of Equipment			50,000.00	50,000.00	50,000.00-	100.00%-			
Total	72,000.00	71,000.00	370,000.00	370,000.00	299,000.00-	80.81%-	55,000.00	65,000.00	11,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
23003001/12070000									
23003001/12070118 Earnings from ESBS/TV		10,595,769.99			10,595,769.99+				
23003001/12070119 Earning from Advertisement	30,708,331.26	12,981,892.67			12,981,892.67+				
Total	30,708,331.26	23,577,662.66			23,577,662.66+				
EARNINGS									
GOVERNMENT PRINTING AND STATIONARY DEPT.									
Organization/Economic Code									
23013001/12070000									
23013001/12070013 Earning from Printing	21,500.00	35,000.00	400,000.00	400,000.00	365,000.00-	91.25%-	250,000,000.00	300,000,000.00	165,000.00
Total	21,500.00	35,000.00	400,000.00	400,000.00	365,000.00-	91.25%-	250,000,000.00	300,000,000.00	165,000.00
EARNINGS									
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
23055001/12070000									
23055001/12070068 Commercial Printing Income	210,575.00		200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	100,000.00	350,000,000.00
Total	210,575.00		200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	100,000.00	350,000,000.00
EARNINGS									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12070000									
EARNINGS									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
47001002/12070000									
EARNINGS									
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
Organization/Economic Code									
66001001/12070000									
66001001/12070077 Earnings from Hiring of Cooperative College Hall	246,000.00		150,000.00	150,000.00	150,000.00-	100.00%-	400,000.00	450,000.00	400,000,000.00
Total	246,000.00		150,000.00	150,000.00	150,000.00-	100.00%-	400,000.00	450,000.00	400,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12070000									
15001001/12070004 Earnings from Hire of Government Vehicle / Equipment			500,000.00	500,000.00	500,000.00-	100.00%-	100,000.00	110,000.00	7,000,000.00
15001001/12070035 Other Land Allocation	30,000.00	36,000.00			36,000.00+				
Total	30,000.00	36,000.00	500,000.00	500,000.00	464,000.00-	92.80%-	100,000.00	110,000.00	7,000,000.00
EARNINGS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12070000									
17018001/12070005 Hire of College Property	21,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	525,000.00	500,000.00
17018001/12070126 Hire of Matriculation Gown	28,000.00	5,000.00	1,450,000.00	1,450,000.00	1,445,000.00-	99.66%-	2,000,000.00	1,522,500.00	577,500.00
Total	49,000.00	5,000.00	1,950,000.00	1,950,000.00	1,945,000.00-	99.74%-	2,500,000.00	2,047,500.00	1,077,500.00
EARNINGS									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12070000									
EARNINGS									
GAMING COMMISSION									
Organization/Economic Code									
20012001/12070000									
20012001/12070059 Earnings from Hire of Casino Equipment and Motor Vehicles		9,000.00			9,000.00+				
20012001/12070087 Earnings from Cards and Lucky Games		42,000.00	40,000.00	40,000.00	2,000.00+	5.00%+	550,000,000.00	600,000,000.00	1,675,000.00
Total		51,000.00	40,000.00	40,000.00	11,000.00+	27.50%+	550,000,000.00	600,000,000.00	1,675,000.00
EARNINGS									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
22001001/12070000									
EARNINGS									
ENUGU STATE MARKETING COMPANY LTD									
Organization/Economic Code									
22018003/12070000									
22018003/12070138 Earning from Trading in Agro-Commodities							30,000,000.00	35,000,000.00	94,262,000.00
22018003/12070139 Earning from Civil Servants Credit Purchase Scheme & Payless							10,000,000.00	15,000,000.00	40,000,000.00
22018003/12070140 Earning from Value Added Brands Agribusiness Merchandise							5,000,000.00	8,000,000.00	20,000,000.00
22018003/12070141 Earning from Abattoir & Cold Chain Distribution Businesses							15,000,000.00	20,000,000.00	10,000,000.00
22018003/12070142 Earning from Shipment Clearing & Freight Forwarding Transact							35,000,000.00	40,000,000.00	25,000,000.00
Total							95,000,000.00	118,000,000.00	189,262,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29053001/12070000									
29001001/12070097 Earnings from state transport Services		434,000.00			434,000.00+				
Total		434,000.00			434,000.00+				
EARNINGS									
ENTRACO									
Organization/Economic Code									
29053001/12070000									
29053001/12070097 Hire of Buses	6,923,580.00	1,459,610.00	1,000,000.00	1,000,000.00	459,610.00+	45.96%+	1,000,000.00	1,200,000.00	1,653,750.00
Total	6,923,580.00	1,459,610.00	1,000,000.00	1,000,000.00	459,610.00+	45.96%+	1,000,000.00	1,200,000.00	1,653,750.00
EARNINGS									
COAL CITY TRANSPORT									
Organization/Economic Code									
29053002/12070000									
29053002/12070129 Charter/Hire of Buses	3,710,000.00	740,000.00	2,500,000.00	2,500,000.00	1,760,000.00-	70.40%-	1,500,000.00	1,575,000.00	650,000,000.00
Total	3,710,000.00	740,000.00	2,500,000.00	2,500,000.00	1,760,000.00-	70.40%-	1,500,000.00	1,575,000.00	650,000,000.00
EARNINGS									
MINISTRY OF WORKS AND INFRASTRUCTURE									
Organization/Economic Code									
34001001/12070000									
EARNINGS									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12070000									
36001001/12070030 Proceeds from Nike Lake Resort Hotel	1,200,000.00	100,000.00			100,000.00+				
36001001/12070088 Earnings from Mmanwu Festival			1,500,000.00						
36001001/12070089 Earnings from State Cultural Troupes	1,100,000.00	760,000.00		1,500,000.00	740,000.00-	49.33%-	2,000,000.00	2,500,000.00	1,300,000.00
36001001/12070091 Earnings from Opara Square	400,000.00	2,442,500.00			2,442,500.00+				
Total	2,700,000.00	3,302,500.00	1,500,000.00	1,500,000.00	1,802,500.00+	120.17%+	2,000,000.00	2,500,000.00	1,300,000.00
EARNINGS									
NIKE LAKE RESORT HOTEL ENUGU									
Organization/Economic Code									
36052001/12070000									
EARNINGS									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12070000									
53001001/12070134 Earnings from Private Developers							85,250,000.00	100,850,000.00	6,000,000.00
Total							85,250,000.00	100,850,000.00	6,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12070000									
60001001/12070116 Proceeds from Monetization	12,528,100.00	13,135,000.00	21,000,000.00	21,000,000.00	7,865,000.00-	37.45%-	9,000,000.00	10,000,000.00	18,075,000.00
Total	12,528,100.00	13,135,000.00	21,000,000.00	21,000,000.00	7,865,000.00-	37.45%-	9,000,000.00	10,000,000.00	18,075,000.00
EARNINGS									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12070000									
53010001/12070061 Earnings from Monitization		4,350,000.00			4,350,000.00+				
53010001/12070108 Income from Water Tanker			1,656,000.00	1,656,000.00	1,656,000.00-	100.00%-	1,656,000.00	2,100,000.00	121,450,000.00
Total		4,350,000.00	1,656,000.00	1,656,000.00	2,694,000.00+	162.68%+	1,656,000.00	2,100,000.00	121,450,000.00
EARNINGS									
MINISTRY OF JUSTICE									
Organization/Economic Code									
18001001/12070000									
26001001/12070134 Earning from Management of Estates	5,183,899.00	5,667,650.00	5,000,000.00	5,000,000.00	667,650.00+	13.35%+	5,000,000.00	6,000,000.00	155,000,000,000.00
Total	5,183,899.00	5,667,650.00	5,000,000.00	5,000,000.00	667,650.00+	13.35%+	5,000,000.00	6,000,000.00	155,000,000,000.00
EARNINGS									
RANGERS MANAGEMENT CORPORATION ENUGU									
Organization/Economic Code									
13002001/12070000									
13002001/12070071 League Management Confederation Support			45,000,000.00				50,000,000.00	55,000,000.00	100,000.00
13002001/12070133 Earnings from Confederation of African Football			200,000,000.00				440,000,000.00	450,000,000.00	60,000,000.00
13002001/12070136 Sponsorship/Partnership							300,000,000.00	350,000,000.00	460,000,000.00
Total			245,000,000.00				790,000,000.00	855,000,000.00	520,100,000.00
EARNINGS									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/14000000									
14001001/12070007 Earnings from FSP Med. Centre (Children's Home)	1,418,070.00	3,185,600.00	1,350,000.00		3,185,600.00+		4,500,000.00	6,650,000.00	6,700,000.00
Total	1,418,070.00	3,185,600.00	1,350,000.00		3,185,600.00+		4,500,000.00	13,300,000.00	9,000,000.00
EARNINGS									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12070000									
EARNINGS									
ENUGU STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12070000									
17008001/12070011 Earnings from Enterpreneursip (Footwars)		1,939,575.80			1,939,575.80+				
Total		1,939,575.80			1,939,575.80+				

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12070000									
EARNINGS									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12070000									
17010001/12070011 Earnings from Agency from Mass Literacy	10,000.00								
Total	10,000.00								
EARNINGS									
ENUGU STATE COLLEGE OF EDUCATION (TECH.) ENUGU									
Organization/Economic Code									
17019001/12070000									
17019001/12070072 Hire of Open Space			1,350,000.00	1,350,000.00	1,350,000.00-	100.00%-	100,000.00	300,000.00	6,700,000.00
17019001/12070075 Earning from Bookshop	4,960.00		40,000.00	40,000.00	40,000.00-	100.00%-			
17019001/12070077 Hire of College Property	905,000.00						30,000.00	30,000.00	400,000.00
17019001/12070126 Hire of Gowns	483,000.00								
Total	1,392,960.00		1,390,000.00	1,390,000.00	1,390,000.00-	100.00%-	130,000.00	330,000.00	7,100,000.00
EARNINGS									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12070000									
17021001/12070037 Income from ESUT Farm			10,000.00	10,000.00	10,000.00-	100.00%-	10,000.00	11,000.00	120,000.00
17021001/12070075 Income from Bookshop			30,000.00	30,000.00	30,000.00-	100.00%-	30,000.00	32,000.00	12,000.00
17021001/12070077 Hire of University Property			50,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	105,000.00	33,000.00
17021001/12070126 Hire of Academic Gown	79,125,934.16	208,595,324.96	45,505,000.00	55,505,000.00	153,090,324.96+	275.81%+	88,300,000.00	92,715,000.00	110,000.00
17021001/12070131 Earning from ESUT Business School			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	200,000,000.00	210,000,000.00	97,351,000.00
17021001/12070136 Income from ESUT Ventures			200,000.00	200,000.00	200,000.00-	100.00%-	5,800,000.00	8,925,000.00	220,500,000.00
Total	79,125,934.16	208,595,324.96	65,795,000.00	75,795,000.00	132,800,324.96+	175.21%+	294,240,000.00	311,788,000.00	318,126,000.00
EARNINGS									
ENUGU STATE HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12070000									
21102001/12070060 Earnings from Hire of Ambulance	952,000.00	63,000.00			63,000.00+				
Total	952,000.00	63,000.00			63,000.00+				

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
36052001/12700000									
36052001/12070091 Earnings from Okpara Square	500,000.00	31,338,200.00	4,400,000.00	4,400,000.00	26,938,200.00+	612.23%+	4,400,000.00	5,000,000.00	3,000,000.00
36052001/12070120 Earnings from Amusement Park	1,831,000.00	24,437,010.00	2,000,000.00	2,000,000.00	22,437,010.00+	1,121.85%+	2,000,000.00	2,400,000.00	5,600,000.00
36052001/12070137 Earning from Unity Park							5,000,000.00	5,500,000.00	2,900,000.00
Total	2,331,000.00	55,775,210.00	6,400,000.00	6,400,000.00	49,375,210.00+	771.49%+	11,400,000.00	12,900,000.00	11,500,000.00
EARNINGS									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12070000									
17033001/12070001 Earnings from Consultancy Services			1,566,000.00	1,566,000.00	1,566,000.00-	100.00%-	1,566,000.00	1,571,000.00	9,371,000.00
17033001/12070003 Earning from Hire of Plant/Equipment			606,000.00	606,000.00	606,000.00-	100.00%-	707,000.00	709,000.00	1,579,000.00
17033001/12070008 Earning from IMT/PRODA Joint Venture			9,595,000.00	9,595,000.00	9,595,000.00-	100.00%-			
17033001/12070010 Earnings from Guest Houses			18,685,000.00	18,685,000.00	18,685,000.00-	100.00%-	556,000.00	557,000.00	713,000.00
17033001/12070011 Earning from IMT/ANAMCO Joint Venture (40%)			556,000.00	556,000.00	556,000.00-	100.00%-			
17033001/12070072 Hire of Open Space			4,714,000.00	4,714,000.00	4,714,000.00-	100.00%-	5,726,000.00	5,743,000.00	560,000.00
17033001/12070077 Earning from Hire of Hall			2,525,000.00	2,525,000.00	2,525,000.00-	100.00%-	2,577,000.00	2,584,000.00	5,772,000.00
17033001/12070119 Earning from Advertisment			354,000.00	354,000.00	354,000.00-	100.00%-	354,000.00	355,000.00	2,597,000.00
17033001/12070126 Hire of IMT Facilities/Academic Gowns			17,923,000.00	17,923,000.00	17,923,000.00-	100.00%-	17,931,000.00	17,985,000.00	356,000.00
Total			56,524,000.00	56,524,000.00	56,524,000.00-	100.00%-	29,417,000.00	29,504,000.00	20,948,000.00
EARNINGS									
POST PRIMARY SCHOOLS MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12070000									
EARNINGS									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12070000									
EARNINGS									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12080023									
21026002/12070001 Retainership			23,540,000.00	23,540,000.00	23,540,000.00-	100.00%-			
21026002/12070007 Gynae Ward							21,648,000.00	32,472,000.00	13,750,000.00
21026002/12070075 Earnings from Bookshop	10,000.00								
21026002/12070101 ESUT - Psychiatric Emene	28,847,540.00	5,787,830.00	50,059,000.00	50,059,000.00	44,271,170.00-	88.44%-	41,894,000.00	62,841,000.00	48,708,000.00
Total	28,857,540.00	5,787,830.00	73,599,000.00	73,599,000.00	67,811,170.00-	92.14%-	63,542,000.00	95,313,000.00	62,458,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
ENUGU STATE HEALTH BOARD									
Organization/Economic Code									
21102001/12070000									
EARNINGS									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12070000									
35001001/12070130 Commission on Premium from Insured Property		300,000.00			300,000.00+				
Total		300,000.00			300,000.00+				
TOTAL EARNINGS	176,470,489.42	328,510,963.42	498,824,000.00	262,474,000.00	66,036,963.42+	25.16%+	2,210,640,000.00	2,490,632,500.00	157,721,680,250.00
RENT ON GOVERNMENT BUILDING									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12080000									
11001001/12080023 Rent on Canteen	120,000.00		480,000.00	480,000.00	480,000.00-	100.00%-	600,000.00	600,000.00	600,000.00
Total	120,000.00		480,000.00	480,000.00	480,000.00-	100.00%-	600,000.00	600,000.00	600,000.00
RENT ON GOVERNMENT BUILDING									
OFFICE OF THE S.S.G.									
Organization/Economic Code									
11013001/12080000									
11013001/12080003 Rent on other abusiness Operations within Govt. Premises	62,069,312.56	3,750,000.00			3,750,000.00+				
11013001/12080006 Rent on Senior Staff Quarters	119,600.00	2,856,425.00	150,000.00	150,000.00	2,706,425.00+	1,804.28%+	150,000.00	150,000.00	150,000.00
11013001/12080009 Rent from Enugu State Liaison Office Abuja	64,049,412.56	22,105,823.25	35,000,000.00	35,000,000.00	12,894,176.75-	36.84%-	35,000,000.00	35,000,000.00	35,000,000.00
11013001/12080010 Rent from Enugu State Liaison Office Lagos			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00	20,000,000.00	20,000,000.00
11013001/12080023 Rent on Canteens within Govt. Premises	45,000.00	48,000.00	70,000.00	70,000.00	22,000.00-	31.43%-			
Total	126,283,325.12	28,760,248.25	55,220,000.00	55,220,000.00	26,459,751.75-	47.92%-	55,150,000.00	55,150,000.00	55,150,000.00
RENT ON GOVERNMENT BUILDING									
HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12080000									
RENT ON GOVERNMENT BUILDING									
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
12055001/12080000									
12055001/12080023 Rent From Canteen	74,000.00	48,000.00	100,000.00	100,000.00	52,000.00-	52.00%-	100,000.00	100,000.00	100,000.00
Total	74,000.00	48,000.00	100,000.00	100,000.00	52,000.00-	52.00%-	100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
RENT ON GOVERNMENT BUILDING									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12080000									
25001001/12080003 Rent on other Business Operations within Govt. Premises		1,234,800.00			1,234,800.00+				
25001001/12080006 Rent on Senior Staff Quarters	42,000.00	49,000.00			49,000.00+				
Total	42,000.00	1,283,800.00			1,283,800.00+				
RENT ON GOVERNMENT BUILDING									
MIN. OF HUMAN DEV. & POV. REDUCTION									
Organization/Economic Code									
66001001/12080000									
RENT ON GOVERNMENT BUILDING									
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12080000									
RENT ON GOVERNMENT BUILDING									
MINISTRY OF COMMERCE									
Organization/Economic Code									
22001001/12080000									
22001001/12090006 Rent from New Heaven Shopping Complex			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	8,000,000.00	9,000,000.00	10,000,000.00
Total			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	8,000,000.00	9,000,000.00	10,000,000.00
RENT ON GOVERNMENT BUILDING									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12080000									
34001001/12080008 Rent on Junior Staff Quarters		13,260.00			13,260.00+				
Total		13,260.00			13,260.00+				
RENT ON GOVT BUILDING									
NIKE LAKE RESORT HOTEL ENUGU									
Organization/Economic Code									
36052001/12080000									
RENT ON GOVERNMENT BUILDING									
MINISTRY OF YOUTHS SPORTS									
Organization/Economic Code									
13001001/12080000									
13001001/12080024 Rent from Nnamdi Azikiwe Stadium Complex	3,032,800.00	6,210,000.00	10,000,000.00	10,000,000.00	3,790,000.00-	37.90%-	13,520,000.00	15,000,000.00	16,000,000.00
Total	3,032,800.00	6,210,000.00	10,000,000.00	10,000,000.00	3,790,000.00-	37.90%-	13,520,000.00	15,000,000.00	16,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
RENT ON GOVERNMENT BUILDING									
RANGERS MANAGEMENT									
Organization/Economic Code									
13002001/12080000									
RENT ON GOVERNMENT BUILDING									
MINISTRY OF GENDER & SOCIAL DEV.									
Organization/Economic Code									
14001001/12080000									
14001001/12080025 Rent from FSP - Skill Acquisition Centre	2,515,000.00	1,841,000.00	2,550,000.00	2,550,000.00	709,000.00-	27.80%-	5,000,000.00	5,500,000.00	6,000,000.00
Total	2,515,000.00	1,841,000.00	2,550,000.00	2,550,000.00	709,000.00-	27.80%-	5,000,000.00	5,500,000.00	6,000,000.00
RENT ON GOVERNMENT BUILDING									
LIBRARY BOARD									
Organization/Economic Code									
17008001/12080000									
17008001/12080023 Rent from Canteens		180,000.00	180,000.00	180,000.00			180,000.00	180,000.00	180,000.00
Total		180,000.00	180,000.00	180,000.00			180,000.00	180,000.00	180,000.00
RENT ON GOVERNMENT BUILDING									
ENUGU STATE UNIV. OF SCI & TECH (ESUT)									
Organization/Economic Code									
17021001/12080000									
17021001/12080006 Rent Staff Quarters (Senior & Junior)			6,711,000.00	8,711,000.00	8,711,000.00-	100.00%-	4,848,000.00	5,090,000.00	5,345,000.00
Total			6,711,000.00	8,711,000.00	8,711,000.00-	100.00%-	4,848,000.00	5,090,000.00	5,345,000.00
RENT ON GOVERNMENT BUILDING									
INSTITUTE OF MANAGEMENT & TECHNOLOGY									
Organization/Economic Code									
17033001/12080000									
17033001/12080006 Rent from Staff Quarters			15,655,000.00	15,655,000.00	15,655,000.00-	100.00%-	16,672,000.00	16,722,000.00	16,806,000.00
17033001/12080013 Shop (Ground Rent)			860,000.00	860,000.00	860,000.00-	100.00%-	961,000.00	964,000.00	969,000.00
Total			16,515,000.00	16,515,000.00	16,515,000.00-	100.00%-	17,633,000.00	17,686,000.00	17,775,000.00
RENT ON GOVERNMENT BUILDING									
ENUGU STATE COLLEGE OF EDUCATION TECHNICAL									
Organization/Economic Code									
17019001/12080000									
17019001/12080016 Rent on Canteens			70,000.00	70,000.00	70,000.00-	100.00%-	145,000.00	145,000.00	150,000.00
Total			70,000.00	70,000.00	70,000.00-	100.00%-	145,000.00	145,000.00	150,000.00
RENT ON GOVERNMENT BUILDING									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12080000									
21026002/12080003 Rent	13,040.00								
21026002/12080023 Rent on Canteen	2,400.00								
Total	15,440.00								

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
RENT ON GOVERNMENT BUILDING									
ESUT COLLEGE OF MEDICINE TEACHIN HOSP									
Organization/Economic Code									
21026001/12080000									
21026001/12080023 Rent on Canteen			180,000.00	180,000.00	180,000.00-	100.00%-	270,000.00	360,000.00	360,000.00
Total			180,000.00	180,000.00	180,000.00-	100.00%-	270,000.00	360,000.00	360,000.00
RENT ON GOVERNMENT BUILDING									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12080000									
28001001/12080021 Rent on Government Property								16,250,000.00	45,000,000.00
Total								16,250,000.00	45,000,000.00
RENT ON GOVERNMENT BUILDING									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12080000									
35001001/12080012 Rent on government Property	110,000.00	60,000.00	110,000.00	110,000.00	50,000.00-	45.45%-	120,000.00	200,000.00	200,000.00
Total	110,000.00	60,000.00	110,000.00	110,000.00	50,000.00-	45.45%-	120,000.00	200,000.00	200,000.00
AL RENT ON GOVT BUILDING	132,192,565.12	38,396,308.25	102,116,000.00	104,116,000.00	65,719,691.75-	63.12%-	105,566,000.00	125,261,000.00	156,860,000.00
RENT ON GOVERNMENT LANDS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12090000									
15001001/12090001 Rent from Land Allocation	3,600,000.00	2,459,000.00	7,000,000.00	7,000,000.00	4,541,000.00-	64.87%-	3,000,000.00	3,050,000.00	3,300,000.00
Total	3,600,000.00	2,459,000.00	7,000,000.00	7,000,000.00	4,541,000.00-	64.87%-	3,000,000.00	3,050,000.00	3,300,000.00
RENT ON GOVERNMENT LANDS									
MINISTRY OF LANDS AND URBAN DEV.									
Organization/Economic Code									
60001001/12090000									
60001001/12090003 Premium Fees on Land Matters	434,695,548.73	367,901,282.10	900,000,000.00	700,000,000.00	332,098,717.90-	47.44%-	8,000,000,000.00	12,000,000,000.00	14,000,000,000.00
60001001/12090007 Current Year Land Rent	96,019,579.32	69,045,495.63	130,000,000.00	130,000,000.00	60,954,504.37-	46.89%-	6,000,000,000.00	10,000,000,000.00	12,000,000,000.00
60001001/12090008 Previous Year Land Rent	9,839,789.54	830,732.60	11,000,000.00	11,000,000.00	10,169,267.40-	92.45%-	5,000,000,000.00	8,000,000,000.00	10,000,000,000.00
60001001/12090009 Penalties on Land Rent	18,640.00		300,000.00	300,000.00	300,000.00-	100.00%-	3,000,000,000.00	7,000,000,000.00	9,000,000,000.00
Total	540,573,557.59	437,777,510.33	1,041,300,000.00	841,300,000.00	403,522,489.67-	47.96%-	22,000,000,000.00	37,000,000,000.00	45,000,000,000.00
RENT ON GOVERNMENT LANDS									
ENUGU STATE HOUSING DEV CORPORATION									
Organization/Economic Code									
53010001/12090000									
53010001/12090007 Ground Rent and Services Charge	229,977,296.67	178,143,339.10			178,143,339.10+				
53010001/12090008 Ground Rent (Arrears)	5,709,863.00	11,677,274.50	435,105,000.00	235,105,000.00	223,427,725.50-	95.03%-	435,105,000.00	440,000,000.00	460,000,000.00
Total	235,687,159.67	189,820,613.60	435,105,000.00	235,105,000.00	45,284,386.40-	19.26%-	435,105,000.00	440,000,000.00	460,000,000.00
TOTAL RENT ON GOVERNMENT LANDS	779,860,717.26	630,057,123.93	1,483,405,000.00	1,083,405,000.00	453,347,876.07-	41.84%-	22,438,105,000.00	37,443,050,000.00	45,463,300,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
REPAYMENTS									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12100000									
REPAYMENTS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12100000									
17018001/12140002 Others	1,181,030.00								
Total	1,181,030.00								
REPAYMENTS									
COLLEGE OF EDUCATION (TECHNICAL)									
Organization/Economic Code									
17019001/12100000									
17019001/12100006 Refunds from Advances			50,000.00	50,000.00	50,000.00-	100.00%-	40,000.00	720,000.00	730,000.00
Total			50,000.00	50,000.00	50,000.00-	100.00%-	40,000.00	720,000.00	730,000.00
REPAYMENTS									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH - ESUT									
Organization/Economic Code									
17021000/12000000									
REPAYMENTS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12100000									
20007001/12100006 General Reunds	107,166,315.48	46,015,789.07			46,015,789.07+				
Total	107,166,315.48	46,015,789.07			46,015,789.07+				
REPAYMENTS									
BOARD OF YNTERNAL REVENUE									
Organization/Economic Code									
20008001/12100015									
20008001/12100000 Recovery from back duty assessment	2,872,536,409.60	5,479,270,509.38	3,000,000,000.00	4,000,000,000.00	1,479,270,509.38+	36.98%+	1,492,891,000.00	1,792,669,000.00	2,151,203,000.00
Total	2,872,536,409.60	5,479,270,509.38	3,000,000,000.00	4,000,000,000.00	1,479,270,509.38+	36.98%+	1,492,891,000.00	1,792,669,000.00	2,151,203,000.00
TOTAL REPAYMENTS	2,979,702,725.08	5,525,286,298.45	3,000,050,000.00	4,000,050,000.00	1,525,236,298.45+	38.13%+	1,492,931,000.00	1,793,389,000.00	2,151,933,000.00
INVESTMENT INCOME									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12110000									
INVESTMENT INCOME									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12110000									
INVESTMENT INCOME									
MINISTRY OF GENDER & SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12110000									
TOTAL INVESTMENT INCOME			150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	160,000,000.00	170,000,000.00	180,000,000.00

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
INTEREST									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12120000									
INTEREST									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12120000									
INTEREST									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
20008001/12120000									
INTEREST									
ENUGU STATE COLLEGE OF EDUCATION (TECH) ENUGU									
Organization/Economic Code									
17019001/12120000									
17019001/12120001 Interest Income		4,297,090.02			4,297,090.02+				
Total		4,297,090.02			4,297,090.02+				
INTEREST									
ENUGU STATE UNIV. OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12120000									
17021001/12110002 Dividend Income			10,000.00	3,010,000.00	3,010,000.00-	100.00%-	10,000.00	11,000.00	12,000.00
17021001/12110004 Insurance Claim			10,000.00	10,000.00	10,000.00-	100.00%-	10,000.00	11,000.00	12,000.00
17021001/12120001 Interest from Fixed Deposit Investment	1,922,161.95		10,000.00	1,400,010,000.00	1,400,010,000.00-	100.00%-	10,000.00	11,000.00	12,000.00
Total	1,922,161.95		30,000.00	1,403,030,000.00	1,403,030,000.00-	100.00%-	30,000.00	33,000.00	36,000.00
INTEREST									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)									
Organization/Economic Code									
17033001/12120000									
17033001/12120012 Interest on Fixed Deposit			950,000.00	950,000.00	950,000.00-	100.00%-	1,061,000.00	1,064,000.00	1,117,000.00
Total			950,000.00	950,000.00	950,000.00-	100.00%-	1,061,000.00	1,064,000.00	1,117,000.00
TOTAL INTEREST	1,922,161.95	4,297,090.02	1,080,000.00	1,404,080,000.00	1,399,782,909.98-	99.69%-	1,301,000.00	1,402,000.00	1,527,000.00
REIMBURESEMENT									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12130000									

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
REIMBURESEMENT									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12130000									
MISCELLANEOUS									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12140000									
11001001/12140002 Miscellaneous/ Others	500.00								
Total	500.00								
MISCELLANEOUS									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12140000									
20001001/12140001 Recovery of Overpayment	66,700.00	322,499,947.41			322,499,947.41+				
20001001/12140002 Unspecified Revenue	300,000,000.00	81,449,961.02		5,318,592,917.00	5,237,142,955.98-	98.47%-			
Total	300,066,700.00	403,949,908.43		5,318,592,917.00	4,914,643,008.57-	92.40%-			
MISCELLANEOUS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12140000									
MISCELLANEOUS									
OFFICE OF THE SECRETARY TO STATE GOVERNMENT									
Organization/Economic Code									
11013001/12140000									
MISCELLANEOUS									
GOVERNMENT PRINTING AND STATIONARY									
Organization/Economic Code									
23013001/12140000									
MISCELLANEOUS									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
23003001/12140000									
MISCELLANEOUS									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12140000									
MISCELLANEOUS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12140000									
17018001/12140002 Others	6,477,137.81								
Total	6,477,137.81								

Schedule of Detailed Recurrent Revenue by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Budget	Proposed	Proposed
	2022	2023	2023	Budget2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
MISCELLANEOUS									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH ESUT									
Organization/Economic Code									
17021001/12140000									
MISCELLANEOUS									
COLLEGE OF EDUCATION TECHNICAL									
Organization/Economic Code									
17019001/12140000									
MISCELLANEOUS									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12140000									
14001001/14140002 Miscellaneous Income	1,515,600.00								
Total	1,515,600.00								
MISCELLANEOUS									
ESUTH TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12140000									
21026002/12140001 Recovering of Fund			70,788,000.00	70,788,000.00	70,788,000.00-	100.00%-	49,881,000.00	74,821,000.00	112,232,000.00
Total			70,788,000.00	70,788,000.00	70,788,000.00-	100.00%-	49,881,000.00	74,821,000.00	112,232,000.00
MISCELLANEOUS									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12140000									
MISCELLANEOUS									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12140000									
MISCELLANEOUS									
INSTITUTE OF MANAGEMENT AND TECHNOLOGY (IMT)									
Organization/Economic Code									
17033001/12140000									
17033001/12140002 Other Income			707,000.00	707,000.00	707,000.00-	100.00%-	657,000.00	259,000.00	692,000.00
Total			707,000.00	707,000.00	707,000.00-	100.00%-	657,000.00	259,000.00	692,000.00
TOTAL MISCELLANEOUS	309,240,967.81	403,949,908.43	71,495,000.00	5,390,087,917.00	4,986,138,008.57-	92.51%-	50,538,000.00	75,080,000.00	112,924,000.00
SUMMARY									
TOTAL - IGR	26,810,965,633.64	37,491,418,986.02	30,200,000,000.00	36,111,092,912.00	1,380,326,074.02+	3.82%+	252,789,000,000.00	479,182,461,004.00	2,262,263,743,004.00
STATUTORY ALLOCATION	77,974,720,680.01	117,500,675,593.64	69,800,000,000.00	92,400,000,000.00	25,100,675,593.64+	27.17%+	120,000,000,000.00	123,874,163,000.00	130,065,121,000.00
GRAND TOTAL	104,785,686,313.65	154,992,094,579.66	100,000,000,000.00	128,511,092,912.00	26,481,001,667.66+	20.61%+	372,789,000,000.00	603,056,624,004.00	2,392,328,864,004.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/21010101 Basic Salary	162,280,534.47	158,881,807.79	349,738,100.00	158,882,100.00	292.21+	0.00%+	160,369,900.00	212,673,880.00	212,673,880.00
11001001/21020101 Housing/Rent Allowance	21,002,845.59	21,049,618.98	21,822,380.00	21,049,718.00	99.02+	0.00%+	22,161,400.00	29,176,200.00	29,176,200.00
11001001/21020102 Transport Allowance	4,966,150.00	4,841,800.00	5,395,160.00	4,841,900.00	100.00+	0.00%+	5,284,900.00	5,824,200.00	5,824,200.00
11001001/21020103 Meal Subsidy	2,196,500.00	2,141,000.00	2,402,290.00	2,141,100.00	100.00+	0.00%+	30,810,900.00	5,824,200.00	5,824,200.00
11001001/21020104 Utility Allowance	1,706,300.00	1,685,697.83	1,854,350.00	1,685,797.00	99.17+	0.01%+	1,847,400.00	3,745,200.00	3,745,200.00
11001001/21020105 Entertainment Allowance	36,600.00	88,697.83	29,290.00	88,790.00	92.17+	0.10%+			
11001001/21020107 Domestic Staff Allowance	2,189,313.00	3,622,593.87	2,262,290.00	3,622,690.00	96.13+	0.00%+	9,644,600.00	9,644,600.00	9,644,600.00
11001001/21020111 Hazard Allowance		15,000.00		15,000.00					
11001001/21020131 Arrears Allowances		7,167,915.80	101,840.00	7,168,040.00	124.20+	0.00%+			
Sub Total: Personnel Cost	194,378,243.06	199,494,132.10	383,605,700.00	199,495,135.00	1,002.90+	0.00%+	230,119,100.00	266,888,280.00	266,888,280.00
11001001/22020101 Local Transport & Travel-Training	6,816,990.00	1,114,750.00	800,000.00	1,114,850.00	100.00+	0.01%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020102 Local Transport & Travel-Others	698,936,490.00	729,015,429.75	450,000,000.00	729,015,529.00	99.25+	0.00%+	800,000,000.00	800,000,000.00	820,000,000.00
11001001/22020103 International Transport & Travel-Training	606,861,515.75	1,084,000.00	60,000,000.00	1,084,100.00	100.00+	0.01%+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22020104 International Transport & Travel-Others	130,605,786.00	670,398,995.00	21,000,000.00	670,399,095.00	100.00+	0.00%+	500,000,000.00	100,000,000.00	100,000,000.00
11001001/22020105 Hotel Accommodation	566,352,318.27	489,129,792.57	330,000,000.00	489,129,892.00	99.43+	0.00%+	550,000,000.00	550,000,000.00	550,000,000.00
11001001/22020201 Electricity Charges	544,552,139.86	659,105,553.37	610,000,000.00	659,105,600.00	46.63+	0.00%+	900,000,000.00	630,000,000.00	630,000,000.00
11001001/22020202 Telephone Charges	8,661,000.00	2,973,931.83	80,000,000.00	2,974,000.00	68.17+	0.00%+	80,000,000.00	2,000,000.00	2,000,000.00
11001001/22020203 Internet Access Charges	19,032,664.98	24,843,400.00	11,000,000.00	24,843,500.00	100.00+	0.00%+	30,000,000.00	4,000,000.00	4,000,000.00
11001001/22020204 Satellite Broadcasting Access Charges	5,673,100.00	23,458,897.00		23,458,997.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
11001001/22020205 Water Rates	211,000.00	2,574,000.00	200,000.00	2,574,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11001001/22020206 Sewage Charges	3,448,000.00	31,716,100.00	1,000,000.00	31,716,200.00	100.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
11001001/22020301 Office Stationeries/Computer Consumables	24,621,300.00	123,598,250.00	30,500,000.00	123,598,350.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020302 Books	10,100,000.00	625,000.00	5,200,000.00	625,100.00	100.00+	0.02%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020303 Newspapers	11,108,369.04	804,550.00	4,300,000.00	804,650.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
11001001/22020304 Magazines & Periodicals	17,600,900.00	300,000.00	13,100,000.00	300,000.00			1,000,000.00	1,000,000.00	1,000,000.00
11001001/22020305 Printing of Non Security Documents	66,943,300.00	35,057,000.00	20,200,000.00	35,057,100.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020306 Printing of Security Documents	140,000.00	6,710,000.00	2,400,000.00	6,710,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11001001/22020307 Drugs & Medical Supplies	11,888,900.00	2,560,000.00	20,500,000.00	2,560,100.00	100.00+	0.00%+	10,000,000.00	15,000,000.00	15,000,000.00
11001001/22020308 Field and Camping Materials		1,040,000.00	500,000.00	1,040,100.00	100.00+	0.01%+	20,000,000.00	22,000,000.00	25,000,000.00
11001001/22020309 Uniforms & Other Clothing	36,843,000.00	73,045,620.00	12,000,000.00	73,045,720.00	100.00+	0.00%+	70,000,000.00	70,000,000.00	70,000,000.00
11001001/22020310 Teaching Aids/Instruction Materials			800,000.00	100.00	100.00+	100.00%+			
11001001/22020311 Food Stuff/Catering Materials Supplies	261,817,100.00	328,746,780.00	340,000,000.00	328,746,880.00	100.00+	0.00%+	150,000,000.00	150,000,000.00	150,000,000.00
11001001/22020312 Service Materials	159,658,945.00	134,719,260.00	20,000,000.00	134,719,360.00	100.00+	0.00%+	20,000,000.00	25,000,000.00	25,000,000.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	397,616,810.83	532,452,373.90	270,000,000.00	532,452,473.00	99.10+	0.00%+	700,000,000.00	350,000,000.00	350,000,000.00
11001001/22020402 Maintenance of Office Furniture	2,168,000.00	1,069,700.00	1,000,000.00	1,069,800.00	100.00+	0.01%+	12,000,000.00	12,000,000.00	12,000,000.00
11001001/22020403 Maintenance of Office Building/Residential Quarters	19,100,200.00	2,219,900.00	1,600,000.00	2,220,000.00	100.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
11001001/22020404 Maintenance of Office IT Equipment	532,047,232.00	1,334,057,987.50	400,000.00	1,334,058,087.00	99.50+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020405 Maintenance of Plants/Generators	13,198,020.00	21,045,540.00	9,000,000.00	21,045,640.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020406 Other Maintenance Services	133,615,444.38	561,841,732.41	176,000,000.00	561,841,832.00	99.59+	0.00%+	1,000,000.00	120,000,000.00	120,000,000.00
11001001/22020411 Maintenance of Communication Equipments	200,000.00	100,000.00	500,000.00	100,100.00	100.00+	0.10%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020414 Maintenance of Lodges & Guest Houses	3,968,800.00	24,842,100.00	3,000,000.00	24,842,200.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020415 Maintenance of Other Infrastructure			3,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020501 Local Training	25,927,000.00	14,913,000.00	5,000,000.00	14,913,100.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	60,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001/22020502 International Training			5,000,000.00	100.00	100.00+	100.00%+	30,000,000.00	3,000,000.00	3,000,000.00
11001001/22020503 Training & Staff Development	40,000.00		5,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020504 Civil Service Examination	40,000.00		100,000.00	100.00	100.00+	100.00%+			
11001001/22020506 Seminar and Conferences	82,708,750.00	55,304,000.00	48,000,000.00	55,304,100.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020601 Security Services	190,376,925.00	4,749,444,071.83	1,000,000,000.00	4,749,444,178.00	106.17+	0.00%+	1,500,000,000.00	500,000,000.00	500,000,000.00
11001001/22020602 Office Rent	3,200,000.00	7,000,000.00		7,000,100.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22020603 Residential Rent	6,935,905.50	22,725,000.00	11,300,000.00	22,725,100.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020604 Security Vote (Including Operations)	7,000,719,100.00	12,077,261,235.00	7,200,000,000.00	13,102,294,601.00	1,025,033,366.00+	7.82%+	7,200,000,000.00	7,200,000,000.00	7,200,000,000.00
11001001/22020605 Cleaning & Fumigation Services	1,271,020,588.05	1,118,241,300.00	60,000,000.00	1,165,280,000.00	47,038,700.00+	4.04%+	500,000,000.00	500,000,000.00	500,000,000.00
11001001/22020701 Financial Consulting	8,806,000.00	169,589,400.00	85,300,000.00	169,589,500.00	100.00+	0.00%+			
11001001/22020703 Legal Services	328,400,000.00	445,300,451.67	141,000,000.00	445,300,500.00	48.33+	0.00%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
11001001/22020705 Architectural Services		20,000,000.00	5,200,000.00	20,000,100.00	100.00+	0.00%+			
11001001/22020706 Surveying Services	8,500,000.00								
11001001/22020710 Monitoring & Evaluation		2,000,000.00	1,500,000.00	2,000,100.00	100.00+	0.00%+	300,000,000.00	350,000,000.00	360,000,000.00
11001001/22020711 OTHER CONSULTING SERVICES		763,125,600.00		763,125,700.00	100.00+	0.00%+			
11001001/22020801 Motor Vehicle Fuel Cost	41,379,730.00	723,616,496.00	50,000,000.00	723,616,596.00	100.00+	0.00%+	1,000,000,000.00	100,000,000.00	100,000,000.00
11001001/22020802 Other Transport Equipment Fuel Cost	360,000.00	38,679,200.00	500,000.00	38,679,300.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020803 Plant/Generator Fuel Cost	5,004,850.00	7,900,000.00	50,000,000.00	7,900,100.00	100.00+	0.00%+	400,000,000.00	30,000,000.00	30,000,000.00
11001001/22020806 Cooking Gas Fuel Cost	52,835,000.00	80,830,800.00	31,300,000.00	80,830,900.00	100.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22020901 Bank Charges(Other Than Interest)	3,751,934.39	622,499,945.21	200,000.00	622,500,045.00	99.79+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
11001001/22020902 Insurance Premium							50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021001 Refreshments & Meals	119,554,880.00	145,381,085.00	175,300,000.00	145,381,185.00	100.00+	0.00%+	300,000,000.00	200,000,000.00	200,000,000.00
11001001/22021002 Honorarium & Sitting Allowance	415,170,850.00	458,541,400.00	700,000,000.00	458,541,500.00	100.00+	0.00%+	30,000,000.00	35,000,000.00	35,000,000.00
11001001/22021003 Publicity & Advertisements	715,296,134.52	734,227,436.77	500,000,000.00	734,227,536.00	99.23+	0.00%+	800,000,000.00	300,000,000.00	300,000,000.00
11001001/22021004 Medical Expenses-Local		12,543,000.00	10,000,000.00	12,543,100.00	100.00+	0.00%+	100,000,000.00	40,000,000.00	40,000,000.00
11001001/22021005 Service School Fees Payment		8,250,000.00	12,000,000.00	8,250,100.00	100.00+	0.00%+			
11001001/22021006 Postage & Courier Services	80,000.00	1,475,900.00	290,000.00	1,476,000.00	100.00+	0.01%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22021007 Welfare Packages	36,123,000.00	776,019,100.00	150,000,000.00	776,019,200.00	100.00+	0.00%+	200,000,000.00	100,000,000.00	100,000,000.00
11001001/22021008 Subscrip. To Prof. Bodies (Subscr. to Gov. forum)		4,000,000.00	30,000,000.00	4,000,100.00	100.00+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22021009 Sporting Activities			1,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22021011 Recruitment and Appointment (Service wide)	10,000,000.00	200,000.00	1,500,000.00	200,100.00	100.00+	0.05%+	3,000,000.00	3,000,000.00	3,000,000.00
11001001/22021014 Annual Budget Defence Expenses & Administration	986,000.00	80,000.00	400,000.00	80,100.00	100.00+	0.12%+	1,500,000.00	1,500,000.00	1,500,000.00
11001001/22021016 Servicom			400,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11001001/22021019 Medical Expenses-International	11,000,000.00		1,500,000.00	100.00	100.00+	100.00%+	50,000,000.00	30,000,000.00	30,000,000.00
11001001/22021020 Foreign Scholarship Scheme		15,242,300.00		15,242,400.00	100.00+	0.00%+			
11001001/22021021 Special Days/Celebrations	104,405,800.00	426,855,800.00	300,000,000.00	426,855,900.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021022 Donations	1,084,050,560.00	1,019,102,840.00	650,000,000.00	1,019,786,940.00	684,100.00+	0.07%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
11001001/22021023 Final Accounts Preparation/Verification Expenses	2,058,500.00		10,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22021026 Common services (Committee/Commissions)	10,007,100.00	33,342,000.00	250,000,000.00	33,342,100.00	100.00+	0.00%+	250,000,000.00	250,000,000.00	300,000,000.00
Sub-Total: Overhead	15,832,525,033.57	30,373,942,004.81	13,989,790,000.00	31,446,704,636.00	1,072,762,631.19+	3.41%+	19,073,800,000.00	15,058,800,000.00	15,151,800,000.00
Total Recurrent Expenditure	16,026,903,276.63	30,573,436,136.91	14,373,395,700.00	31,646,199,771.00	1,072,763,634.09+	3.39%+	19,303,919,100.00	15,325,688,280.00	15,418,688,280.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001002 - Office of the Deputy Governor									
11001002/21010101 Basic Salary	16,045,138.97	16,556,424.95	16,691,310.00	16,556,524.00	99.05+	0.00%+	16,550,357.00	16,927,875.00	16,927,875.00
11001002/21020101 Housing/Rent Allowance	1,878,004.32	1,947,139.83	2,587,790.00	1,947,239.00	99.17+	0.01%+	2,772,117.00	2,910,723.00	2,910,723.00
11001002/21020102 Transport Allowance	515,450.00	530,500.00	535,200.00	530,600.00	100.00+	0.02%+	554,552.00	582,280.00	582,280.00
11001002/21020103 Meal Subsidy	223,000.00	230,800.00	240,000.00	230,900.00	100.00+	0.04%+	226,188.00	237,497.00	237,497.00
11001002/21020104 Utility Allowance	167,150.00	177,750.00	186,000.00	177,850.00	100.00+	0.06%+	173,040.00	181,692.00	181,692.00
11001002/21020105 Entertainment Allowance	18,500.00	17,400.00	21,600.00	17,500.00	100.00+	0.57%+	19,776.00	20,765.00	20,765.00
11001002/21020106 Leave Allowance							1,555,034.00	1,632,786.00	1,632,786.00
11001002/21020107 Domestic Staff Allowance	1,216,285.00	1,112,032.00	1,668,050.00	1,112,132.00	100.00+	0.01%+	1,288,567.00	1,352,995.00	1,352,995.00
11001002/21020108 Shift Duty Allowance							41,274.00	41,274.00	41,274.00
11001002/21020111 Harzard Allowance	60,000.00	50,000.00	63,000.00	50,100.00	100.00+	0.20%+			
11001002/21020131 Arrears Allowances		859,005.25	98,370.00	859,070.00	64.75+	0.01%+			
Total Personal Cost	20,123,528.29	21,481,052.03	22,091,320.00	21,481,915.00	862.97+	0.00%+	23,180,905.00	23,887,887.00	23,887,887.00
11001002/22020101 Local Transport & Travel-Training	100,000.00	5,227,000.00	1,000,000.00	5,227,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020102 Local Transport & Travel-Others	64,613,450.00	160,766,600.00	36,500,000.00	160,766,600.00			50,000,000.00	55,000,000.00	60,000,000.00
11001002/22020103 International Transport & Travel-Training			10,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22020104 International Transport & Travel-Others	19,667,000.00	11,355,593.00	26,000,000.00	11,355,693.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	55,000,000.00
11001002/22020202 Telephone Charges	7,295,000.00	16,529,000.00	17,000,000.00	16,529,100.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
11001002/22020203 Internet Access Charges		2,242,000.00	800,000.00	2,242,100.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
11001002/22020204 Satellite Broadcasting Access Charges			800,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11001002/22020301 Office Stationeries/Computer Consumables	6,606,000.00	11,728,000.00	5,000,000.00	11,728,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020302 Books		89,000.00		89,100.00	100.00+	0.11%+	400,000.00	400,000.00	400,000.00
11001002/22020303 Newspapers	756,000.00	288,000.00	580,000.00	288,100.00	100.00+	0.03%+	500,000.00	500,000.00	500,000.00
11001002/22020304 Magazines & Periodicals	264,000.00	2,440,000.00	300,300.00	2,440,100.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
11001002/22020305 Printing of Non Security Documents		300,000.00	280,000.00	300,100.00	100.00+	0.03%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020309 Uniforms & Other Clothing							3,000,000.00	4,000,000.00	4,000,000.00
11001002/22020311 Food Stuff/Catering Materials Supplies	107,012,500.00	88,324,000.00	120,000,000.00	88,324,100.00	100.00+	0.00%+	25,000,000.00	30,000,000.00	30,000,000.00
11001002/22020312 Service Materials			3,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	20,235,000.00	17,586,250.00	38,000,000.00	17,586,350.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22020402 Maintenance of Office Furniture			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020403 Maintenance of Office Building/Residential Qrts.			1,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020404 Maintenance of Office IT Equipment		44,000.00	1,000,000.00	44,100.00	100.00+	0.23%+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020405 Maintenance of Plants/Generators	2,735,000.00	20,716,670.00	3,500,000.00	20,716,770.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
11001002/22020406 Other Maintenance Services		30,000.00	2,000,000.00	30,100.00	100.00+	0.33%+	1,500,000.00	1,500,000.00	1,500,000.00
11001002/22020415 Maintenance of Other Infrastructure							2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020501 Local Training							1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020502 International Training							3,000,000.00	3,000,000.00	3,000,000.00
11001002/22020601 Security Services	5,131,000.00	24,840,000.00	300,000.00	24,840,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
11001002/22020605 Cleaning & Fumigation Services	27,562,000.00	45,012,000.00	15,600,000.00	45,012,100.00	100.00+	0.00%+			
11001002/22020703 Legal Services	5,000,000.00	1,099,575,000.00		1,099,575,100.00	100.00+	0.00%+			
11001002/22020801 Motot Vehicle Fuel Cost	18,780,500.00	12,628,028.96	17,400,000.00	12,628,128.00	99.04+	0.00%+		6,300,000.00	6,300,000.00
11001002/22020806 Cooking Gas Fuel Cost	16,657,000.00	14,884,000.00	13,000,000.00	14,884,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020901 Bank Charges (Others than Interest)	5,556.50	4,777,774.79	330,000.00	4,777,874.00	99.21+	0.00%+	850,000.00	850,000.00	850,000.00
11001002/22021001 Refreshments & Meals	37,049,500.00	50,689,545.00	58,000,000.00	50,689,645.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001002/22021002 Honorarium & Sitting Allowance	19,185,000.00	4,445,000.00	30,000,000.00	4,445,100.00	100.00+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
11001002/22021003 Publicity & Advertisements							5,000,000.00	6,000,000.00	6,500,000.00
11001002/22021004 Medical Expenses-Local			5,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22021007 Welfare Packages	5,763,000.00	563,775,498.52	8,200,000.00	563,775,598.00	99.48+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22021014 Annual Budget Expenses and Administration			300,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11001002/22021019 Medical Expenses-International			20,000,000.00	100.00	100.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001002/22021021 Special Day Celebrations							3,000,000.00	3,000,000.00	3,000,000.00
11001002/22021026 Common Services (Committee & Commissions)	124.00		10,500,000.00	100.00	100.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
Sub-Total: Overhead	364,417,630.50	2,158,292,960.27	446,390,300.00	2,158,296,158.00	3,197.73+	0.00%+	340,850,000.00	359,150,000.00	369,650,000.00
Total Recurrent Expenditure	384,541,158.79	2,179,774,012.30	468,481,620.00	2,179,778,073.00	4,060.70+	0.00%+	364,030,905.00	383,037,887.00	393,537,887.00
11010001 - Department of Due process & Budget Monitoring									
11010001/22020102 Local Transport & Travel-Others			1,200,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11010001/22020301 Office Stationeries/Computer Consumables		90,000.00	5,300,000.00	90,100.00	100.00+	0.11%+	6,000,000.00	6,500,000.00	7,000,000.00
11010001/22020302 Books			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11010001/22020303 Newspapers			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11010001/22020305 Printing of Non Security Documents			11,000,000.00	100.00	100.00+	100.00%+	11,000,000.00	12,000,000.00	12,000,000.00
11010001/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11010001/22020402 Maintenance of Office Furniture			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22020404 Maintenance of Office IT Equipment			500,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11010001/22020406 Other Maintenance Services			800,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11010001/22020413 Maintenance of office equipment			800,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22020710 Monitoring and evaluation			5,000,000.00	100.00	100.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
11010001/22021003 Publicity & Advertisements			500,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11010001/22021007 Welfare Packages			500,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead		90,000.00	27,000,000.00	91,400.00	1,400.00+	1.53%+	27,700,000.00	29,200,000.00	29,700,000.00
Total Recurrent Expenditure		90,000.00	27,000,000.00	91,400.00	1,400.00+	1.53%+	27,700,000.00	29,200,000.00	29,700,000.00
11013002 - Economic Affairs and Parastatals									
11013002/22020102 Local Transport & Travel-Others			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
11013002/22020203 Internet Access Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11013002/22020204 Satellite Broadcasting Access Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11013002/22020301 Office Stationeries/Computer Consumables			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11013002/22020303 Newspapers			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11013002/22020304 Magazines & Periodicals			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11013002/22020305 Printing of Non Security Documents							300,000.00	300,000.00	300,000.00
11013002/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11013002/22020402 Maintenance of Office Furniture			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013002/22020404 Maintenance of Office IT Equipment			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11013002/22020801 Motor Vehicle Fuel Cost			400,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11013002/22021003 Publicity & Advertisements			300,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11013002/22021007 Welfare Packages			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013002/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Sub-Total: Overhead			3,500,000.00	1,300.00	1,300.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
Total Recurrent Expenditure			3,500,000.00	1,300.00	1,300.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
11016002 - Economic Affairs Unit									
11016002/22020102 Local Transport & Travel-Others			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11016002/22020203 Internet Access Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11016002/22020301 Office Stationeries/Computer Consumables			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11016002/22020302 Books			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016002/22020303 Newspapers			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11016002/22020304 Magazines & Periodicals			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11016002/22020305 Printing of Non Security Documents			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016002/22020401 Maintenance of Motor Vehicles/Transport Equipment			550,000.00	100.00	100.00+	100.00%+	550,000.00	550,000.00	550,000.00
11016002/22020402 Maintenance of Office Furniture			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016002/22020404 Maintenance of Office IT Equipment			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11016002/22020406 Other Maintenance Services			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11016002/22020710 Monitoring and Evaluation			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11016002/22020801 Motor Vehicle Fuel Cost			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11016002/22021003 Publicity & Advertisements			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11016002/22021007 Welfare Packages			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016002/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			4,850,000.00	1,600.00	1,600.00+	100.00%+	4,850,000.00	4,850,000.00	4,850,000.00
Total Recurrent Expenditure			4,850,000.00	1,600.00	1,600.00+	100.00%+	4,850,000.00	4,850,000.00	4,850,000.00
11101001 - Project Development And Implementation Dept.									
11101001/22020101 Local Travel and Transport -Training		15,000.00	200,000.00	15,100.00	100.00+	0.66%+	200,000.00	200,000.00	200,000.00
11101001/22020102 Local Travel and Transport Others	405,000.00	306,900.00	250,000.00	307,000.00	100.00+	0.03%+	3,000,000.00	3,000,000.00	3,000,000.00
11101001/22020202 Telephone Charges			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11101001/22020301 Office Stationeries/Computer Consumables	1,401,400.00	499,050.00	1,500,000.00	499,150.00	100.00+	0.02%+	1,500,000.00	1,500,000.00	1,500,000.00
11101001/22020305 Printing of Non Security Documents	49,800.00	84,350.00	500,000.00	84,450.00	100.00+	0.12%+	500,000.00	500,000.00	500,000.00
11101001/22020312 Service Material			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11101001/22020401 Maintenance of Motor Vehicles/Transport Equipment	990,800.00	75,000.00	800,000.00	75,100.00	100.00+	0.13%+	800,000.00	800,000.00	800,000.00
11101001/22020402 Maintenance of Office Furniture	35,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11101001/22020403 Maintenance of Office Building/Residential Qrts.	8,992,500.00	6,507,500.00	12,700,000.00	6,507,600.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11101001/22020404 Maintenance of Office / IT Equipments	315,000.00	147,300.00	400,000.00	147,400.00	100.00+	0.07%+	400,000.00	400,000.00	400,000.00
11101001/22020406 Other Maintenance Services		24,590.00		24,600.00	10.00+	0.04%+			
11101001/22020705 Architectural Services	110,000.00	89,700.00	100,000.00	89,800.00	100.00+	0.11%+	100,000.00	100,000.00	100,000.00
11101001/22020710 Monitoring and Evaluation							5,000,000.00	6,000,000.00	6,000,000.00
11101001/22020801 Motor Vehicle Fuel Cost	714,000.00	1,415,841.50	1,600,000.00	1,415,941.00	99.50+	0.01%+	1,600,000.00	1,600,000.00	1,600,000.00
11101001/22020901 Bank Charges	4,867.00	275,589.42	20,000.00	275,600.00	10.58+	0.00%+	20,000.00	20,000.00	20,000.00
11101001/22021001 Refreshment and Meals	739,000.00		600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11101001/22021002 Honorary & Sitting Allowance			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11101001/22021007 Welfare Packages	410,000.00	91,000.00	100,000.00	91,100.00	100.00+	0.11%+	500,000.00	500,000.00	500,000.00
11101001/22021014 Annual Budget Expenses and Administration							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	14,167,367.00	9,531,820.92	19,370,000.00	9,533,341.00	1,520.08+	0.02%+	25,020,000.00	26,020,000.00	26,020,000.00
Total Recurrent Expenditure	14,167,367.00	9,531,820.92	19,370,000.00	9,533,341.00	1,520.08+	0.02%+	25,020,000.00	26,020,000.00	26,020,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11008001 - Enugu State Emergency Management Agency									
11008001/22020101 Local Travel and Transport - Training		65,000.00	2,000,000.00	65,100.00	100.00+	0.15%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020102 Local Transport & Travel-Others	902,000.00	2,430,500.00	10,000,000.00	2,430,600.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/22020105 Hotel accomodation		1,200,000.00	500,000.00	1,200,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
11008001/22020204 Satellite Broadcasting Access Charges	624,000.00	90,000.00	5,000,000.00	90,100.00	100.00+	0.11%+	6,000,000.00	6,000,000.00	6,000,000.00
11008001/22020301 Office Stationaries/Computer Consumables	373,000.00	241,000.00	600,000.00	241,100.00	100.00+	0.04%+	600,000.00	600,000.00	600,000.00
11008001/22020303 Newspaper			100,000.00	100.00	100.00+	100.00%+	150,000.00	150,000.00	150,000.00
11008001/22020304 Magazines & Periodicals			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11008001/22020308 Field & Camping Materials Supplies			30,000,000.00	100.00	100.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
11008001/22020311 Food Stuff/Catering Mtrls Supl (Supl of relief mtrls)	21,522,000.00	20,293,000.00	30,000,000.00	20,293,100.00	100.00+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
11008001/22020312 Service Materials	5,742,500.00	5,101,048.00	5,000,000.00	5,101,200.00	152.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	713,000.00	263,000.00	2,000,000.00	263,100.00	100.00+	0.04%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020402 Maintenance of Office Furniture			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11008001/22020406 Other maintenance Services	5,383,000.00	1,307,500.00	1,000,000.00	1,307,600.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
11008001/22020501 Local Training			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020801 Motor Vehicle Fuel Cost	1,054,000.00	1,550,000.00	1,600,000.00	1,550,100.00	100.00+	0.01%+	1,700,000.00	1,700,000.00	1,700,000.00
11008001/22020803 Plant/Generator Fuel Cost			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11008001/22020901 Financial Charges (Other than interest)	4,320.55	2,766.25	100,000.00	2,866.00	99.75+	3.48%+	100,000.00	100,000.00	100,000.00
11008001/22021001 Refreshments & Meals	185,000.00	66,500.00	400,000.00	66,600.00	100.00+	0.15%+	400,000.00	400,000.00	400,000.00
11008001/22021007 Welfare Packages		2,000,000.00	400,000.00	2,000,100.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
11008001/22021014 Annual Budget Expenses and Administration			150,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11008001/22021022 Donnations	1,555,240.00								
Sub-Total: Overhead	38,058,060.55	34,610,314.25	92,000,000.00	34,612,366.00	2,051.75+	0.01%+	94,400,000.00	94,400,000.00	94,400,000.00
Total Recurrent Expenditure	38,058,060.55	34,610,314.25	92,000,000.00	34,612,366.00	2,051.75+	0.01%+	94,400,000.00	94,400,000.00	94,400,000.00
11013001 - Office of The Secretary To The State Govt.									
11013001/21010101 Basic Salary	65,566,129.81	72,787,232.12	66,824,420.00	72,787,332.00	99.88+	0.00%+	69,090,700.00	70,112,060.00	70,112,060.00
11002007/21010103 CRFC - Salaries (Allowances for Political Office Holders)	356,741,604.02	313,341,238.40	121,489,590.00	313,341,338.00	99.60+	0.00%+	300,000,000.00	150,000,000.00	100,000,000.00
11002007/21020101 Housing/Rent Allowance	8,648,961.95	9,097,291.89	8,449,280.00	9,097,480.00	188.11+	0.00%+	8,678,590.00	10,612,800.00	10,612,800.00
11002007/21020102 Transport Allowance	1,952,450.00	1,953,700.00	2,049,650.00	1,953,800.00	100.00+	0.01%+	2,027,400.00	3,783,420.00	3,783,420.00
11002007/21020103 Meal Subsidy	870,400.00	870,700.00	911,920.00	870,800.00	100.00+	0.01%+	892,800.00	1,092,450.00	1,092,450.00
11002007/21020104 Utility Allowance	671,650.00	690,400.00	693,470.00	690,500.00	100.00+	0.01%+	1,027,730.00	1,027,730.00	1,027,730.00
11002007/21020105 Entertainment Allowance	51,400.00	46,900.00	60,480.00	47,000.00	100.00+	0.21%+			
11002007/21020107 Domestic Staff Allowance	3,718,357.00	3,197,092.00	3,940,760.00	3,197,192.00	100.00+	0.00%+	4,587,900.00	5,474,750.00	5,474,750.00
11002007/21020131 Arrears Allowances	160,791.99	3,292,060.79	204,680.00	3,292,160.00	99.21+	0.00%+			
Total Personal Cost	438,381,744.77	405,276,615.20	204,624,250.00	405,277,602.00	986.80+	0.00%+	386,305,120.00	242,103,210.00	192,103,210.00
11002007/22020101 Local Transport & Travel-Training		281,269,943.62	5,000,000.00	281,270,043.00	99.38+	0.00%+	20,000,000.00	20,000,000.00	22,000,000.00
11013001/22020102 Local Transport & Travel-Others	35,197,500.00	27,237,000.00	20,000,000.00	27,237,100.00	100.00+	0.00%+	25,000,000.00	27,000,000.00	30,000,000.00
11013001/22020103 International Transport and Travels - Training	8,267,327.95		10,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22020104 International Transport & Travel-Others	83,750,000.00	138,239,760.00	40,000,000.00	138,239,860.00	100.00+	0.00%+	40,000,000.00	45,000,000.00	45,000,000.00
11013001/22020105 Hotel Accommodation	17,970,500.00	37,980,810.00	70,000,000.00	37,981,000.00	190.00+	0.00%+	70,000,000.00	74,000,000.00	75,000,000.00
11013001/22020201 Electricity Charges		33,631,585.48		33,631,600.00	14.52+	0.00%+			
11013001/22020202 Telephone Charges	8,672,300.00	3,892,100.00	10,000,000.00	3,892,100.00			10,000,000.00	10,000,000.00	10,000,000.00
11013001/22020203 Internet Access Charges	19,909,000.00	37,115,000.00	16,000,000.00	37,115,100.00	100.00+	0.00%+	40,000,000.00	16,000,000.00	16,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11013001/22020204 Satellite Broadcasting Access Charges							4,000,000.00	4,000,000.00	4,000,000.00
11013001/22020301 Office Stationeries/Computer Consumables	105,112,100.00	58,393,100.00	60,000,000.00	58,393,200.00	100.00+	0.00%+	70,000,000.00	70,000,000.00	75,000,000.00
11013001/22020303 Newspapers	1,320,000.00	1,000,000.00	2,700,000.00	1,000,100.00	100.00+	0.01%+	1,000,000.00	1,200,000.00	1,300,000.00
11013001/22020304 Magazines & Periodicals	1,980,000.00	1,150,000.00	1,000,000.00	1,150,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020305 Printing of Non Security Documents	16,361,400.00	4,131,600.00	5,700,000.00	4,131,700.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020309 Uniform & Clothing	1,300,000.00		1,700,000.00	100.00	100.00+	100.00%+	1,700,000.00	1,700,000.00	1,700,000.00
11013001/22020311 Food Stuff/Catering Materials Supplies		1,800,000.00		1,800,100.00	100.00+	0.01%+			
11013001/22020312 Service Materials		38,342,200.00		38,342,300.00	100.00+	0.00%+			
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	20,103,800.00	8,819,600.00	20,000,000.00	8,819,700.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020402 Maintenance of Office Furniture	4,800,000.00	27,660,000.00	2,500,000.00	27,660,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
11013001/22020403 Maintenance of Office Building/Residential Quaters	4,800,000.00	2,000,000.00	5,100,000.00	2,000,100.00	100.00+	0.00%+	5,100,000.00	5,100,000.00	5,100,000.00
11013001/22020404 Maintenance of Office IT Equipment	4,644,000.00	1,862,000.00	6,000,000.00	1,862,100.00	100.00+	0.01%+	6,000,000.00	6,000,000.00	6,000,000.00
11013001/22020405 Maintenance of Plants/Generators	4,620,000.00	27,090,065.00	4,809,000.00	27,090,165.00	100.00+	0.00%+			
11013001/22020406 Other Maintenance Services			2,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22020501 Local Training	4,630,000.00	13,748,000.00	2,300,000.00	13,748,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	12,000,000.00
11013001/22020506 Seminar & Conferences	2,458,700.00		30,000,000.00	100.00	100.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
11013001/22020601 Security Services		18,500,000.00		18,500,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22020602 Office Rent	21,680,000.00	39,906,390.25	20,000,000.00	39,906,490.00	99.75+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020603 Residential Rent	2,820,000.00	13,425,000.00	12,300,000.00	13,425,100.00	100.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
11013001/22020605 Cleaning & Fumigation Services	4,740,000.00	2,800,000.00	6,200,000.00	2,800,100.00	100.00+	0.00%+	6,200,000.00	6,200,000.00	6,200,000.00
11013001/22020711 Other Consulting Services		13,594,000.00		13,594,100.00	100.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11013001/22020801 Motor Fuel Cost	15,317,358.97	6,201,000.00	13,000,000.00	6,201,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22020901 Bank Charges(Other Than Interest)	68,900.00		1,200,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
11013001/22020902 Insurance Premium			50,000,000.00	100.00	100.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11013001/22021001 Refreshments & Meals	2,725,900.00	30,872,000.00	10,000,000.00	30,872,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021002 Honorarium & Sitting Allowance	118,610,600.00	102,951,500.00	120,000,000.00	102,951,600.00	100.00+	0.00%+	180,000,000.00	180,000,000.00	180,000,000.00
11013001/22021003 Publicity & Advertisements	9,589,298.00	8,201,715.00	8,000,000.00	8,201,800.00	85.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22021004 Medical Expenses-Local	15,000,000.00								
11013001/22021007 Welfare Packages	22,439,100.00	3,242,000.00	4,000,000.00	3,242,100.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
11013001/22021014 Annual Budget Expenses and Administration		386,400.00	400,000.00	386,500.00	100.00+	0.03%+	400,000.00	400,000.00	400,000.00
11013001/22021019 Medical Expenses-International		10,000,000.00	10,000,000.00	10,000,000.00			20,000,000.00	20,000,000.00	20,000,000.00
11013001/22021021 Special Days/Celebrations	11,391,000.00								
11013001/22021022 Service Materials		5,000,000.00	28,000,000.00	5,000,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021026 Common Services (Committee/Commissions)	68,326,080.00	55,575,700.00		55,575,800.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
Sub-Total: Overhead	638,604,864.92	1,056,018,469.35	597,909,000.00	1,056,022,158.00	3,688.65+	0.00%+	925,100,000.00	912,300,000.00	925,400,000.00
Total Recurrent Expenditure	1,076,986,609.69	1,461,295,084.55	802,533,250.00	1,461,299,760.00	4,675.45+	0.00%+	1,311,405,120.00	1,154,403,210.00	1,117,503,210.00
11003001 - Boundary Commission									
11003001/22020102 Local Transport & Travel-Others			500,000.00	100.00	100.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
11003001/22020301 Office Stationeries/Computer Consumables			600,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11003001/22020401 Maintenance of Motor Vehicle /Transport Equipment			600,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11003001/22020402 Maintenance of Office Furniture			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11003001/22020406 Other maintenance Services			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11003001/22020703 Legal Services			600,000.00	100.00	100.00+	100.00%+	650,000.00	650,000.00	650,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11003001/22020710 Monitoring and evaluation			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11003001/22020801 Motor Vehicle Fuel Cost			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
11003001/22021002 Honorarium & Sitting Allowance			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11003001/22021007 Welfare Packages			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
11003001/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			6,000,000.00	1,100.00	1,100.00+	100.00%+	10,550,000.00	10,550,000.00	10,550,000.00
Total Recurrent Expenditure			6,000,000.00	1,100.00	1,100.00+	100.00%+	10,550,000.00	10,550,000.00	10,550,000.00
11016001 - Enugu State Economic Development Unit									
11016001/22020102 Local Transport & Travel-Others			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11016001/22020203 Internet Access Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11016001/22020301 Office Stationeries/Computer Consumables			600,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11016001/22020302 Books							300,000.00	300,000.00	300,000.00
11016001/22020303 Newspapers							50,000.00	50,000.00	50,000.00
11016001/22020304 Magazines & Periodicals							50,000.00	50,000.00	50,000.00
11016001/22020305 Printing of Non Security Documents			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	100.00	100.00+	100.00%+	550,000.00	550,000.00	550,000.00
11016001/22020402 Maintenance of Office Furniture			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016001/22020404 Maintenance of Office / IT Equipments			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11016001/22020406 Other Maintenance Services			200,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11016001/22020710 Monitoring and Evaluation			250,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11016001/22020801 Motor Vehicle Fuel Cost			500,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11016001/22021003 Publicity & Advertisements			200,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11016001/22021007 Welfare Packages			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016001/22021014 Annual Budget Expenses and Administration			150,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			3,500,000.00	1,300.00	1,300.00+	100.00%+	4,850,000.00	4,850,000.00	4,850,000.00
Total Recurrent Expenditure			3,500,000.00	1,300.00	1,300.00+	100.00%+	4,850,000.00	4,850,000.00	4,850,000.00
11021001 - Enugu State Liason Office - Lagos									
11021001/21010101 Basic Salary	28,724,575.51	28,884,312.82	27,697,920.00	28,884,412.00	99.18+	0.00%+	27,897,312.00	27,897,312.00	27,897,312.00
11021001/21020101 Housing/Rent Allowance	4,242,198.17	4,304,542.13	4,030,540.00	4,304,642.00	99.87+	0.00%+	4,121,186.00	4,121,186.00	4,121,186.00
11021001/21020102 Transport Allowance	777,200.00	787,150.00	763,090.00	787,250.00	100.00+	0.01%+	1,049,824.00	1,049,824.00	1,049,824.00
11021001/21020103 Meal Subsidy	352,400.00	351,300.00	348,700.00	351,400.00	100.00+	0.03%+	450,818.00	450,818.00	450,818.00
11021001/21020104 Utility Allowance	279,200.00	285,000.00	273,940.00	285,100.00	100.00+	0.04%+	312,099.00	312,099.00	312,099.00
11021001/21020105 Entertainment Allowance	18,800.00	23,200.00	17,640.00	23,300.00	100.00+	0.43%+	19,032.00	19,032.00	19,032.00
11021001/21020106 Leave Allowances							1,336,286.00	1,336,286.00	1,336,286.00
11021001/21020107 Domestic Service Allowance	1,181,534.00	1,424,791.00	875,720.00	1,424,891.00	100.00+	0.01%+	254,851.00	254,851.00	254,851.00
11021001/21020108 Shift Duty Allowance							29,542.00	29,542.00	29,542.00
11021001/21020111 Hazard Allowance	934,000.00	894,000.00	982,800.00	894,100.00	100.00+	0.01%+	956,120.00	956,120.00	956,120.00
11021001/21020131 Arrears Allowance		1,075,000.00		1,075,100.00	100.00+	0.01%+	410,584.00	410,584.00	410,584.00
11021001/21020140 Hardship Allowance	80,000.00	144,000.00	37,800.00	144,100.00	100.00+	0.07%+			
Total Personal Cost	36,589,907.68	38,173,295.95	35,028,150.00	38,174,295.00	999.05+	0.00%+	36,837,654.00	36,837,654.00	36,837,654.00
11021001/22020102 Local Transport & Travel-Others	5,161,000.00	5,207,700.00	5,000,000.00	5,207,800.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11021001/22020104 International Transport & Travel-Others							2,000,000.00	2,000,000.00	2,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11021001/22020105 Hotel Accommodation	114,200.00	105,993.01	500,000.00	106,093.00	99.99+	0.09%+	5,000,000.00	5,000,000.00	5,000,000.00
11021001/22020201 Electricity Charges	400,000.00	270,000.00	500,000.00	270,100.00	100.00+	0.04%+	7,000,000.00	7,000,000.00	7,000,000.00
11021001/22020202 Telephone Charges	922,000.00	361,400.00	1,300,000.00	361,500.00	100.00+	0.03%+	1,500,000.00	1,500,000.00	1,500,000.00
11021001/22020203 Internet Access Charges	225,000.00	167,000.00	300,000.00	167,500.00	500.00+	0.30%+	600,000.00	600,000.00	600,000.00
11021001/22020204 Satellite Broadcasting Access Charges	324,000.00	188,500.00	300,000.00	188,600.00	100.00+	0.05%+	600,000.00	600,000.00	600,000.00
11021001/22020205 Water Rates							500,000.00	500,000.00	500,000.00
11021001/22020206 Sewerage Charges							800,000.00	800,000.00	800,000.00
11021001/22020301 Office Stationeries/Computer Consumables	191,020.00	332,440.00	200,000.00	332,500.00	60.00+	0.02%+	300,000.00	300,000.00	300,000.00
11021001/22020303 Newspapers							400,000.00	400,000.00	400,000.00
11021001/22020304 Magazines & Periodicals							600,000.00	600,000.00	600,000.00
11021001/22020305 Printing of Non Security Documents	144,700.00	302,000.00	100,000.00	302,100.00	100.00+	0.03%+			
11021001/22020401 Maintenance of Motor Vehicles/Transport Equipment	776,826.00	5,200,000.00	400,000.00	5,200,100.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	5,000,000.00
11021001/22020402 Maintenance of Office Furniture							300,000.00	300,000.00	300,000.00
11021001/22020403 Maintenance of Office Building/Residential Quaters	3,476,092.25	1,200,858.00	1,300,000.00	1,200,958.00	100.00+	0.01%+	4,000,000.00	4,000,000.00	4,000,000.00
11021001/22020404 Maintenance of Office IT Equipment							200,000.00	200,000.00	200,000.00
11021001/22020405 Maintenance of Plants/Generators			500,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020406 Other Maintenance Services			500,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020413 Maintenance of office equipment			1,200,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
11021001/22020415 Maitenance of other infrastructure							1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020601 Security Services	610,000.00	330,000.00	300,000.00	330,100.00	100.00+	0.03%+	4,000,000.00	4,000,000.00	4,000,000.00
11021001/22020602 Office Rent	17,750,000.00		18,900,000.00	100.00	100.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11021001/22020605 Cleaning & Fumigation Services	26,000.00	20,000.00	100,000.00	20,100.00	100.00+	0.50%+	450,000.00	450,000.00	450,000.00
11021001/22020801 Motor Vehicle Fuel Cost	1,521,325.00	2,743,817.00	1,100,000.00	2,743,900.00	83.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11021001/22020803 Plant/Generator Fuel Cost			1,000,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11021001/22020901 Bank Charges	3,318.75	9,070.94	20,000.00	9,170.00	99.06+	1.08%+			
11021001/22021001 Refreshments & Meals			200,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11021001/22021006 Postage & Courier Services	24,715.00	11,000.00	100,000.00	11,100.00	100.00+	0.90%+	200,000.00	200,000.00	200,000.00
11021001/22021007 Welfare Packages	4,393,710.00	13,186,400.00	2,800,000.00	13,186,500.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22021014 Annual Budget Expenses and Administration							200,000.00	200,000.00	200,000.00
11021001/22021016 Servicom							200,000.00	200,000.00	200,000.00
11021001/22021021 Special Days/Celebrations			3,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
Sub-Total: Overhead	36,063,907.00	29,636,178.95	39,620,000.00	29,638,821.00	2,642.05+	0.01%+	74,700,000.00	74,700,000.00	75,700,000.00
Total Recurrent Expenditure	72,653,814.68	67,809,474.90	74,648,150.00	67,813,116.00	3,641.10+	0.01%+	111,537,654.00	111,537,654.00	112,537,654.00
11021002 - Enugu State Liasion Office - Abuja									
11021002/21010101 Basic Salary	20,150,158.72	20,390,178.66	20,469,190.00	20,390,278.00	99.34+	0.00%+	18,589,767.00	18,589,767.00	18,589,767.00
11021002/21020101 Housing/Rent Allowance	3,153,870.12	2,943,173.38	3,169,590.00	2,943,273.00	99.62+	0.00%+	2,977,349.00	3,377,349.00	3,377,349.00
11021002/21020102 Transport Allowance	545,000.00	540,300.00	561,690.00	540,400.00	100.00+	0.02%+	838,036.00	838,036.00	838,036.00
11021002/21020103 Meal Subsidy	253,200.00	504,748.99	260,720.00	504,920.00	171.01+	0.03%+	361,460.00	361,460.00	361,460.00
11021002/21020104 Utility Allowance	200,150.00	197,850.00	204,020.00	197,950.00	100.00+	0.05%+	311,063.00	311,063.00	311,063.00
11021002/21020105 Entertainment Allowance	14,000.00	50,400.00		50,500.00	100.00+	0.20%+			
11021002/21020106 Leave Allowance							1,357,393.00	1,357,393.00	1,357,393.00
11021002/21020107 Domestic Staff Allowance	695,020.00	765,922.00		766,022.00	100.00+	0.01%+	274,465.00	274,465.00	274,465.00
11021002/21020111 Hazard Allowance	906,400.00	882,100.00	947,520.00	882,200.00	100.00+	0.01%+	1,138,228.00	1,138,228.00	1,138,228.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11021002/21020131 Arrears Allowance	6,587.25	805,302.00	8,820.00	805,402.00	100.00+	0.01%+			
Total Personal Cost	25,924,386.09	27,079,975.03	25,621,550.00	27,080,945.00	969.97+	0.00%+	25,847,761.00	26,247,761.00	26,247,761.00
11021002/22020102 Local Transport & Travel-Others		720,000.00	500,000.00	720,100.00	100.00+	0.01%+	5,000,000.00	5,000,000.00	5,000,000.00
11021002/22020201 Electricity Charges	5,148,385.00	11,606,412.61	7,000,000.00	11,606,500.00	87.39+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
11021002/22020202 Telephone Charges		700,416.98	500,000.00	700,500.00	83.02+	0.01%+	500,000.00	500,000.00	500,000.00
11021002/22020203 Internet Access Charges		155,268.74	100,000.00	155,300.00	31.26+	0.02%+	100,000.00	100,000.00	100,000.00
11021002/22020204 Satellite Broadcasting Access Charges			600,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11021002/22020205 Water Rates	1,283,350.00	1,022,324.50	500,000.00	1,022,400.00	75.50+	0.01%+	500,000.00	500,000.00	500,000.00
11021002/22020206 Sewerage Charges			300,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11021002/22020301 Office Stationeries/Computer Consumables	620,000.00	223,200.00	500,000.00	223,300.00	100.00+	0.04%+	1,000,000.00	1,000,000.00	1,000,000.00
11021002/22020302 Books			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021002/22020303 Newspapers			400,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11021002/22020304 Magazines & Periodicals		188,000.00	600,000.00	188,100.00	100.00+	0.05%+	100,000.00	100,000.00	100,000.00
11021002/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,768,300.00	7,707,340.00	8,000,000.00	7,707,440.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
11021002/22020402 Maintenance of Office Furniture			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11021002/22020403 Maintenance of Office Building/Residential Quarters	866,350.00	2,298,000.00	4,000,000.00	2,298,100.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
11021002/22020404 Maintenance of Office / IT Equipments	1,418,350.00	10,555,058.04		10,555,158.00	99.96+	0.00%+	700,000.00	700,000.00	700,000.00
11021002/22020405 Maintenance of Plants/Generators	1,030,450.00	822,500.00	600,000.00	822,600.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
11021002/22020406 Other maintenance Services	21,573,314.67	6,816,468.46	22,000,000.00	6,816,568.00	99.54+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11021002/22020601 Security Services	3,458,560.00	3,505,000.00	3,700,000.00	3,505,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11021002/22020605 Cleaning & Fumigation Services	3,805,200.00	2,935,200.00	1,800,000.00	2,935,300.00	100.00+	0.00%+			
11021002/22020801 Motor Vehicle Fuel Cost	10,260,640.00	20,099,180.00	8,000,000.00	20,099,280.00	100.00+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
11021002/22020803 Plant /Generator Fuel Cost	27,295,000.00	10,599,580.00	5,100,000.00	10,599,680.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021002/22020806 Cooking Gas/Fuel Cost			600,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11021002/22020901 Bank Charges (Other than Interest)	231,913.49	101,301.33	100,000.00	101,401.00	99.67+	0.10%+	100,000.00	100,000.00	100,000.00
11021002/22021001 Refreshments & Meals	17,532,590.00	24,314,650.00	10,000,000.00	24,314,750.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11021002/22021007 Welfare Packages	10,000,000.00	100,000.00		100,000.00			5,000,000.00	5,000,000.00	5,000,000.00
11021002/22021014 Annual Budget Expenses and Administration			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	112,292,403.16	104,469,900.66	75,900,000.00	104,472,277.00	2,376.34+	0.00%+	53,100,000.00	53,100,000.00	53,100,000.00
Total Recurrent Expenditure	138,216,789.25	131,549,875.69	101,521,550.00	131,553,222.00	3,346.31+	0.00%+	78,947,761.00	79,347,761.00	79,347,761.00
11021003 - Liason Office - Kaduna									
11021003/22020406 Other Maintenance Services				20,366,589.00	20,366,589.00+	100.00%+			
Sub-Total: Overhead				20,366,589.00	20,366,589.00+	100.00%+			
Total Recurrent Expenditure				20,366,589.00	20,366,589.00+	100.00%+			
11033001 - Enugu State Action Committee On Aids (ENSACA)									
11033001/22020102 Local Transport & Travel-Others	7,001,600.00	1,188,000.00	1,800,000.00	1,188,100.00	100.00+	0.01%+	1,800,000.00	1,800,000.00	1,800,000.00
11033001/22020201 Electricity Charges	15,000.00	70,000.00	100,000.00	70,100.00	100.00+	0.14%+	100,000.00	100,000.00	100,000.00
11033001/22020203 Internet Access Charges	80,000.00	85,000.00	100,000.00	85,100.00	100.00+	0.12%+	100,000.00	100,000.00	100,000.00
11033001/22020301 Office Stationeries/Computer Consumables	5,439,150.00	500,000.00	250,000.00	500,100.00	100.00+	0.02%+	250,000.00	250,000.00	250,000.00
11033001/22020312 Service Materials			1,400,000.00	100.00	100.00+	100.00%+	1,400,000.00	1,400,000.00	1,400,000.00
11033001/22020401 Maintenance of Motor Vehicles/Transport Equipment		330,000.00	1,000,000.00	330,100.00	100.00+	0.03%+	1,000,000.00	1,000,000.00	1,000,000.00
11033001/22020403 Maintenance of Office Building/Residential Quarters			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11033001/22020404 Maintenance of Office IT Equipment		15,000.00	100,000.00	15,100.00	100.00+	0.66%+	100,000.00	100,000.00	100,000.00
11033001/22020405 Maintenance of Plants/Generators		20,000.00		20,100.00	100.00+	0.50%+			
11033001/22020406 Other Maintenance Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11033001/22020501 Local Training	7,177,250.00		3,600,000.00	100.00	100.00+	100.00%+	3,600,000.00	3,600,000.00	3,600,000.00
11033001/22020601 Security Services	65,000.00	10,513,486.06	100,000.00	10,513,586.00	99.94+	0.00%+	100,000.00	100,000.00	100,000.00
11033001/22020605 Cleaning & Fumigation Services	70,000.00	78,000.00	100,000.00	78,100.00	100.00+	0.13%+	100,000.00	100,000.00	100,000.00
11033001/22020708 Medical Consulting	4,268,000.00	186,000.00	5,500,000.00	186,100.00	100.00+	0.05%+	5,500,000.00	5,500,000.00	5,500,000.00
11033001/22020710 Monitoring and evaluation			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11033001/22020801 Motor Vehicle Fuel Cost	133,000.00	247,000.00	100,000.00	247,100.00	100.00+	0.04%+	100,000.00	100,000.00	100,000.00
11033001/22020803 Plant/Generator Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11033001/22020901 Bank Charges (Other than Interest)	20,059.56	2,004.00	30,000.00	2,104.00	100.00+	4.75%+	30,000.00	30,000.00	30,000.00
11033001/22021001 Refreshments & Meals	4,836,750.00	152,000.00	8,000,000.00	152,100.00	100.00+	0.07%+	8,000,000.00	8,000,000.00	8,000,000.00
11033001/22021003 Publicity & Advertisements	625,000.00								
11033001/22021021 Special Days/Celebrations		104,000.00	2,000,000.00	104,100.00	100.00+	0.10%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	29,730,809.56	13,490,490.06	25,980,000.00	13,492,490.00	1,999.94+	0.01%+	25,980,000.00	25,980,000.00	25,980,000.00
Total Recurrent Expenditure	29,730,809.56	13,490,490.06	25,980,000.00	13,492,490.00	1,999.94+	0.01%+	25,980,000.00	25,980,000.00	25,980,000.00
11037001 - Muslim Pilgrims Board									
11037001/22020102 Local Travel & Transport - Others			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11037001/22020104 International Transport & Travel-Others			60,000,000.00	100.00	100.00+	100.00%+	60,000,000.00	60,000,000.00	60,000,000.00
11037001/22020301 Office Stationeries/Computer Consumables			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11037001/22020302 Books			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11037001/22020303 Newspapers			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11037001/22020304 Magazines & Periodicals			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11037001/22020305 Printing of Non Security Documents			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11037001/22020402 Maintenance of Office Furniture			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11037001/22020404 Maintenance of Office / IT Equipments			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11037001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11037001/22021003 Publicity & Advertisements			500,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11037001/22021007 Welfare Packages			500,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11037001/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			67,600,000.00	1,300.00	1,300.00+	100.00%+	70,100,000.00	70,100,000.00	70,100,000.00
Total Recurrent Expenditure			67,600,000.00	1,300.00	1,300.00+	100.00%+	70,100,000.00	70,100,000.00	70,100,000.00
11038002 - Christian Pilgrims Board									
11038002/22000000 Local Transport & Travel-Others			3,000,000.00	100.00	100.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
11038002/22020104 International Transport & Travel-Others	479,345,615.00	572,985,675.00	500,000,000.00	572,985,775.00	100.00+	0.00%+	600,000,000.00	600,000,000.00	600,000,000.00
11038002/22020105 Hotel Accomodation	532,500,000.00								
11038002/22020301 Office Stationeries/Computer Consumables	11,720,000.00		700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11038002/22020302 Books			900,000.00	100.00	100.00+	100.00%+	900,000.00	900,000.00	900,000.00
11038002/22020303 Newspapers			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11038002/22020305 Printing of Non Security Documents			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11038002/22020401 Maintenance of Motor Vehicles/Transport Equipment			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11038002/22020402 Maintenance of Office Furniture			400,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11038002/22020404 Maintenance of Office IT Equipment			350,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11038002/22021001 Refreshment & Meals	7,600,000.00	6,750,000.00		6,750,100.00	100.00+	0.00%+			
11038002/22021002 Honorarium & Sitting Allowance	12,750,000.00	2,500,000.00		2,500,100.00	100.00+	0.00%+			
11038002/22021003 Publicity & Advertisements	800,000.00	6,750,000.00	800,000.00	6,750,100.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
11038002/22021006 Postages & Courier Services			800,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11038002/22021007 Welfare Packages			500,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11038002/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,044,715,615.00	588,985,675.00	509,050,000.00	588,987,175.00	1,500.00+	0.00%+	609,000,000.00	609,000,000.00	609,000,000.00
Total Recurrent Expenditure	1,044,715,615.00	588,985,675.00	509,050,000.00	588,987,175.00	1,500.00+	0.00%+	609,000,000.00	609,000,000.00	609,000,000.00
11184001 - Volunteer Service Agency									
11184001/21010101 Basic Salary		450,000.00		750,100.00	300,100.00+	40.01%+			
Total Personal Cost		450,000.00		750,100.00	300,100.00+	40.01%+			
11184001/22020101 Local Transport & Travel-Training		30,000.00		30,100.00	100.00+	0.33%+			
11184001/22020102 Local Transport & Travel-Others	20,000.00	97,000.00	100,000.00	97,100.00	100.00+	0.10%+	700,000.00	700,000.00	700,000.00
11184001/22020104 International Transport & Travels - Others	1,800,000.00	950,000.00	1,750,000.00	1,350,000.00	400,000.00+	29.63%+			
11184001/22020301 Office Stationeries/Computer Consumables	70,000.00	160,000.00	100,000.00	160,100.00	100.00+	0.06%+	400,000.00	400,000.00	400,000.00
11184001/22020305 Printing of Non Security Documents	130,000.00	80,000.00		80,100.00	100.00+	0.12%+	150,000.00	150,000.00	150,000.00
11184001/22020312 Service Material		30,000.00		30,100.00	100.00+	0.33%+			
11184001/22020401 Maintenance of Motor Vehicles/Transport Equipment							400,000.00	400,000.00	400,000.00
11184001/22020402 Maintenance of Office Furniture							500,000.00	500,000.00	500,000.00
11184001/22020404 Maintenance of Office/IT Equipment	120,000.00						150,000.00	150,000.00	150,000.00
11184001/22020406 Other Maintenance Services	80,000.00	274,439.16	300,000.00	280,100.00	5,660.84+	2.02%+	350,000.00	350,000.00	350,000.00
11184001/22020605 Cleanning & Fumigation Services	90,000.00		200,000.00	100.00	100.00+	100.00%+			
11184001/22020710 Monitoring and Evaluation							250,000.00	250,000.00	250,000.00
11184001/22020801 Motor Vehicle Fuel Cost							400,000.00	400,000.00	400,000.00
11184001/22020901 Bank Charges (Other Than Initerest)		4,536.68		4,600.00	63.32+	1.38%+	100,000.00	100,000.00	100,000.00
11184001/22021001 Refreshment & Meals							200,000.00	200,000.00	200,000.00
11184001/22021003 Publicity & Advertisements							300,000.00	300,000.00	300,000.00
11184001/22021007 Welfare Packages	40,000.00						250,000.00	250,000.00	250,000.00
11184001/22021014 Annual Budget Defence Expenses & Administration	50,000.00						100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,400,000.00	1,625,975.84	2,450,000.00	2,032,300.00	406,324.16+	19.99%+	4,250,000.00	4,250,000.00	4,250,000.00
Total Recurrent Expenditure	2,400,000.00	2,075,975.84	2,450,000.00	2,782,400.00	706,424.16+	25.39%+	4,250,000.00	4,250,000.00	4,250,000.00
11052001 - Preformance Improvement Bureau (PIB) Servicom									
11052001/22020101 Local Travel and Transport - Training			1,200,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,500,000.00	1,500,000.00
11052001/22020102 Local Travel and Transport - Others			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11052001/22020301 Office Stationeries/Computer Consumables			800,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11052001/22020302 Books			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11052001/22020303 Newspapers			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11052001/22020304 Magazines & Periodicals			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
11052001/22020305 Printing of Non Security Documents			8,000,000.00	100.00	100.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
11052001/22020401 Maintenance of Motor Vehicle /Transport			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11052001/22020402 Maintenance of Office Furniture			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11052001/22020404 Maintenance of Office / IT Equipments			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11052001/22020406 Other maintenance Services			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11052001/22020501 Local Training			12,000,000.00	100.00	100.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
11052001/22020801 Motor Vehicle Fuel Cost			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11052001/22021016 Servicom			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead			26,400,000.00	1,400.00	1,400.00+	100.00%+	26,300,000.00	26,600,000.00	26,600,000.00
Total Recurrent Expenditure			26,400,000.00	1,400.00	1,400.00+	100.00%+	26,300,000.00	26,600,000.00	26,600,000.00
67001001 - Ministry of Inter Governmental Affairs									
67001001/21010101 Basic Salary	12,389,648.37	11,787,659.07	12,494,330.00	11,787,759.00	99.93+	0.00%+			
67001001/21020101 Housing/Rent Allowance	1,989,023.74	1,898,041.63	1,973,750.00	1,898,141.00	99.37+	0.01%+			
67001001/21020102 Transport Allowance	321,950.00	297,750.00	333,110.00	297,850.00	100.00+	0.03%+			
67001001/21020103 Meal Subsidy	149,500.00	137,800.00	157,390.00	137,900.00	100.00+	0.07%+			
67001001/21020104 Utility Allowance	120,600.00	111,300.00	123,530.00	111,400.00	100.00+	0.09%+			
67001001/21020105 Entertainment Allowance	29,300.00	21,900.00	16,070.00	21,970.00	70.00+	0.32%+			
67001001/21020107 Domestic Allowance	2,050,309.00	1,633,297.00	1,240,610.00	1,633,310.00	13.00+	0.00%+			
67001001/21020131 Allowance Arrears		328,273.50		328,300.00	26.50+	0.01%+			
Total Personal Cost	17,050,331.11	16,216,021.20	16,338,790.00	16,216,630.00	608.80+	0.00%+			
67001001/22020102 Local Transport & Travel - Others	43,000.00	15,000.00	1,000,000.00	15,100.00	100.00+	0.66%+			
67001001/22020203 Internet Access Charge	15,200.00								
67001001/22020301 Office Stationeries /Computer Consumables	1,674,800.00	776,182.15	1,200,000.00	776,282.00	99.85+	0.01%+			
67001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	100.00	100.00+	100.00%+			
67001001/22020402 Maintenance of Office Furniture		8,500.00		8,600.00	100.00+	1.16%+			
67001001/22020406 Other Maintenance Services			40,000.00	100.00	100.00+	100.00%+			
67001001/22020605 Cleaning & Fumigation Services	130,040.00	47,000.00	500,000.00	47,100.00	100.00+	0.21%+			
67001001/22020801 Vehicle Fuel Cost		5,000.00	100,000.00	5,100.00	100.00+	1.96%+			
67001001/22020803 Plant /Generator Fuel Cost	32,000.00	15,000.00	30,000.00	15,100.00	100.00+	0.66%+			
67001001/22020901 Bank Charges (Other than Interest)	770.00	587.78	10,000.00	625.00	37.22+	5.96%+			
67001001/22021001 Refreshment & Meals	1,296,000.00	489,000.00	1,100,000.00	489,100.00	100.00+	0.02%+			
67001001/22021007 Welfare Packages			100,000.00	100.00	100.00+	100.00%+			
67001001/22021014 Annual Budget Expenses and Administration	59,000.00		100,000.00	100.00	100.00+	100.00%+			
Sub-Total: Overhead	3,250,810.00	1,356,269.93	4,480,000.00	1,357,407.00	1,137.07+	0.08%+			
Total Recurrent Expenditure	20,301,141.11	17,572,291.13	20,818,790.00	17,574,037.00	1,745.87+	0.01%+			
11009001 - State Committee on Privatization & Commercializat									
11009001/22020101 Local Travel and Transport - Training			2,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11009001/22020102 Local Transport & Travel-Others			4,000,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
11009001/22020104 International Transport and Travels - Others							5,000,000.00	5,000,000.00	5,000,000.00
11009001/22020204 Satellite Broadcasting Access Charges			600,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11009001/22020301 Office Stationaries/Computer Consumables			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020303 Newspaper			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
11009001/22020304 Magazines & Periodicals			100,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11009001/22020312 Service Materials			1,100,000.00	100.00	100.00+	100.00%+	1,100,000.00	1,100,000.00	1,100,000.00
11009001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,500,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11009001/22020404 Maintenance of Office Computers/IT equipments			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11009001/22020405 Maintenance of Plants and Generators			1,600,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11009001/22020406 Other Maintenance Services			700,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11009001/22020501 Local Training			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
11009001/22020801 Motor Vehicle Fuel Cost			1,600,000.00	100.00	100.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
11009001/22020803 Plant/Generator Fuel Cost			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020901 Financial Charges (Other than interest)			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11009001/22021001 Refreshments & Meals			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11009001/22021002 Honorarium and Sitting Allowances			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11009001/22021014 Annual Budget Expenses and Administration			250,000.00	100.00	100.00+	100.00%+	250,000.00	250,000.00	250,000.00
Sub-Total: Overhead			18,500,000.00	1,800.00	1,800.00+	100.00%+	19,650,000.00	19,650,000.00	19,650,000.00
Total Recurrent Expenditure			18,500,000.00	1,800.00	1,800.00+	100.00%+	19,650,000.00	19,650,000.00	19,650,000.00
11018001 - Enugu State Investment Development Authority									
11022001 - Enugu State Social Investment Agency									
11018001/22020102 Local Transport & Travel-Others			800,000.00	100.00	100.00+	100.00%+			
11018001/22020203 Internet Access Charges			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11018001/22020204 Satellite Broadcasting Access Charges			200,000.00	100.00	100.00+	100.00%+			
11018001/22020301 Office Stationeries/Computer Consumables			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11018001/22020303 Newspaper			100,000.00	100.00	100.00+	100.00%+			
11018001/22020304 Magazines & Periodicals			50,000.00	100.00	100.00+	100.00%+			
11018001/22020404 Maintenance of Office Computers/IT equipments			500,000.00	100.00	100.00+	100.00%+			
11018001/22020405 Maintenance of Plants and Generators			300,000.00	100.00	100.00+	100.00%+			
11018001/22020406 Other Maintenance Services			300,000.00	100.00	100.00+	100.00%+			
11018001/22020501 Local Training			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11018001/22020801 Motor Vehicle Fuel Cost			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
11018001/22020803 Plant/Generator Fuel Cost			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
11018001/22020901 Financial Charges (Other than interest)			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
11018001/22021001 Refreshments & Meals			200,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
11018001/22021007 Welfare Packages			200,000.00	100.00	100.00+	100.00%+			
11018001/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			5,000,000.00	1,600.00	1,600.00+	100.00%+	2,750,000.00	2,750,000.00	2,750,000.00
Total Recurrent Expenditure			5,000,000.00	1,600.00	1,600.00+	100.00%+	2,750,000.00	2,750,000.00	2,750,000.00
12003001 - Enugu State House Of Assembly									
12003001/21010101 Salary	103,527,356.39	104,085,032.87	199,063,350.00	104,085,132.00	99.13+	0.00%+	210,581,190.00	300,000,000.00	300,000,000.00
12003001/21020101 Housing/Rent Allowance	11,098,865.06	11,321,382.78		11,321,482.00	99.22+	0.00%+			
12003001/21020102 Transport Allowance	1,828,200.00	1,829,925.00		1,830,025.00	100.00+	0.01%+			
12003001/21020103 Meal Subsidy	1,051,825.00	1,125,033.83		1,125,133.00	99.17+	0.01%+			
12003001/21020104 Utility Allowance	7,864,280.80	6,547,132.43		6,547,232.00	99.57+	0.00%+			
12003001/21020105 Entertainment Allowance	16,167,307.36	13,415,115.98		13,415,215.00	99.02+	0.00%+			
12003001/21020107 Domestic Staff Allowance	17,913,143.32	17,137,504.74		17,137,604.00	99.26+	0.00%+			
12003001/21020108 Shift Allowance	1,135,395.00	1,370,812.50		1,370,912.00	99.50+	0.01%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/21020111 Hazard Allowance	1,470,000.00	1,470,000.00		1,470,100.00	100.00+	0.01%+			
12003001/21020118 Legislative Aides	34,909,872.36	28,965,232.41		28,965,332.00	99.59+	0.00%+			
12003001/21020121 Constituency Allowance	8,275,093.80	3,447,955.75		3,448,055.00	99.25+	0.00%+			
12003001/21020124 Recess Allowance	2,979,606.96	2,400,998.82		2,401,098.00	99.18+	0.00%+			
12003001/21020125 Inducement Allowance	8,252,346.70	8,228,284.51		8,228,384.00	99.49+	0.00%+			
12003001/21020126 Newspapers Allowance	843,804.92	2,934,364.59		2,934,464.00	99.41+	0.00%+			
12003001/21020129 Maintenanace odf Quaters Allowance	1,470,931.44	986,192.67		986,292.00	99.33+	0.01%+			
12003001/21020131 Arrears (Allowance)		16,821,102.78		16,821,202.00	99.22+	0.00%+	63,697,923.00	70,000,000.00	75,000,000.00
12003001/21020133 Recess Allowance (members)	270,873.36								
12003001/21020135 Wardrobe Allowance	6,809,570.52	5,607,780.86		5,607,880.00	99.14+	0.00%+			
12003001/21020141 Responsibility Allowance			63,755,500.00	100.00	100.00+	100.00%+	80,000,000.00	100,000,000.00	100,000,000.00
12003001/21020146 Newspaper Allowance	4,219,024.60	1,265,707.38		1,265,807.00	99.62+	0.01%+			
12003001/21020147 Veh. Maintenanace Allowance	26,471,704.08	21,965,007.48		21,965,107.00	99.52+	0.00%+			
Total Personal Cost	256,559,201.67	250,924,567.38	262,818,850.00	250,926,556.00	1,988.62+	0.00%+	354,279,113.00	470,000,000.00	475,000,000.00
12003001/22020101 Local Transport & Travel-Training	82,466,401.00	57,365,000.00	200,000,000.00	57,365,100.00	100.00+	0.00%+	100,000,000.00	110,000,000.00	120,000,000.00
12003001/22020102 Local Transport & Travel-Others	72,825,500.00	33,900,000.00	100,000,000.00	33,900,100.00	100.00+	0.00%+	150,000,000.00	170,000,000.00	180,000,000.00
12003001/22020103 International Transport and Travels - Training	157,303,200.00	52,894,000.00	500,000,000.00	52,894,100.00	100.00+	0.00%+	400,000,000.00	450,000,000.00	450,000,000.00
12003001/22020104 International Transport & Travel-Others			50,000,000.00	100.00	100.00+	100.00%+	120,000,000.00	140,000,000.00	150,000,000.00
12003001/22020105 Hotel accomodation			15,000,000.00	100.00	100.00+	100.00%+	20,000,000.00	25,000,000.00	25,000,000.00
12003001/22020201 Electricity Charges		768,000.00		768,100.00	100.00+	0.01%+			
12003001/22020202 Telephone Charges							2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020203 Internet Access Charges	96,000.00	74,500.00	200,000.00	74,600.00	100.00+	0.13%+	5,000,000.00	5,000,000.00	5,000,000.00
12003001/22020204 Satellite Broadcasting Access Charges	10,000.00	10,000.00		10,100.00	100.00+	0.99%+	3,000,000.00	3,000,000.00	3,000,000.00
12003001/22020205 Water Rate			50,000.00	100.00	100.00+	100.00%+			
12003001/22020301 Office Stationeries/Computer Consumables	2,435,900.00	2,759,650.00	3,600,000.00	2,759,750.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/22020302 Books	38,000.00						2,000,000.00	2,400,000.00	2,400,000.00
12003001/22020303 Newspapers	608,500.00	1,064,000.00	450,000.00	1,064,100.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
12003001/22020304 Magazines & Periodicals	2,041,500.00	3,000,000.00	4,500,000.00	3,000,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
12003001/22020305 Printing of Non Security Documents		2,588,500.00		2,588,600.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
12003001/22020306 Printing of Security Documents							2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020309 Uniforms & Other Clothing	21,002,500.00	939,000.00	600,000.00	939,100.00	100.00+	0.01%+	600,000.00	700,000.00	700,000.00
12003001/22020312 Service Materials			150,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
12003001/22020401 Maintenance of Motor Vehicles/Transport Equipment		1,200,000.00		1,200,100.00	100.00+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
12003001/22020402 Maintenance of Office Furniture							5,000,000.00	5,000,000.00	5,000,000.00
12003001/22020403 Maintenance of Office Building/Residential Qrts.	3,300,000.00	378,159,280.00	500,000.00	378,159,300.00	20.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
12003001/22020404 Maintenance of Office IT Equipment	228,000.00	158,500.00	100,000.00	158,600.00	100.00+	0.06%+	800,000.00	800,000.00	800,000.00
12003001/22020405 Maintenance of Plants/Generators	228,000.00	2,988,000.00	500,000.00	2,988,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
12003001/22020406 Other Maintenance Services	968,600.00	2,327,700.00	1,300,000.00	2,327,800.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020411 Maintenance of Communication Equipments		53,000.00	200,000.00	53,000.00			2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020415 Maintenance of Other Infrastructure							2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020501 Local Training	161,120,000.00	10,000,000.00	200,000,000.00	10,000,000.00			50,000,000.00	50,000,000.00	50,000,000.00
12003001/22020601 Security Services	99,278,000.00	8,655,490.00	100,000,000.00	8,655,590.00	100.00+	0.00%+	150,000,000.00	150,000,000.00	150,000,000.00
12003001/22020605 Cleaning & Fumigation Services	3,119,000.00	3,135,500.00	5,800,000.00	3,135,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020703 Legal Services	200,000.00						4,000,000.00	4,000,000.00	4,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/22020710 Monitoring and evaluation							500,000.00	500,000.00	500,000.00
12003001/22020801 Motor Vehicle Fuel Cost		1,236,400.00	9,300,000.00	1,236,500.00	100.00+	0.01%+	30,000,000.00	30,000,000.00	30,000,000.00
12003001/22020803 Plant/Generator Fuel Cost	12,680,896.00	22,118,400.00	200,000.00	22,118,500.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
12003001/22020901 Bank Charges (Other than Interest)	50,781.50	74,820.63	100,000.00	74,920.00	99.37+	0.13%+	500,000.00	500,000.00	500,000.00
12003001/22021001 Refreshment & Meals	5,347,200.00	32,176,700.00	7,000,000.00	32,176,800.00	100.00+	0.00%+	8,500,000.00	8,500,000.00	8,500,000.00
12003001/22021002 Honorarium Sitting Allowance	542,953,982.00	894,277,566.00	700,000,000.00	894,277,600.00	34.00+	0.00%+	600,000,000.00	600,000,000.00	600,000,000.00
12003001/22021003 Publicity & Advertisements	76,550,000.00	156,850,000.00	700,000.00	156,850,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
12003001/22021005 Medical Expenses-Local	330,000.00	330,000.00	400,000.00	330,100.00	100.00+	0.03%+	75,000,000.00	75,000,000.00	80,000,000.00
12003001/22021006 Postage & Courier Services	114,000.00	1,505,780.00	200,000.00	1,505,880.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
12003001/22021007 Welfare Packages	1,550,000.00	149,897,174.65	200,000.00	149,897,274.00	99.35+	0.00%+	24,000,000.00	24,000,000.00	24,000,000.00
12003001/22021014 Annual Budget Expenses and Administration	39,678,997.00	14,730,000.00	14,000,000.00	14,730,100.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/22021016 Servicom							500,000.00	500,000.00	500,000.00
12003001/22021019 Medical Expenses-International	10,000,000.00	1,000,000.00	25,000,000.00	1,000,000.00			120,000,000.00	120,000,000.00	120,000,000.00
12003001/22021026 Common Services (Committee/Commissions)	717,000.00	289,033,075.00	1,000,000.00	289,033,175.00	100.00+	0.00%+	60,000,000.00	60,000,000.00	20,000,000.00
Sub-Total: Overhead	1,297,241,957.50	2,125,270,036.28	1,941,050,000.00	2,125,273,189.00	3,152.72+	0.00%+	2,020,300,000.00	2,125,800,000.00	2,120,800,000.00
Total Recurrent Expenditure	1,553,801,159.17	2,376,194,603.66	2,203,868,850.00	2,376,199,745.00	5,141.34+	0.00%+	2,374,579,113.00	2,595,800,000.00	2,595,800,000.00
23001001 - Ministry Of Information									
23001001/21010101 Basic Salary	81,798,056.94	86,127,032.84	84,607,670.00	86,127,132.00	99.16+	0.00%+	81,607,670.00	81,021,020.00	89,325,680.00
23001001/21020101 Housing/Rent Allowance	12,280,394.08	12,450,138.76	12,254,050.00	12,450,150.00	11.24+	0.00%+	12,866,410.00	13,509,720.00	14,185,210.00
23001001/21020102 Transport Allowance	2,435,050.00	2,311,750.00	2,587,300.00	2,311,850.00	100.00+	0.00%+	2,218,400.00	2,329,320.00	2,445,780.00
23001001/21020103 Meal Subsidy	1,104,200.00	1,066,100.00	1,149,010.00	1,066,200.00	100.00+	0.01%+	1,080,000.00	1,134,000.00	1,190,700.00
23001001/21020104 Utility Allowance	876,800.00	838,950.00	929,820.00	839,050.00	100.00+	0.01%+	814,200.00	854,910.00	897,700.00
23001001/21020105 Entertainment Allowance	51,500.00	53,400.00	68,350.00	53,500.00	100.00+	0.19%+	211,510.00	222,080.00	233,080.00
23001001/21020107 Domestic Staff Allowance	2,953,835.00	3,197,092.00	4,305,650.00	3,197,192.00	100.00+	0.00%+	4,018,610.00	4,219,544.00	4,430,520.00
23001001/21020111 Hazard Allowance	24,000.00	24,000.00	25,200.00	24,100.00	100.00+	0.41%+			
23001001/21020131 Arrears Allowances	3,722.52	2,820,966.80	40,720.00	2,821,020.00	53.20+	0.00%+			
Total Personal Cost	101,527,558.54	108,889,430.40	105,967,770.00	108,890,194.00	763.60+	0.00%+	102,816,800.00	103,290,594.00	112,708,670.00
23001001/22020101 Local Transport & Travel-Training	13,000.00		400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
23001001/22020102 Local Transport & Travel-Others	462,500.00	1,167,500.00	1,800,000.00	1,167,600.00	100.00+	0.01%+	4,000,000.00	4,000,000.00	4,500,000.00
23001001/22020103 International Transport and Travels - Training		15,000.00		15,100.00	100.00+	0.66%+			
23001001/22020201 Electricity Charges		503,000.00	100,000.00	503,100.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
23001001/22020202 Telephone Charges		175,000.00		175,100.00	100.00+	0.06%+			
23001001/22020203 Internet Access Charges	261,000.00	163,500.00	1,000,000.00	163,600.00	100.00+	0.06%+	1,000,000.00	1,000,000.00	1,000,000.00
23001001/22020204 Satellite Broadcasting Access Charges		107,000.00		107,100.00	100.00+	0.09%+			
23001001/22020205 Water Rate		760,000.00		760,100.00	100.00+	0.01%+			
23001001/22020301 Office Stationeries/Computer Consumables	2,532,800.00	2,848,600.00	3,500,000.00	2,848,700.00	100.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
23001001/22020302 Books		10,000.00		10,100.00	100.00+	0.99%+			
23001001/22020305 Printing of Non Security Documents (Dairies & Calenders)		505,000.00	1,000,000.00	505,100.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
23001001/22020312 Service Materials	50,000.00	7,013,000.00	600,000.00	7,013,100.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
23001001/22020401 Maintenance of Motor Vehicles/Transport Equipment		25,000.00		25,100.00	100.00+	0.40%+			
23001001/23020403 Maintenance of Office Building/Residential Quaters	245,000.00								
23001001/23020404 Maintenance of Office IT Equipment	339,300.00	44,500.00	470,000.00	44,600.00	100.00+	0.22%+	470,000.00	470,000.00	470,000.00
23001001/23020406 Other Maintenance Services	840,000.00	573,000.00	1,450,000.00	573,100.00	100.00+	0.02%+	1,450,000.00	1,450,000.00	1,450,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23001001/23020411 Maintenance of Communication Equipments	420,000.00	552,700.00	400,000.00	552,800.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
23001001/22020501 Local Training		185,000.00	550,000.00	185,100.00	100.00+	0.05%+	550,000.00	550,000.00	550,000.00
23001001/22020605 Cleaning & Fumigation Services	154,500.00	155,000.00	300,000.00	155,100.00	100.00+	0.06%+	300,000.00	300,000.00	300,000.00
23001001/22020801 Motor Vehicle Fuel Cost		275,000.00	100,000.00	275,100.00	100.00+	0.04%+	100,000.00	100,000.00	100,000.00
23001001/22020803 Plant/Generator Fuel Cost	108,400.00	27,000.00	250,000.00	27,100.00	100.00+	0.37%+	250,000.00	250,000.00	250,000.00
23001001/22020901 Bank Charges	1,238.00	58,763.28	200,000.00	58,863.00	99.72+	0.17%+	200,000.00	200,000.00	200,000.00
23001001/22021001 Refreshment & Meals	181,000.00	589,700.00	400,000.00	589,800.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
23001001/22021002 Honorarium and Sitting Allowance	1,825,000.00	3,733,000.00	2,000,000.00	3,733,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23001001/22021003 Publicity & Advertisements	1,556,840.00	16,112,693.00	22,000,000.00	16,112,793.00	100.00+	0.00%+	22,000,000.00	22,000,000.00	22,000,000.00
23001001/22021007 Welfare Packages		962,000.00	1,650,000.00	962,100.00	100.00+	0.01%+	1,650,000.00	1,650,000.00	1,650,000.00
23001001/22021014 Annual Budget Expenses & Administration	716,400.00	158,500.00	600,000.00	158,600.00	100.00+	0.06%+	600,000.00	600,000.00	600,000.00
23001001/22021022 Donations	50,000.00	2,670,000.00		2,670,100.00	100.00+	0.00%+			
Sub-Total: Overhead	9,756,978.00	39,389,456.28	38,770,000.00	39,392,156.00	2,699.72+	0.01%+	40,970,000.00	40,970,000.00	41,470,000.00
Total Recurrent Expenditure	111,284,536.54	148,278,886.68	144,737,770.00	148,282,350.00	3,463.32+	0.00%+	143,786,800.00	144,260,594.00	154,178,670.00
23003001 - ESBS/TV									
23003001/21010101 Basic Salary	23,105,035.94	3,608,992.95	37,287,600.00	3,609,092.00	99.05+	0.00%+	30,079,950.00	33,087,940.00	36,396,740.00
23003001/21010104 Wages							33,548,620.00	36,903,480.00	40,593,830.00
23003001/21020101 Housing/Rent Allowance							3,651,190.00	4,016,300.00	4,417,940.00
23003001/21020102 Transport Allowance							1,088,400.00	1,197,240.00	1,316,960.00
23003001/21020103 Meal Subsidy							486,000.00	534,600.00	588,060.00
23003001/21020104 Utility Allowance							373,200.00	410,520.00	451,570.00
23003001/21020105 Entertainment Allowance			410,550.00	100.00	100.00+	100.00%+	410,550.00	410,550.00	410,550.00
23003001/21020202 Contributory Pension	37,639,735.01	32,877,132.48	35,187,170.00	32,877,232.00	99.52+	0.00%+	36,187,170.00	36,187,170.00	36,187,170.00
23003001/21020205 Housing Fund Contribution			97,020.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Total Personal Cost	60,744,770.95	36,486,125.43	72,982,340.00	36,486,524.00	398.57+	0.00%+	105,925,080.00	112,847,800.00	120,462,820.00
23003001/22020101 Local Transport & Travel-Training			200,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020102 Local Transport & Travel-Others	459,618.00	1,855,795.00	1,600,000.00	1,855,800.00	5.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
23003001/22020201 Electricity Charges	10,840,513.81	5,091,603.41	17,000,000.00	5,091,703.00	99.59+	0.00%+			
23003001/22020202 Telephone Charges							700,000.00	700,000.00	700,000.00
23003001/22020203 Internet Access Charges	1,375,400.00	40,050.00	6,000,000.00	40,150.00	100.00+	0.25%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020204 Satellite Broadcasting Access Charges	452,000.00	734,130.00	500,000.00	734,200.00	70.00+	0.01%+	600,000.00	600,000.00	600,000.00
23003001/22020205 Water Rates	3,353,480.00	3,884,076.00	7,700,000.00	3,884,176.00	100.00+	0.00%+			
23003001/22020206 Sewerage Charges							400,000.00	400,000.00	400,000.00
23003001/22020301 Office Stationeries/Computer Consumables	4,391,775.72	3,075,814.32	4,800,000.00	3,075,914.00	99.68+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020302 Books							100,000.00	100,000.00	100,000.00
23003001/22020303 Newspapers		54,935.80		55,000.00	64.20+	0.12%+	400,000.00	400,000.00	400,000.00
23003001/22020304 Magazines & Periodicals		2,147,761.25		2,147,861.00	99.75+	0.00%+	500,000.00	500,000.00	500,000.00
23003001/22020305 Printing of Non Security Documents			200,000.00	100.00	100.00+	100.00%+			
23003001/22020306 Printing of Security Documents	95,000.00		300,000.00	100.00	100.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
23003001/22020308 Field & Camping Materials Supplies		118,000.00	500,000.00	118,100.00	100.00+	0.08%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020312 Service Materials	297,200.00	869,450.00	7,000,000.00	869,550.00	100.00+	0.01%+	7,000,000.00	7,000,000.00	7,000,000.00
23003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	4,576,860.63	2,165,785.00	2,800,000.00	2,165,885.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020402 Maintenance of Office Furniture			500,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23003001/22020403 Maintenance of Office Building/Residential Qrts.	5,026,507.00	430,642.75	7,200,000.00	430,742.00	99.25+	0.02%+	7,500,000.00	7,500,000.00	7,500,000.00
23003001/22020404 Maintenance of Office IT Equipment	90,000.00	2,614,433.00	16,500,000.00	2,614,533.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020405 Maintenance of Plants/Generators	14,982,280.94	792,400.00	1,300,000.00	792,500.00	100.00+	0.01%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020406 Other maintenance Services	26,794,906.09	1,100,257.37	5,700,000.00	2,573,273.00	3,673,530.37+	142.76%+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020411 Maintenance of Communication Equipments	2,114,841.70	2,841,100.00		2,841,200.00	100.00+	0.00%+			
23003001/22020601 Security Service	10,547,250.00	3,909,003.00	2,800,000.00	3,909,100.00	97.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
23003001/22020605 Cleaning & Fumigation Services	7,497,400.00	2,673,000.00	3,300,000.00	2,673,100.00	100.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
23003001/22020710 Monitoring and Evaluation			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020711 Other Consulting Services	1,344,285.72	510,000.00	3,600,000.00	510,100.00	100.00+	0.02%+	3,500,000.00	3,500,000.00	3,500,000.00
23003001/22020801 Motor Vehicle Fuel Cost	4,357,900.00	6,357,908.58	5,400,000.00	6,358,000.00	91.42+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
23003001/22020802 Other Transport Equipment Fuel Cost	811,620.00		1,300,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020803 Plant/Generator Fuel Cost	106,406,100.00	106,143,171.16	74,000,000.00	124,289,100.00	18,145,928.84+	14.60%+	200,000,000.00	200,000,000.00	200,000,000.00
23003001/22020901 Bank Charges(Other Than Interest)	4,967,788.73	9,365.15	100,000.00	30,252.00	20,886.85+	69.04%+	600,000.00	600,000.00	600,000.00
23003001/22021001 Refreshments & Meals	4,200.00	178,500.00	100,000.00	178,600.00	100.00+	0.06%+	2,500,000.00	2,500,000.00	2,500,000.00
23003001/22021002 Honorarium & Sitting Allowance	1,182,785.00	2,217,525.00	2,700,000.00	2,217,625.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22021003 Publicity & Advertisements	1,603,701.00	1,695,049.42	5,600,000.00	1,695,149.00	99.58+	0.01%+			
23003001/22021004 Medical Expenses	168,200.00								
23003001/22021006 Postages & Courier Services	1,952,810.00	58,900.00	100,000.00	59,000.00	100.00+	0.17%+	100,000.00	100,000.00	100,000.00
23003001/22021007 Welfare Packages	30,000.00	145,000.00	300,000.00	145,100.00	100.00+	0.07%+	400,000.00	400,000.00	400,000.00
23003001/22021008 Subscription To Professional Bodies		720,000.00		720,100.00	100.00+	0.01%+	200,000.00	200,000.00	200,000.00
23003001/22021014 Annual Budget Expenses and Administration	849,130.00	800,130.00	100,000.00	800,200.00	70.00+	0.01%+	300,000.00	300,000.00	300,000.00
23003001/22021016 Servicom							500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	216,573,554.34	151,033,271.47	180,200,000.00	172,876,613.00	21,843,341.53+	12.64%+	298,400,000.00	298,400,000.00	298,400,000.00
Total Recurrent Expenditure	277,318,325.29	187,519,396.90	253,182,340.00	209,363,137.00	21,843,740.10+	10.43%+	404,325,080.00	411,247,800.00	418,862,820.00
23013001 - Government Printing Dept.(Govt.Press)									
23013001/21010101 Basic Salary	21,399,761.67	19,942,670.96	23,679,140.00	19,942,770.00	99.04+	0.00%+	16,570,377.00	17,570,377.00	17,570,377.00
23013001/21020101 Housing/Rent Allowance	3,384,790.17	3,158,236.52	3,668,780.00	3,158,336.00	99.48+	0.00%+	4,787,651.00	4,787,651.00	4,787,651.00
23013001/21020102 Transport Allowance	545,200.00	503,050.00	616,450.00	503,150.00	100.00+	0.02%+	2,280,600.00	3,113,100.00	3,113,100.00
23013001/21020103 Meal Subsidy	249,700.00	230,100.00	280,870.00	230,200.00	100.00+	0.04%+	842,800.00	887,388.00	887,388.00
23013001/21020104 Utility Allowance	202,900.00	187,200.00	229,160.00	187,300.00	100.00+	0.05%+	787,200.00	864,400.00	864,400.00
23013001/21020105 Entertainment Allowance	18,100.00	19,200.00	19,210.00	19,210.00	10.00+	0.05%+			
23013001/21020106 Leave Allowance							2,803,506.00	2,037,687.00	2,037,687.00
23013001/21020107 Domestic Ser Allowance	1,146,783.00	1,251,036.00	1,240,610.00	1,251,110.00	74.00+	0.01%+	2,502,072.00	2,502,072.00	2,502,072.00
23013001/21020111 Hazard Allowance	360,000.00	354,000.00	378,000.00	354,100.00	100.00+	0.03%+	491,840.00	491,840.00	491,840.00
23013001/21020113 Teaching Allowance	83,498.80	21,034.20	85,930.00	21,134.00	99.80+	0.47%+			
23013001/21020131 Arrears Allowance	44,263.88	600,000.00		600,100.00	100.00+	0.02%+	695,030.00	695,030.00	695,030.00
Total Personal Cost	27,434,997.52	26,266,527.68	30,198,150.00	26,267,410.00	882.32+	0.00%+	31,761,076.00	32,949,545.00	32,949,545.00
23013001/22020102 Local Transport & Travel-Others	246,300.00	162,000.00	700,000.00	162,100.00	100.00+	0.06%+	800,000.00	800,000.00	800,000.00
23013001/22020202 Telephone Charges	272,000.00	152,500.00	300,000.00	152,600.00	100.00+	0.07%+			
23013001/22020301 Office Stationeries/Computer Consumables	1,340,000.00	886,000.00	1,200,000.00	886,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
23013001/22020302 Books	3,000.00								
23013001/22020304 Magazines & Periodicals			100,000.00	100.00	100.00+	100.00%+			
23013001/22020305 Printing of Non Security Documents	7,000.00		100,000.00	100.00	100.00+	100.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23013001/22020306 Printing of Security Documents	100,000.00						500,000.00	500,000.00	500,000.00
23013001/22020312 Service Materials			100,000.00	100.00	100.00+	100.00%+			
23013001/22020401 Maintenance of Motor Vehicles/Transport Equipment								300,000.00	300,000.00
23013001/22020402 Maintenance of Office Furniture							300,000.00	300,000.00	300,000.00
23013001/22020403 Maintenance of Office Building/Residential Qrts.		212,000.00	100,000.00	212,100.00	100.00+	0.05%+	800,000.00	800,000.00	800,000.00
23013001/22020404 Maintenance of Office IT Equipment			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
23013001/22020406 Other Maintenance Services	20,000.00								
23013001/22020605 Cleaning & Fumigation Services	175,500.00	120,000.00	500,000.00	120,100.00	100.00+	0.08%+	500,000.00	500,000.00	500,000.00
23013001/22020801 Motor Vehicle Fuel Cost	30,000.00		200,000.00	100.00	100.00+	100.00%+	900,000.00	900,000.00	900,000.00
23013001/22020901 Bank Charges (Other Than Interest)	1,097.00	1,577.08		1,600.00	22.92+	1.43%+			
23013001/22021001 Refreshment & Meals	235,600.00	241,000.00		241,100.00	100.00+	0.04%+			
23013001/22021007 Welfare Packages	52,000.00	100,000.00		100,100.00	100.00+	0.10%+			
23013001/22021014 Annual Budget Expenses and Administration	193,700.00	126,000.00	150,000.00	126,100.00	100.00+	0.08%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,676,197.00	2,001,077.08	4,150,000.00	2,002,400.00	1,322.92+	0.07%+	5,600,000.00	5,900,000.00	5,900,000.00
Total Recurrent Expenditure	30,111,194.52	28,267,604.76	34,348,150.00	28,269,810.00	2,205.24+	0.01%+	37,361,076.00	38,849,545.00	38,849,545.00
23055001 - Eng. St. Printig And Publishing Co.(Daily Star)									
23055001/21010101 Basic Salary	22,153,159.66	11,407,197.01	29,169,880.00	11,407,297.00	99.99+	0.00%+	12,389,060.00	12,389,060.00	12,389,060.00
23055001/21010104 Wages							1,937,310.00	1,937,310.00	1,937,310.00
23055001/21020101 Housing/Rent Allowance							312,000.00	312,000.00	312,000.00
23055001/21020102 Transport Allowance							142,800.00	142,800.00	142,800.00
23055001/21020103 Meal Subsidy							121,800.00	121,800.00	121,800.00
23055001/21020104 Utility Allowance							6,312,780.00	6,312,780.00	6,312,780.00
Total Personal Cost	22,153,159.66	11,407,197.01	29,169,880.00	11,407,297.00	99.99+	0.00%+	21,215,750.00	21,215,750.00	21,215,750.00
23055001/22020102 Local Transport & Travel-Others	1,256,044.00	2,034,504.00	1,400,000.00	2,034,604.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23055001/22020201 Electricity Charges							500,000.00	500,000.00	500,000.00
23055001/22020202 Telephone Charges	500,000.00						200,000.00	200,000.00	200,000.00
23055001/22020203 Internet Access Charges	118,500.00	12,000.00	200,000.00	12,100.00	100.00+	0.83%+	200,000.00	200,000.00	200,000.00
23055001/22020204 Satellite Broadcasting Access Charges							200,000.00	200,000.00	200,000.00
23055001/22020205 Water Rates	282,500.00						100,000.00	100,000.00	100,000.00
23055001/22020301 Office Stationeries/Computer Consumables	1,542,225.00	4,250,763.00	1,000,000.00	4,250,863.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23055001/22020302 Books							200,000.00	200,000.00	200,000.00
23055001/22020303 Newspapers	297,400.00	1,974,740.00	400,000.00	1,974,840.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
23055001/22020304 Magazines & Periodicals	20,000.00						300,000.00	300,000.00	300,000.00
23055001/22020305 Printing of Non Security Documents	20,659,520.00	28,488,450.00	23,000,000.00	28,488,550.00	100.00+	0.00%+	23,500,000.00	24,000,000.00	24,000,000.00
23055001/22020312 Service Materials							500,000.00	500,000.00	500,000.00
23055001/22020401 Maintenance of Motor Vehicles/Transport Equipment							400,000.00	400,000.00	400,000.00
23055001/22020402 Maintenance of Office Furniture		1,441,000.00		1,441,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
23055001/22020403 Maintenance of Office Building/Residential Qrts.	323,900.00	1,309,018.00	100,000.00	1,309,118.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
23055001/22020404 Maintenance of Office IT Equipment	22,200.00	196,500.00		196,600.00	100.00+	0.05%+	500,000.00	500,000.00	500,000.00
23055001/22020405 Maintenance of Plants/Generators	34,300.00	121,700.00	1,200,000.00	121,800.00	100.00+	0.08%+	800,000.00	800,000.00	800,000.00
23055001/22020406 Other maintenance Services	29,900.00	1,624,750.00	150,000.00	1,624,850.00	100.00+	0.01%+	700,000.00	700,000.00	700,000.00
23055001/22020501 Local Training							300,000.00	300,000.00	300,000.00
23055001/22020602 OFFICE RENT	200,000.00	100,000.00		100,100.00	100.00+	0.10%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23055001/22020605 Cleaning & Fumigation Services	119,450.00	155,800.00	100,000.00	155,900.00	100.00+	0.06%+	500,000.00	500,000.00	500,000.00
23055001/22020703 Legal Services	58,000.00								
23055001/22020711 Other Consulting Services	675,000.00								
23055001/22020801 Motor Vehicle Fuel Cost							850,000.00	850,000.00	850,000.00
23055001/22020803 Plant/Generator Fuel Cost	2,323,300.00	1,466,000.00	3,200,000.00	1,466,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
23055001/22020901 Bank Charges(Other Than Interest)	169,987.14	122,040.44	100,000.00	122,140.00	99.56+	0.08%+	30,000.00	30,000.00	30,000.00
23055001/22021001 Refreshments & Meals	2,534,196.00	1,970,780.00	1,300,000.00	1,970,880.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
23055001/22021002 Honorarium & Sitting Allowance	737,000.00	3,142,000.00	120,000.00	3,142,100.00	100.00+	0.00%+			
23055001/22021004 Medical Expenses (Local)	30,000.00		100,000.00	100.00	100.00+	100.00%+			
23055001/22021007 Welfare Packages	225,875.00	105,000.00	200,000.00	105,100.00	100.00+	0.10%+	500,000.00	500,000.00	500,000.00
23055001/22021014 Annual Budget Expenses and Administration	100,100.00	168,100.00	130,000.00	168,200.00	100.00+	0.06%+	100,000.00	100,000.00	100,000.00
23055001/22030105 Loan Advances	10,000.00								
Sub-Total: Overhead	32,269,397.14	48,683,145.44	32,700,000.00	48,685,045.00	1,899.56+	0.00%+	34,380,000.00	34,880,000.00	34,880,000.00
Total Recurrent Expenditure	54,422,556.80	60,090,342.45	61,869,880.00	60,092,342.00	1,999.55+	0.00%+	55,595,750.00	56,095,750.00	56,095,750.00
24004001 - Nigerian Security & Civil Defence Office									
25001001 - Office of The Head of Service									
25001001/21010101 Basic Salary	660,193,233.55	489,188,988.79	164,442,930.00	489,189,088.00	99.21+	0.00%+	175,781,501.00	175,781,500.00	175,781,500.00
25001001/21010103 Consolidated Revenue Fund Charges - Salaries			1,201,168,190.00	100.00	100.00+	100.00%+	621,364,490.00	740,000,000.00	800,000,000.00
25001001/21020101 Housing/Rent Allowance	18,684,249.42	18,351,121.47	25,408,660.00	18,351,221.00	99.53+	0.00%+	7,195,950.00	8,408,660.00	8,408,660.00
25001001/21020102 Transport Allowance	3,965,500.00	3,863,991.95	5,254,000.00	3,864,091.00	99.05+	0.00%+	7,811,400.00	8,200,000.00	9,254,000.00
25001001/21020103 Meal Subsidy	1,778,400.00	1,758,654.00	2,353,200.00	1,758,754.00	100.00+	0.01%+	2,353,200.00	2,353,200.00	2,353,200.00
25001001/21020104 Utility Allowance	70,279,489.56	50,132,353.44	1,869,000.00	50,132,453.00	99.56+	0.00%+	1,869,000.00	1,869,000.00	1,869,000.00
25001001/21020105 Entertainment Allowance	68,963,739.56	49,745,634.22		49,745,734.00	99.78+	0.00%+			
25001001/21020107 Domestic Staff Allowance	264,401,343.90	186,984,126.84		186,984,226.00	99.16+	0.00%+			
25001001/21020108 Shift Allowance	366,842.18	428,162.99	404,530.00	428,262.00	99.01+	0.02%+	404,530.00	404,530.00	404,530.00
25001001/21020109 Call Duties Allowance		2,089,747.20		2,089,847.00	99.80+	0.00%+			
25001001/21020111 Hazard Allowance	162,000.00	332,940.00	170,100.00	333,040.00	100.00+	0.03%+	170,100.00	170,100.00	170,100.00
25001001/21020119 Personnel Assistant	20,850,984.05	6,107,598.42		6,107,698.00	99.58+	0.00%+			
25001001/21020121 Constituency Allowance	20,408,839.69	7,399,400.65	11,760.00	7,399,500.00	99.35+	0.00%+	11,760.00	11,760.00	11,760.00
25001001/21020124 Recess Allowance		248,586.28		248,686.00	99.72+	0.04%+			
25001001/21020131 Arrears Allowance	53,872,251.40	97,899,420.77		97,899,520.00	99.23+	0.00%+			
25001001/21020132 Professional Duty Allowance	7,061,257.45								
25001001/21020140 Hardship Allowance	2,167,960.08	2,167,960.08	2,276,360.00	2,168,060.00	99.92+	0.00%+	2,276,360.00	2,276,360.00	2,276,360.00
25001001/21020146 Newspaper Allowance	52,307,405.15	29,268,747.11		29,268,847.00	99.89+	0.00%+			
25001001/21020147 Veh Maintenance Allowance	258,285,167.90	182,888,796.34		182,888,896.00	99.66+	0.00%+			
Total Personal Cost	1,503,748,663.89	1,128,856,230.55	1,403,358,730.00	1,128,858,023.00	1,792.45+	0.00%+	819,238,291.00	939,475,110.00	1,000,529,110.00
25001001/22020801 Motor Vehicle Fuel Cost			600,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
25001001/22020101 Local Transport & Travel-Training	790,000.00	80,000.00	2,000,000.00	80,100.00	100.00+	0.12%+	4,200,000.00	4,500,000.00	5,000,000.00
25001001/22020102 Local Transport & Travel-Others	20,000.00	359,000.00	3,000,000.00	359,100.00	100.00+	0.03%+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020103 International Transport & Travel-Training							2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020104 International Transport & Travel-Others			5,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020202 Telephone Charges	245,000.00	202,000.00	300,000.00	202,100.00	100.00+	0.05%+	200,000.00	200,000.00	200,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25001001/22020203 Internet Access Charges		5,000.00	300,000.00	5,100.00	100.00+	1.96%+	300,000.00	300,000.00	300,000.00
25001001/22020204 Satellite Broadcasting Access Charges	302,000.00	54,600.00	300,000.00	54,700.00	100.00+	0.18%+	300,000.00	300,000.00	300,000.00
25001001/22020301 Office Stationeries/Computer Consumables	6,371,560.85	4,367,450.00	8,000,000.00	4,367,550.00	100.00+	0.00%+	8,500,000.00	9,000,000.00	9,000,000.00
25001001/22020302 Books	50,000.00						300,000.00	300,000.00	300,000.00
25001001/22020303 Newspapers	80,000.00	45,000.00	100,000.00	45,100.00	100.00+	0.22%+	200,000.00	200,000.00	200,000.00
25001001/22020305 Printing of Non Security Documents							2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020306 Printing of Security Documents	30,000.00	70,000.00	300,000.00	70,100.00	100.00+	0.14%+	50,000.00	50,000.00	50,000.00
25001001/22020312 Service Materials	28,513,375.00	19,654,768.00	10,000,000.00	20,796,868.00	1,142,100.00+	5.49%+	12,000,000.00	12,000,000.00	12,000,000.00
25001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,114,500.00	3,479,500.00	1,000,000.00	3,479,600.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22020402 Maintenance of Office Furniture	579,000.00		400,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
25001001/22020403 Maintenance of Office Building/Residential Qrts.	118,929,490.92	26,791,936.34	10,000,000.00	26,792,036.00	99.66+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
25001001/22020404 Maintenance of Office IT Equipment	2,004,000.00	1,372,680.00	4,000,000.00	1,372,780.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
25001001/22020405 Maintenance of Plants/Generators	122,700.00	51,500.00	400,000.00	51,800.00	300.00+	0.58%+	400,000.00	400,000.00	400,000.00
25001001/22020406 Other Maintenance Services	58,900.00	12,805,450.00	3,500,000.00	12,805,550.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
25001001/22020415 Maintenance of Other Infrastructure	78,500.00	4,305,400.00		4,305,500.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
25001001/22020501 Local Training (computer training for state civil servants)							2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020503 Training and Staff Development	29,928,000.00		100,000,000.00	100.00	100.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
25001001/22020504 Civil Service Examination		1,000,000.00	6,000,000.00	1,000,100.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020505 ICT Training for Civil Servants			40,000,000.00	100.00	100.00+	100.00%+	45,000,000.00	50,000,000.00	50,000,000.00
25001001/22020601 Security Services	14,645,875.00	16,505,000.00	12,000,000.00	16,505,100.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
25001001/22020605 Cleaning & Fumigation Services	15,044,900.00	15,484,500.00	20,000,000.00	15,484,600.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
25001001/22020702 Information Technology Consulting	766,125.00	5,675,000.00	6,000,000.00	5,675,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020801 Motor Vehicle Fuel Cost	503,000.00	1,738,000.00		1,738,100.00	100.00+	0.01%+			
25001001/22020803 Plant/Generator Fuel Cost	813,000.00	6,308,900.00	800,000.00	6,309,000.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
25001001/22020901 Bank Charges (Other than Interest)	23,079.05	447,370.87	100,000.00	448,200.00	829.13+	0.18%+	100,000.00	100,000.00	100,000.00
25001001/22021001 Refreshments & Meals	5,462,000.00	4,407,000.00	6,000,000.00	4,407,100.00	100.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
25001001/22021003 Publicity & Advertisements		200,000.00	1,500,000.00	200,100.00	100.00+	0.05%+	1,500,000.00	1,700,000.00	1,700,000.00
25001001/22021007 Welfare Packages	7,945,000.00	2,493,500.00	14,000,000.00	2,493,600.00	100.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
25001001/22021008 Subscription to Professional Bodies							500,000.00	500,000.00	500,000.00
25001001/22021013 Promotion (Service Wide)	4,635,700.00		7,000,000.00	100.00	100.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	7,500.00	8,350.00	300,000.00	8,450.00	100.00+	1.18%+	300,000.00	300,000.00	300,000.00
25001001/22021016 Servicom			400,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
25001001/22021021 Special Days/Celebrations(civil service week celebration)	5,513,000.00	4,774,900.00	10,000,000.00	4,775,000.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	244,576,205.82	132,686,805.21	273,300,000.00	133,833,134.00	1,146,328.79+	0.86%+	278,350,000.00	284,350,000.00	284,850,000.00
Total Recurrent Expenditure	1,748,324,869.71	1,261,543,035.76	1,676,658,730.00	1,262,691,157.00	1,148,121.24+	0.09%+	1,097,588,291.00	1,223,825,110.00	1,285,379,110.00
25005001 - Establishment Pension & Training									
25005001/22020102 Local Transport & Travel-Others			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
25005001/22020301 Office Stationeries/Computer Consumables	1,611,953.76	900,100.00	1,200,000.00	900,200.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
25005001/22020303 Newspapers			20,000.00	100.00	100.00+	100.00%+	20,000.00	20,000.00	20,000.00
25005001/22020304 Magazines & Periodicals			30,000.00	100.00	100.00+	100.00%+	30,000.00	30,000.00	30,000.00
25005001/22020402 Maintenance of Office Furniture			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
25005001/22020404 Maintenance of Office IT Equipment			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005001/22020406 Other Maintenance Services		76,000.00		76,100.00	100.00+	0.13%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25005001/22020501 Local Training			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005001/22020901 Bank Charges (Other than Interest)	1,167.00	1,525.95		1,600.00	74.05+	4.63%+			
25005001/22021001 Refreshments & Meals			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
25005001/22021003 Publicity & Advertisements			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
25005001/22021007 Welfare Package			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,613,120.76	977,625.95	2,650,000.00	978,800.00	1,174.05+	0.12%+	2,650,000.00	2,650,000.00	2,650,000.00
Total Recurrent Expenditure	1,613,120.76	977,625.95	2,650,000.00	978,800.00	1,174.05+	0.12%+	2,650,000.00	2,650,000.00	2,650,000.00
25005004 - Performance Improvement Bureau (PIB)									
51001002 - Local Government Pension Board									
51001002/22020102 Local Travel and Transport -Others			1,000,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
51001002/22020203 Internet Access Charges			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001002/22020301 Office Stationeries/Consumables			1,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
51001002/22020303 Newspapers			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
51001002/22020305 Printing of Non Security Materials			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
51001002/22020312 Service Materials			900,000.00	100.00	100.00+	100.00%+	900,000.00	900,000.00	900,000.00
51001002/22020401 Maintenance of Motor Vehicle/Transport Equipments			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
51001002/22020402 Maintenance of Office Furniture			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
51001002/22020404 Maintenance of Office/ IT Computers			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
51001002/22020405 Plants/Generators			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001002/22020406 Other Maintenance Services			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001002/22020501 Local Training			1,800,000.00	100.00	100.00+	100.00%+	1,800,000.00	1,800,000.00	1,800,000.00
51001002/22020801 Motor Vehicle - Fuel Cost			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
51001002/22020803 Plant/Generator - Fuel Cost			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
51001002/22021001 Refreshment and Meals			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
51001002/22021014 Annual Budget Expenses and Administration			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead			10,300,000.00	1,600.00	1,600.00+	100.00%+	11,800,000.00	11,800,000.00	11,800,000.00
Total Recurrent Expenditure			10,300,000.00	1,600.00	1,600.00+	100.00%+	11,800,000.00	11,800,000.00	11,800,000.00
25005002 - Public Service Department									
25005002/22020102 Local Transport & Travel-Others			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
25005002/22020301 Office Stationeries/Computer Consumables			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005002/22020303 Newspapers			30,000.00	100.00	100.00+	100.00%+	30,000.00	30,000.00	30,000.00
25005002/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
25005002/22020405 Maintenance of Plants/Generators			250,000.00	100.00	100.00+	100.00%+	250,000.00	250,000.00	250,000.00
25005002/22020501 Local Training			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005002/22020801 Motor Vehicle Fuel Cost			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
25005002/22020803 Plant/Generator Fuel Cost			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead			1,880,000.00	800.00	800.00+	100.00%+	1,880,000.00	1,880,000.00	1,880,000.00
Total Recurrent Expenditure			1,880,000.00	800.00	800.00+	100.00%+	1,880,000.00	1,880,000.00	1,880,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25006001 - Staff Development Center									
25006001/22020803 Plants/Generator Fuel Cost	647,500.00	500,000.00		500,100.00	100.00+	0.02%+			
25006001/22020901 Bank Charges (Other Than Interest)	2,440.50	1,551.84		1,651.00	99.16+	6.01%+			
Sub-Total: Overhead	649,940.50	501,551.84		501,751.00	199.16+	0.04%+			
Total Recurrent Expenditure	649,940.50	501,551.84		501,751.00	199.16+	0.04%+			
40001001 - Office of the State Auditor General									
40001001/21010101 Basic Salary	33,531,699.66	29,395,961.85	35,027,350.00	29,396,061.00	99.15+	0.00%+	38,715,714.00	39,715,714.00	39,715,714.00
40001001/21020101 Housing/Rent Allowance	5,237,455.11	4,143,853.85	5,402,780.00	4,143,953.00	99.15+	0.00%+	5,171,622.00	5,171,622.00	5,171,622.00
40001001/21020102 Transport Allowance	870,750.00	1,159,976.33	933,760.00	1,160,076.00	99.67+	0.01%+	1,074,652.00	1,174,652.00	1,174,652.00
40001001/21020103 Meal Subsidy	391,900.00	349,900.00	419,160.00	350,000.00	100.00+	0.03%+	775,602.00	775,602.00	775,602.00
40001001/21020104 Utility Allowance	325,150.00	288,700.00	344,090.00	288,800.00	100.00+	0.03%+	434,982.00	5,434,982.00	5,434,982.00
40001001/21020105 Entertainment Allowance	58,400.00	55,800.00	51,760.00	55,900.00	100.00+	0.18%+	24,040.00	24,040.00	24,040.00
40001001/21020106 Leave Allowance							2,420,461.00	2,420,461.00	2,420,461.00
40001001/21020107 Domestic Staff Allowance	3,197,092.00	3,092,839.00	2,882,590.00	3,092,939.00	100.00+	0.00%+	2,321,917.00	2,321,917.00	2,321,917.00
40001001/21020108 Shift Duty Allowance	45,560.04	49,560.04	47,010.00	49,660.00	99.96+	0.20%+	114,312.00	114,312.00	114,312.00
40001001/21020131 Arrears Allowance	206,550.07	1,432,175.02	46,970.00	1,432,275.00	99.98+	0.01%+	310,951.00	310,951.00	310,951.00
40001001/21020138 Auditors Allowance	26,099.64	20,774.84	28,410.00	20,874.00	99.16+	0.48%+	29,785.00	29,785.00	29,785.00
40001001/21020144 Secretarial Allowance	600.00	600.00	630.00	630.00	30.00+	4.76%+	630.00	630.00	630.00
Total Personal Cost	43,891,256.52	39,990,140.93	45,184,510.00	39,991,168.00	1,027.07+	0.00%+	51,394,668.00	57,494,668.00	57,494,668.00
40001001/22020101 Local Transport & Travel-Training			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
40001001/22020102 Local Transport & Travel-Others	9,458,600.00	1,892,450.00	8,000,000.00	1,892,550.00	100.00+	0.01%+	1,800,000.00	1,800,000.00	1,800,000.00
40001001/22020201 Electricity Charges	80,000.00	50,000.00	50,000.00	50,000.00			200,000.00	200,000.00	200,000.00
40001001/22020202 Telephone Charges	79,500.00	10,000.00	100,000.00	10,100.00	100.00+	0.99%+	100,000.00	100,000.00	100,000.00
40001001/22020206 Sewerage Charges	65,000.00								
40001001/22020301 Office Stationeries/Computer Consumables	2,287,958.00	936,850.00	1,800,000.00	936,950.00	100.00+	0.01%+	1,100,000.00	1,100,000.00	1,100,000.00
40001001/22020302 Books	30,000.00								
40001001/22020303 Newspapers			100,000.00	100.00	100.00+	100.00%+			
40001001/22020304 Magazine & Periodicals			100,000.00	100.00	100.00+	100.00%+			
40001001/22020305 Printing of Non Security Documents	8,584,000.00	509,500.00	8,000,000.00	509,600.00	100.00+	0.02%+	6,000,000.00	6,000,000.00	6,000,000.00
40001001/22020306 Printing of Security Document			200,000.00	100.00	100.00+	100.00%+			
40001001/22020312 Service Materials	127,700.00	121,000.00	150,000.00	121,100.00	100.00+	0.08%+	300,000.00	300,000.00	300,000.00
40001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,319,300.00	651,350.00	1,800,000.00	651,450.00	100.00+	0.02%+	800,000.00	800,000.00	800,000.00
40001001/22020402 Maintenance of Office Furniture	297,500.00		250,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
40001001/22020403 Maintenance of Office Building/Residential Qrts.	105,600.00	113,700.00	800,000.00	113,800.00	100.00+	0.09%+	200,000.00	200,000.00	200,000.00
40001001/22020404 Maintenance of Office IT Equipment	628,800.00	837,650.00	400,000.00	837,750.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
40001001/22020405 Maintenance of Plants/Generators	85,200.00	171,900.00	100,000.00	172,000.00	100.00+	0.06%+	300,000.00	300,000.00	300,000.00
40001001/22020406 Other Maintenance Services	294,700.00	509,300.00	1,100,000.00	509,400.00	100.00+	0.02%+	200,000.00	200,000.00	200,000.00
40001001/22020415 Maintenance of other infrastructure							200,000.00	200,000.00	200,000.00
40001001/22020501 Local Training		750,000.00		750,100.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
40001001/22020506 Seminar and Conferences	2,271,040.00		1,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
40001001/22020601 Security Services	220,000.00	391,000.00		391,100.00	100.00+	0.03%+			
40001001/22020605 Cleaning & Fumigation Services	353,900.00	8,730,359.10	300,000.00	8,730,400.00	40.90+	0.00%+	280,000.00	280,000.00	280,000.00
40001001/22020710 Monitoring and evaluation			2,000,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
40001001/22020801 Motor Vehicle Fuel Cost	654,200.00	757,900.00	700,000.00	758,000.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
40001001/22020803 Plant/Generator Fuel Cost	339,850.00	564,099.00	250,000.00	564,200.00	101.00+	0.02%+	350,000.00	350,000.00	350,000.00
40001001/22020901 Bank Charges (Other Than Interest)	8,903,839.31	972.30	10,000.00	1,072.00	99.70+	9.30%+	20,000.00	20,000.00	20,000.00
40001001/22021001 Refreshments & Meals	404,600.00	1,768,900.00	300,000.00	1,769,000.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
40001001/22021002 Honorarium & Sitting Allowance		180,000.00		180,100.00	100.00+	0.06%+			
40001001/22021003 Publicity & Advertisements			105,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
40001001/22021004 Medical Expenses	100,000.00						300,000.00	300,000.00	300,000.00
40001001/22021006 Postages & Courier Services	25,200.00	3,000.00	10,000.00	3,100.00	100.00+	3.23%+	100,000.00	100,000.00	100,000.00
40001001/22021007 Welfare Packages	100,000.00	300,000.00	3,800,000.00	300,100.00	100.00+	0.03%+	800,000.00	800,000.00	800,000.00
40001001/22021008 Subscription To Professional Bodies							500,000.00	500,000.00	500,000.00
40001001/22021014 Annual Budget Expenses and Administration	286,050.00	195,100.00	100,000.00	195,200.00	100.00+	0.05%+	500,000.00	500,000.00	500,000.00
40001001/22021016 Servicom							200,000.00	200,000.00	200,000.00
40001001/22021023 Final Accounts Preparation/Verification Expenses			2,000,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
40001001/22021026 Common services (for State Audit Commissions)			40,000,000.00	100.00	100.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
Sub-Total: Overhead	37,102,537.31	19,445,030.40	75,525,000.00	19,448,072.00	3,041.60+	0.02%+	72,450,000.00	72,450,000.00	72,450,000.00
Total Recurrent Expenditure	80,993,793.83	59,435,171.33	120,709,510.00	59,439,240.00	4,068.67+	0.01%+	123,844,668.00	129,944,668.00	129,944,668.00
40001002 - Office of The Local Government Auditor General									
40001002/21010101 Basic Salary	19,575,771.44	16,237,622.83	19,764,060.00	16,237,722.00	99.17+	0.00%+	21,363,010.00	22,363,010.00	22,363,010.00
40001002/21020101 Housing/Rent Allowance	3,046,469.19	2,306,874.29	3,061,940.00	2,306,974.00	99.71+	0.00%+	4,481,572.00	4,481,572.00	4,481,572.00
40001002/21020102 Transport Allowance	525,100.00	442,550.00	522,590.00	442,650.00	100.00+	0.02%+	2,235,600.00	2,235,600.00	2,235,600.00
40001002/21020103 Meal Subsidy	243,200.00	241,550.00	238,140.00	241,640.00	90.00+	0.04%+	1,083,600.00	1,083,600.00	1,083,600.00
40001002/21020104 Utility Allowance	192,950.00	133,800.00	196,090.00	133,900.00	100.00+	0.07%+	721,600.00	721,600.00	721,600.00
40001002/21020105 Entertainment Allowance	19,200.00	24,000.00	25,830.00	24,100.00	100.00+	0.41%+			
40001002/21020106 Leave Allowance							4,868,020.00	4,868,020.00	4,868,020.00
40001002/21020107 Domestic Staff Allowance	1,251,036.00	451,846.33	1,751,450.00	451,946.00	99.67+	0.02%+	3,336,096.00	3,336,096.00	3,336,096.00
40001002/21020111 Hazard Allowance	6,524.04	194,390.64	7,900.00	194,400.00	9.36+	0.00%+			
40001002/21020131 Arrears Allowance	10,341.05	769,005.82	12,870.00	769,070.00	64.18+	0.01%+	102,439.00	102,439.00	102,439.00
Total Personal Cost	24,870,591.72	20,801,639.91	25,580,870.00	20,802,402.00	762.09+	0.00%+	38,191,937.00	39,191,937.00	39,191,937.00
40001002/22020101 Local Transport & Travel-Training	322,400.00	175,000.00	1,500,000.00	175,100.00	100.00+	0.06%+	1,000,000.00	1,000,000.00	1,000,000.00
40001002/22020102 Local Transport & Travel-Others	1,276,950.00	869,800.00	100,000.00	869,900.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
40001002/22020202 Telephone Charges	130,000.00	230,000.00	40,000.00	230,100.00	100.00+	0.04%+	100,000.00	100,000.00	100,000.00
40001002/22020301 Office Stationeries/Computer Consumables	648,500.00	280,400.00	1,300,000.00	280,500.00	100.00+	0.04%+	900,000.00	900,000.00	900,000.00
40001002/22020302 Books							400,000.00	400,000.00	400,000.00
40001002/22020303 Newspapers			20,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
40001002/22020305 Printing of Non Security Document (Auditor General's Report)							3,500,000.00	3,500,000.00	3,500,000.00
40001002/22020306 Printing of Security Document							500,000.00	500,000.00	500,000.00
40001002/22020312 Service Materials			400,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
40001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	185,000.00	181,200.00	1,000,000.00	181,300.00	100.00+	0.06%+	500,000.00	500,000.00	500,000.00
40001002/22020402 Maintenance of Office Furniture	387,000.00	126,000.00	40,000.00	126,100.00	100.00+	0.08%+	150,000.00	150,000.00	150,000.00
40001002/22020403 Maintenance of Office Building/Residential Qrts.	184,400.00	169,400.00		169,500.00	100.00+	0.06%+	500,000.00	500,000.00	500,000.00
40001002/22020404 Maintenance of Office IT Equipment	293,000.00	293,600.00	2,000,000.00	293,700.00	100.00+	0.03%+	650,000.00	650,000.00	650,000.00
40001002/22020405 Maintenance of Plants/Generators	141,000.00		50,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
40001002/22020406 Other Maintenance Services	3,103,000.00	2,538,850.00	1,400,000.00	2,538,900.00	50.00+	0.00%+	150,000.00	150,000.00	150,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
40001002/22020415 Maitenance of other infrastructure		12,500.00	350,000.00	12,600.00	100.00+	0.79%+	100,000.00	100,000.00	100,000.00
40001002/22020501 Local Training		160,000.00		160,100.00	100.00+	0.06%+	1,000,000.00	1,000,000.00	1,000,000.00
40001002/22020605 Cleaning & Fumigation Services	216,700.00	121,000.00	80,000.00	121,100.00	100.00+	0.08%+	250,000.00	250,000.00	250,000.00
40001002/22020701 Financial Consulting			100,000.00	100.00	100.00+	100.00%+			
40001002/22020710 Monitoring and evaluation							300,000.00	300,000.00	300,000.00
40001002/22020801 Motor Vehicle Fuel Cost	175,000.00	148,000.00	550,000.00	148,100.00	100.00+	0.07%+	400,000.00	400,000.00	400,000.00
40001002/22020803 Plant/Generator Fuel Cost	436,850.00	662,900.00	300,000.00	663,000.00	100.00+	0.02%+	200,000.00	200,000.00	200,000.00
40001002/22020901 Bank Charges (Other than interest)	14,646.16	16,455.74	10,000.00	16,555.00	99.26+	0.60%+			
40001002/22021001 Refreshments & Meals	2,083,950.00	1,407,350.00	1,300,000.00	1,407,400.00	50.00+	0.00%+	200,000.00	200,000.00	200,000.00
40001002/22021002 Honorarium & Sitting Allowance	425,000.00	230,000.00	210,000.00	230,100.00	100.00+	0.04%+			
40001002/22021004 Medical Expenses	25,000.00		210,000.00	100.00	100.00+	100.00%+			
40001002/22021007 Welfare Packages	160,000.00	350,000.00	100,000.00	350,100.00	100.00+	0.03%+	400,000.00	400,000.00	400,000.00
40001002/22021008 Subscription To Professional Bodies							600,000.00	600,000.00	600,000.00
40001002/22021014 Annual Budget Expenses and Administration	3,002,500.00	3,605,000.00	250,000.00	3,605,100.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
40001002/22021016 Servicom							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	13,210,896.16	11,577,455.74	11,310,000.00	11,579,755.00	2,299.26+	0.02%+	14,200,000.00	14,200,000.00	14,200,000.00
Total Recurrent Expenditure	38,081,487.88	32,379,095.65	36,890,870.00	32,382,157.00	3,061.35+	0.01%+	52,391,937.00	53,391,937.00	53,391,937.00
47001001 - Civil Service Commission (CSC)									
47001001/21010101 Basic Salary	46,043,311.98	43,955,054.90	53,705,460.00	43,955,154.00	99.10+	0.00%+	39,918,700.00	40,625,300.00	40,625,300.00
47001001/21020101 Housing/Rent Allowance	6,453,020.70	6,090,056.58	7,521,250.00	6,090,156.00	99.42+	0.00%+	5,982,700.00	7,989,900.00	7,989,900.00
47001001/21020102 Transport Allowance	1,343,850.00	1,237,200.00	1,160,250.00	1,237,250.00	50.00+	0.00%+	1,368,000.00	1,630,000.00	1,630,000.00
47001001/21020103 Meal Subsidy	607,500.00	565,300.00	702,560.00	565,400.00	100.00+	0.02%+	634,800.00	582,000.00	582,000.00
47001001/21020104 Utility Allowance	467,600.00	431,550.00	315,160.00	431,560.00	10.00+	0.00%+	471,600.00	744,800.00	744,800.00
47001001/21020105 Entertainment Allowance	26,900.00	14,300.00	21,630.00	14,400.00	100.00+	0.69%+	69,600.00	69,600.00	69,600.00
47001001/21020107 Domestic Staff Allowance	1,633,297.00	1,007,779.00	1,386,560.00	1,007,879.00	100.00+	0.01%+	2,502,400.00	3,753,600.00	3,753,600.00
47001001/21020108 Shift Allowance			228,590.00	100.00	100.00+	100.00%+			
47001001/21020111 Hazard Allowance	24,000.00	24,000.00	25,200.00	24,100.00	100.00+	0.41%+			
47001001/21020131 Arrears Allowance	6,402.86	1,726,901.30	407,640.00	1,726,940.00	38.70+	0.00%+			
Total Personal Cost	56,605,882.54	55,052,141.78	65,474,300.00	55,052,939.00	797.22+	0.00%+	50,947,800.00	55,395,200.00	55,395,200.00
47001001/22020101 Local Transport & Travel-Training			300,000.00	100.00	100.00+	100.00%+	1,000,000.00	300,000.00	300,000.00
47001001/22020102 Local Transport & Travel-Others	2,329,000.00	248,000.00	500,000.00	248,100.00	100.00+	0.04%+	3,000,000.00	500,000.00	500,000.00
47001001/22020105 Hotel accomodation			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001001/22020203 Internet Access Charges	10,000.00		50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
47001001/22020204 Satellite Broadcasting Access Charges	54,000.00								
47001001/22020205 Water Rate	40,000.00	122,000.00	140,000.00	122,100.00	100.00+	0.08%+			
47001001/22020301 Office Stationeries/Computer Consumables	10,883,150.00	8,558,950.00	13,500,000.00	8,559,050.00	100.00+	0.00%+	6,000,000.00	6,500,000.00	7,000,000.00
47001001/22020305 Printing of Non Security Documents							5,000,000.00	5,000,000.00	5,000,000.00
47001001/22020306 Printing of Security Documents							5,000,000.00	5,000,000.00	5,000,000.00
47001001/22020309 Uniform & Other Clothing			20,000.00	100.00	100.00+	100.00%+			
47001001/22020312 Service Materials	42,300.00	13,800.00	100,000.00	13,900.00	100.00+	0.72%+	100,000.00	100,000.00	100,000.00
47001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	6,784,230.00	4,808,600.00	5,000,000.00	4,808,700.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
47001001/22020402 Maintenance of Office Furniture			60,900.00	100.00	100.00+	100.00%+	60,900.00	60,900.00	60,900.00
47001001/22020403 Maintenance of Building Residential Qtrs	15,902,500.00	22,160,820.00	200,000.00	22,160,920.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
47001001/22020404 Maintenance of Office /IT Equipments	2,496,925.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
47001001/22020405 Maintenance of Plant and Generators			25,000.00	100.00	100.00+	100.00%+	25,000.00	25,000.00	25,000.00
47001001/22020406 Other Maintenance Services	432,500.00	121,246.96	600,000.00	121,346.00	99.04+	0.08%+	600,000.00	600,000.00	600,000.00
47001001/22020501 Local Training			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
47001001/22020504 Civil Service Examination	15,479,700.00	7,197,000.00	3,000,000.00	7,197,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
47001001/22020506 Seminar and Conferences							4,000,000.00	4,000,000.00	4,000,000.00
47001001/22020601 SECURITY SERVICES	389,698.28	597,496.15		597,500.00	3.85+	0.00%+			
47001001/22020605 Cleaning & Fumigation Services	12,000.00	12,000.00	500,000.00	12,100.00	100.00+	0.83%+	500,000.00	500,000.00	500,000.00
47001001/22020801 Motor Vehicle Fuel Cost	4,290,000.00	3,391,500.00	4,300,000.00	3,391,600.00	100.00+	0.00%+	1,500,000.00	1,800,000.00	2,000,000.00
47001001/22020803 Plant/Generator Fuel Cost	373,150.00	200,000.00	550,000.00	200,100.00	100.00+	0.05%+	550,000.00	550,000.00	550,000.00
47001001/22020901 Bank Charges (Other than Interest)	49,012.06	49,012.90	40,000.00	20,844.00	99.10+	0.48%+	40,000.00	40,000.00	40,000.00
47001001/22021001 Refreshments & Meals	2,636,850.00	1,751,000.00	3,400,000.00	1,751,100.00	100.00+	0.01%+	3,400,000.00	3,400,000.00	3,400,000.00
47001001/22021002 Honorarium & Sitting Allowance	2,030,000.00	1,205,000.00	2,000,000.00	1,205,100.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22021003 Publicity & Advertisements	74,000.00		600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
47001001/22021004 Medical Expenses-Local			1,400,000.00	100.00	100.00+	100.00%+	1,400,000.00	1,400,000.00	1,400,000.00
47001001/22021006 Postage & Courier Services	58,920.00	5,000.00	80,000.00	5,100.00	100.00+	1.96%+	80,000.00	80,000.00	80,000.00
47001001/22021007 Welfare Packages	545,000.00	150,000.00	350,000.00	150,100.00	100.00+	0.07%+	350,000.00	350,000.00	350,000.00
47001001/22021011 Recruitment and Appointment (Service Wide)			2,200,000.00	100.00	100.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00
47001001/22021012 Discipline and Appointment (State Wide)			4,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22021013 Promotion (Service Wide)			15,000,000.00	100.00	100.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
47001001/22021014 Annual Budget Expenses and Administration	20,340.00	534,350.00	300,000.00	534,400.00	50.00+	0.01%+	300,000.00	300,000.00	300,000.00
47001001/22021021 Special Days/Celebrations		170,000.00		170,100.00	100.00+	0.06%+			
47001001/22021023 Final Accounts Preparation/Verification Expenses			50,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Sub-Total: Overhead	64,933,275.34	51,267,508.01	59,365,900.00	51,270,660.00	3,151.99+	0.01%+	67,055,900.00	64,655,900.00	65,355,900.00
Total Recurrent Expenditure	121,539,157.88	106,319,649.79	124,840,200.00	106,323,599.00	3,949.21+	0.00%+	118,003,700.00	120,051,100.00	120,751,100.00
47001002 - Local GovernmentService Commission									
47001002/21010101 Basic Salary	16,949,803.99	16,401,896.77	16,051,130.00	16,401,930.00	33.23+	0.00%+	14,269,450.00	15,603,284.00	15,983,450.00
47001002/21020101 Housing/Rent Allowance	2,713,071.35	2,689,247.82	2,513,040.00	2,689,340.00	92.18+	0.00%+	2,685,844.00	2,685,844.00	2,685,844.00
47001002/21020102 Transport Allowance	429,550.00	429,424.26	439,200.00	429,524.00	99.74+	0.02%+	453,000.00	453,000.00	453,000.00
47001002/21020103 Meal Subsidy	195,800.00	193,267.20	196,800.00	193,367.00	99.80+	0.05%+	204,000.00	204,000.00	204,000.00
47001002/21020104 Utility Allowance	159,300.00	157,698.00	167,400.00	157,798.00	100.00+	0.06%+	164,400.00	164,400.00	164,400.00
47001002/21020105 Entertainment Allowance	17,500.00	29,400.00	5,880.00	29,480.00	80.00+	0.27%+			
47001002/21020106 Leave Allowance			1,605,110.00	100.00	100.00+	100.00%+	1,666,554.00	1,666,554.00	1,666,554.00
47001002/21020107 Domestic Staff Allowance	868,775.00	1,459,542.00	3,753,110.00	1,459,642.00	100.00+	0.01%+	3,815,084.00	3,815,084.00	3,815,084.00
47001002/21020108 Shift Allowance		55,801.28		55,900.00	98.72+	0.18%+			
47001002/21020131 Arrears Allowance		549,192.00		549,200.00	8.00+	0.00%+			
Total Personal Cost	21,333,800.34	21,965,469.33	24,731,670.00	21,966,281.00	811.67+	0.00%+	23,258,332.00	24,592,166.00	24,972,332.00
47001002/22020102 Local Transport & Travel-Others			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
47001002/22020301 Office Stationeries/Computer Consumables			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22020312 Service Materials			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020403 Maintenance of Office Building Residential Qtrs			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
47001002/22020404 Maintenance of office equipment			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
47001002/22020405 Maintenance of Plants/Generators			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020501 Local Training			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22020801 Motor Vehicle Fuel Cost			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22020803 Plant/Generator Fuel Cost			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22021007 Welfare Packages			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead			5,000,000.00	1,100.00	1,100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Total Recurrent Expenditure	21,333,800.34	21,965,469.33	29,731,670.00	21,967,381.00	1,911.67+	0.01%+	28,258,332.00	29,592,166.00	29,972,332.00
48001001 - Enugu State Independent Electoral Commission									
48001001/21010101 Basic Salary	65,685,571.42	68,061,135.48	65,383,670.00	68,061,235.00	99.52+	0.00%+	76,495,617.00	76,495,617.00	76,495,617.00
48001001/21020101 Housing/Rent Allowance	8,909,469.27	9,572,972.86	8,765,230.00	9,573,072.00	99.14+	0.00%+	8,897,297.00	8,897,297.00	8,897,297.00
48001001/21020102 Transport Allowance	2,204,100.00	2,203,650.00	2,185,160.00	2,203,750.00	100.00+	0.00%+	2,096,000.00	2,096,000.00	2,096,000.00
48001001/21020103 Meal Subsidy	1,024,000.00	1,029,900.00	1,016,820.00	1,030,000.00	100.00+	0.01%+	980,408.00	980,408.00	980,408.00
48001001/21020104 Utility Allowance	747,600.00	758,800.00	745,500.00	758,900.00	100.00+	0.01%+	752,400.00	752,400.00	752,400.00
48001001/21020105 Entertainment Allowance	21,600.00	33,500.00	22,680.00	33,600.00	100.00+	0.30%+			
48001001/21020106 Leave Allowance							7,198,603.00	7,198,603.00	7,198,603.00
48001001/21020107 Domestic Staff Allowance	1,668,048.00	2,258,815.00	1,751,450.00	2,258,915.00	100.00+	0.00%+			
48001001/21020131 Arrears Allowance		3,458,447.41		3,458,547.00	99.59+	0.00%+			
Total Personal Cost	80,260,388.69	87,377,220.75	79,870,510.00	87,378,019.00	798.25+	0.00%+	96,420,325.00	96,420,325.00	96,420,325.00
48001001/22020101 Local Transport & Travel-Training	2,030,000.00		500,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
48001001/22020102 Local Transport & Travel-Others	13,782,000.00	3,505,000.00	40,000,000.00	3,505,100.00	100.00+	0.00%+	40,000,000.00	42,000,000.00	42,000,000.00
48001001/22020105 Hotel accomodation	1,355,860.00								
48001001/22020201 Electricity Charges	250,000.00	160,000.00	10,500.00	160,100.00	100.00+	0.06%+	500,000.00	500,000.00	500,000.00
48001001/22020202 Telephone Charges	800,000.00						500,000.00	500,000.00	500,000.00
48001001/22020203 Internet Access Charges							300,000.00	300,000.00	300,000.00
48001001/22020204 Satellite Broadcasting Access Charges							200,000.00	200,000.00	200,000.00
48001001/22020205 Water Rate							600,000.00	600,000.00	600,000.00
48001001/22020206 Sewerage Charges							500,000.00	500,000.00	500,000.00
48001001/22020301 Office Stationeries/Computer Consumables	2,803,000.00	4,828,956.80	2,300,000.00	4,829,000.00	43.20+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22020302 Books	542,000.00	321,500.00	200,000.00	321,600.00	100.00+	0.03%+	200,000.00	200,000.00	200,000.00
48001001/22020303 Newspapers	120,000.00	23,000.00	200,000.00	23,100.00	100.00+	0.43%+	200,000.00	200,000.00	200,000.00
48001001/22020304 Magazines & Periodicals		16,000.00		16,100.00	100.00+	0.62%+			
48001001/22020305 Printing of Non Security Documents	49,155,960.00	466,000.00	5,000,000.00	466,100.00	100.00+	0.02%+	5,000,000.00	5,000,000.00	5,000,000.00
48001001/22020309 Uniforms & Other Clothing	500,000.00		300,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/22020312 Service Materials	775,000.00		10,500.00	400.00	400.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,475,050.00	5,000,000.00	2,600,000.00	5,000,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22020402 Maintenance of Office Furniture	230,000.00		840,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
48001001/22020403 Maintenance of Office Building/Residential Qrts.	224,250.00	74,500.00	140,000.00	74,600.00	100.00+	0.13%+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22020404 Maintenance of Office IT Equipment							400,000.00	400,000.00	400,000.00
48001001/22020405 Maintenance of Plants/Generators	114,500.00		100,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
48001001/22020406 Other Maintenance Services	17,581,100.00	88,000.00	17,000,000.00	88,100.00	100.00+	0.11%+	20,000,000.00	20,000,000.00	20,000,000.00
48001001/22020414 Maitenance of other infrastructure							500,000.00	500,000.00	500,000.00
48001001/22020501 Local Training		10,000.00		10,100.00	100.00+	0.99%+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22020601 Security Services	15,555,500.00	1,590,000.00	2,300,000.00	1,590,100.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
48001001/22020605 Cleaning & Fumigation Services	71,500.00	19,100.00		19,200.00	100.00+	0.52%+	400,000.00	400,000.00	400,000.00
48001001/22020701 Financial Consulting	12,500,000.00								
48001001/22020703 Legal Services							2,000,000.00	2,000,000.00	2,000,000.00
48001001/22020709 Research & Studies	200,000.00	30,000.00	200,000.00	30,100.00	100.00+	0.33%+	300,000.00	300,000.00	300,000.00
48001001/22020710 Monitoring and evaluation	500,000.00						1,200,000.00		
48001001/22020801 Motor Vehicle Fuel Cost	740,000.00	9,944,000.00	600,000.00	9,944,100.00	100.00+	0.00%+	1,600,000.00	1,600,000.00	1,600,000.00
48001001/22020803 Plant/Generator Fuel Cost	1,383,500.00	210,000.00	600,000.00	210,100.00	100.00+	0.05%+	600,000.00	600,000.00	600,000.00
48001001/22020901 Bank Charges(Other Than Interest)	344,673.89	63,348.12	300,000.00	63,448.00	99.88+	0.16%+	50,000.00	50,000.00	50,000.00
48001001/22021001 Refreshments & Meals	636,600.00	951,550.00	300,000.00	951,600.00	50.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22021002 Honorarium & Sitting Allowance	64,804,000.00	384,000.00	46,500,000.00	384,100.00	100.00+	0.03%+	45,000,000.00	45,000,000.00	45,000,000.00
48001001/22021003 Publicity & Advertisements	11,240,000.00		110,250.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
48001001/22021004 Medical Expenses			10,500.00	100.00	100.00+	100.00%+			
48001001/22021007 Welfare Packages	6,727,000.00	400,000.00	1,000,000.00	400,000.00			1,500,000.00	1,500,000.00	1,500,000.00
48001001/22021014 Annual Budget Expenses and Administration	190,000.00	102,000.00	400,000.00	102,100.00	100.00+	0.10%+	200,000.00	200,000.00	200,000.00
48001001/22021016 Servicom							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	210,631,493.89	28,186,954.92	121,521,750.00	28,189,848.00	2,893.08+	0.01%+	140,450,000.00	141,250,000.00	141,250,000.00
Total Recurrent Expenditure	290,891,882.58	115,564,175.67	201,392,260.00	115,567,867.00	3,691.33+	0.00%+	236,870,325.00	237,670,325.00	237,670,325.00
63001001 - Ministry Inter Ministerial Affairs									
63001001/21010101 Basic Salary	11,576,379.74	9,877,344.28	10,576,840.00	9,877,444.00	99.72+	0.00%+	22,238,170.00	22,238,170.00	22,238,170.00
63001001/21020101 Rent Allowance Housing/	1,708,115.61	1,467,050.93	1,397,580.00	1,467,080.00	29.07+	0.00%+	3,137,100.00	3,137,100.00	3,137,100.00
63001001/21020102 Transport Allowance	329,700.00	277,450.00	296,360.00	277,550.00	100.00+	0.04%+	643,800.00	643,800.00	643,800.00
63001001/21020103 Meal Subsidy	144,400.00	119,700.00	128,100.00	119,800.00	100.00+	0.08%+	290,400.00	290,400.00	290,400.00
63001001/21020104 Utility Allowance	119,550.00	100,850.00	196,870.00	100,950.00	100.00+	0.10%+	226,200.00	226,200.00	226,200.00
63001001/21020105 Entertainment Allowance	19,200.00	14,500.00	10,710.00	14,510.00	10.00+	0.07%+	43,200.00	43,200.00	43,200.00
63001001/21020107 Domestic Staff Allowance	1,251,036.00	1,042,530.00	766,260.00	1,042,630.00	100.00+	0.01%+	3,336,100.00	3,336,100.00	3,336,100.00
63001001/21020111 Hazard Allowance	24,000.00	16,000.00	96,070.00	16,100.00	100.00+	0.62%+			
63001001/21020131 Allowance Arrears		325,000.00		325,100.00	100.00+	0.03%+			
Total Personal Cost	15,172,381.35	13,240,425.21	13,468,790.00	13,241,164.00	738.79+	0.01%+	29,914,970.00	29,914,970.00	29,914,970.00
63001001/22020101 Local Transport & Travel-Training	9,843,000.00						500,000.00	500,000.00	500,000.00
63001001/22020102 Local Transport & Travel-Others	2,850,128.38	1,722,000.00	5,500,000.00	1,722,100.00	100.00+	0.01%+	1,000,000.00	1,500,000.00	1,500,000.00
63001001/22020203 Internet Access Charges							150,000.00	150,000.00	150,000.00
63001001/22020204 Satellite Broadcasting Access Charges							400,000.00	400,000.00	400,000.00
63001001/22020205 Water Rate							200,000.00	200,000.00	200,000.00
63001001/22020206 Sewerage Charges							300,000.00	300,000.00	300,000.00
63001001/22020301 Office Stationeries/Computer Consumables	997,000.00	1,176,000.00	12,700,000.00	1,176,100.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
63001001/22020302 Books							200,000.00	200,000.00	200,000.00
63001001/22020312 Service Materials	40,000.00	33,000.00	6,500,000.00	33,100.00	100.00+	0.30%+	500,000.00	500,000.00	500,000.00
63001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	40,274,000.00	7,850,269.72	2,300,000.00	7,850,300.00	30.28+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
63001001/22020402 Maintenance of Office Furniture							500,000.00	600,000.00	600,000.00
63001001/22020404 Maintenance of Office IT Equipment							200,000.00	200,000.00	200,000.00
63001001/22020405 Maintenance of Plants/Generators	1,881,500.00	8,000.00		8,100.00	100.00+	1.23%+	4,000,000.00	4,000,000.00	4,000,000.00
63001001/22020406 Other Maintenance Services	1,761,000.00		4,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
63001001/22020501 Local Training							5,000,000.00	5,000,000.00	5,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
63001001/22020506 Seminar & Conferences							3,000,000.00	3,000,000.00	3,000,000.00
63001001/22020605 Cleaning & Fumigation Services							200,000.00	200,000.00	200,000.00
63001001/22020801 Motor Vehicle Fuel Cost	621,316,707.00	508,743,700.00	450,000,000.00	508,743,800.00	100.00+	0.00%+	800,000.00	800,000.00	1,000,000.00
63001001/22020803 Plant/Generator Fuel Cost							300,000.00	300,000.00	300,000.00
63001001/22020901 Bank Charges (Other than Interest)	812.70	9,024.30		9,200.00	175.70+	1.91%+			
63001001/22021001 Refreshment & Meals	91,000.00	44,000.00	100,000.00	44,100.00	100.00+	0.23%+	300,000.00	300,000.00	300,000.00
63001001/22021002 Honorarium & Sitting Allowance	360,000.00	130,000.00	10,000,000.00	130,100.00	100.00+	0.08%+			
63001001/22021003 Publicity & Advertisement			1,600,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
63001001/22021007 Welfare Packages							800,000.00	800,000.00	800,000.00
63001001/22021014 Annual Budget Expenses & Administration		83,000.00	110,000.00	83,100.00	100.00+	0.12%+	200,000.00	200,000.00	200,000.00
63001001/22021021 Special Day/Celebration	270,000.00	1,822,000.00	4,000,000.00	1,822,100.00	100.00+	0.01%+			
63001001/22021028 Covid 19 protective materials	15,595,000.00								
Sub-Total: Overhead	695,280,148.08	521,620,994.02	496,810,000.00	521,622,300.00	1,305.98+	0.00%+	22,350,000.00	22,950,000.00	23,150,000.00
Total Recurrent Expenditure	710,452,529.43	534,861,419.23	510,278,790.00	534,863,464.00	2,044.77+	0.00%+	52,264,970.00	52,864,970.00	53,064,970.00
66001001 - Ministry Of Human Devt. & Poverty Reduction									
66001001/21010101 Basic Salary	21,065,568.94	20,895,054.91	21,073,890.00	20,895,154.00	99.09+	0.00%+	21,515,140.00	22,090,886.00	22,090,886.00
66001001/21020101 Housing/Rent Allowance	3,196,476.20	3,202,356.00	3,122,630.00	3,202,430.00	74.00+	0.00%+	3,236,708.00	3,236,708.00	3,236,708.00
66001001/21020102 Transport Allowance	613,050.00	595,900.00	625,800.00	596,000.00	100.00+	0.02%+	1,204,160.00	1,204,160.00	1,204,160.00
66001001/21020103 Meal Subsidy	284,400.00	275,500.00	291,900.00	275,600.00	100.00+	0.04%+	513,252.00	513,252.00	513,252.00
66001001/21020104 Utility Allowance	223,500.00	217,550.00	230,320.00	217,650.00	100.00+	0.05%+	356,584.00	356,584.00	356,584.00
66001001/21020105 Entertainment Allowance	20,300.00	29,700.00	22,680.00	29,780.00	80.00+	0.27%+	61,819.00	61,819.00	61,819.00
66001001/21020107 Domestic Staff Allowance	1,355,289.00	1,772,301.00	1,751,450.00	1,772,350.00	49.00+	0.00%+	2,502,072.00	2,800,000.00	3,000,000.00
66001001/21020131 Arrears Allowance	29,931.40	775,000.00		775,100.00	100.00+	0.01%+			
Total Personal Cost	26,788,515.54	27,763,361.91	27,118,670.00	27,764,064.00	702.09+	0.00%+	29,389,735.00	30,263,409.00	30,463,409.00
66001001/22020101 Local Transport & Travel-Training	595,000.00		500,000.00	100.00	100.00+	100.00%+	50,000,000.00	500,000.00	500,000.00
66001001/22020102 Local Transport & Travel-Others	765,000.00	692,000.00	2,000,000.00	692,000.00			3,000,000.00	1,500,000.00	1,500,000.00
66001001/22020104 International Transport & Travel-Others			10,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
66001001/22020202 Telephone Charges	195,000.00	335,000.00	250,000.00	335,100.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
66001001/22020205 Water Rate							300,000.00	300,000.00	300,000.00
66001001/22020301 Office Stationeries/Computer Consumables	517,050.00	2,150,800.00	400,000.00	2,150,900.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
66001001/22020303 Newspapers							391,500.00	391,670.00	391,670.00
66001001/22020305 Printing of Non Security Documents	6,400.00	53,650.00		53,750.00	100.00+	0.19%+	500,000.00	500,000.00	500,000.00
66001001/22020306 Printing of Security Documents	35,000.00	30,000.00	10,000.00	30,100.00	100.00+	0.33%+			
66001001/22020312 Service Materials							700,000.00	700,000.00	700,000.00
66001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	100,000.00	35,000.00	180,000.00	35,100.00	100.00+	0.28%+	800,000.00	800,000.00	800,000.00
66001001/22020402 Maintenance of Office Furniture	5,600.00	26,000.00		26,100.00	100.00+	0.38%+	500,000.00	500,000.00	500,000.00
66001001/22020404 Maintenance of Office IT Equipment		40,550.00	100,000.00	40,650.00	100.00+	0.25%+	400,000.00	400,000.00	400,000.00
66001001/22020405 Maintenance of Plants/Generators							200,000.00	200,000.00	200,000.00
66001001/22020406 Other Maintenance Services		32,500.00		32,600.00	100.00+	0.31%+	500,000.00	500,000.00	500,000.00
66001001/22020501 Local Training			10,000,000.00	100.00	100.00+	100.00%+	300,000,000.00	300,000,000.00	300,000,000.00
66001001/22020506 Seminar and Conferences							100,000,000.00	100,000,000.00	100,000,000.00
66001001/22020605 Cleaning & Fumigation Services	42,800.00	47,000.00	20,000.00	47,100.00	100.00+	0.21%+	300,000.00	300,000.00	300,000.00
66001001/22020710 Monitoring & Evaluation							500,000.00	500,000.00	500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
66001001/22020801 Motor Vehicle Fuel Cost	1,428,000.00	2,017,000.00	1,400,000.00	2,017,100.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
66001001/22020803 Plant/Generator Fuel Cost							500,000.00	500,000.00	500,000.00
66001001/22020901 Bank Charges(Other Than Interest)	239.50	4,214.65	10,000.00	4,314.00	99.35+	2.30%+	50,000.00	50,000.00	50,000.00
66001001/22021001 Refreshments & Meals	470,000.00	310,800.00	350,000.00	310,900.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
66001001/22021003 Publicity & Advertisements			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
66001001/22021007 Welfare Packages			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
66001001/22021014 Annual Budget Expenses and Administration	100,800.00	199,700.00	105,000.00	199,800.00	100.00+	0.05%+	200,000.00	200,000.00	200,000.00
66001001/22021019 Medical Expenses - International	12,220,500.00		15,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	12,000,000.00	12,000,000.00
66001001/22021021 Special Days/Celebrations	234,000.00	5,100,000.00		5,100,100.00	100.00+	0.00%+			
Sub-Total: Overhead	16,715,389.50	11,074,214.65	40,825,000.00	11,076,214.00	1,999.35+	0.02%+	482,541,500.00	433,541,670.00	433,541,670.00
Total Recurrent Expenditure	43,503,905.04	38,837,576.56	67,943,670.00	38,840,278.00	2,701.44+	0.01%+	511,931,235.00	463,805,079.00	464,005,079.00
15001001 - Ministry of Agriculture & Natural Resources									
15001001/21010101 Basic Salary	353,558,419.61	413,749,428.20	291,330,050.00	413,749,528.00	99.80+	0.00%+	398,300,300.00	402,613,072.00	202,613,072.00
15001001/21020101 Housing/ Rent Allowance	50,854,851.51	49,993,927.07	53,443,040.00	49,994,027.00	99.93+	0.00%+	49,557,900.00	57,732,568.00	57,732,568.00
15001001/21020102 Transport Allowance	8,340,952.44	7,579,640.68	6,500,380.00	7,579,680.00	39.32+	0.00%+	7,721,300.00	8,322,699.00	32,322,699.00
15001001/21020103 Meal Subsidy	3,617,735.55	3,530,008.35	3,855,640.00	3,530,108.00	99.65+	0.00%+	3,690,500.00	4,031,126.00	29,031,126.00
15001001/21020104 Utility Allowance	2,884,563.60	2,785,214.00	3,752,890.00	2,785,314.00	100.00+	0.00%+	2,963,400.00	3,997,388.00	16,997,388.00
15001001/21020105 Entertainment Allowance	407,193.75	380,614.75	433,720.00	380,714.00	99.25+	0.03%+	319,200.00	404,173.00	2,104,173.00
15001001/21020107 Domestic Staff Allowance	34,516,112.96	38,150,016.00	34,721,330.00	38,150,030.00	14.00+	0.00%+	50,598,800.00	53,793,513.00	53,793,513.00
15001001/21020108 Shift Allowance	14,802,579.08	14,555,215.38	13,751,370.00	14,555,270.00	54.62+	0.00%+	15,885,100.00	21,532,740.00	21,532,740.00
15001001/21020109 Call Duty Allowance	11,882,138.20	17,392,166.80	106,315,670.00	17,392,266.00	99.20+	0.00%+	13,326,000.00	14,797,081.00	14,797,081.00
15001001/21020110 Clinical Duty Allowance	651,774.00	192,660.00	1,251,910.00	192,910.00	250.00+	0.13%+	192,700.00	866,910.00	866,910.00
15001001/21020111 Hazard Allowance	5,790,324.00	3,919,268.00	8,412,960.00	3,919,368.00	100.00+	0.00%+	3,340,000.00	4,164,988.00	4,164,988.00
15001001/21020112 Rural Posting Allowance	924,010.76	1,763,018.61	350,840.00	1,763,040.00	21.39+	0.00%+	1,745,000.00	2,157,000.00	2,157,000.00
15001001/21020113 Teaching Allowance	5,788,230.17	6,925,500.00	6,729,740.00	6,925,540.00	40.00+	0.00%+			
15001001/21020114 Admin Allowance	589,534.60	379,061.00	767,230.00	379,161.00	100.00+	0.03%+			
15001001/21020117 Inducement Allowance		463,540.06		463,600.00	59.94+	0.01%+			
15001001/21020125 Inducement Allowance	3,010,410.36	2,090,550.77	3,396,440.00	2,090,650.00	99.23+	0.00%+			
15001001/21020126 Journal Allowance	42,125.00	233,082.53	85,050.00	233,250.00	167.47+	0.07%+			
15001001/21020131 Arrears Allowance	1,869,527.92	8,343,999.21	6,168,330.00	8,344,030.00	30.79+	0.00%+			
Total Personal Cost	499,530,483.51	572,426,911.41	541,266,590.00	572,428,486.00	1,574.59+	0.00%+	547,640,200.00	574,413,258.00	438,113,258.00
15001001/22020101 Local Transport & Travel-Training	69,000.00	9,200.00	1,000,000.00	9,300.00	100.00+	1.08%+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/22020102 Local Transport & Travel-Others	40,044,151.98	33,604,950.00	3,000,000.00	33,605,050.00	100.00+	0.00%+	6,000,000.00	7,000,000.00	7,000,000.00
15001001/22020103 International Transport & Travel-Training	302,000.00								
15001001/22020104 International Transport & Travel-Others							20,000,000.00	20,000,000.00	20,000,000.00
15001001/22020105 Hotel accomodation	530,000.00	1,220,500.00		1,220,600.00	100.00+	0.01%+			
15001001/22020201 Electricity Charges	811,000.00	483,700.00		483,800.00	100.00+	0.02%+			
15001001/22020202 Telephone Charges	180,000.00	2,023,000.00		2,023,100.00	100.00+	0.00%+			
15001001/22020203 Internet Access Charges	1,888,945.00	767,550.00		767,600.00	50.00+	0.01%+	800,000.00	800,000.00	800,000.00
15001001/22020204 Satellite Broadcasting Access Charges		18,000.00	400,000.00	18,100.00	100.00+	0.55%+	400,000.00	400,000.00	400,000.00
15001001/22020205 Water Rates	263,250.00	70,000.00	400,000.00	70,000.00			400,000.00	400,000.00	400,000.00
15001001/22020206 Sewerage Charges			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
15001001/22020301 Office Stationeries/Computer Consumables	8,223,870.00	14,769,722.37	2,000,000.00	14,769,822.00	99.63+	0.00%+	2,300,000.00	2,500,000.00	2,500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/22020302 Books			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
15001001/22020303 Newspapers			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
15001001/22020312 Service Materials	11,201,102.25	17,613,707.28	500,000.00	17,613,807.00	99.72+	0.00%+	500,000.00	500,000.00	500,000.00
15001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	753,800.00	6,616,070.62	2,000,000.00	6,616,170.00	99.38+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/22020402 Maintenance of Office Furniture	91,500.00	50,000.00	500,000.00	50,100.00	100.00+	0.20%+	500,000.00	500,000.00	500,000.00
15001001/22020403 Maintenance of Office Building Residential Qtrs		99,550.00		99,600.00	50.00+	0.05%+			
15001001/22020404 Maintenance of Office/IT Equipment	49,500.00	1,896,500.00	800,000.00	1,896,600.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
15001001/22020405 Maintenance of Plants/Generators	246,800.00	262,500.00	400,000.00	262,600.00	100.00+	0.04%+	400,000.00	400,000.00	400,000.00
15001001/22020406 Other Maintenance Services	2,910,726.25	3,696,300.00	1,000,000.00	3,696,400.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020414 Maintenance of other infrastructure							5,000,000.00	5,000,000.00	5,000,000.00
15001001/22020501 Local Training	72,106,231.84	95,964,249.76	1,500,000.00	95,964,349.00	99.24+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
15001001/22020502 International Training			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020506 Seminar and Conferences (farmers)	2,240,000.00	2,273,300.00		2,273,400.00	100.00+	0.00%+			
15001001/22020601 Security Services		360,900.00		361,000.00	100.00+	0.03%+			
15001001/22020605 Cleaning & Fumigation Services	2,141,500.00	2,085,900.00	300,000.00	2,086,000.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
15001001/22020701 Financial Consulting		212,000.00		212,100.00	100.00+	0.05%+			
15001001/22020707 Agricultural Consulting		3,642,400.00	2,000,000.00	3,642,500.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/22020709 Research and Studies			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
15001001/22020710 Monitoring and evaluation	34,324,390.00	27,545,529.00		27,545,600.00	71.00+	0.00%+			
15001001/22020801 Motor Vehicle Fuel Cost	5,749,677.00	9,112,968.20	1,000,000.00	9,113,000.00	31.80+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020802 Other Transport Equipment Fuel Cost			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
15001001/22020803 Plant/Generator Fuel Cost	60,500.00	232,000.00	500,000.00	232,100.00	100.00+	0.04%+	500,000.00	500,000.00	500,000.00
15001001/22020901 Bank Charges (Other Than interest)	643,117.37	333,671.56	100,000.00	333,700.00	28.44+	0.01%+	100,000.00	100,000.00	100,000.00
15001001/22021001 Refreshment & Meals	5,904,475.00	8,118,257.18	500,000.00	8,118,300.00	42.82+	0.00%+	500,000.00	500,000.00	500,000.00
15001001/22021002 Honorarium & Sitting Allowance	4,083,900.00	4,838,750.00		4,838,800.00	50.00+	0.00%+			
15001001/22021003 Publicity & Advertisements	1,840,000.00	11,875,722.00	60,000,000.00	11,875,822.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22021007 Welfare Packages	180,000.00	2,697,500.00		2,697,600.00	100.00+	0.00%+			
15001001/22021008 Subscription To Professional Bodies	1,974,500.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/22021014 Annual Budget Expenses and Administration	97,500.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/22021016 Servicom			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/22021021 Special Days/Celebrations		2,506,000.00		2,506,100.00	100.00+	0.00%+	25,000,000.00	25,000,000.00	25,000,000.00
Sub-Total: Overhead	198,911,436.69	255,000,397.97	81,400,000.00	255,003,920.00	3,522.03+	0.00%+	89,500,000.00	90,700,000.00	90,700,000.00
Total Recurrent Expenditure	698,441,920.20	827,427,309.38	622,666,590.00	827,432,406.00	5,096.62+	0.00%+	637,140,200.00	665,113,258.00	528,813,258.00
15026001 - Enugu State Polytechnic Iwollo									
17018001/21010101 Basic Salary	266,980,561.90	243,375,582.84	113,679,510.00	243,375,682.00	99.16+	0.00%+	113,679,510.00	113,679,510.00	113,679,510.00
17018001/21010102 Overtime Payments	19,916,242.82	8,736,739.24	110,340.00	8,736,839.00	99.76+	0.00%+	110,340.00	110,340.00	110,340.00
17018001/21020101 Housing/ Rent Allowance	80,165,981.04	64,188,825.81	70,081,290.00	64,188,925.00	99.19+	0.00%+	70,081,290.00	70,081,290.00	70,081,290.00
17018001/21020102 Transport Allowance	15,616,636.25	16,744,191.75	8,287,530.00	16,744,291.00	99.25+	0.00%+	8,287,530.00	8,287,530.00	8,287,530.00
17018001/21020105 Entertainment Allowance	1,993,016.87	1,380,852.99	1,525,730.00	1,380,952.00	99.01+	0.01%+	1,525,730.00	1,525,730.00	1,525,730.00
17018001/21020106 Leave Allowance	3,594,398.50								
17018001/21020107 Domestic Staff Allowance	3,055,018.56	6,427,063.50	12,845,670.00	6,427,163.00	99.50+	0.00%+	12,845,670.00	12,845,670.00	12,845,670.00
17018001/21020109 Call Duties Allowance	1,128,335.00	954,745.00	1,002,480.00	954,845.00	100.00+	0.01%+	1,002,480.00	1,002,480.00	1,002,480.00
17018001/21020111 Hazard Allowance	2,051,924.00	26,790.00	51,570.00	26,890.00	100.00+	0.37%+	51,570.00	51,570.00	51,570.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17018001/21020113 Teaching Allowance	178,672.00	151,184.00	158,740.00	151,284.00	100.00+	0.07%+	158,740.00	158,740.00	158,740.00
17018001/21020131 Allowance Areas	1,100,000.00	18,584.00	6,038,060.00	18,684.00	100.00+	0.54%+	6,038,060.00	6,038,060.00	6,038,060.00
17018001/21020141 Responsibility Allowance	646,568.24		2,575,730.00	100.00	100.00+	100.00%+	2,575,730.00	2,575,730.00	2,575,730.00
Total Personal Cost	396,427,355.18	342,004,559.13	216,356,650.00	342,005,655.00	1,095.87+	0.00%+	216,356,650.00	216,356,650.00	216,356,650.00
17018001/22020102 Local Transport & Travel-Others	609,450.00	1,093,370.00	600,000.00	1,093,470.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
17018001/22020103 International Transport & Travel-Training			2,300,000.00	100.00	100.00+	100.00%+	2,300,000.00	2,300,000.00	2,300,000.00
17018001/22020105 Hotel accomodation	566,150.00	746,000.00	100,000.00	746,100.00	100.00+	0.01%+	100,000.00	100,000.00	100,000.00
17018001/22020202 Telephone Charges	5,000.00								
17018001/22020203 Internet Access Charges	38,000.00	25,000.00		25,100.00	100.00+	0.40%+			
17018001/22020205 Water Rates		35,000.00		35,100.00	100.00+	0.28%+			
17018001/22020301 Office Stationeries/Computer Consumables	222,600.00	134,150.00		134,250.00	100.00+	0.07%+			
17018001/22020305 Printing of Non Security Documents	251,500.00	475,038.86	1,400,000.00	475,138.00	99.14+	0.02%+	1,400,000.00	1,400,000.00	1,400,000.00
17018001/22020306 Printing of Security Documents (Printing of answerscripts		150,000.00		150,100.00	100.00+	0.07%+			
17018001/22020312 Service Materials			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17018001/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
17018001/22020403 Maintenance of Office Building Residential Qtrs (Hostel Buil		59,463.18		194,383.00	134,919.82+	69.41%+			
17018001/22020404 Maintenance of Office / IT Equipments		26,000.00		26,100.00	100.00+	0.38%+			
17018001/22020406 Other Maintenance Services	3,350.00	50,000.00		50,100.00	100.00+	0.20%+			
17018001/22020413 Minor Road Maintenance		995,000.00		995,100.00	100.00+	0.01%+			
17018001/22020414 Maintenance of other infrastructure		36,800.00		36,900.00	100.00+	0.27%+			
17018001/22020501 Local Training	19,500.00	240,161.25		240,261.00	99.75+	0.04%+			
17018001/22020506 Seminar and Conferences	40,000.00	466,000.00		466,100.00	100.00+	0.02%+			
17018001/22020601 Security Services	1,382,000.00	1,291,700.00	3,800,000.00	1,291,800.00	100.00+	0.01%+	3,800,000.00	3,800,000.00	3,800,000.00
17018001/22020605 Cleaning & Fumigation Services	8,000.00								
17018001/22020701 Financial Consulting		2,128,750.00		2,128,850.00	100.00+	0.00%+			
17018001/22020702 Information Technology Consulting		2,000,000.00		2,000,100.00	100.00+	0.00%+			
17018001/22020703 Legal Services	700,000.00	650,000.00	1,000,000.00	650,100.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22020705 Surveying Services			68,000,000.00	100.00	100.00+	100.00%+	68,000,000.00	68,000,000.00	68,000,000.00
17018001/22020707 Agricultural Consulting	3,000,000.00		78,000,000.00	100.00	100.00+	100.00%+	78,000,000.00	78,000,000.00	78,000,000.00
17018001/22020711 Other Consulting Services		650,716.85	10,000,000.00	650,816.00	99.15+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
17018001/22020801 Motor Vehicle Fuel Cost		94,000.00		94,100.00	100.00+	0.11%+			
17018001/22020803 Plant/Generator Fuel Cost	62,000.00								
17018001/22020806 Cooking Gas/Fuel Cost	16,000.00								
17018001/22020901 Bank Charges (Other than Interest)	309,672.06	365,848.62	600,000.00	365,948.00	99.38+	0.03%+	600,000.00	600,000.00	600,000.00
17018001/22021001 Refreshment & Meals	1,518,775.00	339,000.00	100,000.00	339,100.00	100.00+	0.03%+	100,000.00	100,000.00	100,000.00
17018001/22021002 Honorarium & Sitting Allowance	4,025,000.00	1,539,000.00	16,400,000.00	1,539,100.00	100.00+	0.01%+	16,400,000.00	16,400,000.00	16,400,000.00
17018001/22021003 Publicity & Advertisements	300,000.00	170,000.00	600,000.00	170,100.00	100.00+	0.06%+	600,000.00	600,000.00	600,000.00
17018001/22021006 Postages & Courier Services	8,000.00	145,000.00	2,600,000.00	145,100.00	100.00+	0.07%+	2,600,000.00	2,600,000.00	2,600,000.00
17018001/22021007 Welfare Packages	200,000.00								
17018001/22021008 Subscription To Professional Bodies (subscription to academic		150,000.00		150,100.00	100.00+	0.07%+			
17018001/22021014 Annual Budget Expenses & Administration		100,000.00	300,000.00	100,100.00	100.00+	0.10%+	300,000.00	300,000.00	300,000.00
17018001/22021021 Special Days/Celebrations (matriculation ceremony)	230,000.00	1,030,000.00		1,030,100.00	100.00+	0.01%+			
17018001/22021022 Donations	200,000.00	120,000.00	200,000.00	120,100.00	100.00+	0.08%+	200,000.00	200,000.00	200,000.00
17018001/22021026 Common Services (Committee/Commissions)	3,580,300.00	1,864,000.00	800,000.00	1,864,100.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17018001/22021033 Accreditation Expenses		80,657,974.00		80,658,074.00	100.00+	0.00%+			
17018001/22030103 Refurbishment Advances	28,099,955.00	18,759,051.00	53,800,000.00	18,759,151.00	100.00+	0.00%+	53,800,000.00	53,800,000.00	53,800,000.00
Sub-Total: Overhead	45,395,252.06	116,587,023.76	240,900,000.00	116,725,541.00	138,517.24+	0.12%+	240,900,000.00	240,900,000.00	240,900,000.00
Total Recurrent Expenditure	441,822,607.24	458,591,582.89	457,256,650.00	458,731,196.00	139,613.11+	0.03%+	457,256,650.00	457,256,650.00	457,256,650.00
15026002 - Veterinary School Achi									
15026002/22020101 Local Transport & Travel-Training	84,000.00	63,000.00		63,100.00	100.00+	0.16%+			
15026002/22020102 Local Transport & Travel-Others		21,000.00		21,100.00	100.00+	0.47%+	500,000.00	500,000.00	500,000.00
15026002/22020301 Office Stationeries/Computer Consumables	840,000.00	630,000.00	600,000.00	630,100.00	100.00+	0.02%+	600,000.00	600,000.00	600,000.00
15026002/22020312 Service Materials		210,000.00		210,100.00	100.00+	0.05%+			
15026002/22020401 Maintenance of Motor Vehicles/Transport Equipment	276,000.00	276,000.00	400,000.00	276,100.00	100.00+	0.04%+	400,000.00	400,000.00	400,000.00
15026002/22020402 Maintenance of Office Furniture			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020403 Maintenance of Office Building/Residential Qrts.			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
15026002/22020404 Maintenance of Office /IT Equipments							200,000.00	200,000.00	200,000.00
15026002/22020405 Maintenance of Plants/Generators			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020406 Other Maintenance Services			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
15026002/22020801 Motor Vehicle Fuel Cost							500,000.00	500,000.00	500,000.00
15026002/22021007 Welfare Packages			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	1,200,000.00	1,200,000.00	2,700,000.00	1,201,000.00	1,000.00+	0.08%+	3,900,000.00	3,900,000.00	3,900,000.00
Total Recurrent Expenditure	1,200,000.00	1,200,000.00	2,700,000.00	1,201,000.00	1,000.00+	0.08%+	3,900,000.00	3,900,000.00	3,900,000.00
15102001 - Enugu State Agric Devt. Programme (ENADEP)									
15102001/22020102 Local Transport & Travel-Others	258,000.00	2,145,000.00	500,000.00	2,145,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
15102001/22020203 Internet Access Charges		7,500.00		7,600.00	100.00+	1.32%+			
15102001/22020301 Office Stationeries/Computer Consumables	382,000.00	242,000.00	500,000.00	242,100.00	100.00+	0.04%+	500,000.00	500,000.00	500,000.00
15102001/22020401 Maintenance of Motor Vehicles/Transport Equipment	100,000.00	100,000.00	500,000.00	100,100.00	100.00+	0.10%+	500,000.00	500,000.00	500,000.00
15102001/22020402 Maintenance of Office Furniture			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
15102001/22020403 Maintenance of Office Building/Residential Qrts.			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
15102001/22020405 Maintenance of Plants/Generators			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
15102001/22020414 Maintenance of other infrastructure			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
15102001/22020501 Local Training	1,000,000.00	2,638,000.00	500,000.00	2,638,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
15102001/22020707 Agricultural Consulting		676,000.00		676,100.00	100.00+	0.01%+			
15102001/22020710 Monitoring and evaluation	495,000.00	59,500.00	800,000.00	59,600.00	100.00+	0.17%+	800,000.00	800,000.00	800,000.00
15102001/22020801 Motor Vehicle Fuel Cost	551,000.00	561,500.00	800,000.00	561,600.00	100.00+	0.02%+	800,000.00	800,000.00	800,000.00
15102001/22020901 BANK CHARGES (Other than Interest)	4,556.07	10,980.31		11,000.00	19.69+	0.18%+			
15102001/22021014 Annual Budget Expenses & Administration		40,500.00		40,600.00	100.00+	0.25%+			
Sub-Total: Overhead	2,790,556.07	6,480,980.31	5,800,000.00	6,482,300.00	1,319.69+	0.02%+	5,800,000.00	5,800,000.00	5,800,000.00
Total Recurrent Expenditure	2,790,556.07	6,480,980.31	5,800,000.00	6,482,300.00	1,319.69+	0.02%+	5,800,000.00	5,800,000.00	5,800,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15102002 - Enugu State Hiring Services									
15102003 - Fertilizer Procurement & Distribution Agency									
15102003/22020102 Local Transport & Travel-Others			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
15102003/22020301 Office Stationeries/Computer Consumables			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
15102003/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
15102003/22020402 Maintenance of office equipment			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
15102003/22020406 Other Maintenance Services			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
15102003/22020801 Motor Vehicle Fuel Cost			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			2,400,000.00	600.00	600.00+	100.00%+	2,400,000.00	2,400,000.00	2,400,000.00
Total Recurrent Expenditure			2,400,000.00	600.00	600.00+	100.00%+	2,400,000.00	2,400,000.00	2,400,000.00
15102004 - United Palm Produce									
15106001 - Adarice Production Company									
15109001 - Forestry Commission									
35002001/21010101 Basic Salary	21,495,989.92	20,031,331.57	24,404,470.00	20,031,431.00	99.43+	0.00%+	20,625,247.00	20,952,823.00	21,052,823.00
35002001/21020101 Housing/Rent Allowance	3,282,996.41	3,052,516.75	3,117,920.00	3,052,616.00	99.25+	0.00%+	2,943,550.00	3,241,924.00	3,241,924.00
35002001/21020102 Transport Allowance	588,050.00	536,800.00	991,380.00	536,900.00	100.00+	0.02%+	549,600.00	572,600.00	612,600.00
35002001/21020103 Meal Subsidy	264,500.00	239,100.00	279,620.00	239,200.00	100.00+	0.04%+	247,200.00	251,600.00	301,600.00
35002001/21020104 Utility Allowance	215,350.00	199,200.00	548,800.00	199,300.00	100.00+	0.05%+	209,400.00	270,000.00	290,000.00
35002001/21020105 Entertainment Allowance	13,600.00	8,500.00	30,550.00	8,600.00	100.00+	1.16%+			
35002001/21020107 Domestic Staff Allowance	973,028.00	521,265.00	2,116,330.00	521,365.00	100.00+	0.02%+	245,410.00	294,060.00	300,000.00
35002001/21020111 Hazard Allowance	60,000.00	60,000.00	15,750.00	60,100.00	100.00+	0.17%+			
35002001/21020131 Arrears (Allowances)	196,786.00	810,820.00	31,760.00	810,920.00	100.00+	0.01%+			
Total Personal Cost	27,090,300.33	25,459,533.32	31,536,580.00	25,460,432.00	898.68+	0.00%+	24,820,407.00	25,583,007.00	25,798,947.00
Sub Total: Personnel Cost	27,090,300.33	25,459,533.32	31,536,580.00	25,460,432.00	898.68+	0.00%+	24,820,407.00	25,583,007.00	25,798,947.00
35002001/22020102 Local Transport & Travel-Others	1,280,800.00	677,800.00	1,200,000.00	677,900.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
35002001/22020202 Telephone Charges	335,000.00	185,000.00	200,000.00	185,100.00	100.00+	0.05%+	300,000.00	300,000.00	300,000.00
35002001/22020203 Internet Access Charges		5,000.00		5,100.00	100.00+	1.96%+			
35002001/22020301 Office Stationeries/Computer Consumables	801,700.00	626,002.14	700,000.00	626,102.00	99.86+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
35002001/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	100.00	100.00+	100.00%+	300,000.00	400,000.00	400,000.00
35002001/22020404 Maintenance of Office IT Equipment	36,000.00	70,000.00	300,000.00	70,100.00	100.00+	0.14%+	300,000.00	300,000.00	300,000.00
35002001/22020406 Other Maintenance Services	6,000.00		200,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
35002001/22020501 Local Training							3,000,000.00	3,000,000.00	3,000,000.00
35002001/22020605 Cleaning & Fumigation Services	5,000.00	31,300.00	100,000.00	31,400.00	100.00+	0.32%+	200,000.00	200,000.00	200,000.00
35002001/22020709 Research and Studies							200,000.00	200,000.00	200,000.00
35002001/22020801 Motor Vehicle Fuel Cost			200,000.00	100.00	100.00+	100.00%+	300,000.00	400,000.00	400,000.00
35002001/22020901 Bank Charges (Other than Interest)	1,382.00	4,614.16	10,000.00	4,816.00	201.84+	4.19%+	10,000.00	10,000.00	10,000.00
35002001/22021001 Refreshment & Meals	135,500.00	62,000.00	100,000.00	62,100.00	100.00+	0.16%+	300,000.00	300,000.00	300,000.00
35002001/22021014 Annual Budget Expenses and Administration		140,000.00	100,000.00	140,100.00	100.00+	0.07%+	100,000.00	100,000.00	100,000.00
35002001/22021016 Servicom			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,601,382.00	1,801,716.30	3,510,000.00	1,803,118.00	1,401.70+	0.08%+	7,410,000.00	7,610,000.00	7,610,000.00
Total Recurrent Expenditure	29,691,682.33	27,261,249.62	35,046,580.00	27,263,550.00	2,300.38+	0.01%+	32,230,407.00	33,193,007.00	33,408,947.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20001001 - Ministry Of Finance And Economic Development									
20001001/21010101 Basic Salary	205,006,966.88	216,646,235.62	213,819,440.00	216,646,240.00	4.38+	0.00%+	283,275,430.00	290,092,120.00	315,251,460.00
20001001/21020101 Housing/Rent Allowance	32,643,592.15	32,802,155.92	33,887,060.00	32,802,255.00	99.08+	0.00%+	42,619,890.00	42,762,840.00	42,932,480.00
20001001/21020102 Transport Allowance	5,475,900.00	5,320,300.00	5,847,820.00	5,320,400.00	100.00+	0.00%+	8,488,340.00	8,539,520.00	8,763,690.00
20001001/21020103 Meal Subsidy	2,540,500.00	2,469,700.00	2,716,140.00	2,469,800.00	100.00+	0.00%+	3,898,800.00	3,952,350.00	3,996,420.00
20001001/21020104 Utility Allowance	2,026,150.00	1,977,800.00	2,164,100.00	1,977,900.00	100.00+	0.01%+	3,141,000.00	3,866,500.00	3,963,381.00
20001001/21020105 Entertainment Allowance	325,300.00	354,100.00	332,750.00	354,150.00	50.00+	0.01%+	1,950,550.00	2,218,140.00	2,328,950.00
20001001/21020107 Domestic Staff Allowance	21,684,624.00	22,518,648.00	20,470,080.00	22,518,748.00	100.00+	0.00%+	30,485,150.00	30,869,850.00	31,392,441.00
20001001/21020108 Shift Duty Allowance	23,310.40	27,972.48		28,000.00	27.52+	0.10%+			
20001001/21020111 Hazard Allowance	180,000.00	180,000.00	229,950.00	180,100.00	100.00+	0.06%+			
20001001/21020131 Arrears Allowance	1,564.68	6,779,888.29	105,570.00	6,779,988.00	99.71+	0.00%+			
20001001/21020138 Auditor Allowance			1,860,920.00	100.00	100.00+	100.00%+			
Total Personal Cost	269,907,908.11	289,076,800.31	281,433,830.00	289,077,681.00	880.69+	0.00%+	373,859,160.00	382,301,320.00	408,628,822.00
20001001/22020101 Local Transport & Travel-Training		5,000,000.00	580,000.00	5,000,100.00	100.00+	0.00%+	5,000,000.00	1,500,000.00	1,500,000.00
20001001/22020102 Local Transport & Travel-Others	13,618,144.00	61,537,721.33	5,000,000.00	61,537,821.00	99.67+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
20001001/22020104 International Transport & Travel-Others	31,238,290.00						5,000,000.00	5,000,000.00	5,000,000.00
20001001/22020202 Telephone Charges	816,000.00	90,000.00	300,000.00	90,100.00	100.00+	0.11%+	350,000.00	350,000.00	350,000.00
20001001/22020203 Internet Access Charges							400,000.00	400,000.00	400,000.00
20001001/22020204 Satellite Broadcasting Access Charges							400,000.00	400,000.00	400,000.00
20001001/22020205 Water Rate		10,500.00	20,000.00	10,600.00	100.00+	0.94%+	300,000.00	300,000.00	300,000.00
20001001/22020206 Sewerage Charges	290,000.00		250,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
20001001/22020301 Office Stationeries/Computer Consumables	6,511,200.00	6,123,000.00	12,000,000.00	6,123,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/22020302 Books		13,000.00		13,100.00	100.00+	0.76%+			
20001001/22020303 Newspapers	162,500.00	115,500.00	145,000.00	115,600.00	100.00+	0.09%+	200,000.00	200,000.00	200,000.00
20001001/22020304 Magazines & Periodicals (For establishment of E-Library)		3,000.00		3,100.00	100.00+	3.23%+	100,000.00	100,000.00	100,000.00
20001001/22020305 Printing of Non Security Documents		3,000.00		3,100.00	100.00+	3.23%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22020306 Printing of Security Documents	1,700,000.00	520,000.00	1,800,000.00	520,100.00	100.00+	0.02%+			
20001001/22020312 Service Material	5,918,500.00	6,641,500.00	13,000,000.00	6,641,600.00	100.00+	0.00%+	10,000,000.00		
20001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,033,000.00	11,157,087.50	4,000,000.00	11,157,200.00	112.50+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20001001/22020402 Maintenance of Office Furniture	1,265,000.00	930,000.00	1,200,000.00	930,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
20001001/22020403 Maintenance of Office Building/Residential Qrts.		80,000.00		80,100.00	100.00+	0.12%+	300,000.00	300,000.00	300,000.00
20001001/22020404 Maintenance of Office IT Equipment	400,000.00	950,000.00	1,000,000.00	950,100.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
20001001/22020405 Maintenance of Plants/Generators	110,000.00		420,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22020406 Other Maintenance Services	5,813,560.82	25,370,160.72	4,000,000.00	25,370,260.00	99.28+	0.00%+	500,000.00	500,000.00	500,000.00
20001001/22020501 Local Training	7,605,200.00						10,000,000.00	1,000,000.00	1,000,000.00
20001001/22020506 Seminar & Conferences			5,000,000.00	100.00	100.00+	100.00%+	40,000,000.00	2,000,000.00	2,000,000.00
20001001/22020601 Security Seervices	198,500.00	135,000.00	200,000.00	135,100.00	100.00+	0.07%+			
20001001/22020605 Cleaning & Fumigation Services (Fumigation of office enviro	398,700.00	5,645,300.00	1,600,000.00	5,645,400.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
20001001/22020701 Financial Consulting (Hire of consultants to review transac	26,060,000.00	17,905,050.22	80,000,000.00	17,905,150.00	99.78+	0.00%+	250,000,000.00	100,000,000.00	100,000,000.00
20001001/22020702 Information Technology Consulting		1,368,000.00		1,368,100.00	100.00+	0.01%+			
20001001/22020709 Research and Studies(Research on expansion of revenue base)							5,000,000.00	5,000,000.00	5,000,000.00
20001001/22020710 Monitoring and evaluation			420,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20001001/22020711 Other Consulting Services	15,000,000.00						40,000,000.00	40,000,000.00	40,000,000.00
20001001/22020801 Motor Vehicle Fuel Cost	800,000.00		1,200,000.00	100.00	100.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20001001/22020803 Plant/Generator Fuel Cost	260,000.00	330,000.00	200,000.00	330,100.00	100.00+	0.03%+	600,000.00	600,000.00	600,000.00
20001001/22020901 Bank Charges (other than Interest)	16,012,838.43	163,094.33	7,800,000.00	163,194.00	99.67+	0.06%+	200,000.00	200,000.00	200,000.00
20001001/22000902 Insurance premium	80,418,756.28	20,429,830.00	100,000,000.00	20,429,930.00	100.00+	0.00%+	200,000,000.00	100,000,000.00	100,000,000.00
20001001/22021001 Refreshments & Meals	19,803,700.00	8,371,906.25	4,000,000.00	8,372,000.00	93.75+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
20001001/22021002 Honorarium & Sitting Allowance	31,500,000.75	13,457,000.00	26,000,000.00	13,457,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/22021003 Publicity & Advertisements			5,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20001001/22021006 Postages & Courier Services	7,800.00		20,000.00	100.00	100.00+	100.00%+			
20001001/22021007 Welfare Packages	21,150,000.00	5,300,000.00	500,000.00	5,300,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22021008 Subscription tp Professional Bodies			2,100,000.00	100.00	100.00+	100.00%+			
20001001/22021013 Promotion (Service Wide)							300,000.00	300,000.00	300,000.00
20001001/22021014 Annual Budget Expenses & Administration	4,500,000.00	2,000,000.00	400,000.00	2,000,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20001001/22021016 Servicom							400,000.00	400,000.00	400,000.00
20001001/22021019 Medical Expenses - International							5,000,000.00	5,000,000.00	5,000,000.00
20001001/22021023 Final Accounts Preparation/Verification Expenses			5,000,000.00	100.00	100.00+	100.00%+			
20001001/22021026 Common Services (Committee/Commission)		13,420,000.00	3,000,000.00	13,420,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead	296,591,690.28	207,069,650.35	286,155,000.00	207,073,355.00	3,704.65+	0.00%+	636,050,000.00	325,550,000.00	325,550,000.00
Total Recurrent Expenditure	566,499,598.39	496,146,450.66	567,588,830.00	496,151,036.00	4,585.34+	0.00%+	1,009,909,160.00	707,851,320.00	734,178,822.00
20007001 - Office Of The Accountant General									
20007001/21010101 Basic Salary	14,380,912.00	13,002,543.44	500,000,000.00	13,002,643.00	99.56+	0.00%+	8,400,000,000.00	8,400,000,000.00	8,400,000,000.00
20007001/21010103 Consolidated Revenue Fund Charges - Salaries			15,000,000.00	100.00	100.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
Total Personal Cost	14,380,912.00	13,002,543.44	515,000,000.00	13,002,743.00	199.56+	0.00%+	8,415,000,000.00	8,415,000,000.00	8,415,000,000.00
Sub Total: Personnel Cost	14,380,912.00	13,002,543.44	515,000,000.00	13,002,743.00	199.56+	0.00%+	8,415,000,000.00	8,415,000,000.00	8,415,000,000.00
20007001/22020101 Local Transport & Travel-Training (IPSAS training for staff)			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20007001/22020102 Local Transport & Travel-Others	15,701,392.00	18,092,140.00	10,000,000.00	18,092,240.00	100.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
20007001/22020103 International Transport & Travel-Training	143,000.00								
20007001/22020105 Hotel accomodation	7,906,480.00	3,355,120.00	300,000.00	3,355,220.00	100.00+	0.00%+			
20007001/22020201 Electricity Charges	5,770,000.00	3,100,000.00		3,100,100.00	100.00+	0.00%+			
20007001/22020202 Telephone Charges	1,481,400.00	1,082,600.00	1,500,000.00	1,082,700.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
20007001/22020203 Internet Access Charges	4,186,000.00	4,626,500.00	3,400,000.00	4,626,600.00	100.00+	0.00%+			
20007001/22020204 Satellite Broadcasting Access Charges			20,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
20007001/22020205 Water Rates	1,003,370.00	1,192,610.00	100,000.00	1,192,710.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
20007001/22020207 Leased communication Lines(s)							300,000.00	300,000.00	300,000.00
20007001/22020208 Software Charges/License Renewal	38,515,180.00	45,800,000.00	25,000,000.00	45,800,100.00	100.00+	0.00%+	125,000,000.00	25,000,000.00	25,000,000.00
20007001/22020301 Office Stationeries/Computer Consumables	24,087,848.00	14,334,891.98	14,400,000.00	14,334,991.00	99.02+	0.00%+	14,000,000.00	15,000,000.00	15,000,000.00
20007001/22020302 Books							200,000.00	200,000.00	200,000.00
20007001/22020303 Newspapers	520,000.00	450,000.00	400,000.00	450,100.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
20007001/22020305 Printing of Non Security Documents (Printing of AG'S Audited	2,227,750.00	13,015,000.00	8,700,000.00	13,015,100.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020306 Printing of Security Documents (Printing of treasury receipt	30,466,250.00	39,431,250.00	20,000,000.00	39,431,350.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020309 Uniforms and Other Clothing		300,000.00		300,100.00	100.00+	0.03%+			
20007001/22020311 Food Stuff/Catering Materials Supplies	1,041,300.00	7,628,000.00		7,628,100.00	100.00+	0.00%+			
20007001/22020312 Service Materials	25,011,000.00	6,000,000.00	6,000,000.00	6,000,000.00			600,000.00	600,000.00	600,000.00
20007001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,769,250.00	1,213,800.00	1,600,000.00	1,213,900.00	100.00+	0.01%+	2,500,000.00	2,500,000.00	2,500,000.00
20007001/22020402 Maintenance of Office Furniture			50,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20007001/22020403 Maintenance of Office Building/Residential Qrts.	2,687,800.00	3,535,000.00	1,100,000.00	3,535,100.00	100.00+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
20007001/22020404 Maintenance of Office IT Equipment	9,094,900.00	1,757,000.00	500,000.00	1,757,100.00	100.00+	0.01%+	4,000,000.00	4,000,000.00	4,000,000.00
20007001/22020405 Maintenance of Plants/Generators	158,000.00	75,000.00	140,000.00	75,100.00	100.00+	0.13%+	1,500,000.00	1,500,000.00	1,500,000.00
20007001/22020406 Other Maintenance Services	463,000.00	390,000.00	200,000.00	390,100.00	100.00+	0.03%+	400,000.00	400,000.00	400,000.00
20007001/22020414 Maintenance of office equipment		300,000.00	500,000.00	300,100.00	100.00+	0.03%+	900,000.00	900,000.00	900,000.00
20007001/22020501 Local Training (Orgasing IPSAS Training for Accounting offic	1,108,100.00	8,500,000.00	5,000,000.00	8,500,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	1,200,000.00
20007001/22020506 Seminar and Conferences							5,000,000.00	5,000,000.00	5,000,000.00
20007001/22020601 Security Services	980,000.00	948,700.00	1,200,000.00	948,800.00	100.00+	0.01%+	1,400,000.00	1,400,000.00	1,400,000.00
20007001/22020605 Cleaning & Fumigation Services	114,800.00	193,900.00	300,000.00	194,000.00	100.00+	0.05%+	350,000.00	350,000.00	350,000.00
20007001/22020710 Monitoring and evaluation			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20007001/22020801 Motor Vehicle Fuel Cost	7,818,370.00	7,974,900.00	3,500,000.00	7,975,000.00	100.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
20007001/22020803 Plant/Generator Fuel Cost		750,000.00	800,000.00	750,100.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
20007001/22020901 Bank Charges(Other Than Interest)	636,114,189.03	381,070,848.83	86,000,000.00	381,070,949.00	100.17+	0.00%+	505,500,000.00	700,000,000.00	700,000,000.00
20007001/22020902 Insurance Premium	8,062.50								
20007001/22020904 Other CRF (Bank Charges)	100,000.00	154,781,124.60	7,000,000.00	154,781,224.00	99.40+	0.00%+	7,200,000.00	7,200,000.00	7,200,000.00
20007001/22021001 Refreshment & Meals	4,709,400.00	6,300,000.00	3,700,000.00	6,300,100.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
20007001/22021003 Publicity & Advertising	767,800.00	86,000.00	1,400,000.00	86,100.00	100.00+	0.12%+	3,000,000.00	3,000,000.00	3,500,000.00
20007001/22021004 Medical Expenses			1,000,000.00	100.00	100.00+	100.00%+			
20007001/22021005 Postages and Courier Services	87,600.00	127,000.00	300,000.00	127,100.00	100.00+	0.08%+	100,000.00	100,000.00	100,000.00
20007001/22021007 Welfare Packages (Christmas gifts for Staff and well wishers	1,375,000.00	15,100,000.00	3,000,000.00	15,100,100.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
20007001/22021008 Subscription To Professional Bodies (Annual subscription to			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20007001/22021014 Annual Budget Expenses and Administration	650,000.00	300,000.00	400,000.00	300,000.00			1,000,000.00	1,000,000.00	1,000,000.00
20007001/22021016 Servicom							300,000.00	300,000.00	300,000.00
20007001/22021022 Donations	7,692,000.00								
20007001/22021023 Final Account Preparation/Verification Expenses	20,900,000.00	2,064,000.00	14,000,000.00	2,064,100.00	100.00+	0.00%+	25,000,000.00	25,000,000.00	25,000,000.00
Sub-Total: Overhead	854,659,241.53	743,875,385.41	226,510,000.00	743,879,084.00	3,698.59+	0.00%+	784,450,000.00	879,950,000.00	871,650,000.00
Total Recurrent Expenditure	869,040,153.53	756,877,928.85	741,510,000.00	756,881,827.00	3,898.15+	0.00%+	9,199,450,000.00	9,294,950,000.00	9,286,650,000.00
20008001 - Board Of Internal Revenue									
20008001/21010101 Basic Salary	170,748,678.34	171,751,807.89	178,919,190.00	171,751,907.00	99.11+	0.00%+	205,068,799.00	215,206,397.00	225,206,397.00
20008001/21020101 Housing/Rent Allowance	23,715,383.56	26,027,351.87	26,425,050.00	26,027,451.00	99.13+	0.00%+	31,190,972.00	33,572,916.00	33,572,916.00
20008001/21020102 Transport Allowance	4,705,750.00	4,848,800.00	5,349,480.00	4,848,900.00	100.00+	0.00%+	5,792,200.00	7,376,600.00	7,376,600.00
20008001/21020103 Meal Subsidy	4,369,878.71	2,203,000.00	2,436,100.00	2,203,100.00	100.00+	0.00%+	2,676,400.00	3,029,200.00	3,029,200.00
20008001/21020104 Utility Allowance	1,637,950.00	1,802,567.25	1,914,830.00	1,802,667.00	99.75+	0.01%+	2,115,800.00	2,347,400.00	2,347,400.00
20008001/21020105 Entertainment Allowance	108,600.00	157,217.25	84,420.00	157,317.00	99.75+	0.06%+			
20008001/21020106 Leave Allowance							20,413,861.00	21,241,583.00	21,241,583.00
20008001/21020107 Domestic Staff Allowance	6,011,923.00	7,085,313.68	5,181,370.00	7,085,413.00	99.32+	0.00%+	13,571,214.00	13,713,642.00	13,713,642.00
20008001/21020111 Hazard Allowance	223,100.00	32,000.00		32,100.00	100.00+	0.31%+			
20008001/21020113 Teaching Allowance	23,826.56	35,739.84		35,839.00	99.16+	0.28%+			
20008001/21020131 Arrears (Allowances)	23,093.85	8,176,875.57		8,176,900.00	24.43+	0.00%+			
20008001/21020138 Auditor Allowance	999.96	1,999.92		2,099.00	99.08+	4.72%+			
Total Personal Cost	211,569,183.98	222,122,673.27	220,310,440.00	222,123,693.00	1,019.73+	0.00%+	280,829,246.00	296,487,738.00	306,487,738.00
Sub Total: Personnel Cost	211,569,183.98	222,122,673.27	220,310,440.00	222,123,693.00	1,019.73+	0.00%+	280,829,246.00	296,487,738.00	306,487,738.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20008001/22020101 Local Transport & Travel-Training	1,274,165.00	1,353,530.00	7,000,000.00	1,353,630.00	100.00+	0.01%+	7,000,000.00	7,000,000.00	7,000,000.00
20008001/22020102 Local Transport & Travel-Others	10,083,100.00	10,662,100.00	8,500,000.00	10,662,200.00	100.00+	0.00%+	8,500,000.00	8,500,000.00	8,500,000.00
20008001/22020103 International Transport & Travel Training	9,007,500.00	1,500,000.00	7,000,000.00	1,500,100.00	100.00+	0.01%+	7,000,000.00	7,000,000.00	7,000,000.00
20008001/22020105 Hotel accomodation	1,548,000.00	4,891,640.00	1,400,000.00	4,891,700.00	60.00+	0.00%+	1,400,000.00	1,400,000.00	1,400,000.00
20008001/22020201 Electricity Charges	506,300.00	1,161,785.00		1,161,800.00	15.00+	0.00%+			
20008001/22020202 Telephone Charges	98,600.00	347,600.00	1,000,000.00	347,700.00	100.00+	0.03%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020203 Internet Access Charges	10,860,500.00	6,273,500.00	7,100,000.00	6,273,600.00	100.00+	0.00%+	7,100,000.00	7,100,000.00	7,100,000.00
20008001/22020205 Water Rate	149,000.00	299,000.00	100,000.00	299,100.00	100.00+	0.03%+	100,000.00	100,000.00	100,000.00
20008001/22020206 Sewerage Charges	2,880,000.00	500,000.00	4,200,000.00	500,100.00	100.00+	0.02%+	4,200,000.00	4,200,000.00	4,200,000.00
20008001/22020207 Leased Communication Lines	45,675,000.00	900,000.00	2,000,000.00	900,000.00			4,500,000.00	4,500,000.00	4,500,000.00
20008001/22020301 Office Stationeries/Computer Consumables	22,167,960.00	13,259,226.25	16,000,000.00	13,259,326.00	99.75+	0.00%+	16,000,000.00	16,000,000.00	16,000,000.00
20008001/22020303 Newspapers	338,900.00	20,000.00	1,000,000.00	20,100.00	100.00+	0.50%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020305 Printing of Non Security Documents`	1,442,000.00	4,385,500.00	12,000,000.00	4,385,600.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
20008001/22020306 Printing of Security Documents	995,500.00	984,000.00	1,500,000.00	984,100.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
20008001/22020312 Service Material	1,860,799.69	1,376,050.00	40,000,000.00	1,376,150.00	100.00+	0.01%+	45,000,000.00	45,000,000.00	45,000,000.00
20008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	4,716,600.00	5,256,900.00	6,200,000.00	5,257,000.00	100.00+	0.00%+	6,200,000.00	6,200,000.00	6,200,000.00
20008001/22020402 Maintanace of Office Furniture	2,409,300.25	2,961,460.00	12,000,000.00	2,961,560.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
20008001/22020403 Maintenance of Office Building Residetial Qtrrs	1,055,250.00	2,867,600.00	5,600,000.00	2,867,700.00	100.00+	0.00%+	5,600,000.00	5,600,000.00	5,600,000.00
20008001/22020404 Maintenance of Office IT Equipment	754,900.00	1,813,830.00	3,800,000.00	1,813,930.00	100.00+	0.01%+	3,800,000.00	3,800,000.00	3,800,000.00
20008001/22020405 Maintenance of Plants/Generators	3,156,161.00	594,892.50	10,000,000.00	594,992.00	99.50+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
20008001/22020406 Other Maintenance Services	341,600.00	925,000.00	7,800,000.00	925,100.00	100.00+	0.01%+	7,800,000.00	7,800,000.00	7,800,000.00
20008001/22020501 Local Training	3,640,000.00	5,734,600.00	3,300,000.00	5,734,700.00	100.00+	0.00%+	3,300,000.00	3,300,000.00	3,300,000.00
20008001/22020601 Security Services	12,412,500.00	15,334,268.00	10,500,000.00	15,334,300.00	32.00+	0.00%+	10,500,000.00	10,500,000.00	10,500,000.00
20008001/22020602 Office Rent	4,305,000.00	1,178,500.00	2,100,000.00	1,178,600.00	100.00+	0.01%+	2,100,000.00	2,100,000.00	2,100,000.00
20008001/22020603 Residential Rent	300,000.00		4,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
20008001/22020605 Cleaning & Fumigation Services	9,231,375.65	3,642,300.00	10,000,000.00	3,642,400.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
20008001/22020701 Financial Consulting	1,300,725,261.64	1,530,915,603.42	500,000,000.00	2,015,915,703.00	485,000,099.58+	24.06%+	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
20008001/22020207 Information Technology Consulting	631,000.00		4,500,000.00	100.00	100.00+	100.00%+			
20008001/22020703 Legal Services	1,546,000.00	1,293,350.00	1,400,000.00	1,293,450.00	100.00+	0.01%+	1,400,000.00	1,400,000.00	1,400,000.00
20008001/22020710 Monitoring and evaluation	2,340,500.00	3,978,200.00	3,000,000.00	3,978,300.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020711 Consulting Services			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
20008001/22020801 Motor Vehicle Fuel Cost	2,711,000.00	8,239,638.10	2,600,000.00	8,239,700.00	61.90+	0.00%+	2,600,000.00	2,600,000.00	2,600,000.00
20008001/22020803 Plant/Generator Fuel Cost	16,241,583.75	4,847,500.00	3,300,000.00	4,847,600.00	100.00+	0.00%+	3,300,000.00	3,300,000.00	3,300,000.00
20008001/22020901 Bank Charges (Other Than Interests)	227,337.71	269,629.39	400,000.00	269,729.00	99.61+	0.04%+	400,000.00	400,000.00	400,000.00
20008001/22020902 Insurance Premium			6,300,000.00	100.00	100.00+	100.00%+	6,300,000.00	6,300,000.00	6,300,000.00
20008001/22021001 Refreshment & Meals	1,885,600.00	4,619,179.63	8,000,000.00	4,619,279.00	99.37+	0.00%+	8,000,000.00	8,000,000.00	8,000,000.00
20008001/22021002 Honorarium & Sitting Allowance	3,670,000.00	1,030,000.00	1,200,000.00	1,030,100.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
20008001/22021003 Publicity & Advertisements	6,783,225.00	15,544,670.03	3,000,000.00	15,544,800.00	129.97+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22021006 Postage & Courier Services	1,621,255.00	2,154,965.00	1,000,000.00	2,155,000.00	35.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22021007 Welfare Packages	81,006,795.80	79,019,549.01	120,000,000.00	79,019,649.00	99.99+	0.00%+	120,000,000.00	120,000,000.00	120,000,000.00
20008001/22021008 Subsription to Professional bodies	88,059,394.20	51,199,859.94	120,000,000.00	51,199,959.00	99.06+	0.00%+	120,000,000.00	120,000,000.00	120,000,000.00
20008001/22021009 Sporting Activities		260,000.00		260,100.00	100.00+	0.04%+			
20008001/22021014 Annual Budget Expenses and Administration	200,000.00	405,000.00	210,000.00	405,100.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,200,000.00
20008001/22021016 Servicom			300,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Sub-Total: Overhead	1,658,858,064.69	1,792,000,426.27	959,610,000.00	2,277,004,457.00	485,004,030.73+	21.30%+	2,463,600,000.00	2,463,600,000.00	2,463,800,000.00
Total Recurrent Expenditure	1,870,427,248.67	2,014,123,099.54	1,179,920,440.00	2,499,128,150.00	485,005,050.46+	19.41%+	2,744,429,246.00	2,760,087,738.00	2,770,287,738.00
20012001 - Enugu Gaming Commission									
20012001/21010101 Basic Salary	16,134,796.87	16,830,887.86	17,249,160.00	16,830,987.00	99.14+	0.00%+	17,953,400.00	17,953,400.00	17,953,400.00
20012001/21020101 Housing/Rent Allowance	2,246,433.15	2,442,808.94	2,300,280.00	2,442,908.00	99.06+	0.00%+	2,642,307.00	2,642,307.00	2,642,307.00
20012001/21020102 Transport Allowance	443,650.00	430,200.00	486,200.00	430,300.00	100.00+	0.02%+	478,000.00	478,000.00	478,000.00
20012001/21020103 Meal Subsidy	203,600.00	199,600.00	221,340.00	199,700.00	100.00+	0.05%+	222,000.00	222,000.00	222,000.00
20012001/21020104 Utility Allowance	147,600.00	162,200.00	162,690.00	162,300.00	100.00+	0.06%+	236,592.00	236,592.00	236,592.00
20012001/21020105 Entertainment Allowance	8,400.00	21,200.00	16,170.00	21,270.00	70.00+	0.33%+			
20012001/21020106 Leave Allowance							1,170,900.00	1,170,900.00	1,170,900.00
20012001/21020107 Domestic Staff Allowance	417,012.00	1,251,036.00	802,750.00	1,251,050.00	14.00+	0.00%+	1,286,000.00	1,286,000.00	1,286,000.00
20012001/21020131 Arrears Allowance		631,334.73	8,270.00	631,434.00	99.27+	0.02%+			
Total Personal Cost	19,601,492.02	21,969,267.53	21,246,860.00	21,969,949.00	681.47+	0.00%+	23,989,199.00	23,989,199.00	23,989,199.00
Sub Total: Personnel Cost	19,601,492.02	21,969,267.53	21,246,860.00	21,969,949.00	681.47+	0.00%+	23,989,199.00	23,989,199.00	23,989,199.00
20012001/22020102 Local Transport & Travel-Others	310,000.00	303,000.00	500,000.00	303,100.00	100.00+	0.03%+	500,000.00	500,000.00	500,000.00
20012001/22020301 Office Stationeries/Computer Consumables	2,004,058.00	1,433,000.00	2,000,000.00	1,433,100.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
20012001/22020305 Printing of Non Security Documents							200,000.00	200,000.00	200,000.00
20012001/22020306 Printing of Security Documents			1,300,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
20012001/22020402 Maintenance of Office Furniture		35,000.00		35,100.00	100.00+	0.28%+	300,000.00	300,000.00	300,000.00
20012001/22020403 Maintenance of Office Building/Residential Qrts.			50,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
20012001/22020404 Maintenance of Office / IT Equipments							300,000.00	300,000.00	300,000.00
20012001/22020406 Other maintenance Services		15,000.00	100,000.00	15,100.00	100.00+	0.66%+			
20012001/22020605 Cleaning & Fumigation Services	17,000.00	22,500.00	100,000.00	22,600.00	100.00+	0.44%+	100,000.00	100,000.00	100,000.00
20012001/22020801 Motor Vehicle Fuel Cost	17,000.00	87,000.00	100,000.00	87,100.00	100.00+	0.11%+	300,000.00	300,000.00	300,000.00
20012001/22020801 Plant/Generator Fuel Cost	51,000.00	28,000.00	130,000.00	28,100.00	100.00+	0.36%+			
20012001/22020901 Bank Charges(Other Than Interest)	1,263.09	785.00	20,000.00	885.00	100.00+	11.30%+			
20012001/22021001 Refreshment & Meals		41,000.00	200,000.00	41,100.00	100.00+	0.24%+	200,000.00	200,000.00	200,000.00
20012001/22021002 Honorarium & Sitting Allowance			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
20012001/22021003 Publicity & Advertisements	500,000.00								
20012001/22021014 Annual Budget Expenses and Administration		38,500.00	100,000.00	38,600.00	100.00+	0.26%+	100,000.00	100,000.00	100,000.00
20012001/22021016 Servicom			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,900,321.09	2,003,785.00	4,900,000.00	2,005,185.00	1,400.00+	0.07%+	4,900,000.00	4,900,000.00	4,900,000.00
Total Recurrent Expenditure	22,501,813.11	23,973,052.53	26,146,860.00	23,975,134.00	2,081.47+	0.01%+	28,889,199.00	28,889,199.00	28,889,199.00
22001001 - Ministry of Commerce and Industry									
22001001/21010101 Basic Salary	120,335,100.21	122,828,469.51	135,207,150.00	122,828,569.00	99.49+	0.00%+	126,208,210.00	140,208,210.00	145,208,210.00
22001001/21020101 Housing/Rent Allowance	18,167,785.33	18,797,919.77	20,263,280.00	18,798,019.00	99.23+	0.00%+	25,112,750.00	27,112,753.00	28,112,750.00
22001001/21020102 Transport Allowance	3,362,350.00	3,463,100.00	3,818,220.00	3,463,200.00	100.00+	0.00%+	3,958,800.00	4,958,800.00	5,958,800.00
22001001/21020103 Meal Subsidy	1,544,200.00	1,600,500.00	1,747,620.00	1,600,600.00	100.00+	0.01%+	1,656,000.00	1,656,000.00	1,656,000.00
22001001/21020104 Utility Allowance	1,219,250.00	1,258,750.00	1,374,660.00	1,258,850.00	100.00+	0.01%+	1,799,244.00	1,799,244.00	1,799,244.00
22001001/21020105 Entertainment Allowance	62,900.00	61,000.00	45,990.00	61,090.00	90.00+	0.15%+			
22001001/21020107 Domestic Staff Allowance	3,370,847.00	3,127,590.00	2,700,150.00	3,127,650.00	60.00+	0.00%+	13,217,530.00	15,217,530.00	17,217,530.00
22001001/21020108 Shift Allowance	75,179.25	78,537.00	82,460.00	78,637.00	100.00+	0.13%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/21020131 Arrears Allowances	171,980.36	4,715,979.62		4,716,000.00	20.38+	0.00%+			
Total Personal Cost	148,309,592.15	155,931,845.90	165,239,530.00	155,932,615.00	769.10+	0.00%+	171,952,534.00	190,952,537.00	199,952,534.00
Sub Total: Personnel Cost	148,309,592.15	155,931,845.90	165,239,530.00	155,932,615.00	769.10+	0.00%+	171,952,534.00	190,952,537.00	199,952,534.00
22001001/22020101 Local Transport & Travel-Training			400,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020102 Local Transport & Travel-Others	906,396.00	3,837,000.00	2,500,000.00	3,837,100.00	100.00+	0.00%+	8,000,000.00	8,500,000.00	9,000,000.00
22001001/22020104 International Transport & Travel-Others		9,394,250.00		9,394,300.00	50.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
22001001/22020105 Hotel accomodation	295,000.00								
22001001/22020202 Telephone Charges		102,000.00		102,100.00	100.00+	0.10%+			
22001001/22020203 Internet Access Charges	15,000.00						600,000.00	600,000.00	600,000.00
22001001/22020301 Office Stationeries/Computer Consumables	2,776,800.00	1,879,300.00	3,500,000.00	1,879,400.00	100.00+	0.01%+	3,500,000.00	3,500,000.00	3,500,000.00
22001001/22020312 Service Materials			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,093,000.00		850,000.00	100.00	100.00+	100.00%+	850,000.00	850,000.00	850,000.00
22001001/22020402 Maintenance of Office Furniture		2,000.00		2,100.00	100.00+	4.76%+			
22001001/22020404 Maintenance of Office IT Equipment	4,000,000.00	33,125.00	300,000.00	33,225.00	100.00+	0.30%+	300,000.00	300,000.00	300,000.00
22001001/22020405 Maintenance of Plants/Generators			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/22020406 Other Maintenance Services		258,050.00	100,000.00	258,100.00	50.00+	0.02%+	100,000.00	100,000.00	100,000.00
22001001/22020501 Local Training		398,000.00	5,500,000.00	398,100.00	100.00+	0.03%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22020506 Seminar & Conference			1,600,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22020601 Security Services	4,995,000.00	4,221,000.00	4,800,000.00	4,221,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
22001001/22020605 Cleaning & Fumigation Services	5,200.00	499,500.00	2,100,000.00	500,000.00	500.00+	0.10%+			
22001001/22020701 Financial Consulting	5,761,720.00								
22001001/22020703 Legal Services		121,000.00		121,100.00	100.00+	0.08%+			
22001001/22020705 Architectural Services			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
22001001/22020710 Monitoring and evaluation		700,000.00		700,100.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22020711 Other Consulting Services		18,000,000.00		18,000,100.00	100.00+	0.00%+			
22001001/22020801 Motor Vehicle Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/22020803 Plant/Generator Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/22020901 Bank Charges	2,634.50	9,419.22	10,000.00	9,900.00	480.78+	4.86%+	10,000.00	10,000.00	10,000.00
22001001/22021001 Refreshment & Meals		217,550.00	250,000.00	217,650.00	100.00+	0.05%+	250,000.00	250,000.00	250,000.00
22001001/22021002 Honorarium/Sitting Allowance			600,000.00	100.00	100.00+	100.00%+			
22001001/22021003 Publicity & Advertisements	3,900,000.00		1,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
22001001/22021007 Welfare Packages		3,618,300.00		3,618,400.00	100.00+	0.00%+			
22001001/22021008 Subscription to Professional Bodies		5,000,000.00		5,000,100.00	100.00+	0.00%+			
22001001/22021014 Annual Budget Expenses and Administration	140,000.00	1,061,500.00	250,000.00	1,061,600.00	100.00+	0.01%+	250,000.00	250,000.00	250,000.00
22001001/22021021 Special Days/Celebrations (Organising the annual Trade Fair	6,750,820.00	12,700,000.00	5,300,000.00	12,700,100.00	100.00+	0.00%+	5,000,000.00	5,300,000.00	5,300,000.00
Sub-Total: Overhead	30,641,570.50	62,051,994.22	30,760,000.00	62,055,575.00	3,580.78+	0.01%+	50,560,000.00	51,360,000.00	51,860,000.00
Total Recurrent Expenditure	178,951,162.65	217,983,840.12	195,999,530.00	217,988,190.00	4,349.88+	0.00%+	222,512,534.00	242,312,537.00	251,812,534.00
22018001 - Small and Medium Scale Enterprises									
22018001/21010101 Basic Salary		17,395,134.85		17,395,234.00	99.15+	0.00%+			
22018001/21020107 Domestic Staff Allowance	130,000.00								
Total Personal Cost	130,000.00	17,395,134.85		17,395,234.00	99.15+	0.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22018001/22020101 Local Travel and Transport - Training	58,500.00	199,600.00	500,000.00	199,700.00	100.00+	0.05%+	500,000.00	500,000.00	500,000.00
22018001/22020102 Local Transport & Travel-Others	1,398,570.93	324,268.50	1,800,000.00	324,368.00	99.50+	0.03%+	500,000.00	1,800,000.00	1,800,000.00
22018001/22020104 International Transport and Travels - Others							2,000,000.00	3,000,000.00	3,000,000.00
22018001/22020203 Internet Access Charges		17,733,800.00		17,733,900.00	100.00+	0.00%+			
22018001/22020205 Water Rates	122,300.00	180,000.00	50,000.00	180,100.00	100.00+	0.06%+	50,000.00	50,000.00	50,000.00
22018001/22020206 Sewerage Charges			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
22018001/22020301 Office Stationeries/Computer Consumables	2,674,125.07	2,607,231.00	2,200,000.00	2,607,300.00	69.00+	0.00%+	1,400,000.00	2,000,000.00	2,200,000.00
22018001/22020305 Printing of Non Security Document		160,410.00		160,500.00	90.00+	0.06%+			
22018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	326,000.00	120,700.00	800,000.00	120,800.00	100.00+	0.08%+	800,000.00	800,000.00	800,000.00
22018001/22020402 Maintenance of Office Furniture		13,000.00	100,000.00	13,100.00	100.00+	0.76%+	100,000.00	100,000.00	100,000.00
22018001/22020403 Maintenance of Office Building/Residential Qrts.		45,500.00	1,400,000.00	45,600.00	100.00+	0.22%+	1,400,000.00	1,400,000.00	1,400,000.00
22018001/22020404 Maintenance of Office IT Equipment			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
22018001/22020405 Maintenance of Plants/Generators	60,000.00	30,000.00	600,000.00	30,100.00	100.00+	0.33%+	600,000.00	600,000.00	600,000.00
22018001/22020406 Other Maintenance Services	8,000.00		800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018001/22020501 Local Training		9,939,000.00	160,000,000.00	9,939,100.00	100.00+	0.00%+	100,000,000.00	160,000,000.00	160,000,000.00
22018001/22020506 Seminar and Conferences							10,000,000.00	10,000,000.00	10,000,000.00
22018001/22020601 Security Services	248,200.00		600,000.00	100.00	100.00+	100.00%+	1,650,000.00	1,650,000.00	1,650,000.00
22018001/22020605 Cleaning &Fumigation Services	61,864.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018001/22020709 Research and Studies (including data analysis Accesws marke							40,000,000.00	40,000,000.00	40,000,000.00
22018001/22020710 Monitoring and evaluation			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,200,000.00	1,200,000.00
22018001/22020711 Other Consulting Sevices		3,500,000.00		3,500,100.00	100.00+	0.00%+			
22018001/22020801 Motor Vehicle Fuel Cost	1,532,140.00	1,532,986.00	1,000,000.00	1,533,000.00	14.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22018001/22020803 Plant/Generator Fuel Cost	477,300.00	689,607.00	600,000.00	689,700.00	93.00+	0.01%+	600,000.00	700,000.00	700,000.00
22018001/22020901 Bank Charges - Other than Interest	1,338.50	10,014.77	20,000.00	10,114.00	99.23+	0.98%+	20,000.00	20,000.00	20,000.00
22018001/22021001 Refreshment & Meals	78,000.00	115,000.00	1,300,000.00	115,100.00	100.00+	0.09%+	1,300,000.00	1,300,000.00	1,300,000.00
22018001/22021002 Honorarium & Sitting Allowance			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018001/22021003 Publicity & Advertisements			300,000.00	100.00	100.00+	100.00%+	13,000,000.00	10,000,000.00	10,000,000.00
22018001/22021007 Welfare Packages		35,000.00	400,000.00	35,100.00	100.00+	0.28%+	400,000.00	400,000.00	400,000.00
22018001/22021016 Servicom							3,500,000.00	4,000,000.00	4,000,000.00
22018001/22021021 Special Days/Celebrations (Organising trade show and market	60,000.00						500,000.00	600,000.00	600,000.00
Sub-Total: Overhead	7,106,338.50	37,236,117.27	174,020,000.00	37,238,482.00	2,364.73+	0.01%+	181,670,000.00	242,470,000.00	242,670,000.00
Total Recurrent Expenditure	7,236,338.50	54,631,252.12	174,020,000.00	54,633,716.00	2,463.88+	0.00%+	181,670,000.00	242,470,000.00	242,670,000.00
22001002 - Enugu State Investment Development Authority									
22001002/22020101 Local Travel and Transport - Training		346,000.00	5,300,000.00	346,100.00	100.00+	0.03%+	5,300,000.00	5,300,000.00	5,300,000.00
22001002/22020102 Local Transport & Travel-Others	2,140,500.00	1,546,000.00	1,200,000.00	1,546,100.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
22001002/22020104 International Transport and Travels - Others		12,000,000.00		12,000,100.00	100.00+	0.00%+			
22001002/22020204 Satellite Broadcasting Access Charges	520,000.00	241,000.00	400,000.00	241,100.00	100.00+	0.04%+	400,000.00	400,000.00	400,000.00
22001002/22020301 Office Stationaries/Computer Consumables	1,495,500.00	2,115,000.00	1,000,000.00	2,115,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001002/22020303 Newspaper	70,000.00	30,000.00		30,100.00	100.00+	0.33%+			
22001002/22020312 Service Materials			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
22001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,175,000.00	615,000.00	1,000,000.00	615,100.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
22001002/22020406 Other Maintenance Services			600,000.00	100.00	100.00+	100.00%+	600,000.00	700,000.00	700,000.00
22001002/22020711 Cosulting Services	19,229,700.60	1,650,000.00		1,650,100.00	100.00+	0.01%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001002/22020801 Motor Vehicle Fuel Cost	475,000.00	35,000.00	200,000.00	35,100.00	100.00+	0.28%+	200,000.00	200,000.00	200,000.00
22001002/22020803 Plant/Generator Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001002/22020901 Bank Charges (Other than interest)	40,715.03	27,144.29	20,000.00	27,200.00	55.71+	0.20%+	20,000.00	20,000.00	20,000.00
22001002/22021001 Refreshment and Meals	19,000.00		150,000.00	100.00	100.00+	100.00%+	150,000.00	150,000.00	150,000.00
22001002/22021002 Honorarium and Sitting Allowances		1,100,000.00		1,100,100.00	100.00+	0.01%+			
22001002/22021008 Subscription to Professional Bodies			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	25,165,415.63	19,705,144.29	11,070,000.00	19,706,800.00	1,655.71+	0.01%+	11,070,000.00	11,170,000.00	11,170,000.00
Total Recurrent Expenditure	25,165,415.63	19,705,144.29	11,070,000.00	19,706,800.00	1,655.71+	0.01%+	11,070,000.00	11,170,000.00	11,170,000.00
22018003 - Enugu Marketing Company									
22018003/22020102 Local Transport & Travel-Others			500,000.00	100.00	100.00+	100.00%+	2,000,000.00	3,000,000.00	3,000,000.00
22018003/22020201 Electricity Charges							2,000,000.00	2,000,000.00	2,000,000.00
22018003/22020205 Water Rates			200,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22018003/22020206 Sewerage Charges			200,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22018003/22020208 Software Charges/License Renewal							4,000,000.00	4,000,000.00	4,000,000.00
22018003/22020312 Service Materials			300,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
22018003/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22018003/22020402 Maintenance of Office Furniture			200,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
22018003/22020404 Maintenance of Office IT Equipment			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018003/22000406 Other Maintenance Services			400,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22018003/22020605 Cleaning &Fumigation Services							1,200,000.00	1,200,000.00	1,400,000.00
22018003/22020710 Monitoring and evaluation			200,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018003/22020801 Motor Vehicle Fuel Cost			200,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,600,000.00	1,800,000.00
22018003/22020802 Other Transport Equipmment Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018003/22020803 Plant/Generator Fuel Cost							3,000,000.00	3,500,000.00	3,500,000.00
22018003/22021003 Publicity & Advertisements							2,400,000.00	2,400,000.00	2,500,000.00
22018003/22021007 Welfare Packages			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			3,000,000.00	1,300.00	1,300.00+	100.00%+	24,400,000.00	26,000,000.00	26,500,000.00
Total Recurrent Expenditure			3,000,000.00	1,300.00	1,300.00+	100.00%+	24,400,000.00	26,000,000.00	26,500,000.00
22052001 - Nike Lake Resort Hotel									
22052001/21010101 Basic Salary		85,715,659.68		85,715,759.00	99.32+	0.00%+			
Total Personal Cost		85,715,659.68		85,715,759.00	99.32+	0.00%+			
Sub Total: Personnel Cost		85,715,659.68		85,715,759.00	99.32+	0.00%+			
Total Recurrent Expenditure		85,715,659.68		85,715,759.00	99.32+	0.00%+			
22052002 - Presidential Hotel									

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
27001001 - Ministry Of Labour And Productivity									
27001001/21010101 Basic Salary	13,430,077.81	16,123,912.97	12,132,540.00	16,124,012.00	99.03+	0.00%+	12,499,225.00	12,499,225.00	12,499,225.00
27001001/21020101 Housing/Rent Allowance	2,019,620.08	2,344,960.71	1,669,830.00	2,345,060.00	99.29+	0.00%+	1,723,744.00	1,723,744.00	1,723,744.00
27001001/21020102 Transport Allowance	375,950.00	394,300.00	379,310.00	394,310.00	100.00+	0.00%+	1,007,000.00	1,007,000.00	1,007,000.00
27001001/21020103 Meal Subsidy	171,300.00	369,414.34	226,590.00	369,490.00	75.66+	0.02%+	265,020.00	265,020.00	265,020.00
27001001/21020104 Utility Allowance	136,050.00	157,300.00	285,280.00	157,400.00	100.00+	0.06%+	305,500.00	305,500.00	305,500.00
27001001/21020105 Entertainment Allowance			1,890.00	100.00	100.00+	100.00%+	20,400.00	20,400.00	20,400.00
27001001/21020107 Domestic Staff Allowance			145,950.00	100.00	100.00+	100.00%+	178,930.00	178,930.00	178,930.00
27001001/20020131 Arrears (Allowances)	85,490.18	614,947.68		615,000.00	52.32+	0.01%+			
Total Personal Cost	16,218,488.07	20,004,835.70	14,841,390.00	20,005,472.00	636.30+	0.00%+	15,999,819.00	15,999,819.00	15,999,819.00
Sub Total: Personnel Cost	16,218,488.07	20,004,835.70	14,841,390.00	20,005,472.00	636.30+	0.00%+	15,999,819.00	15,999,819.00	15,999,819.00
27001001/22020101 Local Travel and Transport - Training			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
27001001/22020102 Local Travel and Transport - Others	1,104,000.00	3,612,375.00	800,000.00	3,612,475.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
27001001/22020202 Telephone Services		8,800.00	40,000.00	8,900.00	100.00+	1.12%+	40,000.00	40,000.00	40,000.00
27001001/22020203 Internet Access Charges		40,250.00		40,300.00	50.00+	0.12%+			
27001001/22020205 Water Rates	7,000.00								
27001001/22020301 Office Stationeries Computer/Consumables	766,000.00	1,177,175.00	1,500,000.00	1,177,275.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
27001001/22020303 Newspapers		80,000.00		80,100.00	100.00+	0.12%+			
27001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	50,000.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
27001001/22020402 Maintenance of Office Furniture	148,500.00	2,719,650.00	100,000.00	2,719,700.00	50.00+	0.00%+	100,000.00	100,000.00	100,000.00
27001001/22020403 Maintanace of Office Building Residential Qtrs		1,077,950.00	8,000,000.00	1,078,050.00	100.00+	0.01%+	3,000,000.00	3,500,000.00	3,500,000.00
27001001/22020404 Maintenance of Office/IT Equipments	736,517.20	3,496,500.00	800,000.00	3,496,600.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
27001001/22020405 Maintenance of Plants & Generators		44,750.00	300,000.00	45,000.00	250.00+	0.56%+	300,000.00	300,000.00	300,000.00
27001001/22020406 Other Maintenance Services		1,027,300.00	100,000.00	1,027,400.00	100.00+	0.01%+	100,000.00	100,000.00	100,000.00
27001001/22020501 Local Training	764,000.00						15,000,000.00	17,000,000.00	20,000,000.00
27001001/22020506 Seminar and Conferences		2,500,000.00	1,000,000.00	2,500,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
27001001/22020605 Cleaning & Fumigation Services		16,000.00		16,100.00	100.00+	0.62%+			
27001001/22020801 Motor Vehicle Fuel Cost		427,900.00	200,000.00	428,000.00	100.00+	0.02%+	200,000.00	200,000.00	200,000.00
27001001/22020901 Bank Charges (Other Than interest)	6,283.80	1,102.95	100,000.00	1,202.00	99.05+	8.24%+	100,000.00	100,000.00	100,000.00
27001001/22021007 Welfare Packages	168,000.00	288,000.00	240,000.00	288,100.00	100.00+	0.03%+	240,000.00	240,000.00	240,000.00
27001001/22021014 Annual Budget Expenses and Administration	100,000.00	131,200.00		131,300.00	100.00+	0.08%+			
27001001/22021016 Servicom		14,000.00	250,000.00	14,000.00			250,000.00	250,000.00	250,000.00
27001001/22021021 Special Days/Celebration	2,050,000.00	3,637,950.00	3,400,000.00	3,638,000.00	50.00+	0.00%+	3,400,000.00	3,400,000.00	3,400,000.00
Sub-Total: Overhead	5,900,301.00	20,300,902.95	17,430,000.00	20,302,802.00	1,899.05+	0.01%+	36,430,000.00	38,930,000.00	41,930,000.00
Total Recurrent Expenditure	22,118,789.07	40,305,738.65	32,271,390.00	40,308,274.00	2,535.35+	0.01%+	52,429,819.00	54,929,819.00	57,929,819.00
28001001 - Ministry Of Science And Technology									
28001001/21010101 Basic Salary	28,714,887.21	36,618,112.11	25,795,550.00	36,618,212.00	99.89+	0.00%+	28,289,260.00	28,789,264.00	28,874,264.00
28001001/21020101 Housing/Rent Allowance	3,949,925.37	4,545,301.96	3,854,800.00	4,545,401.00	99.04+	0.00%+	4,395,492.00	4,423,392.00	5,451,291.00
28001001/21020102 Transport Allowance	1,112,418.68	810,550.00	716,360.00	810,650.00	100.00+	0.01%+	772,200.00	861,300.00	950,400.00
28001001/21020103 Meal Subsidy	325,000.00	368,200.00	328,760.00	368,300.00	100.00+	0.03%+	349,200.00	374,589.00	672,411.00
28001001/21020104 Utility Allowance	285,150.00	297,500.00	263,970.00	297,600.00	100.00+	0.03%+	286,200.00	297,400.00	358,600.00
28001001/21020105 Entertainment Allowance	18,500.00	21,800.00	11,340.00	21,900.00	100.00+	0.46%+	55,200.00	110,400.00	165,600.00
28001001/21020107 Domestic Staff Allowance	1,216,285.00	1,357,589.00	875,730.00	1,357,689.00	100.00+	0.01%+	737,728.00	737,728.00	737,728.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
28001001/21020111 Hazard Allowance	74,600.00	60,000.00		60,100.00	100.00+	0.17%+			
28001001/21020131 Arrears Allowance	16,634.75	1,322,724.83		1,322,824.00	99.17+	0.01%+			
Total Personal Cost	35,713,401.01	45,401,777.90	31,846,510.00	45,402,676.00	898.10+	0.00%+	34,885,280.00	35,594,073.00	37,210,294.00
Sub Total: Personnel Cost	35,713,401.01	45,401,777.90	31,846,510.00	45,402,676.00	898.10+	0.00%+	34,885,280.00	35,594,073.00	37,210,294.00
28001001/22020101 Local Travel and Transport - Training			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
28001001/22020102 Local Travel and Transport - Others	2,347,400.00	8,922,000.00	1,600,000.00	8,922,100.00	100.00+	0.00%+	1,600,000.00	1,600,000.00	1,600,000.00
28001001/22020103 International Transport and Travels - Training	4,213,000.00								
28001001/22020203 Internet Access Charges	39,200.00	1,475,050.00		1,475,100.00	50.00+	0.00%+			
28001001/22020301 Office Stationeries/Computer Consumables	2,489,300.00	3,727,723.00	4,000,000.00	3,727,823.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
28001001/22020305 Printing and Non Security Documents	20,000.00	15,000.00		15,100.00	100.00+	0.66%+			
28001001/22020309 Uniform and other Materials & Supplies		170,000.00		170,100.00	100.00+	0.06%+			
28001001/22020312 Materials & Supplies		55,000.00		55,100.00	100.00+	0.18%+			
28001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	120,000.00		400,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
28001001/22020402 Maintenance of Office Furniture	6,000.00		50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
28001001/22020404 Maintenance of Office/IT Equipments	63,500.00	223,000.00	100,000.00	223,100.00	100.00+	0.04%+	100,000.00	100,000.00	100,000.00
28001001/22020405 Maintenance of Plants & Generators		870,200.00	50,000.00	870,300.00	100.00+	0.01%+	50,000.00	50,000.00	50,000.00
28001001/22020406 Other Maintenance Services	150,600.00	1,594,690,463.60	50,000.00	1,594,690,563.00	99.40+	0.00%+	500,000.00	500,000.00	500,000.00
28001001/22020501 Local Training	3,766,000.00	2,011,750.00	3,000,000.00	2,011,850.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
28001001/22020503 Training and Staff Development	7,166,710.00	500,000.00		500,100.00	100.00+	0.02%+			
28001001/22020601 Security Services		1,420,000.00		1,420,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
28001001/22020605 Cleaning & Fumigation Services	469,500.00	573,404.32	100,000.00	573,504.00	99.68+	0.02%+	100,000.00	100,000.00	100,000.00
28001001/22020709 Research & Stud (related issues on food & Nut activities)			30,000,000.00	100.00	100.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
28001001/22020710 Monitoring and Evaluation	546,000.00	12,000.00		12,100.00	100.00+	0.83%+	5,000,000.00	5,000,000.00	5,000,000.00
28001001/22020801 Motor Vehicle Fuel Cost	380,000.00	147,700.00	300,000.00	147,800.00	100.00+	0.07%+	300,000.00	300,000.00	300,000.00
28001001/22020901 Bank Charges (Other than Interest)	68,157.55	2,038,598.44	10,000.00	2,038,600.00	1.56+	0.00%+	10,000.00	10,000.00	10,000.00
28001001/22021001 Refreshment & Meals	192,700.00	3,497,890.00	300,000.00	3,497,900.00	10.00+	0.00%+	300,000.00	300,000.00	300,000.00
28001001/22021002 Honorary/Sittibg Allowance		1,210,000.00		1,210,100.00	100.00+	0.01%+			
28001001/22021003 Publicity and Advertisements		118,000.00	300,000.00	118,100.00	100.00+	0.08%+	5,000,000.00	5,000,000.00	5,000,000.00
28001001/22021007 Welfare Packages	6,704,000.00	532,000.00	150,000.00	532,100.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
28001001/22021014 Annual Budget Expenses and Administration	220,000.00	130,000.00	200,000.00	130,100.00	100.00+	0.08%+	200,000.00	200,000.00	200,000.00
28001001/22021021 Special Days/Celebration		2,150,000.00	6,000,000.00	2,150,100.00	100.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
Sub-Total: Overhead	28,962,067.55	1,624,489,779.36	48,610,000.00	1,624,492,140.00	2,360.64+	0.00%+	78,210,000.00	78,210,000.00	78,210,000.00
Total Recurrent Expenditure	64,675,468.56	1,669,891,557.26	80,456,510.00	1,669,894,816.00	3,258.74+	0.00%+	113,095,280.00	113,804,073.00	115,420,294.00
29001001 - Minstry Of Transport									
29001001/21010101 Basic Salary	146,808,129.67	155,240,280.09	145,275,370.00	155,240,380.00	99.91+	0.00%+	381,527,860.00	381,527,860.00	381,527,860.00
29001001/21010103 Consolidated Revenue Fund Charges - Salaries	4,680,287.50								
29001001/21020101 Housing/Rent Allowance	15,783,213.79	16,809,831.50	8,699,440.00	16,809,931.00	99.50+	0.00%+	24,009,610.00	24,009,610.00	24,009,610.00
29001001/21020102 Transport Allowance	5,150,650.00	4,919,600.00	2,688,840.00	4,919,700.00	100.00+	0.00%+	11,513,250.00	11,513,250.00	11,513,250.00
29001001/21020103 Meal Subsidy	2,310,200.00	3,559,549.29	1,214,850.00	3,559,649.00	99.71+	0.00%+	5,360,700.00	5,360,700.00	5,360,700.00
29001001/21020104 Utility Allowance	1,689,700.00	1,743,900.00	896,180.00	1,744,000.00	100.00+	0.01%+	3,915,900.00	3,915,900.00	3,915,900.00
29001001/21020105 Entertainment Allowance	19,200.00	206,400.00	29,290.00	206,500.00	100.00+	0.05%+	37,844.00	37,844.00	37,844.00
29001001/21020107 Domestic Staff Allowance	1,251,036.00	2,105,842.19	1,897,400.00	2,105,942.00	99.81+	0.00%+	1,065,972.00	1,065,972.00	1,065,972.00
29001001/21000111 Hazard Allowance	385,000.00		231,000.00	100.00	100.00+	100.00%+	124,863.00	124,863.00	124,863.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001001/21020131 Arrears Allowance	21,000.00	8,406,715.10		8,406,815.00	99.90+	0.00%+			
Total Personal Cost	178,098,416.96	192,992,118.17	160,932,370.00	192,993,017.00	898.83+	0.00%+	427,555,999.00	427,555,999.00	427,555,999.00
Sub Total: Personnel Cost	178,098,416.96	192,992,118.17	160,932,370.00	192,993,017.00	898.83+	0.00%+	427,555,999.00	427,555,999.00	427,555,999.00
29001001/22020101 Local Travel and Transport - Training							1,000,000.00	1,000,000.00	1,000,000.00
29001001/22020102 Local Travel and Transport - Others	682,000.00	35,575,350.00	2,300,000.00	35,575,450.00	100.00+	0.00%+	5,000,000.00	5,500,000.00	6,000,000.00
29001001/22020105 Hotel accomodation		2,070,000.00		2,070,100.00	100.00+	0.00%+			
29001001/22020202 Telephone Charges	938,000.00						100,000.00	300,000.00	300,000.00
29001001/22020203 Internet Access Charges	1,000.00	131,000.00	100,000.00	131,100.00	100.00+	0.08%+	100,000.00	300,000.00	300,000.00
29001001/22020205 Water Rates							400,000.00	1,200,000.00	1,200,000.00
29001001/22020206 Sewerage Charges							300,000.00	900,000.00	900,000.00
29001001/22020301 Office Stationeries/Computer Consumables	5,550,900.00	5,828,000.00	6,000,000.00	5,828,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	1,000,000.00
29001001/22020305 Printing of Non Security Document	20,000.00	58,000.00		58,100.00	100.00+	0.17%+	1,000,000.00	1,000,000.00	1,000,000.00
29001001/22020306 Printing of Security Documents			1,400,000.00	100.00	100.00+	100.00%+	500,000.00	1,500,000.00	1,500,000.00
29001001/22020309 Uniforms & Other Clothing	181,500.00	9,966,900.00	2,000,000.00	9,967,000.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
29001001/22020312 Service Materials	1,237,000.00	437,000.00	2,000,000.00	437,100.00	100.00+	0.02%+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	5,118,800.00	2,420,000.00	10,000,000.00	2,420,000.00			3,000,000.00	3,000,000.00	3,500,000.00
29001001/22020402 Maintenance of Office Furniture	1,085,800.00	1,170,000.00		1,170,100.00	100.00+	0.01%+	400,000.00	1,200,000.00	1,200,000.00
29001001/22020403 Maintenance of Office Building/Residential Qtrs		200,000.00	1,500,000.00	200,000.00			400,000.00	1,200,000.00	1,200,000.00
29001001/22020404 Maintenance of Office/IT Equipments							400,000.00	1,200,000.00	1,200,000.00
29001001/22020405 Maintenance of Plants & Generators							500,000.00	600,000.00	600,000.00
29001001/22020501 Local Training			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,200,000.00	1,500,000.00
29001001/22020506 Seminar and Conferences	510,000.00						4,000,000.00	4,500,000.00	5,000,000.00
29001001/22020601 Security/Safety Services (State Road Safety implementation)		4,900,000.00		4,900,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
29001001/22020605 Cleaning & Fumigation Services	222,800.00	97,000.00	1,200,000.00	97,100.00	100.00+	0.10%+			
29001001/22020701 Financial Consulting	4,172,000.00	3,035,000.00		3,035,100.00	100.00+	0.00%+			
29001001/22020703 Legal Services		200,000.00		200,100.00	100.00+	0.05%+			
29001001/22020801 Motor Vehicle Fuel Cost	12,433,530.00	7,367,000.00	12,000,000.00	7,367,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,500,000.00
29001001/22020803 Plant/Generator Fuel Cost							400,000.00	1,200,000.00	1,200,000.00
29001001/22020901 Bank Charges (Other Than Interest)	264.45	4,155.98	200,000.00	4,255.00	99.02+	2.33%+	80,000.00	240,000.00	240,000.00
29001001/22021001 Refreshmnet & Meals	126,000.00	520,000.00	400,000.00	520,100.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
29001001/22021002 Honorarium and Sitting Allowance	50,000.00	60,000.00		60,100.00	100.00+	0.17%+			
29001001/22021003 Publicity and Advertisements	864,500.00	313,000.00	1,000,000.00	313,100.00	100.00+	0.03%+	3,000,000.00		
29001001/22021007 Welfare Packages	271,970.00	4,511,000.00	1,500,000.00	4,511,100.00	100.00+	0.00%+	2,000,000.00	2,100,000.00	2,100,000.00
29001001/22021014 Annual Budget Expenses and Administration		269,000.00		269,100.00	100.00+	0.04%+	100,000.00	300,000.00	300,000.00
29001001/22021016 Servicom							150,000.00	450,000.00	450,000.00
29001001/22021021 Special Day Celebration	6,403,000.00								
Sub-Total: Overhead	39,869,064.45	79,132,405.98	42,600,000.00	79,134,505.00	2,099.02+	0.00%+	61,330,000.00	66,390,000.00	59,690,000.00
Total Recurrent Expenditure	217,967,481.41	272,124,524.15	203,532,370.00	272,127,522.00	2,997.85+	0.00%+	488,885,999.00	493,945,999.00	487,245,999.00
29053001 - Entraco									
29053001/21010101 Basic Salary			3,089,232.00	100.00	100.00+	100.00%+	4,089,235.00	4,089,235.00	4,089,235.00
29053001/21010103 consolidated fund charges			1,780,640.00	100.00	100.00+	100.00%+	2,180,640.00	2,180,640.00	2,180,640.00
29053001/21020101 Housing/Rent Allowance			1,980,972.00	100.00	100.00+	100.00%+	2,057,618.00	2,057,618.00	2,057,618.00
29053001/21020102 Transport Allowance			1,044,448.00	100.00	100.00+	100.00%+	1,044,448.00	1,044,448.00	1,044,448.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29053001/21020103 Meal Subsidy			703,232.00	100.00	100.00+	100.00%+	703,232.00	703,232.00	703,232.00
29053001/21020104 Utility Allowance			541,616.00	100.00	100.00+	100.00%+	541,616.00	541,616.00	541,616.00
29053001/21020106 Leave Allowance			1,594,456.00	100.00	100.00+	100.00%+	1,594,456.00	1,594,456.00	1,594,456.00
29053001/21020107 Domestic Staff Allowance			491,814.00	100.00	100.00+	100.00%+	491,814.00	491,814.00	491,814.00
Total Personal Cost			11,226,410.00	800.00	800.00+	100.00%+	12,703,059.00	12,703,059.00	12,703,059.00
Sub Total: Personnel Cost			11,226,410.00	800.00	800.00+	100.00%+	12,703,059.00	12,703,059.00	12,703,059.00
29053001/22020102 Local Travel and Transport - Others			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020206 Sewerage Charges			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020312 Service Materials			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020402 Maintenance of Office Furniture			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020403 Maintenance of Office Building Residential Qtrs			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020405 Maintenance of Plants & Generators			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
29053001/22020406 Other Maintenance Services			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020601 Security Services			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
29053001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020803 Plant /Generator Fuel Cost			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22021003 Publicity & Advertisements			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
29053001/22021014 Annual Budget Expenses and Administration			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			6,700,000.00	1,200.00	1,200.00+	100.00%+	6,700,000.00	6,700,000.00	6,700,000.00
Total Recurrent Expenditure			17,926,410.00	2,000.00	2,000.00+	100.00%+	19,403,059.00	19,403,059.00	19,403,059.00
29053002 - Coal City Transport									
29053002/21010101 Basic Salary	17,625,405.09	5,266,259.43	56,955,640.00	5,266,359.00	99.57+	0.00%+	56,955,640.00	56,955,640.00	56,955,640.00
29053002/21020102 Transport Allowance	201,000.00								
29053002/21020104 Utility Allowance			180,000.00	100.00	100.00+	100.00%+	185,000.00	190,000.00	190,000.00
29053002/21020107 Domestic Staff Allowance		860,174.69		860,274.00	99.31+	0.01%+			
Total Personal Cost	17,826,405.09	6,126,434.12	57,135,640.00	6,126,733.00	298.88+	0.00%+	57,140,640.00	57,145,640.00	57,145,640.00
Sub Total: Personnel Cost	17,826,405.09	6,126,434.12	57,135,640.00	6,126,733.00	298.88+	0.00%+	57,140,640.00	57,145,640.00	57,145,640.00
29053002/22020101 Local Travel & Transport - Training		6,000.00		6,100.00	100.00+	1.64%+			
29053002/22020102 Local Transport & Travel-Others	2,561,000.00	2,565,600.00	2,800,000.00	2,565,700.00	100.00+	0.00%+	2,800,000.00	2,800,000.00	2,800,000.00
29053002/22020201 Electricity Charges		190,000.00		190,100.00	100.00+	0.05%+			
29053002/22020202 Telephone Charges	1,695,000.00	1,350,000.00	2,000,000.00	1,350,100.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
29053002/22020301 Office Stationeries/Computer Consumables	398,100.00	1,264,129.99	390,600.00	1,264,200.00	70.01+	0.01%+	390,600.00	390,600.00	390,600.00
29053002/22020302 Uniforms & Other Clothing	225,000.00								
29053002/22020306 Printing of Security Documents		450,000.00	500,000.00	450,100.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
29053002/22020401 Maintenance of Motor Vehicles/Transport Equipment	106,082,200.00	29,698,100.00	94,000,000.00	29,698,200.00	100.00+	0.00%+	94,000,000.00	94,000,000.00	94,000,000.00
29053002/22020404 Maintenance of Office / IT Equipment		216,000.00		216,100.00	100.00+	0.05%+			
29053002/22020406 Other Maintenance Services		42,800.00	2,000,000.00	42,900.00	100.00+	0.23%+	2,000,000.00	2,200,000.00	2,200,000.00
29053002/22020501 Local Training			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
29053002/22020601 Security Services	1,888,000.00	1,790,000.00	2,100,000.00	1,790,100.00	100.00+	0.01%+	2,100,000.00	2,100,000.00	2,100,000.00
29053002/22020605 Cleaning & Fumigation Services	199,500.00	527,000.00	700,000.00	527,100.00	100.00+	0.02%+	700,000.00	700,000.00	700,000.00
29053002/22020801 Motor Vehicle Fuel Cost	1,600,000.00	6,935,350.00	1,300,000.00	6,935,400.00	50.00+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
29053002/22020803 Plant/Generator Fuel Cost			30,000.00	100.00	100.00+	100.00%+	30,000.00	30,000.00	30,000.00
29053002/22020806 Cooking Gas/Fuel Cost		1,007,200.00		1,007,300.00	100.00+	0.01%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29053002/22020901 Bank Charges	7,304.10	8,531.33	30,000.00	8,631.00	99.67+	1.15%+	30,000.00	30,000.00	30,000.00
29053002/22021001 Refreshment & Meals		19,400.00		19,500.00	100.00+	0.51%+			
29053002/22021007 Welfare Packages	2,520,000.00	2,470,000.00	2,700,000.00	2,470,100.00	100.00+	0.00%+	2,700,000.00	2,700,000.00	2,700,000.00
29053002/22021014 Annual Budget Expenses and Administration	206,750.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	117,382,854.10	48,540,111.32	109,050,600.00	48,541,931.00	1,819.68+	0.00%+	109,050,600.00	109,250,600.00	109,250,600.00
Total Recurrent Expenditure	135,209,259.19	54,666,545.44	166,186,240.00	54,668,664.00	2,118.56+	0.00%+	166,191,240.00	166,396,240.00	166,396,240.00
34001001 - Ministry of Works And Infrastructure									
34001001/21010101 Basic Salary	150,222,125.79	145,278,486.36	152,019,590.00	145,278,586.00	99.64+	0.00%+	148,945,940.00	155,128,152.00	155,128,152.00
34001001/21020101 Housing/Rent Allowance	21,096,732.11	21,876,460.96	21,010,530.00	21,876,530.00	69.04+	0.00%+	22,928,941.00	22,928,941.00	22,928,941.00
34001001/21020102 Transport Allowance	4,154,600.00	4,163,500.00	4,307,360.00	4,163,600.00	100.00+	0.00%+	4,705,982.00	4,705,982.00	4,705,982.00
34001001/21020103 Meal Subsidy	1,889,500.00	1,905,500.00	1,959,720.00	1,905,600.00	100.00+	0.01%+	2,424,292.00	2,424,292.00	2,424,292.00
34001001/21020104 Utility Allowance	1,501,800.00	1,507,900.00	1,566,080.00	1,508,000.00	100.00+	0.01%+	2,275,312.00	2,275,312.00	2,275,312.00
34001001/21020105 Entertainment Allowance	67,400.00	74,300.00	83,690.00	74,400.00	100.00+	0.13%+	97,578.00	97,578.00	97,578.00
34001001/21020107 Domestic Staff Allowance	3,892,112.00	4,482,879.00	4,780,000.00	4,482,979.00	100.00+	0.00%+	5,581,282.00	5,581,282.00	5,581,282.00
34001001/21020111 Hazard Allowance	24,000.00	24,000.00	25,200.00	24,100.00	100.00+	0.41%+			
34001001/21020131 Arrears Allowance		5,566,035.19		5,566,100.00	64.81+	0.00%+			
Total Personal Cost	182,848,269.90	184,879,061.51	185,752,170.00	184,879,895.00	833.49+	0.00%+	186,959,327.00	193,141,539.00	193,141,539.00
Sub Total: Personnel Cost	182,848,269.90	184,879,061.51	185,752,170.00	184,879,895.00	833.49+	0.00%+	186,959,327.00	193,141,539.00	193,141,539.00
34001001/22020101 Local Travel and Transport - Training	740,000.00		14,800,000.00	100.00	100.00+	100.00%+	3,000,000.00	4,000,000.00	4,000,000.00
34001001/22020102 Local Travel and Transport - Others	6,400.00		1,000,000.00	100.00	100.00+	100.00%+	15,000,000.00	15,000,000.00	17,000,000.00
34001001/22020201 Electricity Charges		99,800.00		99,900.00	100.00+	0.10%+			
34001001/22020202 Telephone Charges	520,000.00	160,000.00	500,000.00	160,100.00	100.00+	0.06%+			
34001001/22020203 Internet Access Charges		6,000.00		6,100.00	100.00+	1.64%+			
34001001/22020204 Satellite Broadcasting Access Charges							200,000.00	200,000.00	200,000.00
34001001/22020205 Water Rate	40,000.00	364,000.00	100,000.00	364,100.00	100.00+	0.03%+	200,000.00	200,000.00	200,000.00
34001001/22020206 Sewerage Charges		1,776,200.00		1,776,300.00	100.00+	0.01%+			
34001001/22020301 Office Stationeries/Computer Consumables	9,211,980.00	4,981,455.00	12,000,000.00	4,981,555.00	100.00+	0.00%+	12,000,000.00	13,000,000.00	13,000,000.00
34001001/22020305 Printing and Non Security Documents		160,000.00		160,100.00	100.00+	0.06%+			
34001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	12,498,285.00	14,733,870.28	10,000,000.00	14,733,900.00	29.72+	0.00%+	10,000,000.00	12,000,000.00	12,000,000.00
34001001/22020402 Maintenance of Office Furniture		207,610.00		207,700.00	90.00+	0.04%+			
34001001/22020403 Maintenance of Office Building/Residential Qtrs	475,000.00	874,100.00		874,200.00	100.00+	0.01%+	20,000,000.00	20,000,000.00	20,000,000.00
34001001/22020404 Maintenance of Office/IT Equipments		194,000.00	500,000.00	194,100.00	100.00+	0.05%+	500,000.00	600,000.00	600,000.00
34001001/22020405 Maintenance of Plants & Generators	844,000.00	302,000.00	300,000.00	302,100.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
34001001/22020406 Other Maintenance Services	10,416,390.00	23,628,620.00	5,700,000.00	23,628,700.00	80.00+	0.00%+	6,000,000.00	7,000,000.00	7,000,000.00
34001001/22020410 Maintenance of Street Lightings			12,000,000.00	100.00	100.00+	100.00%+	12,000,000.00	13,000,000.00	13,000,000.00
34001001/22020413 Minor Road Maintenance			10,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
34001001/22020000 Maintenance of Lodge and Gues Houses			800,000.00	100.00	100.00+	100.00%+			
34001001/22020415 Maintenance Other Infrastructure	50,000.00		2,500,000.00	100.00	100.00+	100.00%+	10,000,000.00	12,000,000.00	15,000,000.00
34001001/22020501 Local Training			1,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	6,000,000.00	7,000,000.00
34001001/22020502 International Training			3,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	9,000,000.00	9,000,000.00
34001001/22020506 Seminars & Conferences			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	3,000,000.00	3,000,000.00
34001001/22020601 Security Services			500,000.00	100.00	100.00+	100.00%+	500,000.00	1,500,000.00	1,500,000.00
34001001/22020605 Cleaning & Fumigation Services	820,000.00	951,000.00	200,000.00	951,100.00	100.00+	0.01%+	200,000.00	600,000.00	600,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/22020704 Engineering Consulting Services			1,200,000.00	100.00	100.00+	100.00%+	1,200,000.00	3,600,000.00	3,600,000.00
34001001/22020705 Architectural Services			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	3,000,000.00	3,000,000.00
34001001/22020706 Surveying Services			500,000.00	100.00	100.00+	100.00%+	1,300,000.00	3,900,000.00	3,900,000.00
34001001/22020710 Monitoring and evaluation	500,000.00	1,620,000.00	3,600,000.00	1,620,100.00	100.00+	0.01%+	4,000,000.00	5,000,000.00	5,000,000.00
34001001/22020801 Motor Vehicle Fuel Cost	522,935,356.00	155,865,103.00		155,865,203.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
34001001/22020802 Other Transport Equipment Fuel Cost (Including ESWAMA Diesel)	1,020,253,200.00	1,027,450,303.00	700,000,000.00	1,027,450,403.00	100.00+	0.00%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/22020803 Plant/Generator Fuel Cost	540,000.00	725,000.00	1,000,000.00	725,100.00	100.00+	0.01%+	5,000,000.00	5,000,000.00	5,000,000.00
34001001/22020901 Bank Charges (Other Than Interest)	130,026,262.46	26,892.48	100,000,000.00	26,992.00	99.52+	0.37%+	50,000.00	50,000.00	50,000.00
34001001/22021001 Refreshment & Meals	343,000.00	765,300.00	900,000.00	765,400.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
34001001/22021003 Publicity and Advertisements	1,462,000.00	1,346,300.00	3,000,000.00	1,346,400.00	100.00+	0.01%+	4,000,000.00	4,000,000.00	4,500,000.00
34001001/22021007 Welfare Package	4,900,821.19	5,951,928.30	15,000,000.00	5,952,028.00	99.70+	0.00%+	600,000.00	600,000.00	600,000.00
34001001/22021008 Subscription to Professional Bodies			4,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/22021014 Annual Budget Expenses and Administration			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
34001001/22021016 Servicom							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	1,716,582,694.65	1,242,189,482.06	906,300,000.00	1,242,193,081.00	3,598.94+	0.00%+	1,132,850,000.00	1,159,350,000.00	1,165,850,000.00
Total Recurrent Expenditure	1,899,430,964.55	1,427,068,543.57	1,092,052,170.00	1,427,072,976.00	4,432.43+	0.00%+	1,319,809,327.00	1,352,491,539.00	1,358,991,539.00
34001002 - Rural Access Mobility Project (RAMP)									
34001003 - Nigerian Construction & Foundation Comp. (NCFC)									
36001001 - Ministry Of Culture And Tourism									
36001001/21010101 Basic Salary	59,337,918.49	58,498,555.58	58,662,160.00	58,498,655.00	99.42+	0.00%+	59,415,045.00	59,415,045.00	59,415,045.00
36001001/21020101 Housing/Rent Allowance	7,281,938.62	7,381,320.61	6,982,470.00	7,381,420.00	99.39+	0.00%+	7,099,610.00	7,099,610.00	7,099,610.00
36001001/21020102 Transport Allowance	1,850,950.00	1,800,750.00	1,827,050.00	1,800,850.00	100.00+	0.01%+	2,288,104.00	2,288,104.00	2,288,104.00
36001001/21020103 Meal Subsidy	788,400.00	759,600.00	811,760.00	759,700.00	100.00+	0.01%+	895,128.00	895,128.00	895,128.00
36001001/21020104 Utility Allowance	639,800.00	614,850.00	645,490.00	614,950.00	100.00+	0.02%+	600,808.00	600,808.00	600,808.00
36001001/21020105 Entertainment Allowance	5,600.00	5,500.00	7,350.00	5,600.00	100.00+	1.79%+	8,779.00	8,779.00	8,779.00
36001001/21020106 Leave Allowance							2,828,370.00	2,828,370.00	2,828,370.00
36001001/21020107 Domestic Staff Allowance	278,008.00	347,510.00	364,890.00	347,610.00	100.00+	0.03%+	381,644.00	381,644.00	381,644.00
36001001/21020131 Arrears Allowance	48,110.32	2,655,832.24		2,655,900.00	67.76+	0.00%+	1,114,694.00	1,114,694.00	1,114,694.00
Sub Total: Personnel Cost	70,230,725.43	72,063,918.43	69,301,170.00	72,064,685.00	766.57+	0.00%+	74,632,182.00	74,632,182.00	74,632,182.00
36001001/22020102 Local Travel and Transport - Others	795,000.00	1,403,000.00	3,000,000.00	1,403,100.00	100.00+	0.01%+	3,500,000.00	3,500,000.00	3,500,000.00
36001001/22020104 International Transport and Travels - Others	2,365,000.00								
36001001/22020202 Telephone Charges		8,365.20		8,400.00	34.80+	0.41%+			
36001001/22020205 Water Rates	20,000.00	4,000.00	100,000.00	4,100.00	100.00+	2.44%+	100,000.00	100,000.00	100,000.00
36001001/22020301 Office Stationeries/Computer Consumables	3,864,190.00	4,616,500.00	4,000,000.00	4,616,600.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
36001001/22020304 Magazines & Periodicals		14,000.00		14,100.00	100.00+	0.71%+			
36001001/22020305 Printing of Non Security Documents		4,835,000.00	2,500,000.00	4,835,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
36001001/22020308 Field & Camping Materials Supplies			6,000,000.00	100.00	100.00+	100.00%+	6,500,000.00	7,000,000.00	7,000,000.00
36001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	38,000.00	166,500.00		166,600.00	100.00+	0.06%+			
36001001/22020402 Maintenance of Office Furniture		3,600,000.00		3,600,100.00	100.00+	0.00%+			
36001001/22020406 Other Maintenance Services	50,000.00	531,900.00	1,000,000.00	532,000.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36001001/22020605 Cleaning & Fumigation Services	28,000.00	3,000,000.00		3,000,100.00	100.00+	0.00%+			
36001001/22020801 Motor Vehicle Fuel Cost		294,000.00	350,000.00	294,100.00	100.00+	0.03%+	350,000.00	350,000.00	350,000.00
36001001/22020901 Bank Charges (Other Than Interest)	4,271.53	4,239.06	100,000.00	4,339.00	99.94+	2.30%+	100,000.00	100,000.00	100,000.00
36001001/22021001 Refreshment & Meals	24,000.00	100,000.00	500,000.00	100,100.00	100.00+	0.10%+	500,000.00	500,000.00	500,000.00
36001001/22021003 Publicity and Advertisements		235,000.00		235,100.00	100.00+	0.04%+			
36001001/22021007 Welfare Packages		145,000.00	300,000.00	145,000.00			300,000.00	300,000.00	300,000.00
36001001/22021014 Annual Budget Expenses and Administration		89,600.00	150,000.00	89,700.00	100.00+	0.11%+	150,000.00	150,000.00	150,000.00
36001001/22021021 Special Days/Celebration		51,000,000.00		51,000,100.00	100.00+	0.00%+			
Sub-Total: Overhead	7,188,461.53	70,047,104.26	18,000,000.00	70,048,739.00	1,634.74+	0.00%+	19,000,000.00	19,500,000.00	19,500,000.00
Total Recurrent Expenditure	77,419,186.96	142,111,022.69	87,301,170.00	142,113,424.00	2,401.31+	0.00%+	93,632,182.00	94,132,182.00	94,132,182.00
36004001 - Council For Arts And Culture									
36004001/21010101 Basic Salary	12,907,716.00	1,075,643.00	12,788,700.00	1,075,743.00	100.00+	0.01%+	12,821,864.00	12,821,864.00	12,821,864.00
36004001/21020202 Contributory Pension		1,917,000.00		1,917,100.00	100.00+	0.01%+			
Total Personal Cost	12,907,716.00	2,992,643.00	12,788,700.00	2,992,843.00	200.00+	0.01%+	12,821,864.00	12,821,864.00	12,821,864.00
36004001/22020102 Travels and Transport	60,000.00	1,430,000.00	600,000.00	1,430,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
36004001/22020202 Telephone Charges	1,621,000.00	135,000.00	300,000.00	135,100.00	100.00+	0.07%+	300,000.00	300,000.00	300,000.00
36004001/22020301 Office Stationary/Computer Consumables	24,000.00	2,052,000.00	300,000.00	2,052,400.00	400.00+	0.02%+	300,000.00	300,000.00	300,000.00
36004001/22020312 Service Materials			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
36004001/22020402 Maintenance of Office Furniture	41,000.00	723,000.00	200,000.00	723,300.00	300.00+	0.04%+	200,000.00	200,000.00	200,000.00
36004001/22020406 Other maintenance Services	27,000.00	582,000.00	100,000.00	582,100.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
36004001/22021001 Refreshment & Meals	24,000.00	7,782,000.00	150,000.00	7,782,100.00	100.00+	0.00%+	150,000.00	150,000.00	150,000.00
36004001/22021007 Welfare Packages	15,000.00	278,230.23	200,000.00	278,300.00	69.77+	0.03%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	1,812,000.00	12,982,230.23	2,350,000.00	12,983,500.00	1,269.77+	0.01%+	2,350,000.00	2,350,000.00	2,350,000.00
Total Recurrent Expenditure	14,719,716.00	15,974,873.23	15,138,700.00	15,976,343.00	1,469.77+	0.01%+	15,171,864.00	15,171,864.00	15,171,864.00
36052001 - Tourism Board									
36052001/21010101 Basic Salary	9,171,328.84	4,519,830.39	11,554,120.00	4,519,930.00	99.61+	0.00%+	12,294,531.00	12,294,531.00	12,294,531.00
36052001/21010103 Consolidated Revenue Fund Charges - Salaries							688,050.00	688,050.00	688,050.00
36052001/21020101 Housing/Rent Allowance	1,930,188.13	170,777.01	2,466,290.00	170,877.00	99.99+	0.06%+	2,646,440.00	2,646,780.00	2,646,780.00
36052001/21020102 Transport Allowance	409,575.76	34,900.00	508,410.00	35,000.00	100.00+	0.29%+	688,290.00	688,290.00	688,290.00
36052001/21020103 Meal Subsidy	189,993.56	16,200.00	239,400.00	16,300.00	100.00+	0.61%+	290,147.00	290,147.00	290,147.00
36052001/21020104 Utility Allowance	139,366.16	12,100.00	174,510.00	12,200.00	100.00+	0.82%+	320,805.00	320,805.00	320,805.00
36052001/21020105 Entertainment Allowance	7,700.00	700.00	8,820.00	800.00	100.00+	12.50%+			
36052001/21020106 Leave Allowance							666,721.00	666,721.00	666,721.00
36052001/21020107 Domestic Staff Allowance	139,194.00	12,654.00	172,730.00	12,754.00	100.00+	0.78%+	186,160.00	186,160.00	186,160.00
Total Personal Cost	11,987,346.45	4,767,161.40	15,124,280.00	4,767,861.00	699.60+	0.01%+	17,781,144.00	17,781,484.00	17,781,484.00
36052001/22020102 Local Transport & Travel - Others			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
36052001/22020205 Water Rates			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
36052001/22020301 Office Stationary/Computer Consumables			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
36052001/22020401 Maintenance of Motor Vehicle /Transport Equipment			400,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
36052001/22020402 Maintenance of Office Furniture							400,000.00	400,000.00	400,000.00
36052001/22020403 Maintenance of Office Building Residential Qtrs							500,000.00	500,000.00	500,000.00
36052001/22020404 Maintenance of Office/IT Equipment			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36052001/22020405 Maintenance of Plants & Generators							500,000.00	500,000.00	500,000.00
36052001/22020406 Other Maintenance Services	2,120,000.00	16,552,100.00	2,800,000.00	16,552,500.00	400.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
36052001/22020605 Cleaning & Fumigation Services	1,000,000.00	400,000.00		400,000.00			200,000.00	200,000.00	200,000.00
36052001/22020701 Financial Consulting	3,093,750.00	5,278,250.00		5,278,500.00	250.00+	0.00%+			
36052001/22020801 Motor Vehicle Fuel Cost			400,000.00	100.00	100.00+	100.00%+	800,000.00	900,000.00	900,000.00
36052001/22020803 Plant /Generator Fuel Cost							400,000.00	400,000.00	400,000.00
36052001/22020901 Bank Charges (Other than interest)	26,195.80	46,227.24	120,000.00	46,327.00	99.76+	0.22%+			
36052001/22021001 Refreshment & Meals			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
36052001/22021002 Honorarium & Sitting Allowance			500,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
36052001/22021003 Publicity & Advertisements							3,000,000.00	3,000,000.00	3,000,000.00
36052001/22021001 Welfare Packages			500,000.00	100.00	100.00+	100.00%+			
36052001/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
36052001/22021016 Servicom			150,000.00	100.00	100.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	6,239,945.80	22,276,577.24	7,770,000.00	22,278,427.00	1,849.76+	0.01%+	14,950,000.00	15,050,000.00	15,050,000.00
Total Recurrent Expenditure	18,227,292.25	27,043,738.64	22,894,280.00	27,046,288.00	2,549.36+	0.01%+	32,731,144.00	32,831,484.00	32,831,484.00
38001001 - State Economic Planning Commission									
38001001/21010101 Basic Salary	24,856,524.67	25,810,132.10	26,423,150.00	25,810,232.00	99.90+	0.00%+	31,189,135.00	32,284,890.00	37,284,890.00
38001001/21020101 Housing/Rent Allowance	3,849,833.45	4,036,255.38	4,048,830.00	4,036,355.00	99.62+	0.00%+	4,535,577.00	4,416,525.00	4,416,525.00
38001001/21020102 Transport Allowance	742,750.00	763,750.00	884,610.00	763,850.00	100.00+	0.01%+	996,000.00	864,605.00	864,605.00
38001001/21020103 Meal Subsidy	350,300.00	360,700.00	380,310.00	360,800.00	100.00+	0.03%+	360,000.00	423,281.00	423,281.00
38001001/21020104 Utility Allowance	267,150.00	275,700.00	346,820.00	275,800.00	100.00+	0.04%+	459,000.00	429,068.00	429,068.00
38001001/21020105 Entertainment Allowance	50,200.00	43,600.00	45,360.00	43,700.00	100.00+	0.23%+	128,646.00	128,646.00	128,646.00
38001001/21020107 Domestic Staff Allowance	3,683,606.00	2,884,333.00	3,502,900.00	2,884,433.00	100.00+	0.00%+	3,385,295.00	3,642,408.00	3,642,408.00
38001001/21020111 Hazard Allowance	4,000.00	16,000.00	25,200.00	16,100.00	100.00+	0.62%+		36,926.00	36,926.00
38001001/21020131 Arrears Allowance	126,568.79	1,025,000.00	144,900.00	1,025,400.00	400.00+	0.04%+		183,899.00	183,899.00
Total Personal Cost	33,930,932.91	35,215,470.48	35,802,080.00	35,216,670.00	1,199.52+	0.00%+	41,053,653.00	42,410,248.00	47,410,248.00
38001001/22020101 Local Travel and Transport - Training		217,500.00	3,000,000.00	217,600.00	100.00+	0.05%+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22020102 Local Travel and Transport - Others	4,010,700.00	4,503,504.31	3,000,000.00	4,503,600.00	95.69+	0.00%+	5,000,000.00	5,000,000.00	5,500,000.00
38001001/22020202 Telephone Charges	50,200.00	10,000.00	100,000.00	10,100.00	100.00+	0.99%+	100,000.00	100,000.00	100,000.00
38001001/22020203 Internet Access Charges	17,800.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
38001001/22020205 Water Rates	24,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
38001001/22020301 Office Stationeries/Computer Consumables	1,078,100.00	2,255,980.00	2,400,000.00	2,256,080.00	100.00+	0.00%+	3,000,000.00	3,500,000.00	4,000,000.00
38001001/22020305 Printing of Non Security Documents			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
38001001/22020312 service material		175,063,100.00		175,063,200.00	100.00+	0.00%+			
38001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,218,100.00	3,595,000.00	4,800,000.00	3,595,100.00	100.00+	0.00%+	4,800,000.00	4,800,000.00	4,800,000.00
38001001/22020402 Maintenance of Office Furniture	113,000.00	204,000.00	200,000.00	204,500.00	500.00+	0.24%+	200,000.00	200,000.00	200,000.00
38001001/22020404 Maintenance of Office/IT Equipments	326,000.00	935,000.00	600,000.00	935,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
38001001/22020406 Other Maintenance Services	803,900.00	3,419,600.00	200,000.00	3,419,700.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
38001001/22020501 Local Training		7,290,100.00	4,100,000.00	7,290,200.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
38001001/22020506 Seminars and Conferences			6,000,000.00	100.00	100.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
38001001/22020605 Cleaning & Fumigation Services		517,300.00		517,400.00	100.00+	0.02%+			
38001001/22020710 Monitoring & Evaluation							10,000,000.00	10,000,000.00	10,000,000.00
38001001/22020801 Motor Vehicle Fuel Cost	535,000.00	4,000,097.69	600,000.00	4,000,400.00	302.31+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38001001/22020803 Plant/Generator Fuel Cost		25,000.00	300,000.00	25,100.00	100.00+	0.40%+	600,000.00	700,000.00	800,000.00
38001001/22020901 Bank Charges	8,200.14	14,683.55	400,000.00	14,783.00	99.45+	0.67%+	400,000.00	400,000.00	400,000.00
38001001/22021001 Refreshment & Meals	802,000.00	510,700.00	1,200,000.00	510,800.00	100.00+	0.02%+	1,200,000.00	1,200,000.00	1,200,000.00
38001001/22021002 Honorarium & Sitting Allowance			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
38001001/22021007 Welfare Packages			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
38001001/22021014 Annual Budget Expenses and Administration	684,000.00	888,200.00	3,000,000.00	888,300.00	100.00+	0.01%+	6,000,000.00	7,000,000.00	7,000,000.00
Sub-Total: Overhead	9,671,000.14	203,449,765.55	33,200,000.00	203,452,563.00	2,797.45+	0.00%+	50,400,000.00	52,000,000.00	53,100,000.00
Total Recurrent Expenditure	43,601,933.05	238,665,236.03	69,002,080.00	238,669,233.00	3,996.97+	0.00%+	91,453,653.00	94,410,248.00	100,510,248.00
38001002 - Bureau of Statistics									
38001002/21010101 Basic Salary	34,463,754.86	34,255,395.04	34,893,230.00	34,255,495.00	99.96+	0.00%+	34,951,470.00	36,570,366.00	36,570,366.00
38001002/21020102 Salaries & Wages			1,099,610.00				1,041,360.00	1,093,428.00	1,148,099.00
38001002/21020101 Housing/Rent Allowance	4,961,728.71	4,139,341.12	4,975,640.00	4,139,441.00	99.88+	0.00%+	5,185,560.00	5,444,838.00	5,717,079.00
38001002/21020102 Transport Allowance	1,080,500.00	880,350.00		880,500.00	150.00+	0.02%+			
38001002/21020103 Meal Subsidy	506,800.00	1,185,669.05	516,080.00	1,185,780.00	110.95+	0.01%+	492,000.00	516,600.00	542,430.00
38001002/21020104 Utility Allowance	376,350.00	387,735.16	383,190.00	387,790.00	54.84+	0.01%+	364,200.00	382,410.00	401,530.00
38001002/21020105 Entertainment Allowance	41,400.00	64,035.16	23,310.00	64,110.00	74.84+	0.12%+	40,800.00	40,800.00	40,800.00
38001002/21020107 Domestic Staff Allowance	2,328,317.00	2,719,207.87	1,313,590.00	2,719,290.00	82.13+	0.00%+	1,313,590.00	2,919,480.00	3,065,454.00
38001002/21020108 Shift Duty Allowance	11,479.00	203,397.50		203,500.00	102.50+	0.05%+			
38001002/21020111 Hazard Allowance	24,000.00	140,600.00	25,200.00	140,800.00	200.00+	0.14%+			
38001002/21020131 Arrears Allowance	86,172.94	1,670,346.22		1,670,446.00	99.78+	0.01%+			
Sub Total: Personnel Cost	43,880,502.51	45,646,077.12	43,229,850.00	45,647,152.00	1,074.88+	0.00%+	43,388,980.00	46,967,922.00	47,485,758.00
38001002/22020101 Local Travel and Transport - Training			1,800,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
38001002/22020102 Local Travel and Transport - Others	942,900.00	717,450.00	800,000.00	717,550.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
38001002/22020301 Office Stationeries/Computer Consumables	1,516,450.00	1,262,232.00	1,200,000.00	1,262,300.00	68.00+	0.01%+	900,000.00	900,000.00	900,000.00
38001002/22020305 Printing of Non Security Documents	13,448,000.00	4,880,000.00	40,000,000.00	4,880,100.00	100.00+	0.00%+	10,000,000.00	12,000,000.00	12,000,000.00
38001002/22020309 Uniforms & Other Clothing	60,600.00	51,000.00		51,200.00	200.00+	0.39%+			
38001002/22020312 Service Materials			300,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
38001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	392,000.00	3,624,000.00	300,000.00	3,624,500.00	500.00+	0.01%+	600,000.00	600,000.00	600,000.00
38001002/22020402 Maintenance of Office Furniture							300,000.00	300,000.00	300,000.00
38001002/22020403 Maintenance of Office Building/Residential Qrts.	56,200.00								
38001002/22020404 Maintenance of Office/IT Equipments	258,100.00	210,850.00	800,000.00	210,950.00	100.00+	0.05%+	500,000.00	500,000.00	500,000.00
38001002/22020405 Maintenance of Plants/Generators							400,000.00	400,000.00	400,000.00
38001002/22020406 Other Maintenance Services			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
38001002/22020501 Local Training (Training and re-training on improvement of			10,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
38001002/22020605 Cleaning & Fumigation Services							200,000.00	200,000.00	200,000.00
38001002/22020706 Survey services		2,600,000.00	50,000,000.00	2,600,000.00					
38001002/22020710 Monitoring and evaluation (Intensive monitoring of MDA servi			25,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
38001002/22020801 Motor Vehicle Fuel Cost	300,000.00	250,000.00	300,000.00	250,100.00	100.00+	0.04%+	800,000.00	800,000.00	800,000.00
38001002/22020803 Plant/Generator Fuel Cost							250,000.00	250,000.00	250,000.00
38001002/22020901 Bank Charges (Other than Interests)	907.32	1,430.15	20,000.00	1,530.00	99.85+	6.53%+	300,000.00	300,000.00	300,000.00
38001002/22021001 Refreshment & Meals	224,900.00	282,139.98	500,000.00	282,239.00	99.02+	0.04%+	300,000.00	300,000.00	300,000.00
38001002/22021003 Publicity & Advertisements			20,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
38001002/22021007 Welfare Packages			150,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38001002/22021014 Annual Budget Expenses & Administration			100,000.00	100.00	100.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	17,200,057.32	13,879,102.13	151,570,000.00	13,881,269.00	2,166.87+	0.02%+	33,400,000.00	35,400,000.00	35,400,000.00
Total Recurrent Expenditure	61,080,559.83	59,525,179.25	194,799,850.00	59,528,421.00	3,241.75+	0.01%+	76,788,980.00	82,367,922.00	82,885,758.00
52001001 - Ministry Of Water Resources									
52001001/21010101 Basic Salary	39,630,902.63	40,676,171.30	40,768,090.00	40,676,271.00	99.70+	0.00%+	43,304,790.00	43,738,830.00	43,812,140.00
52001001/21020101 Housing/Rent Allowance	5,545,805.59	5,840,929.96	5,526,630.00	5,841,030.00	100.04+	0.00%+	5,745,140.00	6,578,550.00	6,723,650.00
52001001/21020102 Transport Allowance	1,198,550.00	1,197,500.00	1,168,340.00	1,197,540.00	40.00+	0.00%+	1,163,400.00	2,190,914.00	2,190,914.00
52001001/21020103 Meal Subsidy	536,800.00	540,000.00	564,270.00	540,100.00	100.00+	0.02%+	985,920.00	995,204.00	995,204.00
52001001/21020104 Utility Allowance	422,450.00	433,300.00	395,270.00	433,370.00	70.00+	0.02%+	403,800.00	637,696.00	637,696.00
52001001/21020105 Entertainment Allowance	10,600.00	15,000.00	19,850.00	15,100.00	100.00+	0.66%+			
52001001/21020107 Domestic Staff Allowance	799,273.00	1,042,530.00	1,167,630.00	1,042,630.00	100.00+	0.01%+	2,919,070.00	2,919,070.00	2,919,070.00
52001001/21020131 Arrears (Allowances)	11,658.13	1,650,000.00	153,420.00	1,650,020.00	20.00+	0.00%+			
Sub Total: Personnel Cost	48,156,039.35	51,395,431.26	49,763,500.00	51,396,061.00	629.74+	0.00%+	54,522,120.00	57,060,264.00	57,278,674.00
52001001/22020101 Local Travel and Transport - Training		7,693,300.00	2,500,000.00	7,693,400.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52001001/22020102 Local Travel and Transport - Others	666,300.00	68,500.00	4,000,000.00	68,600.00	100.00+	0.15%+	4,000,000.00	4,000,000.00	4,000,000.00
52001001/22020202 Telephone Charges	1,000.00		50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
52001001/22020301 Office Stationeries/Computer Consumables	3,509,100.00	2,320,935.38	4,000,000.00	2,321,035.00	99.62+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
52001001/22020305 Printing of Non Security Documents							2,000,000.00	2,000,000.00	2,000,000.00
52001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,150,000.00	195,000.00	5,000,000.00	195,100.00	100.00+	0.05%+	5,000,000.00	5,000,000.00	5,000,000.00
52001001/22020402 Maintenance of Office Furniture			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020403 Maintenance of Office Building/Residential Qtrs			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
52001001/22020404 Maintenance of Office/IT Equipments			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020405 Maintenance of Plants & Generators	100,000.00								
52001001/22020406 Other Maintenance Services			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020501 Local Training							3,000,000.00	3,000,000.00	3,000,000.00
52001001/22020506 Seminars and Conferences(Inc. National Council on water prog							10,000,000.00	11,000,000.00	12,000,000.00
52001001/22020801 Motor Vehicle Fuel Cost	251,600.00	300,300.00	1,700,000.00	300,400.00	100.00+	0.03%+	1,700,000.00	1,700,000.00	1,700,000.00
52001001/22020803 Plant/Generator Fuel Cost		104,500.00		104,600.00	100.00+	0.10%+			
52001001/22020901 Bank Charges (Other than interest)	19,946.68	22,341.87	350,000.00	33,646.00	11,304.13+	33.60%+	350,000.00	350,000.00	350,000.00
52001001/22021001 Refreshment & Meals							500,000.00	600,000.00	600,000.00
52001001/22021003 Publicity and Advertisements			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
52001001/22021007 Welfare Packages	11,823,000.00	7,080,000.00	2,200,000.00	7,080,100.00	100.00+	0.00%+	2,200,000.00	2,200,000.00	2,200,000.00
52001001/22021014 Annual Budget Expenses and Administration							300,000.00	300,000.00	300,000.00
52001001/22021021 Special Days/Celebration							2,600,000.00	2,700,000.00	2,800,000.00
Sub-Total: Overhead	17,520,946.68	17,784,877.25	22,300,000.00	17,797,481.00	12,603.75+	0.07%+	40,700,000.00	41,900,000.00	43,000,000.00
Total Recurrent Expenditure	65,676,986.03	69,180,308.51	72,063,500.00	69,193,542.00	13,233.49+	0.02%+	95,222,120.00	98,960,264.00	100,278,674.00
52102001 - Enugu State Water Corporation									
52102001/21010101 Basic Salary	201,426,888.48	241,128,202.76	168,340,000.00	241,128,302.00	99.24+	0.00%+	245,205,340.00	269,725,870.00	296,698,460.00
52102001/21010102 Overtime Payment	45,607,121.66	42,464,896.33	38,673,250.00	42,464,950.00	53.67+	0.00%+			
52102001/21010103 Consolidated Revenue Fund Charges		251,000.00		251,100.00	100.00+	0.04%+	5,805,580.00	5,805,587.00	5,805,587.00
52102001/21020101 Housing/Rent Allowance							33,222,660.00	36,782,680.00	36,782,680.00
52102001/21020102 Transport Allowance							7,608,600.00	8,369,460.00	9,206,410.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52102001/21020103 Meal Subsidy			2,957,580.00	100.00	100.00+	100.00%+	3,904,250.00	3,904,250.00	3,904,250.00
52102001/21020104 Utility Allowance			2,740,740.00	100.00	100.00+	100.00%+	2,652,600.00	3,452,130.00	3,452,130.00
52102001/21020106 Leave Allowance							5,822,340.00	5,822,340.00	5,822,340.00
Total Personal Cost	247,034,010.14	283,844,099.09	212,711,570.00	283,844,552.00	452.91+	0.00%+	304,221,370.00	333,862,317.00	361,671,857.00
Sub Total: Personnel Cost	247,034,010.14	283,844,099.09	212,711,570.00	283,844,552.00	452.91+	0.00%+	304,221,370.00	333,862,317.00	361,671,857.00
52102001/22020101 Local Travel and Transport Training	1,570,350.00	82,315,300.00	1,000,000.00	82,315,400.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020102 Local Travel and Transport - Others	2,904,500.00	6,930,700.00	12,000,000.00	6,930,800.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
52102001/22020105 Hotel Accomodation		379,000.00		379,100.00	100.00+	0.03%+			
52102001/22020201 Electricity Charges	1,532,500.00	30,614,891.00	12,000,000.00	30,614,991.00	100.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
52102001/22020202 Telephone Charges	161,750.00	5,220,559.00		5,220,659.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
52102001/22020203 Internet Access Charges		13,500,870.35		13,500,970.00	99.65+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020205 Water Rates			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
52102001/22020301 Office Stationeries/Computer Consumables	41,455,470.73	116,328,470.42	7,000,000.00	116,328,570.00	99.58+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
52102001/22020305 Printing of Non Security Documents		4,426,908.66		4,427,008.00	99.34+	0.00%+			
52102001/22020312 Service Materials	38,247,823.02	2,888,342.72	3,600,000.00	2,888,442.00	99.28+	0.00%+	3,600,000.00	3,600,000.00	3,600,000.00
52102001/22020313 Chemical and Reagents	9,108,100.00	22,631,340.00	10,000,000.00	22,631,440.00	100.00+	0.00%+	200,000,000.00	200,000,000.00	200,000,000.00
52102001/22020401 Maintenance of Motor Vehicle/Transport Equipment	12,288,060.00	42,243,735.00	20,000,000.00	42,243,800.00	65.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
52102001/22020402 Maintenance of Office Furniture	1,623,100.00	2,529,421.00	400,000.00	2,529,500.00	79.00+	0.00%+	400,000.00	400,000.00	400,000.00
52102001/22020403 Maintenance of Office Building Residential Qtrts	6,370,047.00	106,954,315.49	9,000,000.00	106,954,415.00	99.51+	0.00%+	9,000,000.00	9,000,000.00	9,000,000.00
52102001/22020404 Maintenance of Office/IT Equipments	17,418,176.78	35,235,605.86	3,300,000.00	35,235,700.00	94.14+	0.00%+	3,300,000.00	3,300,000.00	3,300,000.00
52102001/22020405 Maintenance of Plants & Generators	125,383,916.49	438,272,908.73	41,500,000.00	438,273,008.00	99.27+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
52102001/22020406 Other Maintenance Services	10,804,800.00	1,940,156,234.20	15,700,000.00	1,940,156,334.00	99.80+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
52102001/22020415 Maintenance of Other Infrastructure			55,800,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
52102001/22020501 Local Training	1,813,320.00		4,300,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
52102001/22020601 Security Services	3,776,175.00	318,061,113.24	2,000,000.00	318,061,213.00	99.76+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
52102001/22020605 Cleaning & Fumigation Services	672,020.00	26,131,645.47	1,300,000.00	26,131,700.00	54.53+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
52102001/22020701 Financial Consulting	2,816,005.00	100,000.00	24,000,000.00	100,100.00	100.00+	0.10%+	24,000,000.00	24,000,000.00	24,000,000.00
52102001/22020702 Information Technology Consulting		790,000.00		790,100.00	100.00+	0.01%+			
52102001/22020703 Legal Services	688,771.25	131,000.00		131,100.00	100.00+	0.08%+			
52102001/22020704 Engineering Services	4,261,710.33		123,000,000.00	100.00	100.00+	100.00%+	40,000,000.00	40,000,000.00	40,000,000.00
52102001/22020801 Motor Vehicle Fuel Cost	8,778,745.00	82,498,074.00	14,000,000.00	82,498,174.00	100.00+	0.00%+	14,000,000.00	14,000,000.00	14,000,000.00
52102001/22020803 Plant/Generator Fuel Cost	3,142,290.00	930,890.00	1,000,000.00	930,990.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020901 Bank Charges (Other than Interest)		75,042,395.86		75,042,495.00	99.14+	0.00%+			
52102001/22021001 Refreshment & Meals	2,420,400.00	3,273,600.00	4,500,000.00	3,273,700.00	100.00+	0.00%+	4,500,000.00	4,500,000.00	4,500,000.00
52102001/22021002 Honorarium and Sitting Allowance	405,700.00	17,016,465.51	100,000.00	17,016,565.00	99.49+	0.00%+			
52102001/22021003 Publicity and Advertisements	1,520,920.00	1,726,500.00	1,800,000.00	1,726,600.00	100.00+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
52102001/22021004 Medical Expenses		2,005,595.00	110,000.00	2,005,695.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
52102001/22021006 Postages & Courier Services	50,000.00	512,950.00		513,000.00	50.00+	0.01%+			
52102001/22021007 Welfare Packages	1,665,200.00	2,909,500.44	2,200,000.00	2,909,600.00	99.56+	0.00%+	4,000,000.00	4,000,000.00	5,000,000.00
52102001/22021008 Subscription to Professional Bodies	200,000.00								
52102001/22021014 Annual Budget Expenses and Administration							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	301,079,850.60	3,381,758,331.95	369,810,000.00	3,381,761,569.00	3,237.05+	0.00%+	539,100,000.00	539,100,000.00	540,100,000.00
Total Recurrent Expenditure	548,113,860.74	3,665,602,431.04	582,521,570.00	3,665,606,121.00	3,689.96+	0.00%+	843,321,370.00	872,962,317.00	901,771,857.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52103001 - Enugu State Rural Water Supply And Sanitation Age									
52103001/21010101 Basic Salary	10,684,000.00		9,876,300.00	100.00	100.00+	100.00%+	10,335,680.00	10,515,480.00	10,515,480.00
52103001/21020102 Transport Allowance	6,000.00								
Sub Total: Personnel Cost	10,690,000.00		9,876,300.00	100.00	100.00+	100.00%+	10,335,680.00	10,515,480.00	10,515,480.00
52103001/22020102 Local Travel and Transport - Others	1,947,250.00		2,200,000.00	100.00	100.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00
52103001/22020105 Hotel Accomodation	21,405,070.00								
52103001/22020301 Office Stationeries/Computer Consumables	166,978.68		400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020312 Service Materials			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
52103001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,364,010.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
52103001/22020402 Maintenance of Office Furniture	14,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
52103001/22020404 Maintenance of Office / IT Equipments			150,000.00	100.00	100.00+	100.00%+	150,000.00	150,000.00	150,000.00
52103001/22020405 Maintenance of Plants & Generators		8,000.00	100,000.00	8,100.00	100.00+	1.23%+	100,000.00	100,000.00	100,000.00
52103001/22020406 Other maintenance Services		403,000.00	100,000.00	403,100.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
52103001/22020501 Local Training	708,600.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
52103001/22020710 Monitoring and Evaluation			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
52103001/22020801 Motor Vehicle Fuel Cost			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020803 Plant /Generator Fuel Cost	20,000.00								
52103001/22020901 Bank Charges (Other Than interest)	1,957,700.97	888,441.94	20,000.00	888,500.00	58.06+	0.01%+	20,000.00	20,000.00	20,000.00
52103001/22021001 Refreshment & Meals	246,000.00		300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
52103001/22021007 Welfare Packages			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
52103001/22021014 Annual Budget Expenses and Administration	105,000.00		110,000.00	100.00	100.00+	100.00%+	110,000.00	110,000.00	110,000.00
Sub-Total: Overhead	28,934,609.65	1,299,441.94	5,430,000.00	1,300,900.00	1,458.06+	0.11%+	5,430,000.00	5,430,000.00	5,430,000.00
Total Recurrent Expenditure	39,624,609.65	1,299,441.94	15,306,300.00	1,301,000.00	1,558.06+	0.12%+	15,765,680.00	15,945,480.00	15,945,480.00
52104001 - Small Town Water And Sanitation Agency									
52104001/22020102 Local Travel and Transport - Others			400,000.00	100.00	100.00+	100.00%+	450,000.00	450,000.00	450,000.00
52104001/22020301 Office Stationeries/Computer Consumables			450,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
52104001/22020401 Maintenance of Motor Vehicle /Transport Equipment							400,000.00	400,000.00	400,000.00
52104001/22020402 Maintenance of Office Furniture			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22020404 Maintenance of Office / IT Equipments			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
52104001/22020405 Maintenance of Plants & Generators			150,000.00	100.00	100.00+	100.00%+	150,000.00	150,000.00	150,000.00
52104001/22020406 Other Maintenance Services			150,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22020501 Local Training			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
52104001/22020605 Cleaning &Fumigation Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22020704 Engineering Services			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
52104001/22020710 Monitoring and Evaluation							1,000,000.00	1,000,000.00	1,000,000.00
52104001/22020711 Other Consulting Services			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
52104001/22020801 Motor Vehicle Fuel Cost			350,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
52104001/22020803 Plant /Generator Fuel Cost			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
52104001/22021007 Welfare Packages			150,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22021014 Annual Budget Expenses and Administration			150,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			4,200,000.00	1,400.00	1,400.00+	100.00%+	5,950,000.00	5,950,000.00	5,950,000.00
Total Recurrent Expenditure			4,200,000.00	1,400.00	1,400.00+	100.00%+	5,950,000.00	5,950,000.00	5,950,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001 - Ministry Of Housing									
53001001/21010101 Basic Salary	21,803,668.28	23,841,699.91	22,934,630.00	23,841,730.00	30.09+	0.00%+	20,640,000.00	20,640,000.00	20,640,000.00
53001001/21020101 Housing/Rent Allowance	3,476,951.73	3,900,782.46	3,522,290.00	3,900,790.00	7.54+	0.00%+	3,800,000.00	3,800,000.00	3,800,000.00
53001001/21020102 Transport Allowance	584,600.00	622,600.00	632,940.00	622,700.00	100.00+	0.02%+	1,002,344.00	1,002,344.00	1,002,344.00
53001001/21020103 Meal Subsidy	269,000.00	290,400.00	288,330.00	290,530.00	130.00+	0.04%+	277,190.00	277,190.00	277,190.00
53001001/21020104 Utility Allowance	218,150.00	235,600.00	231,740.00	235,640.00	40.00+	0.02%+	261,219.00	261,219.00	261,219.00
53001001/21020105 Entertainment Allowance	37,000.00	48,800.00	18,900.00	48,900.00	100.00+	0.20%+	38,560.00	38,563.00	38,563.00
53001001/21020106 Leave Allowance							3,111,100.00	3,111,100.00	3,111,100.00
53001001/21020107 Domestic Staff Allowance	2,432,570.00	3,266,594.00	1,459,540.00	3,266,694.00	100.00+	0.00%+	1,850,000.00	1,850,000.00	1,850,000.00
53001001/21020131 Arrears (Allowances)		884,167.00		884,500.00	333.00+	0.04%+			
Total Personal Cost	28,821,940.01	33,090,643.37	29,088,370.00	33,091,484.00	840.63+	0.00%+	30,980,413.00	30,980,416.00	30,980,416.00
Sub Total: Personnel Cost	28,821,940.01	33,090,643.37	29,088,370.00	33,091,484.00	840.63+	0.00%+	30,980,413.00	30,980,416.00	30,980,416.00
53001001/22020102 Local Travel and Transport - Others	60,000.00	32,000.00	1,000,000.00	32,100.00	100.00+	0.31%+	3,000,000.00	3,000,000.00	3,500,000.00
53001001/22020202 Telephone Charges			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
53001001/22020205 Water Rates			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
53001001/22020301 Office Stationeries/Computer Consumables	1,652,218.60	2,265,017.20	1,400,000.00	2,265,117.00	99.80+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
53001001/22020303 Newspapers			100,000.00	100.00	100.00+	100.00%+	100,000.00	300,000.00	300,000.00
53001001/22020305 Printing of Non Security Documents			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,200,000.00	1,200,000.00
53001001/22020312 Service Materials			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,799,729.80	1,550,000.00	2,000,000.00	1,550,100.00	100.00+	0.01%+	2,000,000.00	2,200,000.00	2,200,000.00
53001001/22020402 Maintenance of Office Furniture			350,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
53001001/22020404 Maintenance of Office / IT Equipments		9,400.00	400,000.00	9,500.00	100.00+	1.05%+	400,000.00	400,000.00	400,000.00
53001001/22020405 Maintenance of Plants & Generators			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
53001001/22020406 Other maintenance Services			600,000.00	100.00	100.00+	100.00%+	1,500,000.00	2,000,000.00	2,000,000.00
53001001/22020501 Local Training							3,000,000.00	3,000,000.00	3,000,000.00
53001001/22020605 Cleaning & Fimigation Services	100,000.00	29,500.00	1,000,000.00	29,600.00	100.00+	0.34%+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020706 Surveying Services			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
53001001/22020710 Monitoring and evaluation			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020801 Motor Vehicle Fuel Cost		1,501,300.00	800,000.00	1,501,500.00	200.00+	0.01%+	800,000.00	1,000,000.00	1,000,000.00
53001001/22020803 Plant /Generator Fuel Cost			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
53001001/22020901 Bank Charges (Other than Interest)	223.60	1,291.79	10,000.00	1,391.00	99.21+	7.13%+	10,000.00	10,000.00	10,000.00
53001001/22021001 Refreshment & Meals			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
53001001/22021007 Welfare Packages			500,000.00	100.00	100.00+	100.00%+	500,000.00	600,000.00	600,000.00
53001001/22021014 Annual Budget Expenses and Administration			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	3,612,172.00	5,388,508.99	13,760,000.00	5,390,708.00	2,199.01+	0.04%+	19,810,000.00	21,210,000.00	21,710,000.00
Total Recurrent Expenditure	32,434,112.01	38,479,152.36	42,848,370.00	38,482,192.00	3,039.64+	0.01%+	50,790,413.00	52,190,416.00	52,690,416.00
53010001 - Enugu State Housing Corporation									
53010001/21010101 Basic Salary		109,895,623.66		109,895,823.00	199.34+	0.00%+			
53010001/21020106 Leave Allowance		120,000.00		120,200.00	200.00+	0.17%+			
Total Personal Cost		110,015,623.66		110,016,023.00	399.34+	0.00%+			
Sub Total: Personnel Cost		110,015,623.66		110,016,023.00	399.34+	0.00%+			
53010001/22020102 Local Travel and Transport Others		8,236,073.79		8,236,273.00	199.21+	0.00%+			
53010001/2200000 Electricity Charges		2,780,181.80		2,780,381.00	199.20+	0.01%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53010001/2200202 Telephone Charges		160,000.00		160,200.00	200.00+	0.12%+			
53010001/2200203 Internet Access Charges		1,878,334.00		1,878,534.00	200.00+	0.01%+			
53010001/22020301 Office Stationeries/Computer Consumables		4,401,200.00		4,401,400.00	200.00+	0.00%+			
53010001/22020406 Maintenance of Office Building		34,198,265.82		34,198,465.00	199.18+	0.00%+			
53010001/2200601 Security Expenses		14,829,500.00		14,829,700.00	200.00+	0.00%+			
53010001/2200703 Legal Services		4,669,000.00		4,669,200.00	200.00+	0.00%+			
53010001/22020704 Engineering Services		21,556,000.00		21,556,200.00	200.00+	0.00%+			
53010001/22020705 Architectural Services		150,000.00		150,100.00	100.00+	0.07%+			
53010001/22020706 Surveying Services		22,327,326.74		22,327,526.00	199.26+	0.00%+			
53010001/22020801 Motor Vehicle Fuel Cost		1,140,000.00		1,140,200.00	200.00+	0.02%+			
53010001/22020803 Plant /Generator Fuel Cost		8,500,522.00		8,500,722.00	200.00+	0.00%+			
53010001/22020901 Bank Charges		6,206,180.77		6,206,380.00	199.23+	0.00%+			
53010001/22021001 Refreshment and Meals		21,817,523.77		21,817,723.00	199.23+	0.00%+			
53010001/2210003 Publicity and Advertisement		11,524,257.00		11,524,457.00	200.00+	0.00%+			
53010001/22021014 Annual Budget Expenses and Administration		40,000.00		40,200.00	200.00+	0.50%+			
53010001/22021016 Servicom		500,000.00		500,100.00	100.00+	0.02%+			
Sub-Total: Overhead		164,914,365.69		164,917,761.00	3,395.31+	0.00%+			
Total Recurrent Expenditure		274,929,989.35		274,933,784.00	3,794.65+	0.00%+			
54001001 - Ministry Of Rural Development									
54001001/21000000 Basic Salary	96,240,324.27	105,297,159.66	101,666,330.00	105,297,259.00	99.34+	0.00%+			
54001001/21020101 Housing/Rent Allowance	12,228,442.12	13,366,067.61	12,614,990.00	13,366,090.00	22.39+	0.00%+			
54001001/21020102 Transport Allowance	3,117,400.00	3,361,100.00	3,318,470.00	3,361,200.00	100.00+	0.00%+			
54001001/21020103 Meal Subsidy	1,334,900.00	1,465,500.00	1,442,390.00	1,465,600.00	100.00+	0.01%+			
54001001/21020104 Utility Allowance	1,061,350.00	1,152,000.00	1,138,200.00	1,152,100.00	100.00+	0.01%+			
54001001/21020105 Entertainment Allowance	23,400.00	21,200.00	37,800.00	21,300.00	100.00+	0.47%+			
54001001/21020106 Leave Allowance	1,354.05								
54001001/21020107 Domestic Staff Allowance	1,459,542.00	1,251,036.00	2,189,310.00	1,251,136.00	100.00+	0.01%+			
54001001/21020108 Shift Allowance	5,153,542.48	5,705,570.79	5,536,600.00	5,705,670.00	99.21+	0.00%+			
54001001/21020111 Hazard Allowance	18,100,000.00	20,630,000.00	19,509,000.00	20,630,100.00	100.00+	0.00%+			
54001001/21020131 Arrears (Allowances)	108,953.08	5,454,471.16		5,454,571.00	99.84+	0.00%+			
Sub Total: Personnel Cost	138,829,208.00	157,704,105.22	147,453,090.00	157,705,026.00	920.78+	0.00%+			
54001001/22020101 Local Travel and Transport - Others	137,000.00	1,468,500.00	1,000,000.00	1,468,600.00	100.00+	0.01%+			
54001001/22020205 Water Rates			200,000.00	100.00	100.00+	100.00%+			
54001001/22020301 Office Stationeries/Computer Consumables	1,521,500.00	1,576,002.40	1,800,000.00	1,576,102.00	99.60+	0.01%+			
54001001/22020303 Newspapers	140,550.00	31,000.00	100,000.00	31,100.00	100.00+	0.32%+			
54001001/22020312 Service Materials			300,000.00	100.00	100.00+	100.00%+			
54001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	283,500.00	20,000.00	2,500,000.00	20,100.00	100.00+	0.50%+			
54001001/22020402 Maintenance of Office Furniture	123,000.00		2,000,000.00	100.00	100.00+	100.00%+			
54001001/22020404 Maintenance of Office IT Equipment			1,500,000.00	100.00	100.00+	100.00%+			
54001001/22020405 Maintenance of Plants & Generators			200,000.00	100.00	100.00+	100.00%+			
54001001/22020406 Other maintenance Services	33,000.00	2,000,000.00	250,000.00	2,000,100.00	100.00+	0.00%+			
54001001/22020506 Seminar and Conferences		6,717,000.00	2,000,000.00	6,717,100.00	100.00+	0.00%+			
54001001/22020710 Monitoring and Evaluation	8,000.00		25,500,000.00	100.00	100.00+	100.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001/22020801 Motor Vehicle Fuel Cost	1,133,000.00	798,000.00	600,000.00	798,100.00	100.00+	0.01%+			
54001001/22020803 Plant /Generator Fuel Cost			200,000.00	100.00	100.00+	100.00%+			
54001001/22020901 Bank Charges (Other than interest)	283.20	2,915.23	10,000.00	3,015.00	99.77+	3.31%+			
54001001/22021001 Refreshment & Meals		30,000.00		30,100.00	100.00+	0.33%+			
54001001/22021007 Welfare Packages	61,000.00	62,000.00	400,000.00	62,100.00	100.00+	0.16%+			
54001001/22021014 Annual Budget Expenses and Administration	250,000.00	100,000.00	200,000.00	100,100.00	100.00+	0.10%+			
Sub-Total: Overhead	3,690,833.20	12,805,417.63	38,760,000.00	12,807,217.00	1,799.37+	0.01%+			
Total Recurrent Expenditure	142,520,041.20	170,509,522.85	186,213,090.00	170,512,243.00	2,720.15+	0.00%+			
54001002 - Community And Social Development Agency									
51001002/22020102 Local Transport & Travel-Others			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
51001002/22020305 Printing of Non Security Documents		4,000.00		4,100.00	100.00+	2.44%+			
51001002/22020312 Service Materials			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
51001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,500,000.00		300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001002/22020403 Maintenance of Office building & Residential Quarters			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
51001002/22020404 Maintenance of Office IT Equipment			250,000.00	100.00	100.00+	100.00%+	250,000.00	250,000.00	250,000.00
51001002/22020415 Maintanance of Other Infrastructure			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
51001002/22020501 Local Training			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001002/22020605 Cleaning & Fumigation Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
51001002/22020803 Plant/Generator Fuel Cost			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001002/22021001 Refreshment & Meals			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	1,500,000.00	4,000.00	2,650,000.00	5,100.00	1,100.00+	21.57%+	2,650,000.00	2,650,000.00	2,650,000.00
Total Recurrent Expenditure	1,500,000.00	4,000.00	2,650,000.00	5,100.00	1,100.00+	21.57%+	2,650,000.00	2,650,000.00	2,650,000.00
54001003 - Community Development Agency									
51001003/21010101 Basic Salary	388,000.00								
Sub Total: Personnel Cost	388,000.00								
51001003/22020102 Local Transport & Travel-Others		433,000.00		433,100.00	100.00+	0.02%+			
51001003/22020301 Office Stationeries/Computer Consumables	2,268,500.00	1,750,900.00		1,751,000.00	100.00+	0.01%+			
51001003/22020303 Newspaper		2,500.00		2,600.00	100.00+	3.85%+			
51001003/22020401 Maintenance of Motor Vehicles/Transport Equipment	305,000.00								
51001003/22020405 Maintenance of Plants/Generators		70,000.00		70,300.00	300.00+	0.43%+			
51001003/22020605 Cleaning & Fumigation Services	84,500.00	175,116.00		175,200.00	84.00+	0.05%+			
51001003/22020710 Monitoring and evaluation	200,000.00								
51001003/22020801 Motor Vehicle Fuel Cost		115,000.00		115,200.00	200.00+	0.17%+			
51001003/22020803 Plant/Generator Fuel Cost	330,000.00	636,500.00		636,500.00					
51001003/22020901 Bank Charges (Other than Interest)	1,797.50	5,706.69		5,800.00	93.31+	1.61%+			
51001003/22021001 Refreshment & Meals	322,000.00	112,000.00		112,300.00	300.00+	0.27%+			
51001003/22021014 Annual Budget Expenses and Administration			200,000.00	100.00	100.00+	100.00%+			
Sub-Total: Overhead	3,511,797.50	3,300,722.69	200,000.00	3,302,100.00	1,377.31+	0.04%+			
Total Recurrent Expenditure	3,899,797.50	3,300,722.69	200,000.00	3,302,100.00	1,377.31+	0.04%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
54007001 - Rural Electrification Board (REB)									
31003001/21010101 Basic Salary	48,101,389.04	33,354,211.28	47,953,870.00	33,354,311.00	99.72+	0.00%+	62,536,390.00	65,663,200.00	68,946,360.00
31003001/21010103 Consolidated Revenue Fund Charges - Salaries							4,829,260.00	4,829,260.00	4,829,260.00
31003001/21020101 Housing/Rent Allowance							6,651,714.00	6,984,200.00	7,333,410.00
31003001/21020102 Transport Allowance							2,915,087.00	3,060,841.00	3,213,883.00
31003001/21020103 Meal Subsidy							781,252.00	820,315.00	861,331.00
Sub Total: Personnel Cost	48,101,389.04	33,354,211.28	47,953,870.00	33,354,311.00	99.72+	0.00%+	77,713,703.00	81,357,816.00	85,184,244.00
31003001/22020102 Local Travel and Transport - Others	14,000,000.00		3,500,000.00	100.00	100.00+	100.00%+	3,800,000.00	3,800,000.00	3,800,000.00
31003001/22020104 International Transport and Travels – Others		15,959,000.00		15,959,100.00	100.00+	0.00%+			
31003001/22020201 Electricity Charges	386,757,900.79	146,124,805.00	150,000,000.00	146,124,905.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
31003001/22020206 Sewerage Charges			15,000,000.00	100.00	100.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
31003001/22020301 Office Stationeries/Computer Consumables		741,800.00	7,000,000.00	741,900.00	100.00+	0.01%+	8,000,000.00	8,000,000.00	8,000,000.00
31003001/22020401 Maintenance of Motor Vehicle /Transport	7,700,000.00	9,400,000.00	2,500,000.00	9,400,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
31003001/22020402 Maintenance of Office Furniture	600,000.00		2,800,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,200,000.00	3,200,000.00
31003001/22020403 Maintenance of Office Building Residential	400,000.00	1,000,000.00	1,500,000.00	1,000,100.00	100.00+	0.01%+	1,500,000.00	1,700,000.00	1,700,000.00
31003001/22020405 Maintenance of Plants & Generators		96,000.00	2,700,000.00	96,100.00	100.00+	0.10%+	3,000,000.00	3,200,000.00	3,200,000.00
31003001/22020406 Other maintenance Services	45,250,000.00	40,170,345.00	20,000,000.00	40,170,400.00	55.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
31003001/22020410 Maintenance of street lightings (Enugu/Nsukka)			100,000,000.00	100.00	100.00+	100.00%+	60,000,000.00	60,000,000.00	62,000,000.00
31003001/22020601 Security Services			5,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
31003001/22020801 Motor Vehicle Fuel Cost			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
31003001/22020803 Plant /Generator Fuel Cost		6,300,000.00	500,000.00	6,300,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
31003001/22020901 Bank Charges (Other Than interest)	132,877.16	105,388.05	300,000.00	105,488.00	99.95+	0.09%+	300,000.00	300,000.00	300,000.00
31003001/22021001 Refreshment & Meals			300,000.00	100.00	100.00+	100.00%+	300,000.00	350,000.00	350,000.00
31003001/22021007 Welfare Packages	1,615,464.00	1,327,000.00	3,200,000.00	1,327,100.00	100.00+	0.01%+	3,500,000.00	3,500,000.00	3,500,000.00
31003001/22021014 Annual Budget Expenses and Administration			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
31003001/22021016 Servicom			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	456,456,241.95	221,224,338.05	315,400,000.00	221,226,193.00	1,854.95+	0.00%+	178,000,000.00	178,650,000.00	180,650,000.00
Total Recurrent Expenditure	504,557,630.99	254,578,549.33	363,353,870.00	254,580,504.00	1,954.67+	0.00%+	255,713,703.00	260,007,816.00	265,834,244.00
54007001 - Fire Service Department									
51007001/22020101 Local Travel and Transport – Training	195,000.00		3,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	4,000,000.00	4,000,000.00
51007001/22020102 Local Transport & Travel-Others	436,000.00	211,129.00	3,000,000.00	211,229.00	100.00+	0.05%+	3,000,000.00	3,000,000.00	3,000,000.00
51007001/22020205 Water Rates	437,350.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
51007001/22020301 Office Stationeries/Computer Consumables	395,000.00	25,000.00	1,000,000.00	25,100.00	100.00+	0.40%+	1,000,000.00	1,000,000.00	1,000,000.00
51007001/22020308 Field & Camping Materials Supplies			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
51007001/22020309 Uniforms & Other Clothing			5,000,000.00	100.00	100.00+	100.00%+	5,500,000.00	5,500,000.00	5,500,000.00
51007001/22020312 Service Materials	30,000.00	10,000.00	4,000,000.00	10,100.00	100.00+	0.99%+	5,000,000.00	5,000,000.00	5,000,000.00
51007001/22020313 Chemicals and Reagents			10,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	12,000,000.00	12,000,000.00
51007001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,940,850.00	2,995,000.00	5,000,000.00	2,995,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
51007001/22020402 Maintenance of Office Furniture			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
51007001/22020403 Maintenance of Office Building Residential			400,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
51007001/22020405 Maintenance of Plants & Generators	35,000.00		1,800,000.00	100.00	100.00+	100.00%+	600,000.00	1,800,000.00	1,800,000.00
51007001/22020406 Other maintenance Services	427,615.00	30,000.00	800,000.00	30,100.00	100.00+	0.33%+	600,000.00	1,800,000.00	1,800,000.00
51007001/22020501 Local Training			4,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	5,000,000.00	5,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
51007001/22020506 Seminars and Conferences			2,500,000.00	100.00	100.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
51007001/22020605 Cleaning &Fumigation Services	6,874,766.00								
51007001/22020801 Motor Vehicle Fuel Cost	5,836,277.00	4,399,215.00	4,000,000.00	4,399,300.00	85.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
51007001/22020802 Other Transport Equipment Fuel Cost			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
51007001/22020803 Plant /Generator Fuel Cost	567,500.00	1,505,000.00	300,000.00	1,505,100.00	100.00+	0.01%+	500,000.00	1,500,000.00	1,500,000.00
51007001/22020901 Bank Charges (other than interest)	29,022.33	119,580.40	30,000.00	119,600.00	19.60+	0.02%+	30,000.00	30,000.00	30,000.00
51007001/22021001 Refreshment & Meals			1,500,000.00	100.00	100.00+	100.00%+	1,500,000.00	2,000,000.00	2,000,000.00
51007001/22021003 Publicity and Advertisement			5,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
51007001/22021007 Welfare Packages			2,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,200,000.00	2,200,000.00
51007001/22021014 Annual Budget Expenses and Administration							200,000.00	600,000.00	600,000.00
51007001/22021016 Servicom							500,000.00	1,500,000.00	1,500,000.00
Sub-Total: Overhead	19,204,380.33	9,294,924.40	55,930,000.00	9,297,029.00	2,104.60+	0.02%+	57,030,000.00	67,030,000.00	67,030,000.00
Total Recurrent Expenditure	19,204,380.33	9,294,924.40	55,930,000.00	9,297,029.00	2,104.60+	0.02%+	57,030,000.00	67,030,000.00	67,030,000.00
60001001 - Ministry Of Lands And Urban Development									
60001001/21010101 Basic Salary	278,092,720.12	247,500,906.08	198,288,130.00	247,501,006.00	99.92+	0.00%+	298,288,130.00	298,288,130.00	298,288,130.00
60001001/21020101 Housing/Rent Allowance	35,083,723.08	30,622,270.93	22,413,740.00	30,622,370.00	99.07+	0.00%+	32,413,740.00	32,413,740.00	32,413,740.00
60001001/21020102 Transport Allowance	8,592,550.00	7,651,300.00	7,365,650.00	7,651,400.00	100.00+	0.00%+	7,365,650.00	7,365,650.00	7,365,650.00
60001001/21020103 Meal Subsidy	3,849,300.00	3,411,300.00	3,313,690.00	3,411,400.00	100.00+	0.00%+	3,313,690.00	3,313,690.00	3,313,690.00
60001001/21020104 Utility Allowance	2,843,150.00	2,573,650.00	2,520,940.00	2,573,750.00	100.00+	0.00%+	2,520,940.00	2,520,940.00	2,520,940.00
60001001/21020105 Entertainment Allowance	205,100.00	225,400.00	102,060.00	225,500.00	100.00+	0.04%+	102,060.00	102,060.00	102,060.00
60001001/21020107 Domestic Staff Allowance	11,398,328.00	12,753,617.00	5,692,210.00	12,753,717.00	100.00+	0.00%+	5,692,210.00	5,692,210.00	5,692,210.00
60001001/21020108 Shift Allowance	88,000.00	88,000.00	126,000.00	88,100.00	100.00+	0.11%+	126,000.00	126,000.00	126,000.00
60001001/21020111 Hazard Allowance			25,200.00	100.00	100.00+	100.00%+	25,200.00	25,200.00	25,200.00
60001001/21020131 Arrears (Allowances)		11,589,218.79	16,690.00	11,589,318.00	99.21+	0.00%+	16,690.00	16,690.00	16,690.00
60001001/21020135 Wardrobe & Outfit Allowance	276,000.00	276,000.00	289,800.00	276,100.00	100.00+	0.04%+	289,800.00	289,800.00	289,800.00
Sub Total: Personnel Cost	340,428,871.20	316,691,662.80	240,154,110.00	316,692,761.00	1,098.20+	0.00%+	350,154,110.00	350,154,110.00	350,154,110.00
60001001/22020101 Local Travel and Transport - Training	3,607.92	348,000.00	1,000,000.00	348,100.00	100.00+	0.03%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020102 Local Travel and Transport - Others	1,864,262.67	387,050.00	1,000,000.00	387,150.00	100.00+	0.03%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020202 Telephone Charges	161,250.00								
60001001/22020203 Internet Access Charges	2,790,000.00	126,500.00		126,600.00	100.00+	0.08%+			
60001001/22020205 Water Rate	274,008.00	354,999.70		355,099.00	99.30+	0.03%+			
60001001/22020301 Office Stationeries/Computer Consumables	13,426,470.00	12,520,850.00	2,500,000.00	12,520,950.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
60001001/22020305 Printing of Non Security Documents	377,000.00	670,000.00		670,100.00	100.00+	0.01%+			
60001001/22020306 Printing of Security Documents	1,532,300.00	855,000.00	1,000,000.00	855,100.00	100.00+	0.01%+	4,000,000.00	4,000,000.00	5,000,000.00
60001001/22020312 Service Material (Inc. operational cost for 19 town planning		534,450.00		534,550.00	100.00+	0.02%+	22,000,000.00	22,000,000.00	22,000,000.00
60001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	34,044,283.98	5,323,550.00	6,000,000.00	5,323,650.00	100.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
60001001/22020402 Maintenance of Office Furniture	5,704,000.00	1,604,000.00	400,000.00	1,604,100.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
60001001/22020403 Maintenance of Office Building Residential Quarters	22,559,673.00	2,813,000.00	1,000,000.00	2,813,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020404 Maintenance of Office / IT Equipments	60,270,478.33	2,047,000.00	300,000.00	2,047,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
60001001/22020405 Maintenance of Plants & Generators	3,106,400.00	362,000.00	200,000.00	362,100.00	100.00+	0.03%+	500,000.00	500,000.00	5,000,000.00
60001001/22020406 Other Maintenance Services	4,846,126.85	4,683,000.00	500,000.00	4,683,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
60001001/22020415 Maitenance of other infrastructure	2,423,500.00								
60001001/22020501 Local Training							5,000,000.00	5,000,000.00	5,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/22020506 Seminar and Conferences		500,000.00		500,000.00					
60001001/22020605 Cleaning and Fumigation Services	7,289,547.00	113,400.00		113,400.00					
60001001/22020702 Information Technology Consulting		256,000.00		256,000.00					
60001001/22020703 Legal Services	460,000.00	1,450,000.00	3,000,000.00	1,450,100.00	100.00+	0.01%+	20,000,000.00	20,000,000.00	20,000,000.00
60001001/22020706 Surveying Services	20,821,000.00								
60001001/22020709 Research and Studies		1,229,000.00		1,229,000.00					
60001001/22020710 Monitoring and Evaluation	3,050,000.00		1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020711 Other Consulting Services		620,000.00		620,000.00					
60001001/22020801 Motor Vehicle Fuel Cost	3,185,666.00	1,634,675.00	800,000.00	1,634,800.00	125.00+	0.01%+	800,000.00	800,000.00	800,000.00
60001001/22020803 Plant/Generator Fuel Cost	566,750.00	1,773,000.00	400,000.00	1,773,100.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
60001001/22020901 Bank Charges (Other than Interest)	305,673.79	153,438.76		153,500.00	61.24+	0.04%+			
60001001/22021001 Refreshment & Meals	629,900.00	1,878,000.00		1,878,100.00	100.00+	0.01%+			
60001001/22021002 Honorarium & Sitting Allowance	180,000.00	559,000.00		559,100.00	100.00+	0.02%+			
60001001/22021003 Publicity & Advertisements	2,164,000.00	4,805,562.00		4,805,700.00	138.00+	0.00%+			
60001001/22021006 Postages and Courier Services		13,500.00		13,600.00	100.00+	0.74%+			
60001001/22021007 Welfare Packages	5,482,850.00	6,383,500.00	8,000,000.00	6,383,600.00	100.00+	0.00%+	8,000,000.00	8,000,000.00	8,000,000.00
60001001/22021014 Annual Budget Expenses and Administration	155,000.00	953,500.00		953,600.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	197,673,747.54	54,951,975.46	27,100,000.00	54,954,499.00	2,523.54+	0.00%+	84,600,000.00	84,600,000.00	90,100,000.00
Total Recurrent Expenditure	538,102,618.74	371,643,638.26	267,254,110.00	371,647,260.00	3,621.74+	0.00%+	434,754,110.00	434,754,110.00	440,254,110.00
64001001 - Ministry Of Budget And Planning									
64001001/21010101 Basic Salary	22,728,997.37	36,299,214.14	22,802,180.00	36,299,380.00	165.86+	0.00%+	24,641,062.00	24,641,062.00	24,641,062.00
64001001/21020101 Housing/Rent Allowance	3,200,042.75	3,134,158.14	2,548,300.00	3,134,258.00	99.86+	0.00%+	2,609,722.00	2,609,722.00	2,609,722.00
64001001/21020102 Transport Allowance	688,150.00	645,000.00	1,114,990.00	645,100.00	100.00+	0.02%+	1,096,252.00	1,096,252.00	1,096,252.00
64001001/21020103 Meal Subsidy	318,900.00	297,500.00	271,740.00	297,540.00	40.00+	0.01%+	475,728.00	475,728.00	475,728.00
64001001/21020104 Utility Allowance	234,250.00	263,995.66	319,040.00	264,095.00	99.34+	0.04%+	299,132.00	299,132.00	299,132.00
64001001/21020105 Entertainment Allowance	8,400.00	45,095.66	5,880.00	45,280.00	184.34+	0.41%+	19,461.00	19,461.00	19,461.00
64001001/21020106 leave allowances							3,168,234.00	3,168,234.00	3,168,234.00
64001001/21000107 Domestic Staff Allowance	417,012.00	329,738.74	291,910.00	329,810.00	71.26+	0.02%+	375,570.00	375,570.00	375,570.00
64001001/21020111 Hazard Allowance	24,000.00	24,000.00	91,880.00	24,100.00	100.00+	0.41%+			
64001001/21020131 Arrears (Allowances)	40,684.85	1,172,624.60	389,540.00	1,172,724.00	99.40+	0.01%+	245,823.00	245,823.00	245,823.00
Sub Total: Personnel Cost	27,660,436.97	42,211,326.94	27,835,460.00	42,212,287.00	960.06+	0.00%+	32,930,984.00	32,930,984.00	32,930,984.00
64001001/22020101 Local Transport & Travel-Training	430,000.00	3,494,000.00	1,000,000.00	3,494,100.00	100.00+	0.00%+	10,000,000.00	12,000,000.00	12,000,000.00
64001001/22020102 Local Transport & Travel-Others	6,941,600.00	2,603,100.00	12,000,000.00	2,603,200.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
64001001/22020104 International Transport and Travels – Training	12,174,100.00		20,000,000.00	100.00	100.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
64001001/22020105 Hotel accomodation	393,302.50	2,130,091.00	2,000,000.00	2,130,500.00	409.00+	0.02%+	2,000,000.00	2,000,000.00	2,000,000.00
64001001/22020202 Telephone Charges		1,466,200.00		1,466,500.00	300.00+	0.02%+			
64001001/22020203 Internet Access Charges	9,037,500.00	1,094,900.00	5,200,000.00	1,095,000.00	100.00+	0.01%+	5,500,000.00	5,800,000.00	5,800,000.00
64001001/22020204 Satellite Broadcasting Access Charges	112,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
64001001/22020205 Water Rate			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
64001001/22020301 Office Stationeries/Computer Consumables	17,858,768.50	13,752,400.00	18,000,000.00	13,752,500.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
64001001/22020303 Newspapers	127,400.00	20,000.00	7,000,000.00	20,100.00	100.00+	0.50%+	800,000.00	800,000.00	800,000.00
64001001/22020305 Printing of Non Security Documents (Printing of Budget bookl	23,700,000.00	22,615,200.00	30,000,000.00	22,615,300.00	100.00+	0.00%+	30,000,000.00	32,000,000.00	32,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
64001001/22020312 Service Materials (including OGP Operional Cost)	184,000.00	300,000.00		300,100.00	100.00+	0.03%+	20,000,000.00	22,000,000.00	23,000,000.00
64001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,716,600.00	1,570,800.00	4,200,000.00	1,570,900.00	100.00+	0.01%+	4,400,000.00	4,600,000.00	4,600,000.00
64001001/22020402 Maintenance of Office Furniture	697,300.00	3,872,600.00	600,000.00	3,872,700.00	100.00+	0.00%+	700,000.00	800,000.00	800,000.00
64001001/22020403 Maintenance of Office Building/Residential Qrts.			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
64001001/22020404 Maintenance of Office IT Equipment	3,460,400.00	682,000.00	2,400,000.00	682,100.00	100.00+	0.01%+	2,500,000.00	2,600,000.00	2,600,000.00
64001001/22020405 Maintenance of Plants/Generators	54,000.00		100,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	600,000.00
64001001/22020406 Other Maintenance Services	3,166,100.00	12,212,005.82	800,000.00	12,212,400.00	394.18+	0.00%+	800,000.00	800,000.00	800,000.00
64001001/22020501 Local Training (Organising the Periodic budget review for th			500,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
64001001/22020506 Seminar & Conferences	3,405,800.00		15,000,000.00	100.00	100.00+	100.00%+	17,000,000.00	20,000,000.00	20,000,000.00
64001001/22020605 Cleaning & Fumigation Services							2,000,000.00	2,000,000.00	2,000,000.00
64001001/22020710 Monitoring and evaluation	34,500,000.00	25,195,000.00	25,000,000.00	25,195,100.00	100.00+	0.00%+	30,000,000.00	30,000,000.00	32,000,000.00
64001001/22020801 Motor Vehicle Fuel Cost	3,130,825.00	1,038,800.00	3,600,000.00	1,038,900.00	100.00+	0.01%+	3,600,000.00	3,600,000.00	3,600,000.00
64001001/22020803 Plant/Generator Fuel Cost			700,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
64001001/22020901 Bank Charges(Other Than Interest)	7,101.75	18,534.97	400,000.00	18,634.00	99.03+	0.53%+	400,000.00	400,000.00	400,000.00
64001001/22021001 Refreshment & Meals	9,635,668.00	5,730,709.00	8,500,000.00	5,730,809.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
64001001/22021002 Horarium & Sitting Allowance	900,000.00	150,000.00		150,100.00	100.00+	0.07%+			
64001001/22021003 Publicity & Advertisements	5,400,400.00		300,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22021007 Welfare Packages (Christmas gifts for Staff and Other Well W	377,000.00	300,000.00	700,000.00	300,100.00	100.00+	0.03%+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22021014 Annual Budget Expenses & Administration (Joint bilateral dis	26,968,240.00	30,624,700.00	42,000,000.00	30,624,800.00	100.00+	0.00%+	45,000,000.00	50,000,000.00	50,000,000.00
64001001/22021016 Servicom	24,600.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
64001001/22021026 Common Service (Committe&Commisns) Cost Food &Nut Activties)			100,000,000.00	100.00	100.00+	100.00%+	40,000,000.00	45,000,000.00	50,000,000.00
Sub-Total: Overhead	165,402,705.75	128,871,040.79	300,900,000.00	128,874,943.00	3,902.21+	0.00%+	290,800,000.00	310,500,000.00	318,600,000.00
Total Recurrent Expenditure	193,063,142.72	171,082,367.73	328,735,460.00	171,087,230.00	4,862.27+	0.00%+	323,730,984.00	343,430,984.00	351,530,984.00
18002001 - The State Judiciary									
18002001/21010101 Basic Salary	373,317,925.80	398,302,980.58	403,273,640.00	398,303,080.00	99.42+	0.00%+	403,273,640.00	403,273,640.00	403,273,640.00
18002001/21020101 Housing/Rent Allowance(Incuding Judges Accomodation Allow.)	57,639,217.65	55,260,287.37	52,149,720.00	55,260,520.00	232.63+	0.00%+	52,149,720.00	52,149,720.00	52,149,720.00
18002001/21020102 Transport Allowance	12,441,448.82	19,779,674.79	13,346,390.00	19,779,890.00	215.21+	0.00%+	13,346,390.00	13,346,390.00	13,346,390.00
18002001/21020103 Meal Subsidy	4,785,000.00	5,245,100.00	5,283,280.00	5,245,200.00	100.00+	0.00%+	5,283,280.00	5,283,280.00	5,283,280.00
18002001/21020104 Utility Allowance	5,034,554.12	5,302,326.31	5,315,990.00	5,302,426.00	99.69+	0.00%+	5,315,990.00	5,315,990.00	5,315,990.00
18002001/21020105 Entertainment Allowance	1,530,495.84	1,779,476.31	1,393,790.00	1,779,590.00	113.69+	0.01%+	1,393,790.00	1,393,790.00	1,393,790.00
18002001/21020106 Leave Allowance	7,248,069.95	7,698,746.30	3,900,610.00	7,699,010.00	263.70+	0.00%+	3,900,610.00	3,900,610.00	3,900,610.00
18002001/21020107 Domestic Staff Allowance	116,026,465.32	133,954,023.72	133,813,400.00	133,954,300.00	276.28+	0.00%+	133,813,400.00	133,813,400.00	133,813,400.00
18002001/21020111 Hazard Allowance	117,810,000.00	139,810,000.00	126,414,750.00	139,810,250.00	250.00+	0.00%+	126,414,750.00	126,414,750.00	126,414,750.00
18002001/21020119 Personnel Assistant	103,989.16								
18002001/21020126 Journal Allowance (Newspapers)		311,967.40	4,694,710.00	312,067.00	99.60+	0.03%+	4,694,710.00	4,694,710.00	4,694,710.00
18002001/21020131 Arrears (Allowances)	23,834,149.48	19,759,064.88	24,378,590.00	19,759,164.00	99.12+	0.00%+	24,378,590.00	24,378,590.00	24,378,590.00
18002001/21020132 Professional Duty Allowance	311,967.48	129,986.45		130,000.00	13.55+	0.01%+			
18002001/21020135 Wardrobe & Outfit Allowance	5,492,389.50	8,774,411.10	3,387,250.00	8,774,750.00	338.90+	0.00%+	3,387,250.00	3,387,250.00	3,387,250.00
18002001/21020140 Hardship Allowance		5,063,610.00		5,063,800.00	190.00+	0.00%+			
18002001/21020143 Furniture Allowance			3,930,790.00	100.00	100.00+	100.00%+	3,930,790.00	3,930,790.00	3,930,790.00
18002001/21020146 Newspaper Allowance	748,721.76	577,139.69	376,700.00	577,300.00	160.31+	0.03%+	376,700.00	376,700.00	376,700.00
18002001/21020147 Veh Mntce Allowance	3,743,609.76	4,445,536.59	3,767,010.00	4,445,810.00	273.41+	0.01%+	3,767,010.00	3,767,010.00	3,767,010.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Total Personal Cost	730,068,004.64	806,194,331.49	785,426,620.00	806,197,257.00	2,925.51+	0.00%+	785,426,620.00	785,426,620.00	785,426,620.00
Sub Total: Personnel Cost	730,068,004.64	806,194,331.49	785,426,620.00	806,197,257.00	2,925.51+	0.00%+	785,426,620.00	785,426,620.00	785,426,620.00
18002001/22020101 Local Travel and Transport - Training	3,515,876.00	12,354,779.00	17,000,000.00	24,854,900.00	12,500,121.00+	50.29%+	18,000,000.00	18,500,000.00	18,500,000.00
18002001/22020102 Local Travel and Transport - Others	25,022,302.71	39,383,900.00	75,000,000.00	39,384,000.00	100.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
18002001/22020103 International Transport and Travels - Training	218,616,654.60	198,866,897.13	170,000,000.00	198,866,900.00	2.87+	0.00%+	200,000,000.00	200,000,000.00	200,000,000.00
18002001/22020201 Electricity Charges	20,879,850.00	15,840,286.00	500,000.00	15,840,386.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
18002001/22020202 Telephone Charges	15,410,200.00	1,025,650.00	7,400,000.00	1,025,750.00	100.00+	0.01%+	7,600,000.00	7,800,000.00	7,800,000.00
18002001/22020203 Internet Access Charges	87,000.00	57,800.00	100,000.00	57,900.00	100.00+	0.17%+	100,000.00	100,000.00	100,000.00
18002001/22020204 Satellite Broadcasting Access Charges	74,289.68	33,000.00	100,000.00	33,100.00	100.00+	0.30%+	100,000.00	100,000.00	100,000.00
18002001/22020205 Water Rate	2,139,750.00	1,274,502.25	3,500,000.00	1,274,602.00	99.75+	0.01%+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020206 Sewerage Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
18002001/22020301 Office Stationeries/Computer Consumables	53,147,428.00	82,185,630.62	37,000,000.00	82,185,800.00	169.38+	0.00%+	37,000,000.00	37,000,000.00	37,000,000.00
18002001/22020302 Books	1,000,000.00	1,271,000.00	1,600,000.00	1,271,100.00	100.00+	0.01%+	1,600,000.00	1,600,000.00	1,600,000.00
18002001/22020303 Newspapers	100,000.00								
18002001/22020304 Magazines and Periodicals		60,400.00	1,100,000.00	60,500.00	100.00+	0.17%+	1,100,000.00	1,100,000.00	1,100,000.00
18002001/22020305 Printing of Non Security Documents	4,400,276.00	66,377,600.00	25,000,000.00	66,377,800.00	200.00+	0.00%+	25,000,000.00	25,000,000.00	25,000,000.00
18002001/22020306 Printing of Security Documents	43,824,016.00	759,500.00	11,000,000.00	759,600.00	100.00+	0.01%+	11,000,000.00	11,000,000.00	11,000,000.00
18002001/22020309 Uniforms and Other Clothing	62,400.00		4,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
18002001/22020312 Service Materials	45,900.00								
18002001/22020401 Maintenance of Motor Vehicle/Transport Equipment	472,000.00	2,195,400.00	1,400,000.00	2,195,800.00	400.00+	0.02%+	1,400,000.00	1,400,000.00	1,400,000.00
18002001/22020402 Maintenance of Office Furniture	1,668,600.00	4,569,407.75	3,500,000.00	4,569,600.00	192.25+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020403 Maintenance of Office Building Residential Quarters	1,282,100.00	4,361,320.00	8,400,000.00	4,361,420.00	100.00+	0.00%+	8,400,000.00	8,400,000.00	8,400,000.00
18002001/22020404 Maintenance of Office / IT Equipments	17,113,090.00	1,111,700.00	1,100,000.00	1,111,800.00	100.00+	0.01%+	1,100,000.00	1,100,000.00	1,100,000.00
18002001/22020405 Maintenance of Plants and Generators	1,271,550.00	1,130,379.49	500,000.00	1,130,479.00	99.51+	0.01%+	500,000.00	500,000.00	500,000.00
18002001/22020406 Other Maintenance Services	8,227,615.67	400,000.00	300,000.00	64,100.00	100.00+	0.16%+	300,000.00	300,000.00	300,000.00
18002001/22020501 Local Training	1,470,900.00	5,442,000.00	2,800,000.00	5,442,100.00	100.00+	0.00%+	2,800,000.00	2,800,000.00	2,800,000.00
18002001/22020601 Security Services	5,233,650.00	2,821,000.00	1,500,000.00	2,821,100.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
18002001/22020605 Cleaning and Fumigation Services	976,161.00	2,796,500.00	2,300,000.00	2,796,800.00	300.00+	0.01%+	2,300,000.00	2,300,000.00	2,300,000.00
18002001/22020703 Legal Services	66,700.00		1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
18002001/22020706 Surveying Services	20,000.00		400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
18002001/22020801 Motor Vehicle Fuel Cost	975,000.00	20,000.00	1,100,000.00	20,100.00	100.00+	0.50%+	1,100,000.00	1,100,000.00	1,100,000.00
18002001/22020803 Plant/Generator Fuel Cost	10,040,800.00	31,980,950.00	11,000,000.00	31,981,000.00	50.00+	0.00%+	11,000,000.00	11,000,000.00	11,000,000.00
18002001/22020901 Bank Charges (Other Than interest)	38,116.83	617,751.91	400,000.00	617,900.00	148.09+	0.02%+	400,000.00	400,000.00	400,000.00
18002001/22021001 Refreshment and Meals	127,098,873.21	34,310,435.75	38,000,000.00	34,310,535.00	99.25+	0.00%+	38,000,000.00	38,000,000.00	38,000,000.00
18002001/22021002 Honorarium and Sitting Allowance	31,417,400.00	41,958,928.00	21,000,000.00	41,959,028.00	100.00+	0.00%+	21,000,000.00	21,000,000.00	21,000,000.00
18002001/22021003 Publicity and Advertisements		425,000.00	500,000.00	425,100.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
18002001/22021004 Medical Expenses	1,795,000.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
18002001/22021006 Postages and Courier Services	31,212,040.00	9,699,795.63	7,000,000.00	9,699,900.00	104.37+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
18002001/22021007 Welfare Packages	136,709,096.16	261,255,046.75	161,000,000.00	261,255,146.00	99.25+	0.00%+	164,000,000.00	166,000,000.00	166,000,000.00
18002001/22021014 Annual Budget Expenses and Administration							2,000,000.00	2,000,000.00	2,000,000.00
18002001/22021021 Special Days/Celebrations	18,320,000.00	250,000.00	13,000,000.00	250,100.00	100.00+	0.04%+	15,000,000.00	17,000,000.00	17,000,000.00
18002001/22021022 Donations	5,000,000.00								
Sub-Total: Overhead	788,733,735.86	824,500,560.28	630,100,000.00	837,004,846.00	12,504,285.72+	1.49%+	693,400,000.00	698,100,000.00	698,100,000.00
Total Recurrent Expenditure	1,518,801,740.50	1,630,694,891.77	1,415,526,620.00	1,643,202,103.00	12,507,211.23+	0.76%+	1,478,826,620.00	1,483,526,620.00	1,483,526,620.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
18011001 - Judiciary Service Commission									
18011001/21010101 Basic Salary	3,008,717.00	4,346,809.63	4,297,720.00	4,346,909.00	99.37+	0.00%+	4,486,270.00	4,686,270.00	4,686,270.00
18011001/21020101 Housing/Rent Allowance	506,781.96	703,373.33	853,870.00	703,473.00	99.67+	0.01%+	868,120.00	868,120.00	868,120.00
18011001/21020102 Transport Allowance	68,400.00	109,800.00	76,020.00	109,920.00	120.00+	0.11%+	78,120.00	79,120.00	79,120.00
18011001/21020103 Meal Subsidy	31,200.00	50,100.00	34,650.00	50,450.00	350.00+	0.69%+	35,796.00	37,888.00	37,888.00
18011001/21020104 Utility Allowance	27,000.00	41,800.00	30,030.00	41,930.00	130.00+	0.31%+	30,070.00	31,122.00	31,122.00
18011001/21020105 Entertainment Allowance	19,200.00	21,800.00	21,630.00	21,830.00	30.00+	0.14%+	21,630.00	21,630.00	21,630.00
18011001/21020106 Leave Allowance	64,227.70	93,765.10		93,900.00	134.90+	0.14%+	727,380.00	727,380.00	727,380.00
18011001/21020107 Domestic Staff Allowance	1,251,036.00	1,529,044.00	1,386,560.00	1,529,460.00	416.00+	0.03%+	1,426,890.00	1,426,890.00	1,426,890.00
18011001/21020131 Arrears (Allowances)		400,831.20		401,000.00	168.80+	0.04%+			
18011001/21020135 Wardrobe/Outfit Allowance		33,071.40		33,171.00	99.60+	0.30%+			
Sub Total: Personnel Cost	4,976,562.66	7,330,394.66	6,700,480.00	7,332,043.00	1,648.34+	0.02%+	7,674,276.00	7,878,420.00	7,878,420.00
18011001/22020101 Local Travel and Transport - Training	185,970.00	473,970.00		474,000.00	30.00+	0.01%+			
18011001/22020102 Local Travel and Transport - Others		15,000.00	2,700,000.00	15,100.00	100.00+	0.66%+	2,700,000.00	2,700,000.00	2,700,000.00
18011001/22020205 Water Rates	215,000.00								
18011001/22020301 Office Stationeries/Computer Consumables	505,400.00	796,000.00	1,000,000.00	796,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
18011001/22020302 Books		65,500.00	250,000.00	65,600.00	100.00+	0.15%+	250,000.00	250,000.00	250,000.00
18011001/22020305 Printing of Non Security Document	90,000.00	270,000.00		270,100.00	100.00+	0.04%+			
18011001/22020312 Service Material		20,000.00	200,000.00	20,100.00	100.00+	0.50%+	200,000.00	200,000.00	200,000.00
18011001/22020401 Maintenance of Motor Vehicle/Transport Equipment	24,800.00								
18011001/22020403 Maintenance of Office Building Residential			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
18011001/22020404 Maintenance of Office / IT Equipments	147,000.00								
18011001/22020406 Other maintenance Services	15,300.00	120,500.00		120,600.00	100.00+	0.08%+			
18011001/22020603 Residential Rent	4,500,000.00	17,500,000.00	80,000,000.00	17,500,100.00	100.00+	0.00%+	100,000,000.00	120,000,000.00	120,000,000.00
18011001/22020605 Cleaning &Fumigation Services		200,000.00	200,000.00	200,000.00			200,000.00	200,000.00	200,000.00
18011001/22020703 Legal Services	10,000.00								
18011001/22020710 Monitoring and Evaluation			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
18011001/22020801 Motor Vehicle Fuel Cost		142,000.00		142,100.00	100.00+	0.07%+			
18011001/22020803 Plant/Generator Fuel Cost		1,393,500.00		1,393,600.00	100.00+	0.01%+			
18011001/22020901 Bank Charges (Other Than interest)	51,916.15	27,057.03	200,000.00	27,157.00	99.97+	0.37%+	200,000.00	200,000.00	200,000.00
18011001/22021001 Refreshment and Meals	1,021,000.00	528,840.00	700,000.00	528,940.00	100.00+	0.02%+	700,000.00	700,000.00	700,000.00
18011001/22021002 Honorarium and Sitting Allowance	450,000.00	579,500.00	4,300,000.00	579,600.00	100.00+	0.02%+	24,000,000.00	24,000,000.00	25,000,000.00
18011001/22021003 Publicity and Advertisements		38,000.00	300,000.00	38,100.00	100.00+	0.26%+	300,000.00	300,000.00	300,000.00
18011001/22021006 Postages and Courier Services	9,000.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
18011001/22021007 Welfare Packages	110,000.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
18011001/22021011 Recruitment and Appointment (Service Wide			40,000,000.00	100.00	100.00+	100.00%+	60,000,000.00	60,000,000.00	60,000,000.00
18011001/22021013 Promotion (Service Wide)			3,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
18011001/22021014 Annual Budget Expenses and Administration	355,000.00	280,000.00	250,000.00	280,100.00	100.00+	0.04%+	250,000.00	250,000.00	250,000.00
18011001/22021021 Special Day Celebration	743,500.00	550,000.00	800,000.00	550,100.00	100.00+	0.02%+	800,000.00	800,000.00	800,000.00
18011001/22021026 Common Services (Committee/Commissions)			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	8,433,886.15	22,999,867.03	135,200,000.00	23,002,097.00	2,229.97+	0.01%+	194,900,000.00	214,900,000.00	215,900,000.00
Total Recurrent Expenditure	13,410,448.81	30,330,261.69	141,900,480.00	30,334,140.00	3,878.31+	0.01%+	202,574,276.00	222,778,420.00	223,778,420.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26001001 - Ministry of Justice									
26001001/21010101 Basic Salary	211,535,500.96	210,767,303.84	211,555,170.00	210,767,403.00	99.16+	0.00%+	215,800,520.00	218,800,520.00	218,800,520.00
26001001/21020101 Housing/Rent Allowance	33,683,439.83	30,965,832.05	33,371,320.00	30,965,932.00	99.95+	0.00%+	35,087,030.00	35,087,030.00	35,087,030.00
26001001/21020102 Transport Allowance	5,713,250.00	8,010,614.93	5,828,860.00	8,010,760.00	145.07+	0.00%+	6,337,400.00	6,337,400.00	6,337,400.00
26001001/21020103 Meal Subsidy	2,658,000.00	2,615,300.00	2,728,530.00	2,615,400.00	100.00+	0.00%+	2,902,800.00	2,902,800.00	2,902,800.00
26001001/21020104 Utility Allowance	2,418,869.62	2,515,639.15	2,150,770.00	2,515,670.00	30.85+	0.00%+	2,560,200.00	2,560,200.00	2,560,200.00
26001001/21020105 Entertainment Allowance	619,769.62	12,615,489.15	342,930.00	12,615,730.00	240.85+	0.00%+			
26001001/21020107 Domestic Staff Allowance	79,502,839.18	65,378,884.35	79,160,860.00	65,378,984.00	99.65+	0.00%+	82,893,250.00	83,893,250.00	83,893,250.00
26001001/21020111 Hazard Allowance	151,872,000.00	133,934,752.00	162,526,350.00	133,934,852.00	100.00+	0.00%+	162,526,350.00	162,526,350.00	162,526,350.00
26001001/21020131 Arrears (Allowances)	1,637,888.30	21,782,981.31	591,170.00	21,783,070.00	88.69+	0.00%+	591,170.00	591,170.00	591,170.00
26001001/21020135 Wardrobe & Outfit Allowance	9,552,500.00	12,024,750.00	8,283,450.00	12,025,050.00	300.00+	0.00%+	8,283,450.00	8,283,450.00	8,283,450.00
26001001/21020146 Newspaper Allowance	187,180.44	77,991.85		78,000.00	8.15+	0.01%+			
Total Personal Cost	499,381,237.95	500,689,538.63	506,539,410.00	500,690,851.00	1,312.37+	0.00%+	516,982,170.00	520,982,170.00	520,982,170.00
Sub Total: Personnel Cost	499,381,237.95	500,689,538.63	506,539,410.00	500,690,851.00	1,312.37+	0.00%+	516,982,170.00	520,982,170.00	520,982,170.00
26001001/22020101 Local Travel and Transport - Training	107,400,295.75	3,194,500.00	2,000,000.00	3,194,900.00	400.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020102 Local Travel and Transport - Others	548,800.00	113,120,786.67	5,000,000.00	113,120,886.00	99.33+	0.00%+	15,000,000.00	5,000,000.00	5,000,000.00
26001001/22020104 International Transport and Travels - Others			10,000,000.00	100.00	100.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
26001001/22020105 Hotel Accomodation							1,000,000.00	3,000,000.00	3,000,000.00
26001001/22020201 Electricity Charges	3,475,500.00	49,943,375.00		49,943,800.00	425.00+	0.00%+	500,000.00	500,000.00	500,000.00
26001001/22020203 Internet Access Charges	350,000.00	1,203,100.00		1,203,500.00	400.00+	0.03%+	800,000.00	800,000.00	800,000.00
26001001/22020204 Satellite Broadcasting Access Charges							800,000.00	800,000.00	800,000.00
26001001/22020205 Water Rates							700,000.00	700,000.00	700,000.00
26001001/22020206 Sewerage Charges		1,294,900.00		1,295,000.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
26001001/22020301 Office Stationeries/Computer Consumables	4,874,700.00	993,380.00	45,000,000.00	993,400.00	20.00+	0.00%+	20,000,000.00	50,000,000.00	50,000,000.00
26001001/22020302 Books	1,813,000.00	815,000.00	800,000.00	815,100.00	100.00+	0.01%+	20,000,000.00	20,000,000.00	20,000,000.00
26001001/22020303 Newspapers	154,500.00		100,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
26001001/22020304 Magazines and Periodicals							300,000.00	300,000.00	300,000.00
26001001/22020305 Printing of Non Security Documents			5,000,000.00	100.00	100.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
26001001/22020306 Printing of Security Documents							2,500,000.00	2,500,000.00	2,500,000.00
26001001/22020309 Uniforms & other Clothings							15,000,000.00		
26001001/22020312 Service Material/Law Report							20,000,000.00	60,000,000.00	60,000,000.00
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,707,400.00	2,772,500.00	320,000.00	2,772,900.00	400.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020402 Maintenance of Office Furniture							4,000,000.00	4,000,000.00	4,000,000.00
26001001/22020403 Maintenance of Office Building Residential Quarters	1,790,000.00	3,850,000.00		3,850,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
26001001/22020404 Maintenance of Office / IT Equipments		180,000.00	7,000,000.00	180,100.00	100.00+	0.06%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020405 Maintenance of Plants and Generators							800,000.00	800,000.00	800,000.00
26001001/22020406 Other Maintenance Services	28,751,500.00	36,000.00	1,200,000.00	36,100.00	100.00+	0.28%+	1,200,000.00	1,200,000.00	1,200,000.00
26001001/22020501 Local Training			5,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
26001001/22020503 Training and staff Development							4,000,000.00	4,000,000.00	4,000,000.00
26001001/22020506 Seminar and Conferences							10,000,000.00	10,000,000.00	10,000,000.00
26001001/22020601 Security Services	980,000.00		1,300,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020605 Cleaning and Fumigation Services	6,761,900.00	47,530,000.00	300,000.00	47,530,100.00	100.00+	0.00%+	700,000.00	700,000.00	700,000.00
26001001/22020703 Legal Services	68,183,800.00	52,411,300.00	150,000,000.00	52,411,400.00	100.00+	0.00%+	120,000,000.00	120,000,000.00	130,000,000.00
26001001/22020709 Research and Studies			300,000.00	100.00	100.00+	100.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26001001/22020710 Monitoring and Evaluation	10,771,825.00	430,000.00	21,000,000.00	430,100.00	100.00+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
26001001/22020711 Other Consulting Services			6,000,000.00	100.00	100.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
26001001/22020801 Motor Vehicle Fuel Cost	10,778,080.00	25,427,610.00	5,000,000.00	25,427,800.00	190.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
26001001/22020803 Plant/Generator Fuel Cost	169,075.00	300,000.00	400,000.00	300,100.00	100.00+	0.03%+	800,000.00	800,000.00	800,000.00
26001001/22020901 Bank Charges	8,881,752.32	15,415.13	17,000,000.00	15,515.00	99.87+	0.64%+	750,000.00	750,000.00	750,000.00
26001001/22021001 Refreshment & Meals	3,369,802.50	8,474,055.00	15,000,000.00	8,474,155.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22021002 Honorarium and Sitting Allowance			300,000.00				5,000,000.00	5,000,000.00	5,000,000.00
26001001/22021003 Publicity and Advertisements			2,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	5,000,000.00	5,000,000.00
26001001/22021007 Welfare Packages	1,327,250.00						3,000,000.00	3,000,000.00	3,000,000.00
26001001/22021008 Subscription To Professional Bodies		750,000.00		750,500.00	500.00+	0.07%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22021014 Annual Budget Expenses and Administration							300,000.00	300,000.00	300,000.00
26001001/22021016 Servicom							400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	262,089,180.57	312,741,921.80	300,020,000.00	312,746,256.00	4,334.20+	0.00%+	312,550,000.00	360,550,000.00	370,550,000.00
Total Recurrent Expenditure	761,470,418.52	813,431,460.43	806,559,410.00	813,437,107.00	5,646.57+	0.00%+	829,532,170.00	881,532,170.00	891,532,170.00
26001001 - Legal Aid Council									
26003001/21010101 Basic Salary	490,000.00	390,000.00		390,500.00	500.00+	0.13%+			
Total Personal Cost	490,000.00	390,000.00		390,500.00	500.00+	0.13%+			
Sub Total: Personnel Cost	490,000.00	390,000.00		390,500.00	500.00+	0.13%+			
26003001/22020101 Local Travels & Transport - Ttraining		10,000.00		10,500.00	500.00+	4.76%+			
26003001/22020102 Local Travel & Transport - Others	120,000.00	96,750.00	800,000.00	96,850.00	100.00+	0.10%+	800,000.00	800,000.00	800,000.00
26003001/22020202 Telephone Charges	65,000.00	48,000.00	100,000.00	48,100.00	100.00+	0.21%+	100,000.00	100,000.00	100,000.00
26003001/22020203 Internet Access	151,000.00	127,000.00	100,000.00	127,100.00	100.00+	0.08%+	100,000.00	100,000.00	100,000.00
26003001/22020301 Office Stationeries/Computer Consumables	12,000.00	35,000.00	600,000.00	35,100.00	100.00+	0.28%+	800,000.00	800,000.00	800,000.00
26003001/22020303 Newspapers	21,000.00	31,500.00		31,600.00	100.00+	0.32%+			
26003001/22020304 Magazines & Periodicals	12,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26003001/22020402 Maintenance of Office Furniture		12,750.00		12,800.00	50.00+	0.39%+			
26003001/22020405 Maintenance of Plants/Generators	110,000.00	90,000.00	100,000.00	90,100.00	100.00+	0.11%+	100,000.00	100,000.00	100,000.00
26003001/22020406 Other Maintenance Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
26003001/22020605 Cleaning & Fumigation Services	38,000.00	32,000.00	100,000.00	32,100.00	100.00+	0.31%+	100,000.00	100,000.00	100,000.00
26003001/22020801 MotoVehicle Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26003001/22020803 Plant & Generator Fuel Cost	101,000.00	82,000.00	100,000.00	82,100.00	100.00+	0.12%+	100,000.00	100,000.00	100,000.00
26003001/22021001 Refreshments & Meals			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
26003001/22021006 Postages & Courier Services	35,000.00	40,000.00		40,100.00	100.00+	0.25%+			
Sub-Total: Overhead	665,000.00	605,000.00	2,600,000.00	606,850.00	1,850.00+	0.30%+	2,800,000.00	2,800,000.00	2,800,000.00
Total Recurrent Expenditure	1,155,000.00	995,000.00	2,600,000.00	997,350.00	2,350.00+	0.24%+	2,800,000.00	2,800,000.00	2,800,000.00
26007001 - Citizens Rights And Medication Centre									
26007001/22020102 Local Travel and Transport - Others	523,850.00	412,500.00	1,200,000.00	412,600.00	100.00+	0.02%+	1,500,000.00	2,000,000.00	2,000,000.00
26007001/22020202 Telephone Charges	235,000.00	206,800.00	100,000.00	206,900.00	100.00+	0.05%+			
26007001/22020203 Internet Access Charges		25,000.00	130,000.00	25,100.00	100.00+	0.40%+	200,000.00	200,000.00	200,000.00
26007001/22020205 Water Rates	205,000.00	180,000.00	200,000.00	180,100.00	100.00+	0.06%+			
26007001/22020301 Office Stationeries/Computer Consumables	320,100.00	271,000.00	1,000,000.00	271,100.00	100.00+	0.04%+	1,000,000.00	1,000,000.00	1,000,000.00
26007001/22020303 Newspapers		13,200.00	100,000.00	13,300.00	100.00+	0.75%+	100,000.00	100,000.00	100,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26007001/22020304 Magazines & Periodicals							500,000.00	500,000.00	500,000.00
26007001/22020305 Printing of Non Security Documents	223,150.00	128,800.00	120,000.00	129,000.00	200.00+	0.16%+	350,000.00	350,000.00	350,000.00
26007001/22020312 Service Materials			300,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
26007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	411,000.00	417,100.00	1,000,000.00	417,200.00	100.00+	0.02%+	800,000.00	800,000.00	800,000.00
26007001/22020402 Maintenance of Office Furniture							250,000.00	250,000.00	250,000.00
26007001/22020404 Maintenance of Office / IT Equipments							200,000.00	200,000.00	200,000.00
26007001/22020405 Maintenance of Plants and Generators		5,000.00	150,000.00	5,100.00	100.00+	1.96%+	100,000.00	100,000.00	100,000.00
26007001/22020406 Other Maintenance Services	261,000.00	146,600.00	100,000.00	146,800.00	200.00+	0.14%+			
26007001/22020501 Local Training		70,000.00	400,000.00	70,100.00	100.00+	0.14%+	400,000.00	400,000.00	400,000.00
26007001/22020503 Training and Staff Development			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007001/22020506 Seminar and Conferences			850,000.00	100.00	100.00+	100.00%+	100,000.00	2,000,000.00	2,000,000.00
26007001/22020605 Cleaning and Fumigation Services	215,500.00	119,000.00	300,000.00	127,100.00	8,100.00+	6.37%+	400,000.00	400,000.00	400,000.00
26007001/22020703 Legal Services			400,000.00	200.00	200.00+	100.00%+	800,000.00	800,000.00	800,000.00
26007001/22020801 Motor Vehicle Fuel Cost	547,000.00	324,500.00	600,000.00	324,600.00	100.00+	0.03%+	600,000.00	600,000.00	600,000.00
26007001/22020803 Plant/Generator Fuel Cost	355,000.00	225,000.00	400,000.00	225,100.00	100.00+	0.04%+	200,000.00	200,000.00	200,000.00
26007001/22020901 Bank Charges (Other Than interest)	701.50	3,407.00	100,000.00	3,507.00	100.00+	2.85%+			
26007001/22021001 Refreshment & Meals	348,000.00	221,000.00	100,000.00	221,100.00	100.00+	0.05%+	100,000.00	400,000.00	400,000.00
26007001/22021002 Honorarium & Sitting Allowance			250,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007001/22021003 Publicity & Advertisements	85,000.00	60,000.00	1,000,000.00	60,100.00	100.00+	0.17%+	1,000,000.00	2,000,000.00	2,000,000.00
26007001/22021007 Welfare Packages	70,000.00	63,000.00	400,000.00	63,100.00	100.00+	0.16%+	400,000.00	400,000.00	400,000.00
26007001/22021014 Annual Budget Expenses and Administration	100,000.00	100,000.00	100,000.00	100,000.00			100,000.00	100,000.00	100,000.00
26007001/22021016 Servicom			200,000.00	100.00	100.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	3,900,301.50	2,991,907.00	10,000,000.00	3,002,607.00	10,700.00+	0.36%+	10,650,000.00	14,350,000.00	14,350,000.00
Total Recurrent Expenditure	3,900,301.50	2,991,907.00	10,000,000.00	3,002,607.00	10,700.00+	0.36%+	10,650,000.00	14,350,000.00	14,350,000.00
26007002 - Administrator-General/Public Trustees									
26007002/22020102 Local Travel & Transport - Others			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007002/22020206 Sewage Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020301 Office Stationeries/Computer Consumables			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007002/22020305 Printing of Non Security Documents			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020312 Service Materials			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007002/22020404 Maintenance of Office/IT Equipment			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020406 Other Maintenance Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020503 Training and Staff Development			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020605 Cleaning and Fumigation Services			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22021003 Publicity & Advertisements			250,000.00	100.00	100.00+	100.00%+	250,000.00	250,000.00	250,000.00
26007002/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22021016 Servicom			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			2,450,000.00	1,200.00	1,200.00+	100.00%+	2,450,000.00	2,450,000.00	2,450,000.00
Total Recurrent Expenditure			2,450,000.00	1,200.00	1,200.00+	100.00%+	2,450,000.00	2,450,000.00	2,450,000.00
26051001 - Enugu State High Court									

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26052001 - Enugu State Customary Court of Appeal									
26052001/21010101 Basic Salary	382,090,899.41	401,420,911.87	400,998,320.00	401,421,011.00	99.13+	0.00%+	568,713,216.00	597,148,877.00	627,006,877.00
26052001/21020101 Housing/Rent Allowance	54,385,737.59	53,891,048.59	52,621,960.00	53,891,148.00	99.41+	0.00%+	148,167,817.00	155,578,308.00	56,118,418.00
26052001/21020102 Transport Allowance	11,406,552.50	14,017,652.50	13,457,060.00	14,017,752.00	99.50+	0.00%+	142,196,817.00	150,109,455.00	157,614,920.00
26052001/21020103 Meal Subsidy	5,673,100.00	5,927,795.66	6,068,160.00	5,927,895.00	99.34+	0.00%+	166,078,220.00	174,382,130.00	183,101,230.00
26052001/21020104 Utility Allowance	4,541,582.64	4,759,128.30	4,945,310.00	4,759,228.00	99.70+	0.00%+	139,233,678.00	146,195,360.00	153,505,130.00
26052001/21020105 Entertainment Allowance	283,682.64	343,573.96	401,590.00	343,673.00	99.04+	0.03%+			
26052001/21020106 Leave Allowance	7,642,530.75	7,882,057.80	8,032,400.00	7,882,157.00	99.20+	0.00%+			
26052001/21020107 Domestic Staff Allowance	16,817,900.96	22,724,779.44	18,156,470.00	22,724,879.00	99.56+	0.00%+	207,870,250.00	218,263,760.00	229,176,950.00
26052001/21020108 Shift Duty (Allowance)	48,000.00	48,000.00	50,400.00	48,100.00	100.00+	0.21%+			
26052001/21020111 Hazard Allowance	13,860,000.00	24,860,000.00	9,759,750.00	24,860,100.00	100.00+	0.00%+			
26052001/21020113 Teaching Allowance			3,465,000.00	100.00	100.00+	100.00%+			
26052001/21020119 Personnel Assistant	25,997.29								
26052001/21020126 Newspapers Allowance	77,991.85	140,385.33		140,485.00	99.67+	0.07%+			
26052001/21020131 Arrears (Allowances)	4,635,288.17	26,579,105.68	12,550,570.00	26,579,205.00	99.32+	0.00%+			
26052001/21020132 Professional Duty Allowance	103,989.16								
26052001/21020135 Wardrobe/Outfit Allowance	9,277,233.70	12,955,708.30	4,337,390.00	12,955,808.00	99.70+	0.00%+			
26052001/21020143 Furniture Allowance	3,743,610.00		1,965,390.00	100.00	100.00+	100.00%+			
26052001/21020146 Newspaper Allowance	46,795.11	46,795.11	196,540.00	46,895.00	99.89+	0.21%+			
26052001/21020147 Veh Mntce Allowance	623,934.96	935,902.44	982,700.00	936,002.00	99.56+	0.01%+			
Total Personal Cost	515,284,826.73	576,532,844.98	537,989,010.00	576,534,538.00	1,693.02+	0.00%+	1,372,259,998.00	1,441,677,890.00	1,406,523,525.00
Sub Total: Personnel Cost	515,284,826.73	576,532,844.98	537,989,010.00	576,534,538.00	1,693.02+	0.00%+	1,372,259,998.00	1,441,677,890.00	1,406,523,525.00
26052001/22020101 Local Transport & Travel-Training	4,029,500.00	90,100.00	1,000,000.00	90,200.00	100.00+	0.11%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020102 Local Transport & Travel-Others	3,241,000.00	126,052,397.98	3,500,000.00	126,052,497.00	99.02+	0.00%+	4,500,000.00	5,800,000.00	6,000,000.00
26052001/22020104 International Transport & Travel - Others	33,655,400.00		16,500,000.00	100.00	100.00+	100.00%+	20,000,000.00	20,000,000.00	22,000,000.00
26052001/22020202 Telephone Charges	4,590,500.00	5,041,500.00	4,300,000.00	5,041,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22020203 Internet Access Charges	10,000.00	3,000.00	200,000.00	3,100.00	100.00+	3.23%+	500,000.00	500,000.00	500,000.00
26052001/22020204 Satellite Broadcasting Access Charges							500,000.00	500,000.00	500,000.00
26052001/22020205 Water Rate	144,000.00	20,000.00	600,000.00	20,100.00	100.00+	0.50%+	600,000.00	600,000.00	600,000.00
26052001/22020206 Sewage Charges							600,000.00	600,000.00	600,000.00
26052001/22020301 Office Stationeries/Computer Consumables	36,792,350.00	27,483,173.00	40,000,000.00	27,483,273.00	100.00+	0.00%+	42,000,000.00	45,000,000.00	45,000,000.00
26052001/22020303 Newspapers	1,848,000.00	1,478,400.00	2,600,000.00	1,478,500.00	100.00+	0.01%+	200,000.00	200,000.00	200,000.00
26052001/22020304 Magazines and Periodicals	1,740,000.00	8,234,100.00	2,000,000.00	8,234,200.00	100.00+	0.00%+	2,100,000.00	2,400,000.00	2,500,000.00
26052001/22020305 Printing of Non Security Documents		1,779,000.00		1,779,100.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
26052001/22020309 Uniforms & Other Clothing		200,000.00		200,100.00	100.00+	0.05%+			
26052001/22020312 Service Materials		8,920,000.00		8,920,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22020401 Maintenance of Motor Vehicles/Transport Equipment	79,000.00	311,000.00	800,000.00	311,100.00	100.00+	0.03%+	1,600,000.00	1,600,000.00	1,600,000.00
26052001/22020402 Maintenance of Office Furniture	1,050,300.00	15,271,900.00	3,800,000.00	15,272,000.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22020403 Maintenance of Office Building/Residential Qrts.	17,983,110.00	350,000.00	100,000.00	350,100.00	100.00+	0.03%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020404 Maintenance of Office IT Equipment	484,700.00	696,200.00	500,000.00	696,300.00	100.00+	0.01%+	500,000.00	600,000.00	700,000.00
26052001/22020405 Maintenance of Plants/Generators	566,500.00		3,400,000.00	100.00	100.00+	100.00%+	1,400,000.00	1,400,000.00	1,500,000.00
26052001/22020406 Other Maintenance Services	12,500.00	2,449,000.00		2,449,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020501 Local Training		160,000.00		160,100.00	100.00+	0.06%+			
26052001/22020601 Security Services		156,400.00	1,200,000.00	156,500.00	100.00+	0.06%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26052001/22020605 Cleaning & Fumigation Services	3,041,700.00		500,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
26052001/22020703 Legal Services		1,540,000.00	1,000,000.00	1,540,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020711 Other Consulting Services		3,000,000.00		3,000,100.00	100.00+	0.00%+			
26052001/22020801 Motor Vehicle Fuel Cost	2,479,500.00	593,600.00	3,400,000.00	593,700.00	100.00+	0.02%+	3,000,000.00	3,000,000.00	3,000,000.00
26052001/22020803 Plant/Generator Fuel Cost	569,700.00	797,000.00	1,200,000.00	797,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
26052001/22020901 Bank Charges (Other than Interest)	267,195.68	46,611.22	200,000.00	46,710.00	98.78+	0.21%+	500,000.00	500,000.00	500,000.00
26052001/22021001 Refreshment & Meals	14,034,440.00	12,028,400.00	9,000,000.00	12,028,500.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
26052001/22021002 Honorarium & Sitting Allowance	36,402,000.00	33,917,000.00	40,800,000.00	33,917,100.00	100.00+	0.00%+	43,000,000.00	45,000,000.00	47,000,000.00
26052001/22021003 Publicity & Advertisements	900,000.00	300,000.00	100,000.00	300,100.00	100.00+	0.03%+	800,000.00	900,000.00	1,000,000.00
26052001/22021006 Postage & Courier Services	24,000.00	5,000.00	100,000.00	5,100.00	100.00+	1.96%+	400,000.00	400,000.00	500,000.00
26052001/22021014 Annual Budget Expenses and Administration							800,000.00	800,000.00	800,000.00
26052001/22021016 Servicom							800,000.00	800,000.00	800,000.00
Sub-Total: Overhead	163,945,395.68	250,923,782.20	136,800,000.00	250,926,780.00	2,997.80+	0.00%+	149,700,000.00	156,500,000.00	161,200,000.00
Total Recurrent Expenditure	679,230,222.41	827,456,627.18	674,789,010.00	827,461,318.00	4,690.82+	0.00%+	1,521,959,998.00	1,598,177,890.00	1,567,723,525.00
26054001 - Enugu State Magistrate Court									
26007003 - Enugu State Justice Reform Team									
26007003/22020102 Local Travel and Transport - Others			600,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
26007003/22020202 Telephone Charges							100,000.00	100,000.00	100,000.00
26007003/22020203 Internet Access Charges	130,000.00						250,000.00	250,000.00	250,000.00
26007003/22020204 Satellite Broadcasting Access Charge							200,000.00	200,000.00	200,000.00
26007003/22020301 Office Stationeries/Computer Consumables	1,642,200.00	2,914,500.00	2,500,000.00	2,914,900.00	400.00+	0.01%+	2,500,000.00	2,500,000.00	2,500,000.00
26007003/22020303 Newspapers							150,000.00	150,000.00	150,000.00
26007003/22020304 Magazines & Periodicals							100,000.00	100,000.00	100,000.00
26007003/22020305 Printing of Non Security Documents	2,440,000.00	440,000.00	3,500,000.00	440,100.00	100.00+	0.02%+	3,800,000.00	3,800,000.00	3,800,000.00
26007003/22020312 Service Materials (Witness Support Unit expenses)			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007003/22020401 Maintenance of Motor Vehicle/Transport Equipment	92,790.00	136,516.00		136,700.00	184.00+	0.13%+	800,000.00	800,000.00	800,000.00
26007003/22020402 Maintenance of Office Furniture			2,500,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
26007003/22020404 Maintenance of Office / IT Equipments		68,500.00		68,900.00	400.00+	0.58%+	200,000.00	200,000.00	200,000.00
26007003/22020405 Maintenance of Plants and Generators							200,000.00	200,000.00	200,000.00
26007003/22020406 Other Maintenance Services			100,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007003/22020501 Local Training		150,000.00		150,100.00	100.00+	0.07%+	500,000.00	500,000.00	500,000.00
26007003/22020503 Training and Staff Development	1,242,119.00								
26007003/22020506 Seminar and Conferences	649,800.00		1,400,000.00	100.00	100.00+	100.00%+			
26007003/22020605 Cleaning and Fumigation Services	144,000.00		100,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007003/22020703 Legal Services	2,395,000.00		1,300,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,800,000.00	1,800,000.00
26007003/22020709 Research and Documentation			100,000.00	100.00	100.00+	100.00%+	1,700,000.00	1,700,000.00	1,700,000.00
26007003/22020803 Plant/Generator Fuel Cost							300,000.00	300,000.00	300,000.00
26007003/22020901 Bank Charges (Other than Interest)	26,778.82	18,803.64	100,000.00	18,903.00	99.36+	0.53%+			
26007003/22021001 Refreshment & Meals			800,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
26007003/22021002 Honorarium & Sitting Allowance	4,102,200.00	3,754,000.00	2,400,000.00	3,754,100.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26007003/22021003 Publicity & Advertisements	2,147,000.00	3,237,000.00	2,200,000.00	3,237,500.00	500.00+	0.02%+	2,000,000.00	2,000,000.00	2,000,000.00
26007003/22021007 Welfare Packages	1,071,200.00	1,200,000.00		1,200,300.00	300.00+	0.02%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26007003/22021014 Annual Budget Expenses and Administration							100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	16,083,087.82	11,919,319.64	17,700,000.00	11,922,403.00	3,083.36+	0.03%+	19,200,000.00	19,500,000.00	19,500,000.00
Total Recurrent Expenditure	16,083,087.82	11,919,319.64	17,700,000.00	11,922,403.00	3,083.36+	0.03%+	19,200,000.00	19,500,000.00	19,500,000.00
65001001 - Ministry of Enugu Capital Territory									
65001001/21010101 Basic Salary	66,274,627.46	67,610,773.78	64,982,200.00	67,640,873.00	30,099.22+	0.04%+	64,982,200.00	64,982,200.00	64,982,200.00
65001001/21020101 Housing/Rent Allowance	4,166,473.06	4,315,603.05	4,473,610.00	4,315,703.00	99.95+	0.00%+	4,473,610.00	4,473,610.00	4,473,610.00
65001001/21020102 Transport Allowance	967,450.00	962,412.50	1,005,450.00	962,512.00	99.50+	0.01%+	1,005,450.00	1,005,450.00	1,005,450.00
65001001/21020103 Meal Subsidy	425,000.00	419,775.00	435,900.00	419,875.00	100.00+	0.02%+	435,900.00	435,900.00	435,900.00
65001001/21020104 Utility Allowance	341,650.00	341,825.00	356,700.00	341,925.00	100.00+	0.03%+	356,700.00	356,700.00	356,700.00
65001001/21020105 Entertainment Allowance		1,005,600.00	8,400.00	1,005,700.00	100.00+	0.01%+	8,400.00	8,400.00	8,400.00
65001001/21020107 Domestic Staff Allowance		278,008.00	417,010.00	278,108.00	100.00+	0.04%+	417,010.00	417,010.00	417,010.00
65001001/21020108 Shift Duty	109,560.00	112,783.50	106,280.00	112,883.00	99.50+	0.09%+	106,280.00	106,280.00	106,280.00
65001001/21020111 Hazard Allowance	54,000.00	51,500.00	51,450.00	51,600.00	100.00+	0.19%+	51,450.00	51,450.00	51,450.00
65001001/21020131 Arreas (Allowance)	71,954.53	1,350,084.87	84,600.00	1,350,184.00	99.13+	0.01%+	84,600.00	84,600.00	84,600.00
Total Personal Cost	72,410,715.05	76,448,365.70	71,921,600.00	76,479,363.00	30,997.30+	0.04%+	71,921,600.00	71,921,600.00	71,921,600.00
Sub Total: Personnel Cost	72,410,715.05	76,448,365.70	71,921,600.00	76,479,363.00	30,997.30+	0.04%+	71,921,600.00	71,921,600.00	71,921,600.00
65001001/22020101 Local Transport & Travel-Training	30,000.00						3,000,000.00	3,000,000.00	3,000,000.00
65001001/22020102 Local Transport & Travel - Others	520,000.00	1,110,000.00	4,200,000.00	1,110,100.00	100.00+	0.01%+	6,000,000.00	6,000,000.00	6,000,000.00
65001001/22020104 International Transport & Travel-Others	88,700.00						15,000,000.00	15,000,000.00	15,000,000.00
65001001/22020105 HOTEL ACCOMODATION		2,500,000.00	350,000.00	2,500,100.00	100.00+	0.00%+			
65001001/22020201 Electricity Charge			400,000.00						
65001001/22020203 Internet Access Charges	967,000.00	596,605.00	1,800,000.00	596,705.00	100.00+	0.02%+	600,000.00	600,000.00	700,000.00
65001001/22020205 Water Rates							300,000.00	300,000.00	300,000.00
65001001/22020301 Office Stationeries/Computer Consumables	3,990,150.00	9,092,600.00	6,800,000.00	9,092,700.00	100.00+	0.00%+	5,000,000.00	5,500,000.00	6,000,000.00
65001001/22020302 Books			140,000.00						
65001001/22020303 Newspapers	1,020,000.00	1,125,000.00	1,400,000.00	1,125,100.00	100.00+	0.01%+	100,000.00	100,000.00	100,000.00
65001001/22020305 Printing of Non Security Documents	72,000.00		100,000.00				10,000,000.00	10,000,000.00	10,000,000.00
65001001/22020306 Printing of Security Documents	510,000.00		350,000.00						
65001001/22020309 Uniforms & Other Clothing							4,000,000.00	4,000,000.00	4,000,000.00
65001001/22020312 Service Materials	100,000.00	80,000.00		80,100.00	100.00+	0.12%+	5,000,000.00	6,000,000.00	6,500,000.00
65001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	12,945,250.00	19,090,100.00	21,500,000.00	19,090,200.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	25,000,000.00
65001001/22020402 Maintenance of Office Furniture	616,800.00	1,133,900.00	1,700,000.00	1,134,000.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,200,000.00
65001001/22020404 Maintenance of Office IT Equipment	398,100.00	300,500.00	100,000.00	300,600.00	100.00+	0.03%+	500,000.00	600,000.00	700,000.00
65001001/22020405 Maintenance of Plants/Generators	681,000.00	25,000.00	800,000.00	25,100.00	100.00+	0.40%+	500,000.00	500,000.00	600,000.00
65001001/22020403 Other Maintanance Services	633,000.00	1,403,450.00	4,200,000.00	1,403,550.00	100.00+	0.01%+	4,200,000.00	4,500,000.00	5,000,000.00
65001001/22020501 Local Training			100,000.00				1,000,000.00	1,000,000.00	1,000,000.00
65001001/22020506 Seminar and Conferences	240,000.00	1,324,000.00	120,000.00	1,324,100.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
65001001/22020605 Cleaning & Fumigation Services	447,000.00	220,000.00	1,200,000.00	220,100.00	100.00+	0.05%+	1,500,000.00	1,500,000.00	1,500,000.00
65001001/22020703 Legal Services	970,000.00	360,000.00	800,000.00	360,100.00	100.00+	0.03%+	5,000,000.00	5,000,000.00	5,000,000.00
65001001/22020710 Monitoring and evaluation		60,676,086.75	500,000.00	60,676,186.00	99.25+	0.00%+	30,000,000.00	30,000,000.00	35,000,000.00
65001001/22020801 Motor Vehicle Fuel Cost	869,800.00	10,255,631.50	2,000,000.00	10,255,731.00	99.50+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
65001001/22020803 Plant/Generator Fuel Cost	175,000.00	15,000.00		15,100.00	100.00+	0.66%+	800,000.00	800,000.00	800,000.00
65001001/22020901 Bank Charges (Other than Interest)	48,697.90	48,279.54	100,000.00	48,379.00	99.46+	0.21%+	50,000.00	50,000.00	50,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
65001001/22021001 Refreshment & Meals	3,173,300.00	1,538,300.00	800,000.00	1,538,400.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
65001001/22021002 HONORARIUM & SITTING ALLOWANCE			850,000.00				2,000,000.00	2,000,000.00	2,000,000.00
65001001/22021003 Publicity & Advertisements	100,000.00	317,000.00	3,100,000.00	317,100.00	100.00+	0.03%+	8,000,000.00	8,000,000.00	8,500,000.00
65001001/22021006 Postages & Courier Services			300,000.00						
65001001/22021007 Welfare Packages		500,000.00	10,000,000.00	500,100.00	100.00+	0.02%+	3,000,000.00	3,000,000.00	3,000,000.00
65001001/22021013 Promotion (Service Wide)	53,700.00								
65001001/22021014 Annual Budget Expenses and Administration	400,000.00	180,000.00	350,000.00	180,100.00	100.00+	0.06%+	400,000.00	400,000.00	40,000.00
65001001/22021016 Servicom							200,000.00	200,000.00	200,000.00
65001001/22021021 Special Day Celebration	640,000.00								
Sub-Total: Overhead	29,689,497.90	111,891,452.79	64,060,000.00	111,893,651.00	2,198.21+	0.00%+	135,350,000.00	137,250,000.00	149,390,000.00
Total Recurrent Expenditure	102,100,212.95	188,339,818.49	135,981,600.00	188,373,014.00	33,195.51+	0.02%+	207,271,600.00	209,171,600.00	221,311,600.00
13001001 - Ministry of Youth and Sports									
13001001/21010101 Basic Salary	64,837,179.57	63,258,186.76	72,794,340.00	63,258,286.00	99.24+	0.00%+	61,178,580.00	62,458,360.00	65,789,700.00
13001001/21020101 Housing/Rent Allowance	10,334,815.60	10,163,528.64	11,524,870.00	10,163,628.00	99.36+	0.00%+	9,950,770.00	12,051,883.00	12,051,883.00
13001001/21020102 Transport Allowance	1,650,450.00	1,605,150.00	1,863,440.00	1,605,250.00	100.00+	0.01%+	1,596,000.00	1,938,618.00	1,938,618.00
13001001/21020103 Meal Subsidy	750,400.00	733,400.00	839,060.00	733,500.00	100.00+	0.01%+	721,200.00	2,316,900.00	2,316,900.00
13001001/21020104 Utility Allowance	619,450.00	602,650.00	693,370.00	602,750.00	100.00+	0.02%+	612,000.00	934,708.00	934,708.00
13001001/21020105 Entertainment Allowance	134,000.00	129,300.00	128,840.00	129,400.00	100.00+	0.08%+	706,320.00	806,570.00	956,470.00
13001001/21020107 Domestic Staff Allowance	7,818,975.00	7,436,714.00	7,334,200.00	7,436,814.00	100.00+	0.00%+	15,860,780.00	16,860,978.00	18,750,980.00
13001001/21020131 Arrears (Allowances)	3,311.52	2,048,183.60		2,048,283.00	99.40+	0.00%+			
Sub Total: Personnel Cost	86,148,581.69	85,977,113.00	95,178,120.00	85,977,911.00	798.00+	0.00%+	90,625,650.00	97,368,017.00	102,739,259.00
13001001/22020101 Local Transport & Travel-Training			3,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
13001001/22020102 Local Transport & Travel-Others	6,630,000.00	7,671,000.00	1,500,000.00	7,671,100.00	100.00+	0.00%+	2,500,000.00	3,000,000.00	3,000,000.00
13001001/22020104 International Transport & Travel-Others							15,000,000.00	15,000,000.00	17,000,000.00
13001001/22020301 Office Stationeries/Computer Consumables	1,691,000.00	1,508,000.00	1,300,000.00	1,508,100.00	100.00+	0.01%+	1,300,000.00	1,300,000.00	1,300,000.00
13001001/22020308 Field & Camping Materials Supplies							5,000,000.00	5,000,000.00	5,000,000.00
13001001/22020309 Uniforms & Other Clothing							5,000,000.00	5,000,000.00	5,000,000.00
13001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	337,000.00	1,850,000.00	600,000.00	1,850,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
13001001/22020403 Maintenance of Office Building Residential			3,150,000.00	100.00	100.00+	100.00%+	3,150,000.00	3,150,000.00	3,150,000.00
13001001/22020404 Maintenance of Office IT Equipment	1,106,000.00	283,000.00	6,700,000.00	283,100.00	100.00+	0.04%+	6,700,000.00	6,700,000.00	6,700,000.00
13001001/22020405 Maintenance of Plants/Generators			3,200,000.00	100.00	100.00+	100.00%+	3,200,000.00	3,200,000.00	3,200,000.00
13001001/22020406 Other Maintenance Services	4,771,600.00	231,000.00	1,300,000.00	231,100.00	100.00+	0.04%+	1,300,000.00	1,300,000.00	1,300,000.00
13001001/22020501 Local Training			2,800,000.00	100.00	100.00+	100.00%+	4,000,000.00	5,000,000.00	5,000,000.00
13001001/22020506 Seminars and Conferences (Youth Seminars)							10,000,000.00	10,000,000.00	10,000,000.00
13001001/22020601 Security Services			16,800,000.00	100.00	100.00+	100.00%+	16,800,000.00	16,800,000.00	16,800,000.00
13001001/22020602 Office Rent		4,500,000.00	3,700,000.00	4,500,100.00	100.00+	0.00%+	3,700,000.00	3,700,000.00	3,700,000.00
13001001/22020605 Cleaning & Fumigation Services	100,000.00	3,590,000.00	1,500,000.00	3,590,100.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
13001001/22020801 Motor Vehicle Fuel Cost	502,000.00	564,000.00	400,000.00	564,100.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
13001001/22020803 Plant/Generator Fuel Cost							800,000.00	800,000.00	1,000,000.00
13001001/22020901 Bank Charges (other than interest)	877.20	4,768.74	10,000.00	4,868.00	99.26+	2.04%+	10,000.00	10,000.00	10,000.00
13001001/22021001 Refreshment & Meals	308,000.00	229,000.00	1,500,000.00	229,100.00	100.00+	0.04%+	1,500,000.00	1,500,000.00	1,500,000.00
13001001/22021002 Honorarium and Sitting Allowance		430,000.00		430,100.00	100.00+	0.02%+			
13001001/22021003 Publicity & Advertisements							5,000,000.00	5,000,000.00	5,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/22021007 Welfare Packages			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
13001001/22021009 Sporting Activities (Organising school interhouse sports com	22,625,500.00	58,012,500.00	100,000,000.00	58,012,600.00	100.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
13001001/22021014 Annual Budget Expenses and Administration	300,000.00	300,000.00		300,100.00	100.00+	0.03%+			
13001001/22021021 Special Days/Celebrations	2,250,000.00	3,600,000.00	600,000.00	3,600,100.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
Sub-Total: Overhead	40,621,977.20	82,773,268.74	148,160,000.00	82,775,268.00	1,999.26+	0.00%+	191,160,000.00	192,660,000.00	194,860,000.00
Total Recurrent Expenditure	126,770,558.89	168,750,381.74	243,338,120.00	168,753,179.00	2,797.26+	0.00%+	281,785,650.00	290,028,017.00	297,599,259.00
13002001 - Rangers Management Corporation									
13002001/21010101 Basic Salary	255,596,828.29	235,554,615.41	245,513,310.00	235,554,715.00	99.59+	0.00%+	245,513,310.00	245,513,310.00	245,513,310.00
13002001/21020102 Transport Allowance		300,000.00		300,100.00	100.00+	0.03%+			
Sub Total: Personnel Cost	255,596,828.29	235,854,615.41	245,513,310.00	235,854,815.00	199.59+	0.00%+	245,513,310.00	245,513,310.00	245,513,310.00
13002001/22020101 Local Travel and Transport - Training	630,000.00	1,515,000.00	2,800,000.00	1,515,100.00	100.00+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020102 Local Transport & Travel-Others	2,049,725.00	6,091,400.00	2,200,000.00	6,091,500.00	100.00+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
13002001/22020104 International Transport & Travel-Others	1,000,000.00	1,851,499.00	600,000.00	1,851,599.00	100.00+	0.01%+	40,000,000.00	40,000,000.00	40,000,000.00
13002001/22020105 Hotel Accomodation	2,860,000.00	19,095,000.00	14,000,000.00	19,095,100.00	100.00+	0.00%+			
13002001/22020201 Electricity Charges	14,000.00	665,000.00	100,000.00	665,100.00	100.00+	0.02%+			
13002001/22020202 Telephone Charges	70,000.00	15,000.00	100,000.00	15,100.00	100.00+	0.66%+			
13002001/22020203 Internet Access Charges	605,000.00		100,000.00	100.00	100.00+	100.00%+			
13002001/22020204 Satellite Broad Access Charges		330,150.00	100,000.00	330,250.00	100.00+	0.03%+			
13002001/22020205 Water Rates	517,800.00	271,000.00	300,000.00	271,100.00	100.00+	0.04%+	600,000.00	600,000.00	600,000.00
13002001/22020206 Sewerage Charges							400,000.00	400,000.00	400,000.00
13002001/22020301 Office Stationeries/Computer Consumables	4,053,289.00	11,299,240.00	3,200,000.00	11,299,340.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
13002001/22020307 Drugs and Medical Supplies		1,221,000.00	400,000.00	1,221,100.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
13002001/22020308 Field and Camping Materials Supplies	190,000.00		100,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020309 Uniforms and Other Cloting	857,000.00	3,345,000.00	1,200,000.00	3,345,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020401 Maintenance of Motor Vehicles/Transport Equipment	10,371,700.00	6,254,900.00	10,300,000.00	6,255,000.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020402 Maintenance of Office Furniture	147,000.00	1,460,600.00	800,000.00	1,460,700.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020403 Maintenance of Office Building Residential	663,000.00	22,315,269.40	100,000.00	22,315,369.00	99.60+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020404 Maintenance of Office / IT Equipments	419,030.00	271,000.00	500,000.00	271,100.00	100.00+	0.04%+	600,000.00	600,000.00	600,000.00
13002001/22020405 Maintenance of Plants & Generators	329,100.00	249,800.00	300,000.00	249,900.00	100.00+	0.04%+	400,000.00	400,000.00	400,000.00
13002001/22020406 Other Maintenance Services	500,100.00	1,067,500.00	25,000,000.00	1,067,600.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
13002001/22020501 Local Training		1,150,000.00		1,150,100.00	100.00+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020502 International Training		350,000.00		350,100.00	100.00+	0.03%+			
13002001/22020601 Security Services	82,000.00		100,000.00	100.00	100.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020605 Cleaning &Fumigation Services	120,000.00		3,000,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
13002001/22020703 Legal Services							5,000,000.00	5,000,000.00	5,000,000.00
13002001/22020801 Motor Vehicle Fuel Cost	39,158,270.00	26,141,586.96	16,500,000.00	26,141,686.00	99.04+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020803 Plant /Generator Fuel Cost	239,083.50	1,691,200.00	3,100,000.00	1,691,300.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
13002001/22020901 Financial Charges (Other than Interest)	422,446.70	4,659,688.45	400,000.00	4,660,251.00	562.55+	0.01%+			
13002001/22021001 Refreshments & Meals	14,763,925.00	17,120,323.36	20,000,000.00	17,120,423.00	99.64+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
13002001/22021002 Honorarium & Sitting Allowance	2,920,000.00	4,959,001.00	8,000,000.00	4,959,101.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
13002001/22021003 Publicity & Advertisements	8,753,000.00	6,104,500.00	4,000,000.00	6,104,600.00	100.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
13002001/22021004 Medical Expenses	3,348,350.00	7,696,800.00	3,200,000.00	7,696,900.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22021006 Postages and Couriers Services			100,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13002001/22021007 Welfare Packages	38,401,144.50	8,778,000.00	4,600,000.00	8,778,100.00	100.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
13002001/22021008 Subscription to Professional Bodies			800,000.00	100.00	100.00+	100.00%+			
13002001/22021009 Sporting Activities	121,941,968.52	344,869,455.99	136,000,000.00	344,869,555.00	99.01+	0.00%+	120,000,000.00	120,000,000.00	120,000,000.00
13002001/22021014 Annual Budget Expenses and Administration			400,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
13002001/22021016 Servicom							300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	255,426,932.22	500,838,914.16	262,400,000.00	500,842,874.00	3,959.84+	0.00%+	285,000,000.00	285,000,000.00	285,000,000.00
Total Recurrent Expenditure	511,023,760.51	736,693,529.57	507,913,310.00	736,697,689.00	4,159.43+	0.00%+	530,513,310.00	530,513,310.00	530,513,310.00
13003001 - National Youth Service Corp (NYSC)									
13003001/21010101 Basic Salary	272,610,215.00	200,000,000.00		200,000,100.00	100.00+	0.00%+			
Sub Total: Personnel Cost	272,610,215.00	200,000,000.00		200,000,100.00	100.00+	0.00%+			
13003001/22020102 Local Travels and Transport - others			320,000,000.00	100.00	100.00+	100.00%+	320,000,000.00	320,000,000.00	320,000,000.00
13003001/22020201 Electricity Charges			100,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
13003001/22020204 Satellite Broadcasting Access Charges							300,000.00	300,000.00	300,000.00
13003001/22020205 Water Rate			100,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
13003001/22020301 Office Stationeries/Computer Consumables			200,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
13003001/22020401 Maintenance of Motor Vehicles/Transport Equipment							1,000,000.00	1,000,000.00	1,500,000.00
13003001/22020901 Bank Charges (Other than interests)	256,941.76	215,188.00	300,000.00	215,288.00	100.00+	0.05%+	180,000.00	180,000.00	180,000.00
13003001/22021001 Refreshments & Meals							10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	256,941.76	215,188.00	320,700,000.00	215,688.00	500.00+	0.23%+	337,330,000.00	337,330,000.00	337,830,000.00
Total Recurrent Expenditure	272,867,156.76	200,215,188.00	320,700,000.00	200,215,788.00	600.00+	0.00%+	337,330,000.00	337,330,000.00	337,830,000.00
13003002 - YSFON									
13001002/22020102 Local Travel and Transport - Others	175,000.00	450,000.00	1,200,000.00	450,100.00	100.00+	0.02%+	1,200,000.00	1,200,000.00	1,200,000.00
13001002/22020105 Hotel Accomodation	80,000.00	40,000.00	600,000.00	40,100.00	100.00+	0.25%+	600,000.00	600,000.00	600,000.00
13001002/22020301 Office Stationeries/Computer Consumables	12,000.00	6,000.00	120,000.00	6,100.00	100.00+	1.64%+	120,000.00	120,000.00	120,000.00
13001002/22020309 Uniform & Other Clothing		15,000.00	100,000.00	15,100.00	100.00+	0.66%+	100,000.00	100,000.00	100,000.00
13001002/22020312 Service Materials	95,000.00	20,000.00	100,000.00	20,100.00	100.00+	0.50%+	100,000.00	100,000.00	100,000.00
13001002/22020503 Training & Staff Development	160,000.00	15,000.00	100,000.00	15,100.00	100.00+	0.66%+	100,000.00	100,000.00	100,000.00
13001002/22020601 Security Services	20,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
13001002/22020901 Bank Charges (Other Than Interest)	5,318.53	1,958.31	100,000.00	2,058.00	99.69+	4.84%+	100,000.00	100,000.00	100,000.00
13001002/22021001 Refreshment & Meals	215,000.00	116,000.00	100,000.00	116,100.00	100.00+	0.09%+	100,000.00	100,000.00	100,000.00
13001002/22021003 Publicity & Advertisement	82,000.00	14,000.00	100,000.00	14,100.00	100.00+	0.71%+	100,000.00	100,000.00	100,000.00
13001002/22021006 Postage & Courier Services	30,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
13001002/22021007 Welfare Packages		20,000.00		20,100.00	100.00+	0.50%+			
13001002/22021008 Subscription to Professional Bodies	25,000.00	100,000.00		100,100.00	100.00+	0.10%+			
13001002/22021009 Sporting Activities	396,000.00	204,000.00	100,000.00	204,100.00	100.00+	0.05%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,295,318.53	1,001,958.31	2,820,000.00	1,003,358.00	1,399.69+	0.14%+	2,820,000.00	2,820,000.00	2,820,000.00
Total Recurrent Expenditure	1,295,318.53	1,001,958.31	2,820,000.00	1,003,358.00	1,399.69+	0.14%+	2,820,000.00	2,820,000.00	2,820,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001 - Ministry of Gender Affairs and Social Dev.									
14001001/21010101 Basic Salary	58,561,226.67	58,111,769.32	57,092,400.00	58,111,869.00	99.68+	0.00%+	90,396,140.00	90,996,140.00	91,596,140.00
14001001/21020101 Housing/Rent Allowance	8,661,961.96	8,705,391.80	8,444,720.00	8,705,491.00	99.20+	0.00%+	10,850,400.00	11,450,400.00	12,050,400.00
14001001/21020102 Transport Allowance	1,558,181.25	1,656,956.25	1,761,870.00	1,657,056.00	99.75+	0.01%+	3,772,125.00	4,372,130.00	4,972,125.00
14001001/21020103 Meal Subsidy	791,500.00	776,450.00	817,110.00	776,550.00	100.00+	0.01%+	1,990,500.00	2,590,500.00	3,190,500.00
14001001/21020104 Utility Allowance	548,475.00	582,900.00	614,930.00	583,000.00	100.00+	0.02%+	1,682,900.00	2,282,900.00	2,882,900.00
14001001/21020105 Entertainment Allowance	46,100.00	48,900.00	40,320.00	49,000.00	100.00+	0.20%+	71,800.00	91,800.00	111,800.00
14001001/21020107 Domestic Staff Allowance	6,081,452.68	5,768,686.76	6,765,550.00	5,768,786.00	99.24+	0.00%+	5,970,315.00	6,170,400.00	6,370,400.00
14001001/21020108 Shift Allowances	985,050.55	689,131.05	809,220.00	689,231.00	99.95+	0.01%+	294,000.00	344,000.00	583,783.00
14001001/21020111 Hazard Allowance	144,000.00	113,500.00	161,700.00	113,600.00	100.00+	0.09%+			
14001001/21020125 Inducement Allowance	132,352.80	91,249.80	138,970.00	91,349.00	99.20+	0.11%+	232,312.00	282,312.00	
14001001/21020131 Arrears (Allowance)		2,170,479.09	280,980.00	2,170,579.00	99.91+	0.00%+	200,000.00	220,000.00	2,469,007.00
Sub Total: Personnel Cost	77,510,300.91	78,715,414.07	76,927,770.00	78,716,511.00	1,096.93+	0.00%+	115,460,492.00	118,800,582.00	124,227,055.00
14001001/22020101 Local Transport & Travel-Training	1,616,805.00	10,652,000.00	1,350,000.00	10,652,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
14001001/22020102 Local Transport & Travel-Others	386,600.00	501,000.00	400,000.00	501,100.00	100.00+	0.02%+	5,000,000.00	5,000,000.00	5,000,000.00
14001001/22020203 Internet Access Charges		5,000.00		5,100.00	100.00+	1.96%+	300,000.00	300,000.00	300,000.00
14001001/22020204 Satellite Broadcasting Access Charges							400,000.00	400,000.00	400,000.00
14001001/22020205 Water Rates							400,000.00	400,000.00	400,000.00
14001001/22020206 Sewerage Charges							200,000.00	200,000.00	200,000.00
14001001/22020301 Office Stationeries/Computer Consumables	8,823,448.00	3,948,600.00	5,800,000.00	3,948,700.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
14001001/22020302 Books							200,000.00	200,000.00	200,000.00
14001001/22020303 Newspapers	52,000.00	24,000.00	100,000.00	24,100.00	100.00+	0.41%+	100,000.00	100,000.00	100,000.00
14001001/22020304 Magazines & Periodicals	78,000.00	36,000.00	100,000.00	36,100.00	100.00+	0.28%+	50,000.00	50,000.00	50,000.00
14001001/22020305 Printing of Non Security Documents	40,000.00	576,000.00	100,000.00	576,100.00	100.00+	0.02%+	700,000.00	700,000.00	700,000.00
14001001/22020311 Food Stuff & Catering Material Supplies	14,000,000.00	18,300,000.00	15,000,000.00	18,300,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
14001001/22020312 Service Materials -(Prov for Gender Based Violence&Tamasac)	4,196,155.00	25,846,918.50	78,000,000.00	25,847,018.00	99.50+	0.00%+	10,000,000.00	10,000,000.00	12,000,000.00
14001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	40,000.00	238,000.00	500,000.00	238,100.00	100.00+	0.04%+	500,000.00	500,000.00	500,000.00
14001001/22020402 Maintenance of Office Furniture							600,000.00	600,000.00	600,000.00
14001001/22020403 Maintenance of Office Building/Residential Qrts.		12,192,000.00	400,000.00	12,192,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
14001001/22020404 Maintenance of Office IT Equipment		214,500.00		214,600.00	100.00+	0.05%+	600,000.00	600,000.00	600,000.00
14001001/22020405 Maintenance of Plants/Generators		23,000.00	100,000.00	23,100.00	100.00+	0.43%+	200,000.00	200,000.00	200,000.00
14001001/22020406 Other Maintenance Service	10,000.00	605,000.00	250,000.00	605,100.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
14001001/22020501 Local Training			1,200,000.00	100.00	100.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
14001001/22020601 Security Services	20,000.00	14,000.00	100,000.00	14,100.00	100.00+	0.71%+	600,000.00	600,000.00	600,000.00
14001001/22020605 Cleaning & Fumigation Services		360,000.00		360,100.00	100.00+	0.03%+			
14001001/22020710 Monitoring and evaluation							2,000,000.00	2,000,000.00	2,000,000.00
14001001/22020801 Motor Vehicle Fuel Cost	2,020,500.00	1,485,586.75	2,100,000.00	1,485,686.00	99.25+	0.01%+	2,200,000.00	2,400,000.00	2,400,000.00
14001001/22020803 Plant/Generator Fuel Cost	19,000.00	175,000.00	800,000.00	175,100.00	100.00+	0.06%+	1,000,000.00	1,000,000.00	1,000,000.00
14001001/22020901 Bank Charges(Other Than Interest)	5,461.00	15,745.12	100,000.00	15,845.00	99.88+	0.63%+	50,000.00	50,000.00	50,000.00
14001001/22021001 Refreshments & Meals	70,000.00	300,500.00	150,000.00	300,600.00	100.00+	0.03%+	1,200,000.00	1,200,000.00	1,200,000.00
14001001/22021002 Honorarium and Sitting Allowance (Children Parliament)							5,000,000.00	5,000,000.00	5,000,000.00
14001001/22021003 Publicity & Advert(sensitisation on Food & Nutritin to Women/Gr)	344,000.00	686,100.00	23,000,000.00	686,200.00	100.00+	0.01%+	15,000,000.00	20,000,000.00	25,000,000.00
14001001/22021007 Welfare Packages	2,097,400.00	583,000.00	7,800,000.00	583,100.00	100.00+	0.02%+	8,000,000.00	10,000,000.00	10,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/22021014 Annual Budget Expenses & Administration	156,900.00	364,200.00	300,000.00	364,300.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
14001001/22021021 Special Days/Celebrations (organisation of children's day	31,651,000.00	4,730,000.00	20,800,000.00	4,730,100.00	100.00+	0.00%+	20,000,000.00	22,000,000.00	22,000,000.00
14001001/22021026 Common services (Adoption & Child Right Committee)			4,000,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead	65,627,269.00	81,876,150.37	162,450,000.00	81,878,749.00	2,598.63+	0.00%+	99,100,000.00	108,300,000.00	115,300,000.00
Total Recurrent Expenditure	143,137,569.91	160,591,564.44	239,377,770.00	160,595,260.00	3,695.56+	0.00%+	214,560,492.00	227,100,582.00	239,527,055.00
14001002 - Vocational And Rehabilitation Centre Emene									
14001002/22020102 Local Transport & Travel-Others			300,000.00	100.00	100.00+	100.00%+			
14001002/22020205 Water Rates							300,000.00	300,000.00	300,000.00
14001002/22020206 Sewerage Charges			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020301 Office Stationeries/Computer Consumables							600,000.00	600,000.00	600,000.00
14001002/22020312 Service Materials			300,000.00	100.00	100.00+	100.00%+			
14001002/22020402 Maintenance of Office Furniture							300,000.00	300,000.00	300,000.00
14001002/22020403 Maintenance of Office Building/Residential Qrts.			300,000.00	100.00	100.00+	100.00%+			
14001002/22020405 Maintenance of Plants & Generators			300,000.00	100.00	100.00+	100.00%+			
14001002/22020406 Other maintenance Services							300,000.00	300,000.00	300,000.00
14001002/22020501 Local Training			200,000.00	100.00	100.00+	100.00%+			
14001002/22020601 Security Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001002/22020605 Cleaning &Fumigation Services			200,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001002/22020801 Motor Vehicle Fuel Cost			400,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001002/22020803 Plant/Generator Fuel Cost							400,000.00	400,000.00	400,000.00
14001002/22021003 Publicity & Advertisements			300,000.00	100.00	100.00+	100.00%+			
14001002/22021007 Welfare Packages			100,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001002/22021016 Servicom							100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			2,900,000.00	1,100.00	1,100.00+	100.00%+	4,400,000.00	4,400,000.00	4,400,000.00
Total Recurrent Expenditure			2,900,000.00	1,100.00	1,100.00+	100.00%+	4,400,000.00	4,400,000.00	4,400,000.00
14001003 - Remand Home									
14001003/22020102 Local Transport & Travel-Others			300,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001003/22020205 Water Rates			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020206 Sewerage Charges			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020301 Office Stationeries/Computer Consumables			400,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020311 Food Stuff / Catering Materials Supplies			200,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001003/22020312 Service Materials			100,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001003/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
14001003/22020405 Maintenance of Plants & Generators			300,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001003/22020406 Other maintenance Services			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020601 Security Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001003/22020801 Motor Vehicle Fuel Cost			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			2,700,000.00	1,100.00	1,100.00+	100.00%+	2,900,000.00	2,900,000.00	2,900,000.00
Total Recurrent Expenditure			2,700,000.00	1,100.00	1,100.00+	100.00%+	2,900,000.00	2,900,000.00	2,900,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14002001 - Skills Acquisition Centre Uwani									
14002001/22020102 Local Transport & Travel-Others			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020301 Office Stationeries/Computer Consumables			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020402 Maintenance of Office Furniture			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
14002001/22020405 Maintenance of Plants/Generators			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
14002001/22020601 Security Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020605 Cleaning & Fumigation Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020801 Motor Vehicle Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
14002001/22020803 Plant/Generator Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
14002001/22021007 Welfare Packages			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22021014 Annual Budget Expenses and Administration			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
14002001/22021016 Servicom							150,000.00	150,000.00	150,000.00
Sub-Total: Overhead			1,850,000.00	1,100.00	1,100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Total Recurrent Expenditure			1,850,000.00	1,100.00	1,100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
14002002 - State Approved School Ngwo									
14002003 - Social Welfare Center Emene									
14002003/22020205 Water Rates			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002003/22020301 Office Stationeries/Computer Consumables			400,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
14002003/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002003/22020402 Maintenance of Office Furniture			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002003/22020405 Maintenance of Plants & Generators			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002003/22020406 Other maintenance Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002003/22020605 Cleaning & Fumigation Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002003/22020803 Plant/Generator Fuel Cost			200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002003/22021007 Welfare Packages			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002003/22021016 Servicom			100,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			2,600,000.00	1,000.00	1,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
Total Recurrent Expenditure			2,600,000.00	1,000.00	1,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17001001 - Ministry of Education									
17001001/21010101 Basic Salary	117,117,223.33	120,428,873.73	114,714,260.00	120,428,973.00	99.27+	0.00%+	165,013,872.00	168,476,780.00	170,576,430.00
17001001/21020101 Housing/Rent Allowance	17,241,321.30	18,008,878.22	16,737,340.00	18,008,978.00	99.78+	0.00%+	27,233,670.00	28,233,670.00	30,445,670.00
17001001/21020102 Transport Allowance	2,967,576.70	3,605,900.00	3,531,410.00	3,606,000.00	100.00+	0.00%+	4,584,130.00	4,584,130.00	5,584,130.00
17001001/21020103 Meal Subsidy	1,585,400.00	1,631,200.00	1,578,890.00	1,631,300.00	100.00+	0.01%+	2,115,366.00	3,115,370.00	3,115,370.00
17001001/21020104 Utility Allowance	1,292,150.00	1,311,250.00	1,276,850.00	1,311,350.00	100.00+	0.01%+	1,747,400.00	1,747,400.00	1,747,400.00
17001001/21020105 Entertainment Allowance	183,600.00	181,700.00	194,250.00	181,800.00	100.00+	0.06%+	296,400.00	398,400.00	398,400.00
17001001/21020107 Domestic Staff Allowance	10,529,553.00	9,938,786.00	10,581,680.00	9,938,886.00	100.00+	0.00%+	19,182,550.00	21,182,550.00	21,182,550.00
17001001/21020108 Shift Allowance	615,800.00	24,000.00	25,200.00	24,100.00	100.00+	0.41%+			
17001001/21020111 Hazard Allowance	120,000.00	120,000.00	126,000.00	120,100.00	100.00+	0.08%+			
17001001/21020113 TSS Allowance	86,042.00	34,753.40	106,290.00	34,853.00	99.60+	0.29%+			
17001001/21020131 Arrears (Allowances)	241,495.98	4,793,021.37		4,793,121.00	99.63+	0.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Sub Total: Personnel Cost	151,980,162.31	160,078,362.72	148,872,170.00	160,079,461.00	1,098.28+	0.00%+	220,173,388.00	227,738,300.00	233,049,950.00
17001001/22020101 Local Transport & Travel-Training		2,900,000.00	400,000.00	2,900,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
17001001/22020102 Local Transport & Travel-Others	1,001,932.00	509,620.00	1,500,000.00	509,720.00	100.00+	0.02%+	5,000,000.00	5,000,000.00	5,000,000.00
17001001/22020104 International Transport & Travel-Others		10,100,000.00		10,100,100.00	100.00+	0.00%+	20,000,000.00	22,000,000.00	24,000,000.00
17001001/22020105 Hotel accomodation	25,000.00		100,000.00	100.00	100.00+	100.00%+			
17001001/22020202 Telephone Charges							300,000.00	300,000.00	300,000.00
17001001/22020203 Internet Access Charges	65,600.00								
17001001/22020204 Satellite Broadcasting Access Charges							200,000.00	200,000.00	200,000.00
17001001/22020301 Office Stationeries/Computer Consumables	3,603,866.00	5,370,454.00	3,000,000.00	5,370,554.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17001001/22020302 Books			10,500,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	4,000,000.00
17001001/22020303 Newspapers		100,000.00		100,100.00	100.00+	0.10%+	100,000.00	100,000.00	100,000.00
17001001/22020304 Magazines & Periodicals		130,000.00		130,100.00	100.00+	0.08%+	200,000.00	200,000.00	200,000.00
17001001/22020305 Printing of Non Security Documents	1,577,000.00	15,000.00	200,000.00	15,100.00	100.00+	0.66%+	500,000.00	500,000.00	500,000.00
17001001/22020306 Printing of Security Documents (Printing of school census fo	35,000.00		1,800,000.00	100.00	100.00+	100.00%+			
17001001/22020310 Teaching Aids/Instruction Materials			10,000,000.00	100.00	100.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	466,200.00	84,000.00	150,000.00	84,100.00	100.00+	0.12%+	500,000.00	500,000.00	500,000.00
17001001/22020402 Maintenance of Office Furniture		12,000.00	100,000.00	12,100.00	100.00+	0.83%+	500,000.00	500,000.00	500,000.00
17001001/22020403 Maintenance of Office Building/Residential Qrts.		2,000.00	3,800,000.00	2,100.00	100.00+	4.76%+			
17001001/22020404 Maintenance of Office IT Equipment			100,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
17001001/22020405 Maintenance of Plants/Generators	13,000.00	1,041,800.00	1,100,000.00	1,041,900.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
17001001/22020406 Other Maintenance Services	42,700.00	149,600.00	200,000.00	149,700.00	100.00+	0.07%+	600,000.00	600,000.00	600,000.00
17001001/22020501 Local Training (Capa Building on Food & Nutrit Activities)	5,290,184.00		10,000,000.00	100.00	100.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
17001001/22020506 Seminar and Conferences	245,000.00		5,200,000.00	100.00	100.00+	100.00%+	5,500,000.00	5,500,000.00	5,500,000.00
17001001/22020605 Cleaning & Fumigation Services(Fumigation of schools against							10,000,000.00	10,000,000.00	10,000,000.00
17001001/22020706 Survey Services (school census survey/education sector self	4,204,000.00		3,000,000.00	100.00	100.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
17001001/22020710 Monitoring and evaluation							500,000.00	500,000.00	500,000.00
17001001/22020801 Motor Vehicle Fuel Cost	3,193,000.00	18,102,886.48	3,400,000.00	18,102,986.00	99.52+	0.00%+	3,600,000.00	3,600,000.00	3,600,000.00
17001001/22020802 Other Transport Equipment Fuel Cost	5,000.00		100,000.00	100.00	100.00+	100.00%+			
17001001/22020803 Plant/Generator Fuel Cost	190,000.00	1,243,400.00	800,000.00	1,243,500.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22020901 Bank Charges (Other than Interest)	87,305.00	2,248.90	20,000.00	2,348.00	99.10+	4.22%+			
17001001/22021001 Refreshments & Meals	423,080.00	1,885,000.00	500,000.00	1,885,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
17001001/22021002 Honorarium & Sitting Allowance		2,100,000.00		2,100,100.00	100.00+	0.00%+			
17001001/22021003 Publicity & Advert (Awareness Creation on Need for Sch Fam)			8,000,000.00	100.00	100.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17001001/22021014 Annual Budget Expenses & Administration	150,000.00		150,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
17001001/22021021 Special Days/Celebrations	50,000.00	19,010,000.00	200,000.00	19,010,100.00	100.00+	0.00%+	25,000,000.00	25,000,000.00	25,000,000.00
17001001/22021022 Donations		700,000.00		700,100.00	100.00+	0.01%+			
Sub-Total: Overhead	20,667,867.00	63,458,009.38	64,320,000.00	63,461,008.00	2,998.62+	0.00%+	163,400,000.00	165,400,000.00	168,400,000.00
Total Recurrent Expenditure	172,648,029.31	223,536,372.10	213,192,170.00	223,540,469.00	4,096.90+	0.00%+	383,573,388.00	393,138,300.00	401,449,950.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001 - Enugu State Universal Basic Edu. Board									
17003001/21010101 Basic Salary	140,581,216.34	130,957,360.84	113,452,580.00	130,957,460.00	99.16+	0.00%+	122,452,220.00	126,116,630.00	126,116,630.00
Sub Total: Personnel Cost	140,581,216.34	130,957,360.84	113,452,580.00	130,957,460.00	99.16+	0.00%+	122,452,220.00	126,116,630.00	126,116,630.00
17003001/22020102 Local Travel and Transport - Others	23,558,929.98	18,382,361.17	6,200,000.00	18,382,461.00	99.83+	0.00%+	6,400,000.00	6,500,000.00	6,500,000.00
17003001/22020103 International Transport and Travel - Training		6,486,405.00	3,600,000.00	6,486,505.00	100.00+	0.00%+			
17003001/22020201 Electricity Charges	1,847,500.00	3,199,000.00	200,000.00	3,199,100.00	100.00+	0.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17003001/22020203 Internet Charges	160,000.00								
17003001/22020205 Water Rates	230,500.00	726,550.00	500,000.00	726,650.00	100.00+	0.01%+	900,000.00	900,000.00	900,000.00
17003001/22020206 Sewerage Charges							650,000.00	650,000.00	650,000.00
17003001/22020301 Office Stationeries/Computer Consumables	11,653,200.00	12,787,690.00	7,000,000.00	12,787,790.00	100.00+	0.00%+	28,000,000.00	28,000,000.00	28,000,000.00
17003001/22020302 Books	100,000.00	439,812.00		439,912.00	100.00+	0.02%+			
17003001/22020303 Newspapers		35,000.00	100,000.00	35,100.00	100.00+	0.28%+	200,000.00	200,000.00	200,000.00
17003001/22020305 Printing of Non Security Documents	21,409,635.00	3,190,300.00	14,000,000.00	3,190,400.00	100.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/22020310 Teaching Aids/Instruction Materials(Instructional materials		80,000.23	1,000,000.00	80,100.00	99.77+	0.12%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020312 Service Materials	37,000.00	974,110.00	2,000,000.00	974,210.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	17,818,428.00	14,242,646.00	28,500,000.00	14,242,746.00	100.00+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
17003001/22020402 Maintenance of Office Furniture	6,055,010.00	5,562,500.00	100,000.00	5,562,600.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
17003001/22020403 Maintenance of Office Building/Residential Qrts.	1,887,100.00	1,704,898.00	12,500,000.00	1,704,998.00	100.00+	0.01%+	13,000,000.00	13,000,000.00	13,000,000.00
17003001/22020404 Maintenance of Office IT Equipment	187,000.00	146,000.00	1,800,000.00	146,100.00	100.00+	0.07%+	1,800,000.00	1,800,000.00	1,800,000.00
17003001/22020405 Maintenance of Plants/Generators	889,500.00	344,825.00	300,000.00	344,925.00	100.00+	0.03%+	400,000.00	400,000.00	400,000.00
17003001/22020406 Other Maintenance Services	13,200,000.00	18,574,900.00	22,200,000.00	18,575,000.00	100.00+	0.00%+	23,000,000.00	24,000,000.00	24,000,000.00
17003001/22020501 Local Training	445,200.00		1,100,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020503 Training and Staff Development	439,000.00	2,054,450.00	400,000.00	2,054,550.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
17003001/22020601 Security Services	5,697,000.00	4,318,000.00	5,000,000.00	4,318,100.00	100.00+	0.00%+	5,500,000.00	5,500,000.00	5,500,000.00
17003001/22020605 Cleaning & Fumigation Services	1,259,150.00	293,590.00	250,000.00	293,690.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
17003001/22020701 Financial Consulting	5,114,125.00	8,167,500.00	9,000,000.00	8,167,600.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020703 Legal Services			100,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020709 Research and Studies	880,000.00		1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020710 Monitoring and evaluation	15,905,293.00	4,486,250.00	4,000,000.00	4,486,350.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17003001/22020801 Motor Vehicle Fuel Cost	30,374,781.70	41,021,712.55	31,000,000.00	41,021,812.00	99.45+	0.00%+	32,000,000.00	33,500,000.00	33,500,000.00
17003001/22020803 Plant/Generator Fuel Cost	12,998,300.00	801,343.00	7,000,000.00	801,443.00	100.00+	0.01%+	7,500,000.00	7,500,000.00	7,500,000.00
17003001/22020901 Bank Charges (Other than interest)	1,953,850.36	142,387.47	200,000.00	142,487.00	99.53+	0.07%+	200,000.00	200,000.00	200,000.00
17003001/22020902 Insurance Premium			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22021001 Refreshments & Meals	12,445,424.00	19,758,281.80	5,000,000.00	19,758,381.00	99.20+	0.00%+	5,500,000.00	6,000,000.00	6,000,000.00
17003001/22021002 Honorarium & Sitting Allowance	6,391,000.00	5,100,730.00	7,000,000.00	5,100,830.00	100.00+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17003001/22021003 Publicity & Advertisements	2,313,973.00	4,321,539.00	3,500,000.00	4,321,639.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17003001/22021004 Medical Expenses		3,133,000.00	4,500,000.00	3,133,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22021006 Postages & Courier Services	39,900.00	328,250.00	250,000.00	328,350.00	100.00+	0.03%+	250,000.00	250,000.00	250,000.00
17003001/22021007 Welfare Packages	12,038,595.00	380,000.00	16,000,000.00	380,100.00	100.00+	0.03%+	16,000,000.00	16,000,000.00	16,000,000.00
17003001/22021014 Annual Budget Expenses and Administration	920,000.00	1,004,000.00	200,000.00	1,004,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
17003001/22030105 Spectacle Advances	900,000.00								
Sub-Total: Overhead	209,149,395.04	182,188,031.22	196,500,000.00	182,191,529.00	3,497.78+	0.00%+	222,800,000.00	225,900,000.00	225,900,000.00
Total Recurrent Expenditure	349,730,611.38	313,145,392.06	309,952,580.00	313,148,989.00	3,596.94+	0.00%+	345,252,220.00	352,016,630.00	352,016,630.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17008001 - Enugu State Library Board									
17008001/21010101 Basic Salary	40,817,022.46	5,607,112.49	39,410,540.00	5,607,212.00	99.51+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17008001/21010102 Overtime Payments							2,000,000.00	2,000,000.00	2,000,000.00
17008001/21020107 Domestic Staff Allowance	240,000.00								
Sub Total: Personnel Cost	41,057,022.46	5,607,112.49	39,410,540.00	5,607,212.00	99.51+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17008001/22020101 Local Travel and Transport - Training			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
17008001/22020102 Local Travel and Transport	389,000.00	346,320.00	100,000.00	346,420.00	100.00+	0.03%+	100,000.00	100,000.00	100,000.00
17008001/22020201 Electricity Charges	1,204,859.57		130,000.00	100.00	100.00+	100.00%+	130,000.00	130,000.00	130,000.00
17008001/22020205 Water Rate		125,865.10	100,000.00	125,965.00	99.90+	0.08%+	100,000.00	100,000.00	100,000.00
17008001/22020301 Office Stationeries/Computer Consumables	646,186.64	456,536.17	650,000.00	456,636.00	99.83+	0.02%+	650,000.00	650,000.00	650,000.00
17008001/22020302 Books	324,000.00								
17008001/22020303 Newspapers	909,536.39	1,733,350.00	400,000.00	1,733,450.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
17008001/22020304 Magazines & Periodicals		297,455.18		297,555.00	99.82+	0.03%+			
17008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,055,234.97	1,776,605.64	650,000.00	1,776,705.00	99.36+	0.01%+	650,000.00	650,000.00	650,000.00
17008001/22020402 Maintenance of Office Furniture	179,000.00	524,300.00	100,000.00	524,400.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
17008001/22020404 Maintenance of Office IT Equipment	657,000.00	1,379,599.62	500,000.00	1,379,699.00	99.38+	0.01%+	500,000.00	500,000.00	500,000.00
17008001/22020405 Maintenance of Plants/Generators			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17008001/22020406 Other Maintenance Services	200,300.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
17008001/22020413 Minor Road Maintenance		67,293.17		3,766,093.00	3,698,799.83+	98.21%+			
17008001/22020801 Motor Vehicle Fuel Cost	939,082.00	635,500.00	100,000.00	635,600.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
17008001/22020803 Plant /Generator Fuel Cost	60,600.00	6,587.54	400,000.00	6,687.00	99.46+	1.49%+	400,000.00	400,000.00	400,000.00
17008001/22020901 Bank Charges (Other than Interest)	206,158.92	613,797.25		613,897.00	99.75+	0.02%+			
17008001/22021001 Refreshment and Meals	273,000.00	621,286.54	150,000.00	621,386.00	99.46+	0.02%+	150,000.00	150,000.00	150,000.00
17008001/22021002 Honorarium & Sitting Allowance	465,000.00								
17008001/22021006 Postages & Courier Services	20,000.00	16,950.00		17,050.00	100.00+	0.59%+			
17008001/22021014 Annual Budget Expenses and Administration		1,547,717.34		1,547,817.00	99.66+	0.01%+			
Sub-Total: Overhead	8,528,958.49	10,149,163.55	3,780,000.00	13,849,760.00	3,700,596.45+	26.72%+	3,780,000.00	3,780,000.00	3,780,000.00
Total Recurrent Expenditure	49,585,980.95	15,756,276.04	43,190,540.00	19,456,972.00	3,700,695.96+	19.02%+	8,780,000.00	8,780,000.00	8,780,000.00
17009001 - Examinations Development Centre									
17009001/21010101 Basic Salary	20,131,002.62	17,385,871.80	21,429,980.00	17,385,971.00	99.20+	0.00%+	20,137,500.00	21,101,700.00	21,101,700.00
17009001/21020101 Housing/Rent Allowance	3,252,594.89	2,647,172.87	3,438,390.00	2,647,272.00	99.13+	0.00%+	4,159,660.00	4,222,180.00	4,222,180.00
17009001/21020102 Transport Allowance	508,450.00	411,800.00	568,260.00	411,900.00	100.00+	0.02%+	936,310.00	936,310.00	936,310.00
17009001/21020103 Meal Subsidy	235,600.00	405,801.32	262,080.00	405,901.00	99.68+	0.02%+	666,000.00	666,000.00	666,000.00
17009001/21020104 Utility Allowance	191,300.00	149,850.00	213,570.00	149,950.00	100.00+	0.07%+	374,507.00	374,507.00	374,507.00
17009001/21020105 Entertainment Allowance	36,700.00	26,700.00	35,280.00	26,800.00	100.00+	0.37%+	81,784.00	81,784.00	81,784.00
17009001/21020107 Domestic Staff Allowance	2,641,076.00	1,772,301.00	1,751,450.00	1,772,401.00	100.00+	0.01%+	921,130.00	921,130.00	921,130.00
17009001/21020131 Arrears (Allowances)	10,000.00	518,701.43		518,801.00	99.57+	0.02%+			
Sub Total: Personnel Cost	27,006,723.51	23,318,198.42	27,699,010.00	23,318,996.00	797.58+	0.00%+	27,276,891.00	28,303,611.00	28,303,611.00
17009001/22020102 Local Transport & Travel-Others	41,858,100.00	27,658,901.00	80,000,000.00	27,659,001.00	100.00+	0.00%+	80,000,000.00	80,000,000.00	80,000,000.00
17009001/22020103 Local Travel and Transport - Training		150,000.00		150,100.00	100.00+	0.07%+			
17009001/22020105 Hotel Accomodation	7,039,500.00	15,141,350.00	4,000,000.00	15,141,450.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17009001/22020201 Electricity Charges		10,000.00		10,100.00	100.00+	0.99%+			
17009001/22020203 Internet Access Charges	1,088,250.00		4,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17009001/22020204 Satellite Broadcasting Access Charges	2,640,000.00	19,103,320.00		19,103,420.00	100.00+	0.00%+			
17009001/22020301 Office Stationeries/Computer Consumables	33,670,508.00	63,295,500.00	20,000,000.00	63,295,600.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17009001/22020302 Books	311,043,840.00	172,930,477.25	50,500,000.00	172,930,577.00	99.75+	0.00%+	50,500,000.00	50,500,000.00	50,500,000.00
17009001/22020305 Printing of Non Security Documents	9,619,500.00	13,750,000.00	12,000,000.00	13,750,100.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
17009001/22020306 Printing of Security Documents (Exam Papers)	21,533,886.80	115,233,500.00	91,200,000.00	115,233,600.00	100.00+	0.00%+	91,200,000.00	91,200,000.00	91,200,000.00
17009001/22020311 Food Stuff/Catering Materials Supplies	342,250.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17009001/22020312 Service Materials	390,300.00	174,740.00	400,000.00	174,840.00	100.00+	0.06%+	400,000.00	400,000.00	400,000.00
17009001/22020401 Maintenance of Motor Vehicles/Transport Equipment	312,000.00	162,970.00	400,000.00	163,070.00	100.00+	0.06%+	400,000.00	400,000.00	400,000.00
17009001/22020402 Maintenance of Office Furniture		37,700.00	100,000.00	37,800.00	100.00+	0.26%+	100,000.00	100,000.00	100,000.00
17009001/22020403 Maintenance of Office Building/Residential Qrts.			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
17009001/22020404 Maintenance of Office IT Equipment	340,700.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17009001/22020405 Maintenance of Plants/Generators			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17009001/22020406 Other maintenance Services	2,504,400.00	918,300.00	1,000,000.00	918,400.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
17009001/22020501 Local Training		363,000.00		363,100.00	100.00+	0.03%+			
17009001/22020506 Seminar and Conferences	450,000.00	1,091,600.00	600,000.00	1,091,700.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
17009001/22020601 Security Services	44,337,550.00	30,153,260.00	17,000,000.00	30,153,360.00	100.00+	0.00%+	17,000,000.00	17,000,000.00	17,000,000.00
17009001/22020605 Cleaning & Fumigation Services	1,772,300.00	441,000.00	100,000.00	441,100.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
17009001/22020709 Research and Studies	34,131,950.00	6,387,581.75	11,200,000.00	6,387,681.00	99.25+	0.00%+	11,200,000.00	11,200,000.00	11,200,000.00
17009001/22020710 Monitoring and Evaluation	34,121,850.00	19,290,040.00	200,000.00	19,290,140.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
17009001/22020801 Motor Vehicle Fuel Cost	3,084,200.00	3,996,000.00	2,500,000.00	3,996,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17009001/22020803 Plant/Generator Fuel Cost	1,020,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17009001/22020901 Bank Charges(Other Than Interest)	5,438.93	145,649.51	100,000.00	145,749.00	99.49+	0.07%+	100,000.00	100,000.00	100,000.00
17009001/22021001 Refreshment & Meals	922,100.00	2,957,900.00	1,000,000.00	2,958,000.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17009001/22021002 Honorarium & Sitting Allowance		4,965,000.00		4,965,100.00	100.00+	0.00%+			
17009001/22021003 Publicity & Advertisements		18,000.00	100,000.00	18,100.00	100.00+	0.55%+	100,000.00	100,000.00	100,000.00
17009001/22021005 Exam Fees Refund		194,033.75		194,133.00	99.25+	0.05%+			
17009001/22021006 Postage & Courier Services	9,500.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17009001/22021007 Welfare Packages	4,882,000.00	855,000.00	3,300,000.00	855,100.00	100.00+	0.01%+	3,300,000.00	3,300,000.00	3,300,000.00
17009001/22021014 Annual Budget Expenses and Administration	360,000.00		300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
17009001/22021016 Servicom		108,000.00		108,100.00	100.00+	0.09%+			
Sub-Total: Overhead	557,480,123.73	499,532,823.26	300,800,000.00	499,536,321.00	3,497.74+	0.00%+	300,800,000.00	300,800,000.00	300,800,000.00
Total Recurrent Expenditure	584,486,847.24	522,851,021.68	328,499,010.00	522,855,317.00	4,295.32+	0.00%+	328,076,891.00	329,103,611.00	329,103,611.00
17010001 - Agency For Mass Litracy									
17010001/22020102 Local Transport & Travel-Others	288,000.00	316,500.00	200,000.00	316,600.00	100.00+	0.03%+			
17010001/22020103 Local Travel and Transport - Others	416,450.00	212,800.00	800,000.00	212,900.00	100.00+	0.05%+	700,000.00	700,000.00	700,000.00
17010001/22020205 Water Rates			100,000.00	100.00	100.00+	100.00%+			
17010001/22020301 Office Stationeries/Computer Consumables	484,750.00	524,200.00	700,000.00	524,300.00	100.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
17010001/22020312 Service Materials			100,000.00	100.00	100.00+	100.00%+			
17010001/22020402 Maintenance of Office Furniture			100,000.00	100.00	100.00+	100.00%+			
17010001/22020406 Other Maintenance Services							200,000.00	200,000.00	200,000.00
17010001/22020601 Security Services			100,000.00	100.00	100.00+	100.00%+			
17010001/22020605 Cleaning and Fumigation Services	15,500.00	8,000.00	100,000.00	8,100.00	100.00+	1.23%+			
17010001/22020710 Monitoring and Evaluation	47,240.00		100,000.00	100.00	100.00+	100.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17010001/22020801 Motor Vehicle Fuel Cost	1,500.00						400,000.00	400,000.00	400,000.00
17010001/22020803 Plant /Generator Fuel Cost							500,000.00	500,000.00	500,000.00
17010001/22020901 Bank Charges (Other Than Interest)	296.00	137.95	10,000.00	277.00	139.05+	50.20%+	100,000.00	100,000.00	100,000.00
17010001/22021001 Refreshment & Meals	46,500.00	30,500.00	100,000.00	30,600.00	100.00+	0.33%+	100,000.00	100,000.00	100,000.00
17010001/22021002 Honorarium & Sitting Allowance		7,000.00		7,100.00	100.00+	1.41%+			
17010001/22021007 Welfare Packages							200,000.00	200,000.00	200,000.00
17010001/22021014 Annual Budget Expenses and Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010001/22021016 Servicom							100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,300,236.00	1,099,137.95	2,510,000.00	1,100,477.00	1,339.05+	0.12%+	3,400,000.00	3,400,000.00	3,400,000.00
Total Recurrent Expenditure	1,300,236.00	1,099,137.95	2,510,000.00	1,100,477.00	1,339.05+	0.12%+	3,400,000.00	3,400,000.00	3,400,000.00
17010002 - Special Education Centre Oji-River									
17010002/21010101 Basic Salary	2,959,000.00	5,812,000.00		5,812,100.00	100.00+	0.00%+			
Sub Total: Personnel Cost	2,959,000.00	5,812,000.00		5,812,100.00	100.00+	0.00%+			
17010002/22020102 Local Transport & Travel-Others		11,750.00	200,000.00	11,850.00	100.00+	0.84%+	200,000.00	200,000.00	200,000.00
17010002/22020201 Electricity Charges			50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
17010002/22020202 Telephone Charges	18,000.00	19,500.00	100,000.00	19,600.00	100.00+	0.51%+	100,000.00	100,000.00	100,000.00
17010002/22020205 Water Rates			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010002/22020301 Office Stationeries/Computer Consumables	34,800.00	1,898,500.00	200,000.00	1,898,600.00	100.00+	0.01%+	200,000.00	200,000.00	200,000.00
17010002/22020310 Teaching aids/ Instruction Materials	462,500.00								
17010002/22020312 Service Materials		1,149,000.00	100,000.00	1,149,100.00	100.00+	0.01%+	100,000.00	100,000.00	100,000.00
17010002/22020401 Maintenance of Motor Vehicle /Transport Equipment		86,750.00	300,000.00	86,850.00	100.00+	0.12%+	300,000.00	300,000.00	300,000.00
17010002/22020402 Maintenance of Office Furniture	15,000.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
17010002/22020403 Maintenance of Office Building/Residential Qrts.			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010002/22020406 Other maintenance Services			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010002/22020605 Cleaning and Fumigation Services			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010002/22020801 Motor Vehicle Fuel Cost	139,000.00	224,500.00	100,000.00	224,600.00	100.00+	0.04%+	100,000.00	100,000.00	100,000.00
17010002/22020901 Bank Charges (Other Interest)	8,124.05	6,566.82	10,000.00	6,666.00	99.18+	1.49%+	10,000.00	10,000.00	10,000.00
17010002/22021001 Refreshment and Meals	5,124,200.00	5,917,000.00	5,800,000.00	5,917,100.00	100.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17010002/22021005 Service School Fees Payment		300,000.00		300,100.00	100.00+	0.03%+			
17010002/22021007 Welfare Packages	200,000.00								
Sub-Total: Overhead	6,001,624.05	9,613,566.82	7,460,000.00	9,615,066.00	1,499.18+	0.02%+	7,660,000.00	7,660,000.00	7,660,000.00
Total Recurrent Expenditure	8,960,624.05	15,425,566.82	7,460,000.00	15,427,166.00	1,599.18+	0.01%+	7,660,000.00	7,660,000.00	7,660,000.00
17010003 - Special Education Centre Ogbete									
17010003/21010101 Basic Salary	566,000.00	1,542,500.00		1,542,600.00	100.00+	0.01%+			
Sub Total: Personnel Cost	566,000.00	1,542,500.00		1,542,600.00	100.00+	0.01%+			
17010003/22020102 Local Transport & Travel-Others	311,750.00	45,000.00	100,000.00	45,100.00	100.00+	0.22%+	700,000.00	700,000.00	700,000.00
17010003/22020201 Electricity Charges	27,200.00			72,100.00	100.00+	0.14%+			
17010003/22020202 Telephone Charges	183,445.52	23,000.00	50,000.00	23,100.00	100.00+	0.43%+			
17010003/22020205 Water Rates							500,000.00	500,000.00	500,000.00
17010003/22020206 Sewerage Charges							500,000.00	500,000.00	500,000.00
17010003/22020301 Office Stationeries/Computer Consumables	532,105.00	377,100.00	100,000.00	377,200.00	100.00+	0.03%+	1,000,000.00	1,000,000.00	1,000,000.00
17010003/22020302 Books							400,000.00	500,000.00	500,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17010003/22020310 Teaching aids/ Instruction Materials							2,200,000.00	2,500,000.00	2,500,000.00
17010003/22020311 Food Stuff/Catering Materials Supply	7,287,420.00	9,540,100.00	10,000,000.00	9,940,200.00	400,100.00+	4.03%+	2,000,000.00	2,000,000.00	2,000,000.00
17010003/22020312 Service Materials			200,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010003/22020401 Maintenance of Motor Vehicle /Transport Equipment	173,500.00	115,000.00		115,100.00	100.00+	0.09%+	800,000.00	800,000.00	800,000.00
17010003/22020402 Maintenance of Office Furniture							300,000.00	300,000.00	300,000.00
17010003/22020403 Maintenance of Office Building/Residential Qrts.	119,000.00	65,500.00		65,600.00	100.00+	0.15%+	500,000.00	500,000.00	500,000.00
17010003/22020404 Maintenance of Office IT Equipment			100,000.00	100.00	100.00+	100.00%+	250,000.00	250,000.00	250,000.00
17010003/22020405 Maintenance of Plants and Generators		50,000.00		50,100.00	100.00+	0.20%+	300,000.00	300,000.00	300,000.00
17010003/22020406 Other maintenance Services	40,500.00	135,900.00	200,000.00	136,000.00	100.00+	0.07%+	400,000.00	400,000.00	400,000.00
17010003/22020501 Local Training	15,000.00						1,000,000.00	1,000,000.00	1,000,000.00
17010003/22020506 Seminar and Conferences							1,000,000.00	1,000,000.00	1,000,000.00
17010003/22020601 Security Services							400,000.00	400,000.00	400,000.00
17010003/22020605 Cleaning and Fumigation Services	37,200.00	68,000.00		68,100.00	100.00+	0.15%+	100,000.00	100,000.00	100,000.00
17010003/22020801 Motor Vehicle Fuel Cost	252,500.00	533,600.00	100,000.00	533,700.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
17010003/22020803 Plant/Generator Fuel Cost							300,000.00	300,000.00	300,000.00
17010003/22020901 Bank Charges (Other than Interest)	13,971.50	230,389.86	10,000.00	230,489.00	99.14+	0.04%+			
17010003/22021001 Refreshment & Meals	42,000.00								
17010003/22021010 Direct Teaching & Laboratory Cost							600,000.00	600,000.00	600,000.00
17010003/22021014 Annual Budget Expenses and Administration							100,000.00	100,000.00	100,000.00
17010003/22021016 Servicom							100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	9,035,592.02	11,255,589.86	10,860,000.00	11,656,989.00	401,399.14+	3.44%+	14,750,000.00	15,150,000.00	15,150,000.00
Total Recurrent Expenditure	9,601,592.02	12,798,089.86	10,860,000.00	13,199,589.00	401,499.14+	3.04%+	14,750,000.00	15,150,000.00	15,150,000.00
17019001 - Enugu State College Of Education (TECHNICAL)									
17019001/21010101 Basic Salary	453,851,988.48	400,620,073.91	514,972,970.00	451,524,405.00	50,904,331.09+	11.27%+	514,972,970.00	514,972,970.00	514,972,970.00
17019001/21020104 Utility Allowance			1,119,810.00	100.00	100.00+	100.00%+	1,119,810.00	1,119,810.00	1,119,810.00
17019001/21020105 Entertainment Allowance			141,440.00	100.00	100.00+	100.00%+	141,440.00	141,440.00	141,440.00
17019001/21020109 Call Duty Allowance	40,000.00		110,250.00	100.00	100.00+	100.00%+	110,250.00	110,250.00	110,250.00
17019001/21020131 Arrears (Allowance)	5,000.00		945,000.00	100.00	100.00+	100.00%+	945,000.00	945,000.00	945,000.00
Sub Total: Personnel Cost	453,896,988.48	400,620,073.91	517,289,470.00	451,524,805.00	50,904,731.09+	11.27%+	517,289,470.00	517,289,470.00	517,289,470.00
17019001/22020101 Local Transport & Travel-Training		1,376,900.00	317,100.00	1,377,000.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
17019001/22020102 Local Transport & Travel-Others	37,588,703.28	32,696,676.75	1,100,000.00	32,696,776.00	99.25+	0.00%+	1,200,000.00	1,500,000.00	1,500,000.00
17019001/22020104 International Transport & Travels - Others			1,100,000.00	100.00	100.00+	100.00%+			
17019001/22020105 Hotel Accomodation	2,210,000.00	1,455,500.00	1,250,000.00	1,455,600.00	100.00+	0.01%+	700,000.00	700,000.00	700,000.00
17019001/22020201 Electricity Charges	4,500,000.00	8,321,097.32	6,800,000.00	8,321,197.00	99.68+	0.00%+	6,200,000.00	6,200,000.00	6,200,000.00
17019001/22020202 Telephone Charges	1,005,700.00	1,576,700.00	2,000,000.00	1,576,800.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020203 Internet Access Charges	753,500.00	646,000.00	1,600,000.00	646,100.00	100.00+	0.02%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020205 Water Rates	900,000.00	370,000.00	1,400,000.00	370,100.00	100.00+	0.03%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020206 Sewage Charges		300,000.00	100,000.00	300,100.00	100.00+	0.03%+			
17019001/22020301 Office Stationeries/Computer Consumables	46,000.00	2,652,641.13	800,000.00	2,652,741.00	99.87+	0.00%+	6,000,000.00	7,000,000.00	7,000,000.00
17019001/22020302 Books			200,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020303 Newspapers	792,957.60	42,650.00	900,000.00	42,750.00	100.00+	0.23%+	400,000.00	400,000.00	400,000.00
17019001/22020305 Printing of Non Security Documents		27,980.00	300,000.00	28,080.00	100.00+	0.36%+	4,000,000.00	4,500,000.00	4,500,000.00
17019001/22020306 Printing of Security Documents		68,000.00	100,000.00	68,100.00	100.00+	0.15%+	2,500,000.00	3,000,000.00	3,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17019001/22020307 Magazines & Periodicals			300,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
17019001/22020313 Chemical and Reagents			400,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
17019001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,152,100.00	506,000.00	3,700,000.00	506,100.00	100.00+	0.02%+	6,000,000.00	6,000,000.00	6,000,000.00
17019001/22020402 Maintenance of Office Furniture		271,033.75	800,000.00	271,133.00	99.25+	0.04%+	1,000,000.00	1,000,000.00	1,000,000.00
17019001/22020403 Maintenance of Office Building/Residential Qrts.	266,900.00		600,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020404 Maintenance of Office IT Equipment	1,819,000.00	631,000.00	600,000.00	631,100.00	100.00+	0.02%+	700,000.00	800,000.00	800,000.00
17019001/22020405 Maintenance of Plants/Generators		339,000.00	600,000.00	339,100.00	100.00+	0.03%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020406 Other Maintenance Services	7,227,761.25	239,500.00	1,000,000.00	239,600.00	100.00+	0.04%+	4,000,000.00	4,000,000.00	4,000,000.00
17019001/22020601 Security Services	200,000.00	2,050,000.00	700,000.00	2,050,100.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
17019001/22020603 Residential Rent			2,600,000.00	100.00	100.00+	100.00%+	2,800,000.00	2,800,000.00	2,800,000.00
17019001/22020604 Security Vote (Including Operations)	3,300,000.00	3,000,000.00	2,900,000.00	3,000,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020605 Cleaning & Fumigation Services	246,500.00	490,633.40	1,200,000.00	490,733.00	99.60+	0.02%+	1,500,000.00	1,500,000.00	1,500,000.00
17019001/22020701 Financial Consulting	1,400,161.25		700,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
17019001/22020702 Information Technology Consulting	870,215.00								
17019001/22020703 Legal Services	1,415,000.00	360,000.00	600,000.00	360,100.00	100.00+	0.03%+	700,000.00	700,000.00	700,000.00
17019001/22020705 Architectural Services	395,525.00								
17019001/22020801 Motor Vehicle Fuel Cost	11,769,502.35	2,740,270.00	7,100,000.00	2,740,370.00	100.00+	0.00%+	7,200,000.00	7,300,000.00	7,300,000.00
17019001/22020802 Other Transport Equipment Fuel Cost	157,250.00		800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
17019001/22020803 Plant/Generator Fuel Cost			630,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
17019001/22020806 Cooking Gas/Fuel Cost			500,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
17019001/22020901 Bank Charges (Other Than interest)	854,683.76	1,094,587.28	1,000,000.00	1,113,242.00	18,654.72+	1.68%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22021001 Refreshments & Meals	1,655,760.00	1,275,530.00	4,600,000.00	1,275,630.00	100.00+	0.01%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22021002 Honorarium & Sitting Allowance	2,468,000.00	1,750,000.00	1,100,000.00	1,750,100.00	100.00+	0.01%+	1,200,000.00	1,400,000.00	1,400,000.00
17019001/22021003 Publicity & Advertisements		399,610.00	200,000.00	399,710.00	100.00+	0.03%+	3,800,000.00	3,800,000.00	3,800,000.00
17019001/22021004 Medical Expenses-Local	154,500.00		200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
17019001/22021005 Service School Fees Payment			600,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
17019001/22021006 Postages & Courier Services	350,975.00	50,525.00	120,000.00	50,625.00	100.00+	0.20%+	200,000.00	200,000.00	200,000.00
17019001/22021007 Welfare Packages	810,000.00	920,000.00	5,700,000.00	920,100.00	100.00+	0.01%+	6,000,000.00	6,000,000.00	6,000,000.00
17019001/22021008 Subscription To Professional Bodies		1,000,161.25		1,000,261.00	99.75+	0.01%+			
17019001/22021009 Sporting Activities			700,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
17019001/22021021 Special Days/Celebrations	9,507,000.00	8,091,500.00	9,500,000.00	8,091,600.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17019001/22021022 Donations		500,000.00	100,000.00	500,100.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
17019001/22021027 Local Scholarship Scheme			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
17019001/22021033 Accreditation Expenses	600,000.00	6,091,693.40		6,091,793.00	99.60+	0.00%+			
17019001/22021036 Supervision of Student on Industrial Training	45,000.00								
17019001/22030103 Refurbishing Advances	6,000,000.00	300,000.00		300,100.00	100.00+	0.03%+			
17019001/22030105 Spectacle Advances	2,335,950.00		40,000,000.00	100.00	100.00+	100.00%+	42,000,000.00	42,000,000.00	42,000,000.00
17019001/22030107 Furnishing Advances			1,600,000.00	100.00	100.00+	100.00%+	1,800,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	102,798,644.49	81,635,189.28	109,317,100.00	81,658,641.00	23,451.72+	0.03%+	144,550,000.00	147,450,000.00	147,450,000.00
Total Recurrent Expenditure	556,695,632.97	482,255,263.19	626,606,570.00	533,183,446.00	50,928,182.81+	9.55%+	661,839,470.00	664,739,470.00	664,739,470.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021001 - Enugu State University Of Science & Tech.									
17021001/21010101 Basic Salary	4,335,434,620.32	4,049,922,600.50	3,014,297,220.00	4,872,444,240.00	822,521,639.50+	16.88%+	4,014,297,220.00	4,014,297,220.00	4,014,297,220.00
17021001/21020102 Transport Allowance	101,200.00		1,084,650.00	100.00	100.00+	100.00%+	1,084,650.00	1,084,650.00	1,084,650.00
17021001/21020104 Utility Allowance	7,448,600.00								
17021001/21020105 Entertainment Allowance	9,750,000.00	7,810,000.00		7,810,100.00	100.00+	0.00%+			
17021001/21020106 Leave Allowance			3,286,780.00	100.00	100.00+	100.00%+	3,286,780.00	3,286,780.00	3,286,780.00
17021001/21020107 Domestic Staff Allowance	240,000.00	15,468,000.00		15,468,100.00	100.00+	0.00%+			
17021001/21020131 Arrears (Allowance)			1,420,180.00	100.00	100.00+	100.00%+	1,420,180.00	1,420,180.00	1,420,180.00
17021001/21020135 Wardrobe & Outfit Allowances	5,300,000.00	26,800,000.00		26,800,100.00	100.00+	0.00%+			
Sub Total: Personnel Cost	4,358,274,420.32	4,100,000,600.50	3,020,088,830.00	4,922,522,840.00	822,522,239.50+	16.71%+	4,020,088,830.00	4,020,088,830.00	4,020,088,830.00
17021001/22020101 Local Travel and Transport - Training			4,250,000.00	100.00	100.00+	100.00%+	4,250,000.00	4,250,000.00	4,250,000.00
17021001/22020102 Local Travel and Transport - Others	105,615,307.07	247,679,111.68	255,000,000.00	247,679,211.00	99.32+	0.00%+	255,000,000.00	255,000,000.00	255,000,000.00
17021001/22020104 International Transport and Travels - Others			4,500,000.00	100.00	100.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
17021001/22020105 Hotel Accomodation		16,857,519.25		16,857,619.00	99.75+	0.00%+			
17021001/22020201 Electricity Charges	44,997,290.80	49,045,356.75	89,000,000.00	49,045,456.00	99.25+	0.00%+	89,000,000.00	89,000,000.00	89,000,000.00
17021001/22020202 Telephone Charges	531,000.00	1,604,100.00	1,900,000.00	1,604,200.00	100.00+	0.01%+	1,900,000.00	1,900,000.00	1,900,000.00
17021001/22020203 Internet Access Charges	23,920,152.27	10,045,390.72	65,800,000.00	10,188,490.00	143,099.28+	1.40%+	65,800,000.00	65,800,000.00	65,800,000.00
17021001/22020205 Water Rates	43,228,918.00	4,731,220.00	14,200,000.00	4,731,320.00	100.00+	0.00%+	13,700,000.00	13,700,000.00	13,700,000.00
17021001/22020301 Office Stationeries/Computer Consumables	47,109,334.30	124,182,568.00	77,500,000.00	124,182,668.00	100.00+	0.00%+	77,500,000.00	77,500,000.00	77,500,000.00
17021001/22020303 Newspapers	68,700.00	284,900.00	800,000.00	285,000.00	100.00+	0.04%+	14,000,000.00	14,000,000.00	14,000,000.00
17021001/22020304 Magazines & Periodicals	885,300.00	979,000.00	600,000.00	979,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
17021001/22020205 Printing of Non Security Documents	46,964,240.00		13,700,000.00	100.00	100.00+	100.00%+			
17021001/22020306 Printing of Security Documents			15,000,000.00	100.00	100.00+	100.00%+	1,800,000.00	1,800,000.00	1,800,000.00
17021001/22020309 Uniforms & Other Clothing	4,507,800.00	9,119,000.00	23,500,000.00	9,119,100.00	100.00+	0.00%+	23,500,000.00	23,500,000.00	23,500,000.00
17021001/22020312 Service Materials	348,333.32	735,045.00	8,500,000.00	735,145.00	100.00+	0.01%+	8,500,000.00	8,500,000.00	8,500,000.00
17021001/22020401 Maintenance of Motor Vehicle /Transport Equipment	14,583,880.00	10,184,350.00	33,700,000.00	10,184,450.00	100.00+	0.00%+	33,700,000.00	33,700,000.00	33,700,000.00
17021001/22020402 Maintenance of Office Furniture		747,340.00		747,440.00	100.00+	0.01%+			
17021001/22020403 Maintenance of Office Building Residential Qtrs	31,727,665.00	907,000.00	15,200,000.00	907,100.00	100.00+	0.01%+	15,200,000.00	15,200,000.00	15,200,000.00
17021001/22020404 Maintenance of Office / IT Equipments	589,500.00	530,000.00	15,000,000.00	530,100.00	100.00+	0.02%+	15,000,000.00	15,000,000.00	15,000,000.00
17021001/22020405 Maintenance of Plants & Generators	3,395,600.00	1,736,852.50	48,200,000.00	1,736,952.00	99.50+	0.01%+	48,200,000.00	48,200,000.00	48,200,000.00
17021001/22020406 Other maintenance Services	28,703,755.48	2,047,700.00	4,100,000.00	2,047,800.00	100.00+	0.00%+	4,100,000.00	4,100,000.00	4,100,000.00
17021001/22020501 Local Training		806,035.00	23,200,000.00	806,135.00	100.00+	0.01%+	23,200,000.00	23,200,000.00	23,200,000.00
17021001/22020506 Seminar and Conferences	11,751,187.25	6,448,280.00	4,200,000.00	6,448,380.00	100.00+	0.00%+	4,200,000.00	4,200,000.00	4,200,000.00
17021001/22020601 Security Services	18,160,700.00	20,659,000.00	2,500,000.00	20,659,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020603 Residential Rent	24,985,000.00	28,594,100.00	5,300,000.00	28,594,200.00	100.00+	0.00%+	5,300,000.00	5,300,000.00	5,300,000.00
17021001/22020605 Cleaning &Fumigation Services			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
17021001/22020701 Financial Consulting	11,798,771.81		28,200,000.00	100.00	100.00+	100.00%+	28,200,000.00	28,200,000.00	28,200,000.00
17021001/22020703 Legal Services	3,250,000.00	3,100,000.00	3,500,000.00	3,100,100.00	100.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
17021001/22020707 Agricultural Consulting		500,000.00		500,100.00	100.00+	0.02%+			
17021001/22020709 Research and Studies		621,450.00	850,000.00	621,550.00	100.00+	0.02%+	850,000.00	850,000.00	850,000.00
17021001/22020710 Monitoring and Evaluation	6,200,706.00		7,000,000.00	100.00	100.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17021001/22020801 Motor Vehicle Fuel Cost	101,112,547.50	123,335,136.00	84,200,000.00	123,335,236.00	100.00+	0.00%+	84,200,000.00	84,200,000.00	84,200,000.00
17021001/22020803 Plant/Generator Fuel Cost			8,200,000.00	100.00	100.00+	100.00%+	8,200,000.00	8,200,000.00	8,200,000.00
17021001/22020901 Bank Charges (Other Than interest)	3,672,498.23	311,236.90	30,000.00	313,349.00	2,112.10+	0.67%+	30,000.00	30,000.00	30,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021001/22020902 Insurance Premium	5,748,890.00	5,116,888.76	22,700,000.00	5,116,988.00	99.24+	0.00%+	22,700,000.00	22,700,000.00	22,700,000.00
17021001/22021001 Refreshment & Meals	6,592,930.00	8,701,070.00	14,100,000.00	8,701,170.00	100.00+	0.00%+	14,100,000.00	14,100,000.00	14,100,000.00
17021001/22021002 Honorarium & Sitting Allowance	139,282,391.04	61,286,960.20	85,300,000.00	61,287,060.00	99.80+	0.00%+	85,300,000.00	85,300,000.00	85,300,000.00
17021001/22021003 Publicity & Advertisements	26,212,380.00	62,544,722.75	42,500,000.00	62,544,822.00	99.25+	0.00%+	42,500,000.00	42,500,000.00	42,500,000.00
17021001/22021004 Medical Expenses		1,906,500.00		1,906,600.00	100.00+	0.01%+			
17021001/22021005 Service School Fees Payment	11,474,249.00	171,350,662.90	10,100,000.00	171,350,762.00	99.10+	0.00%+	10,100,000.00	10,100,000.00	10,100,000.00
17021001/22021006 Postages & Courier Services	5,408,576.78	6,169,563.92	2,200,000.00	6,169,663.00	99.08+	0.00%+	2,200,000.00	2,200,000.00	2,200,000.00
17021001/22021007 Welfare Packages	63,199,755.32	23,195,919.10	48,700,000.00	23,196,019.00	99.90+	0.00%+	48,700,000.00	48,700,000.00	48,700,000.00
17021001/22021008 Subscription To Professional Bodies	760,000.00	4,204,000.00	500,000.00	4,204,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
17021001/22021011 Recruitment and Appointment (Service Wide)	2,338,000.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
17021001/22021021 Special Days/Celebrations	39,821,160.00	100,000.00	600,000.00	100,100.00	100.00+	0.10%+	600,000.00	600,000.00	600,000.00
17021001/22021033 Accreditation	8,568,500.00	179,926,598.10	44,000,000.00	179,926,698.00	99.90+	0.00%+	44,000,000.00	44,000,000.00	44,000,000.00
17021001/22030105 Spectacle Advances	73,610,028.72	20,235,330.20	20,500,000.00	20,235,430.00	99.80+	0.00%+	20,500,000.00	20,500,000.00	20,500,000.00
Sub-Total: Overhead	961,125,047.89	1,210,529,907.73	1,149,830,000.00	1,210,679,613.00	149,705.27+	0.01%+	1,135,630,000.00	1,135,630,000.00	1,135,630,000.00
Total Recurrent Expenditure	5,319,399,468.21	5,310,530,508.23	4,169,918,830.00	6,133,202,453.00	822,671,944.77+	13.41%+	5,155,718,830.00	5,155,718,830.00	5,155,718,830.00
17051001 - Post Primary Schools Management Board (PPSMB)									
17051001/21010101 Basic Salary	6,419,568,767.74	6,288,870,624.26	6,319,782,890.00	6,288,870,724.00	99.74+	0.00%+	6,297,744,430.00	6,397,744,430.00	6,397,744,430.00
17051001/21010105 Wages - (Volunteer Teachers)							748,800.00	748,800.00	748,800.00
17051001/21020101 Housing/Rent Allowance	965,256,412.01	948,958,766.05	1,019,397,150.00	948,958,866.00	99.95+	0.00%+	1,275,178,555.00	1,275,178,555.00	1,275,178,555.00
17051001/21020102 Transport Allowance	184,772,100.00	179,225,387.50	199,403,240.00	179,225,487.00	99.50+	0.00%+	289,168,495.00	289,168,495.00	289,168,495.00
17051001/21020103 Meal Subsidy	84,387,605.75	81,753,900.00	91,081,300.00	81,754,000.00	100.00+	0.00%+	148,521,335.00	148,521,335.00	148,521,335.00
17051001/21020104 Utility Allowance	67,352,269.66	65,232,038.74	72,851,490.00	65,232,138.00	99.26+	0.00%+	82,293,299.00	82,293,299.00	82,293,299.00
17051001/21020105 Entertainment Allowance	18,799,275.41	17,154,138.74	21,336,800.00	17,154,238.00	99.26+	0.00%+	25,939,329.00	25,939,329.00	25,939,329.00
17051001/21020106 Leave Allowance							463,800,715.00	463,800,715.00	463,800,715.00
17051001/21020107 Domestic Staff Allowance	1,320,743,776.79	1,213,334,238.18	1,500,029,060.00	1,213,334,338.00	99.82+	0.00%+	486,335,863.00	486,335,863.00	486,335,863.00
17051001/21020108 Shift Allowance	5,742,000.00	5,445,709.50	6,365,100.00	5,445,809.00	99.50+	0.00%+	8,539,770.00	8,539,770.00	8,539,770.00
17051001/21020111 Hazard Allowance		5,000.00		5,100.00	100.00+	1.96%+			
17051001/21020112 Rural Posting Allowance	16,007.18								
17051001/21020113 TSS Allowance	1,025,636,439.30	1,004,581,140.70	1,094,168,220.00	1,004,581,240.00	99.30+	0.00%+	825,709,520.00	825,709,520.00	825,709,520.00
17051001/21020119 Personal Assistant	16,007.18								
17051001/21020131 Arrears (Allowances)	321,202.61	238,144,864.17	1,471,070.00	238,144,964.00	99.83+	0.00%+	765,442,077.00	765,442,077.00	765,442,077.00
17051001/21020132 Professional Allowance	16,007.18								
17051001/21020146 Newspaper Allowance	82,856.54	25,754.05		25,854.00	99.95+	0.39%+			
17051001/21020147 Vehicle Maint. Allowance	414,282.79	128,770.30	605,070.00	128,870.00	99.70+	0.08%+			
Sub Total: Personnel Cost	10,093,125,010.14	10,042,860,332.19	10,326,491,390.00	10,042,861,628.00	1,295.81+	0.00%+	10,669,422,188.00	10,769,422,188.00	10,769,422,188.00
17051001/22020101 Local Transport & Travel-Training	640,000.00		350,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17051001/22020102 Local Transport & Travel-Others	1,975,000.00	14,000,000.00	1,800,000.00	14,000,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17051001/22020105 Hotel accomodation		4,900,000.00		4,900,100.00	100.00+	0.00%+			
17051001/22020202 Telephone Charges	655,000.00		4,500,000.00	100.00	100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17051001/22020203 Internet Access Charges							100,000.00	100,000.00	100,000.00
17051001/22020205 Water Rates	500,000.00		100,000.00	100.00	100.00+	100.00%+	250,000.00	250,000.00	250,000.00
17051001/22020206 Sewerage Charges			100,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
17051001/22020301 Office Stationeries/Computer Consumables	13,845,000.00	7,300,000.00	5,400,000.00	7,300,100.00	100.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17051001/22020302 Books							300,000.00	300,000.00	300,000.00
17051001/22020306 Printing of Security Documents	6,150,000.00								
17051001/22020312 Service Materials	14,032,760.00	2,450,000.00	800,000.00	2,450,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17051001/22020401 Maintenance of Motor Vehicles/Transport Equipment	4,440,000.00		2,600,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17051001/22020403 Maintenance of Office Building/Residential Qrts.	500,000.00								
17051001/22020405 Maintenance of Plants/Generators	606,650.00								
17051001/22020406 Other Maintenance Services	1,000,000.00	1,200,000.00	15,500,000.00	1,200,100.00	100.00+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
17051001/22020501 Local Training	3,300,000.00		100,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17051001/22020506 Seminar and Conferences	24,540,900.00								
17051001/22020601 Security Services			150,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
17051001/22020605 Cleaning & Fumigation Services			100,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
17051001/22020410 Monitoring and evaluation							500,000.00	500,000.00	500,000.00
17051001/22020711 Other Consulting Services	5,000,000.00						1,000,000.00	1,000,000.00	1,000,000.00
17051001/22020801 Motor Vehicle Fuel Cost	4,700,000.00		500,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
17051001/22020803 Plant/Generator Fuel Cost	250,000.00		150,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
17051001/22020806 Cooking Gas/Fuel Cost	100,000.00								
17051001/22020901 Bank Charges (Other Than interest)	102,584.16	18,336,710.74	100,000.00	18,336,810.00	99.26+	0.00%+	200,000.00	200,000.00	200,000.00
17051001/22021001 Refreshments & Meals	7,290,000.00	3,803,850.00	1,600,000.00	3,803,950.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17051001/22021002 Honorarium & Sitting Allowance	945,000.00	18,200,000.00	650,000.00	18,200,100.00	100.00+	0.00%+	700,000.00	700,000.00	700,000.00
17051001/22021003 Publicity & Advertisements	665,000.00						300,000.00	300,000.00	300,000.00
17051001/22021004 Medical Expenses-Local							200,000.00	200,000.00	200,000.00
17051001/22021006 Postages & Courier Services							300,000.00	300,000.00	300,000.00
17051001/22021007 Welfare Packages	390,000.00		620,000.00	100.00	100.00+	100.00%+	650,000.00	700,000.00	700,000.00
17051001/22021014 Annual Budget expenses and Administration			110,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	91,627,894.16	70,190,560.74	35,230,000.00	70,192,560.00	1,999.26+	0.00%+	37,200,000.00	37,250,000.00	37,250,000.00
Total Recurrent Expenditure	10,184,752,904.30	10,113,050,892.93	10,361,721,390.00	10,113,054,188.00	3,295.07+	0.00%+	10,706,622,188.00	10,806,672,188.00	10,806,672,188.00
17054001 - Enugu State Science Techn. & Vocational Sch									
17054001/21010101 Basic Salary	774,688,082.38	778,479,263.01	814,619,130.00	778,479,363.00	99.99+	0.00%+	835,751,974.00	835,751,974.00	835,751,974.00
17054001/21020101 Housing/Rent Allowance	118,507,680.13	121,193,529.79	123,446,120.00	121,193,629.00	99.21+	0.00%+	129,000,826.00	130,000,826.00	130,000,826.00
17054001/21020102 Transport Allowance	22,226,050.00	22,096,200.00	23,799,770.00	22,096,300.00	100.00+	0.00%+	29,090,464.00	29,090,464.00	29,090,464.00
17054001/21020103 Meal Subsidy	10,288,400.00	10,252,800.00	11,026,470.00	10,252,900.00	100.00+	0.00%+	13,615,576.00	13,615,576.00	13,615,576.00
17054001/21020104 Utility Allowance	7,950,200.00	8,068,350.00	8,517,860.00	8,068,450.00	100.00+	0.00%+	12,286,040.00	12,286,040.00	12,286,040.00
17054001/21020105 Entertainment Allowanc	1,743,300.00	1,780,600.00	1,920,870.00	1,780,700.00	100.00+	0.01%+	2,163,985.00	2,163,985.00	2,163,985.00
17054001/21020106 Leave Allowance							43,943,741.00	43,943,741.00	43,943,741.00
17054001/21020107 Domestic Staff Allowance	122,115,014.00	121,175,733.00	133,438,630.00	121,175,833.00	100.00+	0.00%+	154,624,380.00	154,624,380.00	154,624,380.00
17054001/21020108 Shift Allowance	1,151,932.56	1,148,405.35	1,206,800.00	1,148,505.00	99.65+	0.01%+			
17054001/21020111 Hazard Allowance	24,000.00	354,000.00	12,600.00	354,100.00	100.00+	0.03%+			
17054001/21020113 TSS Allowance	119,229,058.50	120,778,088.46	126,255,450.00	120,778,188.00	99.54+	0.00%+	45,690,879.00	45,690,879.00	45,690,879.00
17054001/21020131 Arrears (Allowances)	2,732,396.03	31,828,265.19	71,660.00	31,828,365.00	99.81+	0.00%+	82,297,211.00	82,297,211.00	82,297,211.00
Sub Total: Personnel Cost	1,180,656,113.60	1,217,155,234.80	1,244,315,360.00	1,217,156,333.00	1,098.20+	0.00%+	1,348,465,076.00	1,349,465,076.00	1,349,465,076.00
17054001/22020102 Local Transport & Travel-Others	1,830,440.00	1,056,500.00	1,300,000.00	1,056,600.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020202 Telephone Charges	434,900.00	330,000.00	100,000.00	330,100.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
17054001/22020205 Water Rates	25,000.00		100,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17054001/22020301 Office Stationeries/Computer Consumables	7,151,600.24	12,878,700.00	8,350,000.00	12,878,800.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17054001/22020302 Books			400,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/22020303 Newspapers			100,000.00	100.00	100.00+	100.00%+			
17054001/22020305 Printing of Non Security Documents	5,871,900.00	583,000.00	3,500,000.00	583,100.00	100.00+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
17054001/22020310 Teaching aids/ Instruction Materials							10,000,000.00	10,000,000.00	10,000,000.00
17054001/22020401 Maintenance of Motor Vehicles/Transport Equipment	905,200.00	1,147,000.00	350,000.00	1,147,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/22020402 Maintenance of Office Furniture	390,000.00	180,000.00	250,000.00	180,100.00	100.00+	0.06%+	900,000.00	900,000.00	900,000.00
17054001/22020403 Maintenance of Office Building/Residential Qrts.							1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020404 Maintenance of Office IT Equipment	216,400.00	1,055,500.00	100,000.00	1,055,600.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/22020405 Maintenance of Plants/Generators		27,500.00	100,000.00	27,600.00	100.00+	0.36%+	500,000.00	500,000.00	500,000.00
17054001/22020406 Other Maintenance Services	17,855,850.00	14,881,625.00	15,000,000.00	14,881,725.00	100.00+	0.00%+	2,200,000.00	2,200,000.00	2,200,000.00
17054001/22020501 Local Training			2,600,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17054001/22020601 Security Services	1,170,000.00	1,440,000.00	1,100,000.00	1,440,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
17054001/22020605 Cleaning and Fumigation Services	9,070,000.00	2,527,200.00	1,500,000.00	2,527,300.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
17054001/22020709 Research and Studies							500,000.00	500,000.00	500,000.00
17054001/22020710 Monitoring and Evaluation	3,730,220.00	1,960,900.00	1,250,000.00	1,961,000.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020801 Motor Vehicle Fuel Cost	4,163,200.00	2,380,900.00	3,550,000.00	2,381,000.00	100.00+	0.00%+	850,000.00	850,000.00	850,000.00
17054001/22020803 Plant /Generator Fuel Cost	539,100.00	917,000.00	300,000.00	917,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
17054001/22020901 Bank Charges (Other Than Interest)	89,462.78	97,617.60	100,000.00	97,717.00	99.40+	0.10%+	600,000.00	600,000.00	600,000.00
17054001/22021001 Refreshment & Meals	2,032,750.00	1,796,950.00	1,500,000.00	1,797,050.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/22021002 Honorarium & Sitting Allowance	1,660,000.00	93,500.00	3,500,000.00	93,600.00	100.00+	0.11%+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/22021003 Publicity and Advertisement	262,000.00	480,000.00	750,000.00	480,100.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
17054001/22021007 Welfare Packages	120,000.00		100,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/22021014 Annual Budget Expenses and Administration	295,000.00	695,000.00	500,000.00	695,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
17054001/22021016 Servicom							300,000.00	300,000.00	300,000.00
17054001/22021021 Special Days/Celebrations							2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	57,813,023.02	44,528,892.60	46,400,000.00	44,531,292.00	2,399.40+	0.01%+	53,550,000.00	53,550,000.00	53,550,000.00
Total Recurrent Expenditure	1,238,469,136.62	1,261,684,127.40	1,290,715,360.00	1,261,687,625.00	3,497.60+	0.00%+	1,402,015,076.00	1,403,015,076.00	1,403,015,076.00
17056001 - State Scholarship And Education Loan Board									
17056001/22020102 Local Transport & Travel-Others	3,608,000.00	9,500.00	10,000,000.00	9,600.00	100.00+	1.04%+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/22020104 International Transport & Travel-Others	8,126,000.00		20,000,000.00	100.00	100.00+	100.00%+	24,000,000.00	24,000,000.00	24,000,000.00
17056001/22020203 Internet Access Charges	44,000.00	168,250.00	150,000.00	168,350.00	100.00+	0.06%+	150,000.00	150,000.00	150,000.00
17056001/22020208 Software charges	700,000.00	9,700,000.00	10,000,000.00	9,700,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/22020301 Office Stationeries/Computer Consumables	1,861,000.00	1,230,000.00	2,200,000.00	1,230,100.00	100.00+	0.01%+	2,200,000.00	2,200,000.00	2,200,000.00
17056001/22020401 Maintenance of Motor Vehicles/Transport Equipment	300,000.00		350,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
17056001/22020404 Maintenance of Office IT Equipment	24,000.00	34,000.00		34,100.00	100.00+	0.29%+			
17056001/22020405 Maintenance of Plants/Generators		19,350.00		19,450.00	100.00+	0.51%+			
17056001/22020406 Other Maintenance Services		34,400.00	150,000.00	34,500.00	100.00+	0.29%+	150,000.00	150,000.00	150,000.00
17056001/22020501 Local Training			1,200,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17056001/22020503 Training and Staff Developmnt			4,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17056001/22020605 Cleaning and Fumigation Services		15,000.00	100,000.00	15,100.00	100.00+	0.66%+	100,000.00	100,000.00	100,000.00
17056001/22020710 Monitoring and Evaluation			500,000.00	100.00	100.00+	100.00%+	500,000.00	600,000.00	600,000.00
17056001/22020711 other consulting services	10,345,000.00		20,000,000.00	100.00	100.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17056001/22020801 Motor Vehicle Fuel Cost	455,000.00	515,000.00		515,100.00	100.00+	0.02%+			
17056001/22020803 Plant /Generator Fuel Cost	20,000.00	280,500.00		280,600.00	100.00+	0.04%+			
17056001/22020901 Bank Charges (Other than Interest)	69,387.25	608,351.97	100,000.00	608,451.00	99.03+	0.02%+	100,000.00	100,000.00	100,000.00
17056001/22021001 Refreshment and Meals	315,000.00	1,025,000.00	1,200,000.00	1,025,100.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
17056001/22021002 Honorarium & Sitting Allowance	51,225,000.00	53,689,430.00	7,800,000.00	53,689,530.00	100.00+	0.00%+	7,800,000.00	7,800,000.00	7,800,000.00
17056001/22021003 Publicity and Advertisement	240,000.00		6,000,000.00	100.00	100.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17056001/22021007 Welfare Package	8,475,400.00	485,000.00	10,000,000.00	485,100.00	100.00+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/22021020 Foreign Scholarship Scheme	92,820,000.00	172,488,421.12	200,000,000.00	172,488,521.00	99.88+	0.00%+	220,000,000.00	250,000,000.00	250,000,000.00
17056001/22021027 Local Scholarship Schemes	84,490,000.00		200,000,000.00	100.00	100.00+	100.00%+	200,000,000.00	200,000,000.00	200,000,000.00
Sub-Total: Overhead	263,117,787.25	240,302,203.09	493,750,000.00	240,304,502.00	2,298.91+	0.00%+	517,750,000.00	547,850,000.00	547,850,000.00
Total Recurrent Expenditure	263,117,787.25	240,302,203.09	493,750,000.00	240,304,502.00	2,298.91+	0.00%+	517,750,000.00	547,850,000.00	547,850,000.00
17064001 - Education Resource Centre									
17064001/22020102 Local Transport & Travel-Others	10,000.00								
17064001/22020301 Office Stationeries/Computer Consumables		978,005.00		978,105.00	100.00+	0.01%+			
Sub-Total: Overhead	10,000.00	978,005.00		978,105.00	100.00+	0.01%+			
Total Recurrent Expenditure	10,000.00	978,005.00		978,105.00	100.00+	0.01%+			
17033001 - Institute Of Management & Techonology (IMT)									
17033001/21010101 Basic Salary	1,610,057,540.82	1,642,778,128.37	1,014,853,670.00	1,642,778,228.00	99.63+	0.00%+	1,014,853,670.00	1,014,853,670.00	1,014,853,670.00
17033001/21020101 Housing/Rent Allowance	308,343,375.96	290,542,985.85	209,508,790.00	290,543,085.00	99.15+	0.00%+	209,508,790.00	209,508,790.00	209,508,790.00
17033001/21020102 Transport Allowance	219,500.00								
17033001/21020107 Domestic Staff Allowance		5,609,416.01		5,609,516.00	99.99+	0.00%+			
17033001/21020131 Arrears (Allowances)	14,549,425.25	14,350,686.03	122,831,170.00	14,350,786.00	99.97+	0.00%+	122,831,170.00	122,831,170.00	122,831,170.00
17033001/21020134 Academic Allowance	35,102,496.55	62,303,143.77	36,114,650.00	62,303,243.00	99.23+	0.00%+	36,114,650.00	36,114,650.00	36,114,650.00
17033001/21020141 Responsibility Allowance	24,345,373.83	21,443,125.10	38,677,150.00	21,443,225.00	99.90+	0.00%+	38,677,150.00	38,677,150.00	38,677,150.00
Sub Total: Personnel Cost	1,992,617,712.41	2,037,027,485.13	1,421,985,430.00	2,037,028,083.00	597.87+	0.00%+	1,421,985,430.00	1,421,985,430.00	1,421,985,430.00
17033001/22020101 Local Travel and Transport - Training	175,000.00								
17033001/22020102 Local Travel and Transport - Others	13,906,292.00	1,057,000.00	900,000.00	1,057,100.00	100.00+	0.01%+	900,000.00	900,000.00	900,000.00
17033001/22020103 International Transport and Travels - Training			212,500,000.00	100.00	100.00+	100.00%+	212,500,000.00	212,500,000.00	212,500,000.00
17033001/22020104 International Transport and Travels - Others	2,434,713.68	275,000.00		275,100.00	100.00+	0.04%+			
17033001/22020105 Hotel Accommodation	3,234,875.00	25,141,545.58	5,400,000.00	25,141,645.00	99.42+	0.00%+	5,400,000.00	5,400,000.00	5,400,000.00
17033001/22020201 Electricity Charges	1,895,645.00	1,010,500.00	1,950,000.00	1,010,600.00	100.00+	0.01%+	1,950,000.00	1,950,000.00	1,950,000.00
17033001/22020202 Telephone Charges	125,000.00	2,699,600.00	150,000.00	2,699,700.00	100.00+	0.00%+	150,000.00	150,000.00	150,000.00
17033001/22020203 Internet Access Charges	32,656,246.74	7,365,062.40	35,300,000.00	7,365,162.00	99.60+	0.00%+	35,300,000.00	35,300,000.00	35,300,000.00
17033001/22020204 Satellite Broadcasting Access Charges	29,600.00								
17033001/22020205 Water Rates	9,422,200.00	9,467,600.00	3,000,000.00	9,467,700.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22020301 Office Stationeries/Computer Consumables	120,405,753.39	99,354,394.63	61,150,000.00	99,354,494.00	99.37+	0.00%+	61,150,000.00	61,150,000.00	61,150,000.00
17033001/22020303 Newspapers	665,900.00	7,033,200.00	300,000.00	7,033,300.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
17033001/22020304 Magazines & Periodicals		25,800.00		25,900.00	100.00+	0.39%+			
17033001/22020305 Printing of Non Security Documents		11,613,400.00	3,800,000.00	11,613,500.00	100.00+	0.00%+	3,800,000.00	3,800,000.00	3,800,000.00
17033001/22020306 Printing of Security Documents	5,168,920.00	15,063,060.00	150,000.00	15,063,160.00	100.00+	0.00%+	150,000.00	150,000.00	150,000.00
17033001/22020309 Uniforms & Other Clothing			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
17033001/22020310 Teaching aids/ Instruction Materials	545,091.61	1,950,000.00	840,000.00	1,950,100.00	100.00+	0.01%+	840,000.00	840,000.00	840,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17033001/22020312 Service Materials	961,000.00								
17033001/22020401 Maintenance of Motor Vehicle /Transport Equipment	8,273,670.00	5,807,900.00	4,850,000.00	5,808,000.00	100.00+	0.00%+	4,850,000.00	4,850,000.00	4,850,000.00
17033001/22020402 Maintenance of Office Furniture	30,156,831.72	143,000.00	1,100,000.00	143,100.00	100.00+	0.07%+	1,100,000.00	1,100,000.00	1,100,000.00
17033001/22020403 Maintenance of Office Building Residential Qtrs	950,000.00	10,169,500.00	36,200,000.00	10,169,600.00	100.00+	0.00%+	36,200,000.00	36,200,000.00	36,200,000.00
17033001/22020404 Maintenance of Office / IT Equipments	5,044,066.00	9,829,950.00	10,900,000.00	9,830,050.00	100.00+	0.00%+	10,900,000.00	10,900,000.00	10,900,000.00
17033001/22020405 Maintenance of Plants & Generators	935,500.00	3,451,100.00	500,000.00	3,451,200.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
17033001/22020406 Other maintenance Services	3,279,322.00	2,960,000.00	7,400,000.00	2,960,100.00	100.00+	0.00%+	7,400,000.00	7,400,000.00	7,400,000.00
17033001/22020413 Minor Road Maintainance	9,687,000.00	380,000.00		380,100.00	100.00+	0.03%+			
17033001/22020501 Local Training	80,000.00	465,725.00	850,000.00	465,825.00	100.00+	0.02%+	850,000.00	850,000.00	850,000.00
17033001/22020503 Training & Staff Development	310,000.00	499,600.00	4,600,000.00	499,700.00	100.00+	0.02%+	4,600,000.00	4,600,000.00	4,600,000.00
17033001/22020506 Seminar and Conferences	2,195,000.00	864,000.00	9,900,000.00	864,100.00	100.00+	0.01%+	9,900,000.00	9,900,000.00	9,900,000.00
17033001/22020601 Security Services	2,422,500.00	2,958,000.00	4,500,000.00	2,958,100.00	100.00+	0.00%+	4,500,000.00	4,500,000.00	4,500,000.00
17033001/22020604 Security Votes	4,906,000.00	3,823,000.00	850,000.00	3,823,100.00	100.00+	0.00%+	850,000.00	850,000.00	850,000.00
17033001/22020605 Cleaning &Fumigation Services	980,000.00	23,515,753.21	3,000,000.00	23,515,853.00	99.79+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22020701 Financial Consulting	19,434,157.58	2,660,000.00	5,300,000.00	2,660,100.00	100.00+	0.00%+	5,300,000.00	5,300,000.00	5,300,000.00
17033001/22020702 Information Technology Consulting	88,320,483.98	79,286,376.10	111,600,000.00	79,286,476.00	99.90+	0.00%+	111,600,000.00	111,600,000.00	111,600,000.00
17033001/22020703 Legal Services	4,500,000.00	4,000,000.00	3,800,000.00	4,000,100.00	100.00+	0.00%+	3,800,000.00	3,800,000.00	3,800,000.00
17033001/22020706 Surveying Services		3,000,000.00		3,000,100.00	100.00+	0.00%+			
17033001/22020711 Other Consulting Services (Annual Auditing)	500,000.00	1,924,000.00	410,000.00	1,924,100.00	100.00+	0.01%+	410,000.00	410,000.00	410,000.00
17033001/22020801 Motor Vehicle Fuel Cost	13,492,000.00	5,829,100.00	3,850,000.00	5,829,200.00	100.00+	0.00%+	3,850,000.00	3,850,000.00	3,850,000.00
17033001/22020803 Plant /Generator Fuel Cost	14,503,000.00	10,100,000.00	3,830,000.00	10,100,100.00	100.00+	0.00%+	3,830,000.00	3,830,000.00	3,830,000.00
17033001/22020901 Bank Charges (Other Than interest)	324,191.48								
17033001/22020902 Insurance Premium	23,507,790.21	25,701,766.92	42,900,000.00	25,701,866.00	99.08+	0.00%+	42,900,000.00	42,900,000.00	42,900,000.00
17033001/22021001 Refreshment & Meals	5,389,160.00	12,653,804.56	6,350,000.00	12,653,904.00	99.44+	0.00%+	6,350,000.00	6,350,000.00	6,350,000.00
17033001/22021002 Honorarium & Sitting Allowance (Including external examiners	34,173,600.00	25,890,218.65	71,400,000.00	25,890,318.00	99.35+	0.00%+	71,400,000.00	71,400,000.00	71,400,000.00
17033001/22021003 Publicity & Advertisements	11,919,975.00	13,402,000.00	5,450,000.00	13,402,100.00	100.00+	0.00%+	5,450,000.00	5,450,000.00	5,450,000.00
17033001/22021004 Medical Expenses	11,683,699.29	49,407,245.00	12,900,000.00	49,407,345.00	100.00+	0.00%+	12,900,000.00	12,900,000.00	12,900,000.00
17033001/22021005 Service School Fees Payment	41,000.00	50,000.00	300,000.00	50,100.00	100.00+	0.20%+	300,000.00	300,000.00	300,000.00
17033001/22021006 Postages & Courier Services	6,888,634.28	12,052,212.03	11,000,000.00	12,052,312.00	99.97+	0.00%+	11,000,000.00	11,000,000.00	11,000,000.00
17033001/22021007 Welfare Packages	3,436,155.71		1,900,000.00	100.00	100.00+	100.00%+	1,900,000.00	1,900,000.00	1,900,000.00
17033001/22021008 Subscription To Professional Bodies		9,422,000.00	250,000.00	9,422,100.00	100.00+	0.00%+	250,000.00	250,000.00	250,000.00
17033001/22021009 Sporting Activities			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
17033001/22021014 Annual Budget Expenses and Administration		513,750.00		513,850.00	100.00+	0.02%+			
17033001/22021021 Special Days/Celebrations	4,888,670.00	3,853,700.00	3,650,000.00	3,853,800.00	100.00+	0.00%+	3,650,000.00	3,650,000.00	3,650,000.00
17033001/22021022 DONATIONS	100,000.00	350,000.00		350,100.00	100.00+	0.03%+			
17033001/22021026 Common Services (Committe/Commissions)	675,450.00	2,122,400.00	200,000.00	2,122,500.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
17033001/22021033 Accreditation	5,519,060.00		4,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22020103 Staff Loans and Advances	220,408,916.30	293,900,862.75		293,900,962.00	99.25+	0.00%+			
Sub-Total: Overhead	730,552,070.97	803,043,126.83	700,280,000.00	803,048,222.00	5,095.17+	0.00%+	700,280,000.00	700,280,000.00	700,280,000.00
Total Recurrent Expenditure	2,723,169,783.38	2,840,070,611.96	2,122,265,430.00	2,840,076,305.00	5,693.04+	0.00%+	2,122,265,430.00	2,122,265,430.00	2,122,265,430.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001 - Ministry of Health									
21001001/21010101 Basic Salary	562,330,214.87	590,486,736.64	465,427,130.00	590,486,836.00	99.36+	0.00%+	479,216,520.00	519,216,520.00	519,216,520.00
21001001/21020101 Housing/Rent Allowance	67,163,081.73	75,236,216.81	72,854,090.00	75,236,316.00	99.19+	0.00%+	77,576,790.00	77,576,790.00	77,576,790.00
21001001/21020102 Transport Allowance	11,801,412.62	12,159,490.59	11,636,000.00	12,159,590.00	99.41+	0.00%+	3,212,330.00	3,212,330.00	3,212,330.00
21001001/21020103 Meal Subsidy	5,463,936.40	5,626,487.30	5,400,000.00	5,626,587.00	99.70+	0.00%+	1,397,590.00	1,397,590.00	1,397,590.00
21001001/21020104 Utility Allowance	4,272,326.00	4,397,482.00	4,500,000.00	4,397,582.00	100.00+	0.00%+	5,167,570.00	5,167,570.00	5,167,570.00
21001001/21020105 Entertainment Allowance	1,181,170.00	1,174,408.50	1,000,000.00	1,174,508.00	99.50+	0.01%+			
21001001/21020106 Leave Allowance							18,840,580.00	18,840,580.00	18,840,580.00
21001001/21020107 Domestic Staff Allowance	100,568,550.20	104,142,754.68	100,600,000.00	104,142,854.00	99.32+	0.00%+	100,387,723.00	100,387,723.00	100,387,723.00
21001001/21020108 Shift Allowance	20,926,166.43	21,889,120.07	2,400,000.00	21,889,220.00	99.93+	0.00%+	26,075,950.00	26,075,950.00	26,075,950.00
21001001/21020109 Call Duties Allowance	56,282,957.33	62,452,996.57	48,400,000.00	62,453,096.00	99.43+	0.00%+	50,662,000.00	52,662,000.00	52,662,000.00
21001001/21020111 Hazard Allowance	14,054,753.92	14,944,077.92	13,200,000.00	14,944,177.00	99.08+	0.00%+	13,200,000.00	13,200,000.00	13,200,000.00
21001001/21020112 Rural Posting Allowance	10,911,008.77	6,385,825.70	3,800,000.00	6,385,925.00	99.30+	0.00%+	3,800,000.00	3,800,000.00	3,800,000.00
21001001/21020113 Teaching Allowance	160,032.00	309,210.50	200,000.00	309,310.00	99.50+	0.03%+	200,000.00	200,000.00	200,000.00
21001001/21020114 Admin Allowance	1,929,934.40	1,782,649.20	2,000,000.00	1,782,749.00	99.80+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/21020125 Inducement Allowance	6,777,839.10	6,414,951.40	6,800,000.00	6,415,051.00	99.60+	0.00%+			
21001001/21020126 Journal Allowance	84,000.00	82,000.00	100,000.00	82,100.00	100.00+	0.12%+			
21001001/21020131 Arrears (Allowances)	36,668,521.00	31,840,882.39	33,000,000.00	31,840,982.00	99.61+	0.00%+			
Sub Total: Personnel Cost	900,575,904.77	939,325,290.27	771,317,220.00	939,326,883.00	1,592.73+	0.00%+	781,737,053.00	823,737,053.00	823,737,053.00
21001001/22020101 Local Transport & Travel-Training	610,000.00	2,711,828.00	2,000,000.00	2,711,928.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020102 Local Transport & Travel-Others	774,000.00		1,100,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,500,000.00
21001001/22020104 International Transport & Travel-Others							10,000,000.00	10,000,000.00	10,000,000.00
21001001/22020201 Electricity Charges	110,100.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
21001001/22020202 Telephone Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
21001001/22020203 Internet Access Charges			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
21001001/22020205 Water Rates		20,000.00		20,100.00	100.00+	0.50%+			
21001001/22020301 Office Stationeries/Computer Consumables	2,198,096.59	3,131,164.65	3,700,000.00	3,131,264.00	99.35+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22020304 Magazines & Periodicals	120,000.00								
21001001/22020305 Printing of Non Security Documents							2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020306 Printing of Security Documents			210,000.00	100.00	100.00+	100.00%+	210,000.00	210,000.00	210,000.00
21001001/22020307 Drugs/Laboratory/Medical Supplies	8,615,500.00		3,800,000.00	100.00	100.00+	100.00%+	3,800,000.00	3,800,000.00	3,800,000.00
21001001/22020312 Service Materials		355,000.00	700,000.00	355,100.00	100.00+	0.03%+	700,000.00	700,000.00	700,000.00
21001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,263,400.00	10,669,454.25	600,000.00	10,669,554.00	99.75+	0.00%+	600,000.00	600,000.00	600,000.00
21001001/22020402 Maintenance of Office Furniture	120,000.00	307,400.00		307,500.00	100.00+	0.03%+			
21001001/22020403 Maintenance of Office Building/Residential Qrts.		10,000,000.00	100,000.00	10,000,100.00	100.00+	0.00%+	100,000.00	100,000.00	100,000.00
21001001/22020404 Maintenance of Office IT Equipment		258,500.00	150,000.00	258,600.00	100.00+	0.04%+	150,000.00	150,000.00	150,000.00
21001001/22020406 Other Maintenance Services	603,000.00	198,500.00	800,000.00	198,600.00	100.00+	0.05%+	800,000.00	800,000.00	800,000.00
21001001/22020506 Seminars & Conferences		2,885,000.00	400,000.00	2,885,100.00	100.00+	0.00%+	400,000.00	400,000.00	400,000.00
21001001/22020605 Cleaning & Fumigation Services	1,548,500.00								
21001001/22020709 Research and Studies							5,000,000.00	5,000,000.00	5,000,000.00
21001001/22020710 Monitoring and evaluation	4,848,715.00		1,100,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21001001/22020801 Motor Vehicle Fuel Cost	274,000.00	10,000.00	350,000.00	10,100.00	100.00+	0.99%+	600,000.00	600,000.00	600,000.00
21001001/22020803 Plant/Generator Fuel Cost	498,000.00	49,000.00	300,000.00	49,100.00	100.00+	0.20%+	300,000.00	300,000.00	300,000.00
21001001/22020901 Bank Charges (Other Than Interest)	458,447.04	16,263.22	400,000.00	16,363.00	99.78+	0.61%+	400,000.00	400,000.00	400,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/22021001 Refreshments & Meals		21,250.00	100,000.00	21,350.00	100.00+	0.47%+	500,000.00	600,000.00	700,000.00
21001001/22021002 Honorarium & Sitting Allowance			3,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22021003 Publicity & Advertisements							1,500,000.00	1,500,000.00	1,500,000.00
21001001/22021004 Medical Expenses-Local		7,393,000.00		7,393,100.00	100.00+	0.00%+			
21001001/22021006 Postages & Courier Services	32,000.00	4,000.00	100,000.00	4,100.00	100.00+	2.44%+	100,000.00	100,000.00	100,000.00
21001001/22021007 Welfare Packages			250,000.00	100.00	100.00+	100.00%+	250,000.00	250,000.00	250,000.00
21001001/22021014 Annual Budget Expenses and Administration	541,200.00	307,200.00	500,000.00	307,300.00	100.00+	0.03%+	500,000.00	500,000.00	500,000.00
21001001/22021021 Special Days/Celebrations	4,986,500.00	529,000.00	2,600,000.00	529,100.00	100.00+	0.02%+	3,000,000.00	3,000,000.00	3,500,000.00
21001001/22021027 Intervention and Response to epidemic prone diseases (COVID19)			150,000,000.00	100.00	100.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
21001001/22021033 Accreditation Expenses		50,293,000.00	1,000,000.00	50,293,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	33,601,458.63	89,159,560.12	173,560,000.00	89,162,459.00	2,898.88+	0.00%+	153,410,000.00	153,510,000.00	154,610,000.00
Total Recurrent Expenditure	934,177,363.40	1,028,484,850.39	944,877,220.00	1,028,489,342.00	4,491.61+	0.00%+	935,147,053.00	977,247,053.00	978,347,053.00
14001004 - FSP									
14001004/22020101 Local Transport & Travel-Training			300,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001004/22020102 Local Transport & Travel-Others			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001004/22020205 Water Rates			100,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22020301 Office Stationeries/Computer Consumables			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001004/22020402 Maintenance of Office Furniture			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
14001004/22020404 Maintenance of Office IT Equipment			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22020405 Maintenance of Plants/Generators			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001004/22020406 Other Maintenance Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22020601 Security Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22020605 Cleaning & Fumigation Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22020803 Plant/Generator Fuel Cost			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
14001004/22021003 Publicity & Advertisements			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001004/22021014 Annual Budget Expenses and Admin			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22021016 Servicom			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			2,900,000.00	1,400.00	1,400.00+	100.00%+	3,100,000.00	3,100,000.00	3,100,000.00
Total Recurrent Expenditure			2,900,000.00	1,400.00	1,400.00+	100.00%+	3,100,000.00	3,100,000.00	3,100,000.00
21026001 - Esut College Of Medicine (TEACHING HOSPITAL)									
17021002/21010101 Basic Salary	20,034,268.71	7,391,387.10		7,391,487.00	99.90+	0.00%+			
17021002/21020107 Domestic Staff Allowance	1,928,000.00	2,400,000.00		2,400,100.00	100.00+	0.00%+			
17021002/21020109 Call Duties Allowance	964,000.00								
17021002/21020111 Hazard Allowance	120,000.00	65,000.00		65,100.00	100.00+	0.15%+			
17021002/21020113 Teaching Allowance	300,000.00								
Sub Total: Personnel Cost	23,346,268.71	9,856,387.10		9,856,687.00	299.90+	0.00%+			
17021002/22020101 Local Transport & Travel-Training	70,700.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
17021002/22020102 Local Transport & Travel-Others	13,663,579.79	270,000.00	750,000.00	270,100.00	100.00+	0.04%+	750,000.00	750,000.00	750,000.00
17021002/22020105 Hotel Accomodation	26,338.00								
17021002/22020201 Electricity Charges	10,006,547.00	3,648,297.37	800,000.00	3,648,397.00	99.63+	0.00%+	1,400,000.00	1,400,000.00	1,500,000.00
17021002/22020202 Telephone Charges	802,500.00	1,052,700.00	1,300,000.00	1,052,800.00	100.00+	0.01%+	1,300,000.00	1,300,000.00	1,300,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021002/22020203 Internet Access Charges	219,200.00	342,804.00	450,000.00	342,904.00	100.00+	0.03%+	450,000.00	450,000.00	450,000.00
17021002/22020205 Water Rate	1,403,624.70	1,183,618.50	350,000.00	1,183,718.00	99.50+	0.01%+	350,000.00	350,000.00	350,000.00
17021002/22020206 Sewerage Charges	231,300.00								
17021002/22020301 Office Stationery/Computer Consumables	2,868,819.00	5,483,319.00	6,300,000.00	5,483,419.00	100.00+	0.00%+	6,300,000.00	6,300,000.00	6,300,000.00
17021002/22020305 Printing of Non Security Documents	2,710,120.00	595,715.70		595,815.00	99.30+	0.02%+			
17021002/22020306 Printing of Security Documents		925,575.00		925,675.00	100.00+	0.01%+			
17021002/22020307 Drugs/Laboratory/Medical Supplies	161,400.00	98,500.00	950,000.00	98,600.00	100.00+	0.10%+	950,000.00	950,000.00	950,000.00
17021002/22020309 Uniforms & Other Clothings	13,640,000.00								
17021002/22020312 Service Materials	5,485,095.00	1,085,500.00	2,120,000.00	1,085,600.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
17021002/22020401 Maintenance of Motor Vehicles/Transport Equipment	898,450.00	1,017,000.00	300,000.00	1,017,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
17021002/22020402 Maintenance of Office Furniture	1,021,250.00		350,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
17021002/22020403 Maintenance of Office Building/Residential Qrts.	3,780,513.00	6,127,752.09	5,700,000.00	6,127,852.00	99.91+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17021002/22020404 Maintenance of Office IT Equipment	864,250.00	575,600.00	650,000.00	575,700.00	100.00+	0.02%+	650,000.00	650,000.00	650,000.00
17021002/22020405 Maintenance of Plants/Generators	751,300.00	630,000.00	750,000.00	630,100.00	100.00+	0.02%+	750,000.00	750,000.00	750,000.00
17021002/22020406 Other Maintenance Services	3,778,357.40	6,106,167.18	1,100,000.00	6,106,267.00	99.82+	0.00%+	2,000,000.00	2,000,000.00	2,200,000.00
17021002/22020501 Local Training	360,350.00	50,000.00	200,000.00	50,100.00	100.00+	0.20%+	200,000.00	200,000.00	200,000.00
17021002/22020506 Seminar and Conferences		2,158,270.00	100,000.00	2,158,370.00	100.00+	0.00%+	100,000.00	100,000.00	100,000.00
17021002/22020601 Security Services	1,373,455.00	495,800.00	100,000.00	495,900.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
17021002/22020605 Cleaning & Fumigation Services	1,238,850.00	2,167,680.00	500,000.00	2,167,780.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
17021002/22020708 Medical Consulting		280,000.00		280,100.00	100.00+	0.04%+			
17021002/22020801 Motor Vehicle Fuel Cost	5,328,990.00	6,120,588.49	5,000,000.00	6,120,688.00	99.51+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17021002/22020803 Plant /Generator Fuel Cost	630,000.00		1,220,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,300,000.00
17021002/22020901 Bank Charges (Other than Interest)	309,416.76	206,744.58	150,000.00	206,844.00	99.42+	0.05%+	150,000.00	150,000.00	150,000.00
17021002/22021001 Refreshment & Meals	19,939,956.00	2,281,506.50	6,450,000.00	2,281,606.00	99.50+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17021002/22021002 Honorarium & Sitting Allowance	49,035,631.25	7,507,100.00	7,000,000.00	7,507,200.00	100.00+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17021002/22021003 Publicity & Advertisement	2,046,521.05	150,000.00	600,000.00	150,100.00	100.00+	0.07%+	600,000.00	600,000.00	600,000.00
17021002/22021004 Medical Expenses			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
17021002/22021005 Services School Fees Payment	1,332,620.00	203,500.00	250,000.00	203,600.00	100.00+	0.05%+	250,000.00	250,000.00	250,000.00
17021002/22021006 Postages & Courier Services	10,500.00	17,000.00	100,000.00	17,100.00	100.00+	0.58%+	100,000.00	100,000.00	100,000.00
17021002/22021007 Welfare Packages	3,870,950.00	85,500.00	5,450,000.00	85,600.00	100.00+	0.12%+	5,500,000.00	5,500,000.00	5,500,000.00
17021002/22021008 Subscription To Professional Bodies			350,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
17021002/22021014 Annual Budget Expenses	986,000.00	470,000.00	400,000.00	470,100.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
17021002/22021021 Special Day Celebration	6,589,061.25	8,330,311.25	3,600,000.00	8,330,411.00	99.75+	0.00%+	3,600,000.00	3,600,000.00	3,600,000.00
17021002/22021033 Accreditation	5,559,450.00	13,393,898.37	5,100,000.00	13,393,998.00	99.63+	0.00%+	5,100,000.00	5,100,000.00	5,100,000.00
Sub-Total: Overhead	160,995,095.20	73,060,448.03	58,940,000.00	73,064,044.00	3,595.97+	0.00%+	62,200,000.00	62,200,000.00	62,600,000.00
Total Recurrent Expenditure	184,341,363.91	82,916,835.13	58,940,000.00	82,920,731.00	3,895.87+	0.00%+	62,200,000.00	62,200,000.00	62,600,000.00
21026002 - Park Lane Specialist Hospital									
21027015/21010101 Basic Salary	3,600,046,810.51	3,784,967,445.93	3,130,066,990.00	3,784,967,545.00	99.07+	0.00%+	3,966,266,570.00	3,632,956,771.00	3,632,956,771.00
21027015/21010103 Consolidated Revenue Fund Charges - Salaries	800.00								
21027015/21020101 Housing/Rent Allowance	297,329,761.66	329,978,118.09	278,894,290.00	329,978,218.00	99.91+	0.00%+	443,852,249.00	443,852,249.00	443,852,249.00
21027015/21020102 Transport Allowance	17,000.00	25,403,411.47	25,675,660.00	25,403,511.00	99.53+	0.00%+	227,388,107.00	227,338,107.00	227,388,107.00
21027015/21020103 Meal Subsidy	7,200.00	7,813.20	520.00	7,913.00	99.80+	1.26%+			
21027015/21020104 Utility Allowance	6,500.00	3,050.00		3,150.00	100.00+	3.17%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027015/21020108 Shift Allowance	114,963,272.35	118,224,715.94	118,654,740.00	118,224,815.00	99.06+	0.00%+			
21027015/21020109 Call Duties Allowance	648,899,791.60	691,069,076.80	634,216,030.00	691,069,176.00	99.20+	0.00%+			
21027015/21020111 Hazard Allowance	35,365,954.89	82,887,132.55	40,988,540.00	82,887,232.00	99.45+	0.00%+			
21027015/21020112 Rural Posting Allowance	9,489,872.59								
21027015/21020113 Teaching Allowance	79,707,812.92	79,018,677.67	86,035,870.00	79,018,777.00	99.33+	0.00%+			
21027015/21020131 Arrears (Allowances)	55,812,267.89	184,016,308.65	300,799,740.00	184,016,408.00	99.35+	0.00%+			
21027015/21020132 Professional Duty Allowance	61,697,157.37	11,499,266.98		11,499,366.00	99.02+	0.00%+	1,233,695,110.00	1,233,695,110.00	1,233,695,110.00
Sub Total: Personnel Cost	4,903,344,201.78	5,307,075,017.28	4,615,332,380.00	5,307,076,111.00	1,093.72+	0.00%+	5,871,202,036.00	5,537,842,237.00	5,537,892,237.00
21026002/22020201 Local Transport & Travel-Training			63,800,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21026002/22020102 Local Transport & Travel-Others	3,141,705.00	7,796,755.00	2,600,000.00	7,796,855.00	100.00+	0.00%+	65,000,000.00	65,000,000.00	65,000,000.00
21026002/21020105 Hotel Accommodation	3,513,241.00		2,350,000.00	100.00	100.00+	100.00%+	2,350,000.00	2,350,000.00	2,350,000.00
21026002/22020201 Electricity Charges	55,370,921.75	57,201,129.51		57,201,229.00	99.49+	0.00%+			
21026002/22020202 Telephone Charges	42,000.00	503,500.00		503,600.00	100.00+	0.02%+			
21026002/22020203 Internet Access Charges	127,000.00	1,106,000.00	120,000.00	1,106,100.00	100.00+	0.01%+	120,000.00	120,000.00	120,000.00
21026002/22020205 Water Rates	16,013,000.00	19,583,750.00	13,200,000.00	19,583,850.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21026002/22020301 Office Stationeries/Computer Consumables	11,664,940.00	18,284,614.00	10,700,000.00	18,284,714.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
21026002/21020302 Books			420,000.00	100.00	100.00+	100.00%+	420,000.00	420,000.00	420,000.00
21026002/22020305 Printing of Non Security Documents	11,241,438.00	25,653,113.00	7,800,000.00	25,653,213.00	100.00+	0.00%+	7,800,000.00	7,800,000.00	7,800,000.00
21026002/21020307 Drugs & Medical Supplies	72,965,858.00	122,590,643.50	162,800,000.00	122,590,743.00	99.50+	0.00%+	162,800,000.00	162,800,000.00	162,800,000.00
21026002/21020312 Service Materials	261,180,215.12	276,424,094.54	189,150,000.00	276,424,194.00	99.46+	0.00%+	228,300,000.00	228,300,000.00	228,300,000.00
21026002/22020401 Maintenance of Motor Vehicles/Transport Equipment	17,131,000.00	13,763,750.00	1,000,000.00	13,763,850.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21026002/22020402 Maintenance of Office Furniture	3,007,120.00	442,300.00	100,000.00	442,400.00	100.00+	0.02%+	100,000.00	100,000.00	100,000.00
21026002/22020403 Maintenance of Office Building/Residential Qrts.	8,577,371.00	68,532,517.00	8,400,000.00	68,532,617.00	100.00+	0.00%+	8,400,000.00	8,400,000.00	8,400,000.00
21026002/22020404 Maintenance of Office IT Equipment	39,019,945.00	67,147,376.00	70,600,000.00	67,147,476.00	100.00+	0.00%+	70,600,000.00	70,600,000.00	70,600,000.00
21026002/22020405 Maintenance of Plants/Generators	8,230,275.00	8,533,125.00	4,700,000.00	8,533,225.00	100.00+	0.00%+	4,700,000.00	4,700,000.00	4,700,000.00
21026002/22020406 Other Maintenance Services	5,999,849.20	17,086,692.00	8,300,000.00	17,086,792.00	100.00+	0.00%+	8,300,000.00	8,300,000.00	8,300,000.00
21026002/21020503 Training & Staff Development	21,729,223.25	32,016,562.00	31,400,000.00	32,016,662.00	100.00+	0.00%+	31,400,000.00	31,400,000.00	31,400,000.00
21026002/21020601 Security Services	1,140,000.00	4,653,700.00	700,000.00	4,653,800.00	100.00+	0.00%+	700,000.00	700,000.00	700,000.00
21026002/22020605 Cleaning & Fumigation Services	9,876,070.00	15,374,437.00	5,600,000.00	15,374,537.00	100.00+	0.00%+	5,600,000.00	5,600,000.00	5,600,000.00
21026002/21020701 Financial Consulting	595,000.00	2,780,000.00		2,780,100.00	100.00+	0.00%+			
21026002/21020703 Legal Services	32,793,874.74	69,119,384.28	83,400,000.00	69,119,484.00	99.72+	0.00%+	83,400,000.00	83,400,000.00	83,400,000.00
21026002/21020708 Medical Consulting		14,000.00		14,100.00	100.00+	0.71%+			
21026002/22020803 Plant/Generator Fuel Cost	48,314,336.00	138,210,777.00	13,600,000.00	138,210,877.00	100.00+	0.00%+	13,600,000.00	13,600,000.00	13,600,000.00
21026002/21020806 Cooking Gas/Fuel Cost	8,811,825.00	1,639,000.00	1,300,000.00	1,639,100.00	100.00+	0.01%+	1,300,000.00	1,300,000.00	1,300,000.00
21026002/21020901 Bank Charges (Other than interest)	123,873.75	264,722.24	100,000.00	264,822.00	99.76+	0.04%+	100,000.00	100,000.00	100,000.00
21026002/21020902 Insurance Premium	154,000.00		1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21026002/22021001 Refreshments & Meals	112,594,590.00	140,871,782.25	82,000,000.00	140,871,882.00	99.75+	0.00%+	82,000,000.00	82,000,000.00	82,000,000.00
21026002/21021002 Honorarium & Sitting Allowance	73,992,978.00	55,447,100.00	45,000,000.00	55,447,200.00	100.00+	0.00%+	8,200,000.00	9,000,000.00	9,000,000.00
21026002/21021003 Publicity & Advertising	9,864,158.00	1,455,436.00	550,000.00	1,455,536.00	100.00+	0.01%+	550,000.00	550,000.00	550,000.00
21026002/21021004 Medical Expenses	1,505,750.00	14,949,300.00	4,000,000.00	14,949,400.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
21026002/22021006 Postage & Courier Services	1,732,375.00								
21026002/22021007 Welfare Packages		50,000.00	1,100,000.00	50,100.00	100.00+	0.20%+	1,100,000.00	1,100,000.00	1,100,000.00
21026002/21021013 Promotion (Service Wide)	440,000.00	1,383,000.00	850,000.00	1,383,100.00	100.00+	0.01%+	850,000.00	850,000.00	850,000.00
21026002/21021014 Annual Budget Expenses and Administration	996,450.00	3,582,639.00		3,582,739.00	100.00+	0.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21026002/21021022 Donations	13,010,520.41	343,400.00	8,000,000.00	343,500.00	100.00+	0.03%+	8,000,000.00	8,000,000.00	8,000,000.00
21026002/21021033 Accreditation	33,170,097.00	9,478,810.00	25,200,000.00	9,478,910.00	100.00+	0.00%+	25,200,000.00	25,200,000.00	25,200,000.00
Sub-Total: Overhead	888,071,000.22	1,196,283,409.32	849,840,000.00	1,196,287,107.00	3,697.68+	0.00%+	866,890,000.00	867,690,000.00	867,690,000.00
Total Recurrent Expenditure	5,791,415,202.00	6,503,358,426.60	5,465,172,380.00	6,503,363,218.00	4,791.40+	0.00%+	6,738,092,036.00	6,405,532,237.00	6,405,582,237.00
21102001 - State Health Board (SHB)									
21102001/210210101 Basic Salary (including Provision for payment t of HATTIS)	1,378,460,518.23	1,339,005,610.10	1,290,018,180.00	1,339,005,710.00	99.90+	0.00%+	851,828,932.00	921,828,932.00	921,828,932.00
21102001/210210101 Housing/Rent Allowance	167,599,445.24	163,194,305.46	172,088,930.00	163,194,405.00	99.54+	0.00%+	151,461,858.00	151,461,858.00	151,461,858.00
21102001/210210102 Transport Allowance	23,335,229.67	24,115,171.83	26,206,760.00	24,115,271.00	99.17+	0.00%+	21,781,145.00	21,781,145.00	21,781,145.00
21102001/210210103 Meal Subsidy	11,560,013.35	10,967,523.85	11,930,560.00	10,967,623.00	99.15+	0.00%+	9,957,510.00	9,957,511.00	9,957,511.00
21102001/210210104 Utility Allowance	8,969,514.00	8,611,534.00	9,220,590.00	8,611,634.00	100.00+	0.00%+	4,803,635.00	4,803,635.00	4,803,635.00
21102001/210210105 Entertainment Allowance	2,432,343.75	2,581,689.56	3,005,690.00	2,581,789.00	99.44+	0.00%+	2,107,684.00	2,107,684.00	2,107,684.00
21102001/210210106 Leave Allowance							35,758,340.00	35,758,340.00	35,758,340.00
21102001/210210107 Domestic Staff Allowance	201,525,933.68	197,863,890.44	179,825,110.00	197,863,990.00	99.56+	0.00%+	72,038,715.00	72,038,715.00	72,038,715.00
21102001/210210108 Shift Allowance	75,687,536.08	74,390,963.45	78,188,600.00	74,391,063.00	99.55+	0.00%+	53,827,065.00	53,827,065.00	53,827,065.00
21102001/210210109 Call Duties Allowance	154,072,786.59	148,563,823.02	161,471,070.00	148,563,923.00	99.98+	0.00%+	120,211,133.00	120,211,133.00	120,211,133.00
21102001/210210110 Clinical Allowance							39,775.00	39,775.00	39,775.00
21102001/210210111 Hazard Allowance	135,098,848.99	37,117,741.40	38,005,230.00	37,117,841.00	99.60+	0.00%+	36,837,629.00	36,837,629.00	36,837,629.00
21102001/210210112 Rural Posting Allowance	16,517,603.99	16,074,616.38	19,139,990.00	16,074,716.00	99.62+	0.00%+	1,571,017.00	1,571,017.00	1,571,017.00
21102001/210210113 Teaching Allowance	2,287,388.76	305,025.00	86,020.00	305,125.00	100.00+	0.03%+			
21102001/210210114 Admin Allowance							14,451,853.00	14,451,853.00	14,451,853.00
21102001/210210125 Inducement Allowance	5,148,016.03	4,404,999.51	5,712,020.00	4,405,099.00	99.49+	0.00%+			
21102001/210210131 Arrears (Allowances)	4,155,804.83	30,177,600.55	48,710,850.00	30,177,700.00	99.45+	0.00%+	110,615,025.00	110,615,025.00	110,615,025.00
21102001/210210132 Professional Duty Allowance							5,876,549.00	5,876,549.00	5,876,549.00
21102001/210210140 Hardship Allowance	62,256.00	62,256.00	65,370.00	62,356.00	100.00+	0.16%+			
Sub Total: Personnel Cost	2,186,913,239.19	2,057,436,750.55	2,043,674,970.00	2,057,438,245.00	1,494.45+	0.00%+	1,493,167,865.00	1,563,167,866.00	1,563,167,866.00
21102001/22020101 Local Transport & Travel-Training			10,000,000.00	100.00	100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020102 Local Transport & Travel-Others			3,000,000.00	100.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
21102001/22020104 International Transport & Travel-Others			5,000,000.00	100.00	100.00+	100.00%+			
21102001/22020201 Electricity Charges	50,000.00		600,000.00	100.00	100.00+	100.00%+			
21102001/22020202 Telephone Charges	490,000.00	355,000.00	200,000.00	355,100.00	100.00+	0.03%+	200,000.00	200,000.00	200,000.00
21102001/22020203 Internet Access Charges	190,000.00	209,000.00	200,000.00	209,100.00	100.00+	0.05%+	200,000.00	200,000.00	200,000.00
21102001/22020301 Office Stationeries/Computer Consumables	2,820,800.00	2,312,000.00	2,500,000.00	2,312,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
21102001/22020303 Newspapers	10,000.00		50,000.00	100.00	100.00+	100.00%+	50,000.00	50,000.00	50,000.00
21102001/22020305 Printing of Non Security Documents	100,000.00		15,000,000.00	100.00	100.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
21102001/22020306 Printing of Security Documents	1,148,500.00		3,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21102001/22020312 Service Materials	85,000.00	13,163,055.99	2,000,000.00	13,163,155.00	99.01+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020401 Maintenance of Motor Vehicles/Transport Equipment	38,000.00	19,000.00	5,000,000.00	19,100.00	100.00+	0.52%+	5,000,000.00	5,000,000.00	5,000,000.00
21102001/22020402 Maintenance of Office Furniture		2,000.00	1,000,000.00	2,100.00	100.00+	4.76%+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22020403 Maintenance of Office Building/Residential Qrts.			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
21102001/22020404 Maintenance of Office IT Equipment		50,000.00		50,100.00	100.00+	0.20%+			
21102001/22020405 Maintenance of Plants/Generators		15,000.00	100,000.00	15,100.00	100.00+	0.66%+	100,000.00	100,000.00	100,000.00
21102001/22020406 Other Maintenance Services		69,000.00	100,000.00	69,100.00	100.00+	0.14%+	100,000.00	100,000.00	100,000.00
21102001/22020506 Seminar and Conferences							3,000,000.00	3,000,000.00	3,000,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21102001/22020801 Motor Vehicle Fuel Cost	47,000.00	299,000.00	100,000.00	299,100.00	100.00+	0.03%+	100,000.00	100,000.00	100,000.00
21102001/22020901 Bank Charges (Other Than Interest)	4,779.28	10,809.46	10,000.00	10,909.00	99.54+	0.91%+	10,000.00	10,000.00	10,000.00
21102001/22021001 Refreshments & Meals	64,500.00	14,000.00		14,100.00	100.00+	0.71%+			
21102001/22021014 Annual Budget Expenses and Administration		120,000.00	300,000.00	120,100.00	100.00+	0.08%+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	5,048,579.28	16,637,865.45	48,260,000.00	16,639,964.00	2,098.55+	0.01%+	38,660,000.00	38,660,000.00	38,660,000.00
Total Recurrent Expenditure	2,191,961,818.47	2,074,074,616.00	2,091,934,970.00	2,074,078,209.00	3,593.00+	0.00%+	1,531,827,865.00	1,601,827,866.00	1,601,827,866.00
21003001 - State Primary Health Care Development Agency									
21001001/2102010 Housing/Rent Allowance								77,576,790.00	
21003001/21010101 Basic Salary							1,082,999,520.00	1,082,999,520.00	1,082,999,520.00
21003001/21020101 Housing/Rent Allowance							77,576,790.00	77,576,790.00	77,576,790.00
21003001/21020102 Transport Allowance							3,212,330.00	3,212,330.00	3,212,330.00
21003001/21020103 Meal Subsidy							1,397,590.00	1,397,590.00	1,397,590.00
21003001/21020104 Utility Allowance							5,167,570.00	5,167,570.00	5,167,570.00
21003001/21020106 Leave Allowance							18,840,580.00	18,840,580.00	18,840,580.00
21003001/21020107 Domestic Staff Allowance							100,387,723.00	100,387,723.00	100,387,723.00
21003001/21020108 Shift Allowance							26,075,950.00	26,075,950.00	26,075,950.00
21003001/21020109 Call Duties Allowance							50,662,000.00	52,662,000.00	52,662,000.00
21003001/21020111 Hazard Allowance							13,200,000.00	13,200,000.00	13,200,000.00
21003001/21020112 Rural Posting Allowance							3,800,000.00	3,800,000.00	3,800,000.00
21003001/21020113 Teaching Allowance							200,000.00	200,000.00	200,000.00
21003001/21020114 Admin Allowance							2,000,000.00	2,000,000.00	2,000,000.00
Sub Total: Personnel Cost							1,385,520,053.00	1,465,096,843.00	1,387,520,053.00
21003001/22020101 Local Travel & Transport - Training		1,434,552.00	8,000,000.00	1,434,652.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
21003001/22020102 Local Travel & Transport - Others	950,000.00	1,248,500.00	13,000,000.00	1,248,600.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
21003001/22020103 International Travel and Transport - Training							800,000.00	800,000.00	800,000.00
21003001/22020102 International Transport & Travel-Others	15,000.00								
21003001/22020105 Hotel Accomodation		320,000.00	6,900,000.00	320,100.00	100.00+	0.03%+			
21003001/22020202 Telephone Charges	265,000.00	260,000.00	400,000.00	260,100.00	100.00+	0.04%+	400,000.00	400,000.00	400,000.00
21003001/22020203 Internet Access Charges	352,200.00	147,000.00	1,100,000.00	147,100.00	100.00+	0.07%+	1,100,000.00	1,100,000.00	1,100,000.00
21003001/22020205 Water Rates	320,000.00	355,000.00	400,000.00	355,100.00	100.00+	0.03%+	400,000.00	400,000.00	400,000.00
21003001/22020301 Office Stationeries/Computer Consumables	693,000.00	789,900.00	1,800,000.00	790,000.00	100.00+	0.01%+	1,800,000.00	1,800,000.00	1,800,000.00
21003001/22020304 Magazines & Periodicals			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
21003001/22020305 Printing of Non Security Doc.			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003001/22020306 Printing of Security Document	611,620.00		2,500,000.00	100.00	100.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
21003001/22020307 Drugs & Medical Supplies(Including supplements forNutritional			29,300,000.00	100.00	100.00+	100.00%+	20,000,000.00	20,000,000.00	22,000,000.00
21003001/22020309 Uniforms & Other Clothing							20,000,000.00	20,000,000.00	20,000,000.00
21003001/22020310 Teaching Aids/Instruction Materials	107,000.00		750,000.00	100.00	100.00+	100.00%+	750,000.00	750,000.00	750,000.00
21003001/22020311 Food Stuff/Cattering Materials Supplies			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
21003001/22020312 Service Materials	130,000.00	11,192,850.00	4,000,000.00	11,192,950.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,349,500.00	262,200.00	1,200,000.00	262,300.00	100.00+	0.04%+	3,000,000.00	3,000,000.00	3,000,000.00
21003001/22020402 Maintenance Office Furinture	112,500.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
21003001/22020403 Maintenance of Office Building/Residential Qrts.	2,400,000.00	2,600,000.00		2,600,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21003001/22020404 Maintenance of Office / IT Equipment	245,300.00	94,800.00	1,400,000.00	94,900.00	100.00+	0.11%+	1,400,000.00	1,400,000.00	1,400,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/22020405 Maintenance of Plants/Generators	422,350.00	148,500.00	500,000.00	148,600.00	100.00+	0.07%+	500,000.00	500,000.00	500,000.00
21003001/22020406 Other Maintenance Services	1,092,550.00	1,147,460.00	800,000.00	1,147,560.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
21003001/22020501 Local Training(eg IMCI M&E			700,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21003001/22020506 Seminar & Conferences	179,300.00		2,400,000.00	100.00	100.00+	100.00%+	2,400,000.00	2,400,000.00	2,400,000.00
21003001/22020601 Security Services	330,000.00	295,000.00	100,000.00	295,100.00	100.00+	0.03%+	1,500,000.00	1,500,000.00	1,500,000.00
21003001/22020605 Cleaning and Fumigation	280,000.00	342,000.00	550,000.00	342,100.00	100.00+	0.03%+	2,000,000.00	2,000,000.00	2,000,000.00
21003001/22020701 Financial Consulting	9,100,000.00	100,000.00		100,100.00	100.00+	0.10%+			
21003001/22020710 Monitoring & Evaluation			7,800,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21003001/22020801 Motor Vehicle Fuel Cost	2,406,050.00	1,770,823.00	1,500,000.00	1,770,923.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
21003001/22020803 Plants and Generator Fuel Cost	3,178,150.00	1,784,100.00	1,200,000.00	1,784,200.00	100.00+	0.01%+	2,000,000.00	1,200,000.00	1,200,000.00
21003001/22020901 Bank Charges (Other than Interest)	110,088.00	27,458.43	100,000.00	37,558.00	10,099.57+	26.89%+	100,000.00	100,000.00	100,000.00
21003001/22021001 Refreshment & Meals	2,920,280.00	1,330,265.00	12,000,000.00	1,330,365.00	100.00+	0.01%+	12,000,000.00	12,000,000.00	12,000,000.00
21003001/22021003 Publicity and Advertisement	5,320,400.00		1,800,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21003001/22021007 Welfare Packages	30,000.00	245,000.00		245,100.00	100.00+	0.04%+			
21003001/22021014 Annual Budget Expenses & Administration	54,200.00	219,300.00		219,400.00	100.00+	0.05%+			
21003001/22021021 Special Days/Celebrations			6,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	32,974,488.00	26,114,708.43	107,100,000.00	26,128,108.00	13,399.57+	0.05%+	134,850,000.00	134,050,000.00	136,050,000.00
Total Recurrent Expenditure	32,974,488.00	26,114,708.43	107,100,000.00	26,128,108.00	13,399.57+	0.05%+	1,520,370,053.00	1,599,146,843.00	1,523,570,053.00
21003002 - Enugu State Agency for Universal Health Cov.									
21003002/22020102 Local Travel & Transport - Others			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21003002/22020202 Telephone Charges			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
21003002/22020203 Internet Access Charges			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21003002/22020205 Water Rates			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
21003002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	100.00	100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21003002/22020401 Maintenance of Motor Vehicles/Transport Equipment			500,000.00	100.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
21003002/22020402 Maintenance Office Furiniture			100,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
21003002/22020404 Maintenance of Office / IT Equipment			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003002/22020405 Maintenance of Plants/Generators			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
21003002/22020501 Local Training			500,000.00	100.00	100.00+	100.00%+	35,000,000.00	44,000,000.00	50,000,000.00
21003002/22020506 Seminar & Conferences			1,000,000.00	100.00	100.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21003002/22020601 Security Services			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003002/22020605 Cleaning and fumigation			300,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
21003002/22020710 Monitoring & Evaluation			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003002/22020801 Motor Vehicle Fuel Cost			800,000.00	100.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
21003002/22020803 Plants and Generator Fuel Cost			600,000.00	100.00	100.00+	100.00%+	600,000.00	600,000.00	600,000.00
21003002/22021001 Refreshment & Meals			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003002/22021003 Publicity and Advertisement			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003002/22021007 Welfare Packages			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003002/22021014 Annual Budget Expenses & Administration			100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			10,800,000.00	2,000.00	2,000.00+	100.00%+	45,800,000.00	54,800,000.00	60,800,000.00
Total Recurrent Expenditure			10,800,000.00	2,000.00	2,000.00+	100.00%+	45,800,000.00	54,800,000.00	60,800,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35001001 - Ministry of Environment & Mineral Resources									
35001001/21010101 Basic Salary	154,579,147.06	127,681,019.15	135,570,160.00	127,681,119.00	99.85+	0.00%+	78,570,160.00	141,570,160.00	141,570,160.00
35001001/21010105 Wages - (Road Sweeper Salaries)							60,000,000.00		
35001001/21020101 Housing/Rent Allowance	8,884,224.81	8,499,690.94	8,809,720.00	8,499,790.00	99.06+	0.00%+	8,809,720.00	8,809,720.00	8,809,720.00
35001001/21020102 Transport Allowance	1,715,975.00	1,636,268.75	1,768,170.00	1,636,368.00	99.25+	0.01%+	1,768,170.00	1,768,170.00	1,768,170.00
35001001/21020103 Meal Subsidy	779,362.50	741,693.75	813,300.00	741,793.00	99.25+	0.01%+	813,300.00	813,300.00	813,300.00
35001001/21020104 Utility Allowance	623,200.00	591,750.00	644,520.00	591,850.00	100.00+	0.02%+	644,520.00	644,520.00	644,520.00
35001001/21020105 Entertainment Allowance	119,162.50	116,043.75	105,520.00	116,143.00	99.25+	0.09%+	105,520.00	105,520.00	105,520.00
35001001/21020107 Domestic Staff Allowance	7,896,244.04	7,189,621.92	6,868,000.00	7,189,721.00	99.08+	0.00%+	6,868,000.00	6,868,000.00	6,868,000.00
35001001/21020108 Shift Allowance	1,183,210.91	727,017.78	1,439,440.00	727,117.00	99.22+	0.01%+	1,439,440.00	1,439,440.00	1,439,440.00
35001001/21020111 Hazard Allowance	199,000.00	139,000.00	227,330.00	139,100.00	100.00+	0.07%+	227,330.00	227,330.00	227,330.00
35001001/21020117 Incentive Allowance (Budget)		10,157.60		10,257.00	99.40+	0.97%+			
35001001/21020125 Inducement Allowance	288,428.80	159,962.60	361,470.00	160,062.00	99.40+	0.06%+	361,470.00	361,470.00	361,470.00
35001001/21020131 Arrears (Allowances)		2,160,810.04	396,660.00	2,160,910.00	99.96+	0.00%+	396,660.00	396,660.00	396,660.00
Sub Total: Personnel Cost	176,267,955.62	149,653,036.28	157,004,290.00	149,654,230.00	1,193.72+	0.00%+	160,004,290.00	163,004,290.00	163,004,290.00
35001001/22020101 Local Transport & Travel-Training	834,500.00		1,300,000.00	100.00	100.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
35001001/22020102 Local Transport & Travel-Others	2,849,500.00	7,356,000.00	2,600,000.00	7,356,100.00	100.00+	0.00%+	2,600,000.00	2,600,000.00	2,600,000.00
35001001/22020202 Telephone Charges		73,000.00		73,100.00	100.00+	0.14%+			
35001001/22020205 Water Rates		90,500.00		90,600.00	100.00+	0.11%+			
35001001/22020206 Sewerage Charges	15,182,403.75								
35001001/22020301 Office Stationeries/Computer Consumables	3,900,000.00	3,000,000.00	8,300,000.00	3,000,100.00	100.00+	0.00%+	8,300,000.00	8,300,000.00	8,300,000.00
35001001/22020305 Printing of Non Security Documents		140,000.00		140,100.00	100.00+	0.07%+			
35001001/22020309 Uniforms & Other Clothing							10,000,000.00		
35001001/22020312 Service Materials	829,000.00	11,813,634.00	4,700,000.00	11,813,734.00	100.00+	0.00%+	4,700,000.00	4,700,000.00	4,700,000.00
35001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,692,500.00		11,200,000.00	100.00	100.00+	100.00%+	6,200,000.00	11,200,000.00	11,200,000.00
35001001/22020406 Other Maintenance Services	1,852,400.00	2,910,000.00	6,400,000.00	2,910,100.00	100.00+	0.00%+	6,400,000.00	6,400,000.00	6,400,000.00
35001001/22020506 Seminar and Conferences			7,560,000.00	100.00	100.00+	100.00%+	7,560,000.00	7,560,000.00	7,560,000.00
35001001/22020601 Security Services		3,400,000.00		3,400,100.00	100.00+	0.00%+			
35001001/22020605 Cleaning & Fumigation Services (Vector and pest control)	979,000.00	3,130,000.00	920,000,000.00	3,130,100.00	100.00+	0.00%+	50,000,000.00	55,000,000.00	60,000,000.00
35001001/22020703 Legal Services	6,950,000.00								
35001001/22020710 Monitoring and evaluation (Environmental monitoring & surveil							5,000,000.00	5,000,000.00	6,000,000.00
35001001/22020801 Motor Vehicle Fuel Cost	6,165,540.00	4,839,900.00	7,400,000.00	4,840,000.00	100.00+	0.00%+	4,400,000.00	7,400,000.00	7,400,000.00
35001001/22020803 Plant/Generator Fuel Cost	110,500.00								
35001001/22020901 Bank Charges(Other Than Interest)	16,159.96	7,295.00	100,000.00	7,395.00	100.00+	1.35%+	100,000.00	100,000.00	100,000.00
35001001/22021002 Honorarium & Sitting Allowance			5,250,000.00	100.00	100.00+	100.00%+	3,250,000.00	5,250,000.00	5,250,000.00
35001001/22021003 Publicity & Advertisements (sensitization of on emerging envi		1,180,000.00	450,000.00	1,180,100.00	100.00+	0.01%+	450,000.00	450,000.00	450,000.00
35001001/22021026 Common Services (Committee/Commissions)	5,560,000.00								
Sub-Total: Overhead	52,921,503.71	37,940,329.00	975,260,000.00	37,941,929.00	1,600.00+	0.00%+	110,260,000.00	115,260,000.00	121,260,000.00
Total Recurrent Expenditure	229,189,459.33	187,593,365.28	1,132,264,290.00	187,596,159.00	2,793.72+	0.00%+	270,264,290.00	278,264,290.00	284,264,290.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35053001 - Enugu State Waste Mgt Authority									
35053001/21010101 Basic Salary	77,195,770.00	78,902,210.40	79,493,260.00	78,902,310.00	99.60+	0.00%+	79,493,260.00	79,493,260.00	79,493,260.00
Sub Total: Personnel Cost	77,195,770.00	78,902,210.40	79,493,260.00	78,902,310.00	99.60+	0.00%+	79,493,260.00	79,493,260.00	79,493,260.00
35053001/22020102 Local Transport & Travel-Others		289,000.00	2,000,000.00	289,100.00	100.00+	0.03%+	2,000,000.00	2,000,000.00	2,000,000.00
35053001/22020202 Telephone Charges		103,000.00		103,100.00	100.00+	0.10%+			
35053001/22020203 Internet Access Charges	398,000.00	670,220.00	300,000.00	670,320.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
35053001/22020205 Water Rates	475,500.00	546,500.00	400,000.00	546,600.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
35053001/22020301 Office Stationeries/Computer Consumables	2,291,900.00	17,376,330.00	2,800,000.00	17,376,430.00	100.00+	0.00%+	2,800,000.00	2,800,000.00	2,800,000.00
35053001/22020306 Printing of Security Documents			10,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
35053001/22020309 Uniforms & Other Clothing		306,000.00	100,000.00	306,100.00	100.00+	0.03%+	100,000.00	100,000.00	100,000.00
35053001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,766,200.00	1,690,450.00	1,350,000.00	1,690,550.00	100.00+	0.01%+	1,700,000.00	1,700,000.00	1,700,000.00
35053001/22020403 Maintenance of Office Building/Residential Qtrs.	160,500.00		500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
35053001/22020404 Maintenance of Office IT Equipment	105,000.00	511,667,859.22	100,000.00	511,667,959.00	99.78+	0.00%+	100,000.00	100,000.00	100,000.00
35053001/22020406 Other Maintenance Services	4,030,691.25	69,574,565.38	1,100,000.00	71,574,665.00	2,000,099.62+	2.79%+	1,100,000.00	1,100,000.00	1,100,000.00
35053001/22020601 Security Services	1,824,000.00	4,309,030.00	2,000,000.00	4,309,130.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
35053001/22020605 Cleaning &Fumigation Services	54,500.00	741,328,757.50	100,000.00	741,328,857.00	99.50+	0.00%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
35053001/22020701 Finacial Consulting		1,350,000.00		1,350,100.00	100.00+	0.01%+			
35053001/22020703 Legal Services		7,608,851.12	120,000.00	7,608,951.00	99.88+	0.00%+	120,000.00	120,000.00	120,000.00
35053001/22020803 Plant/Generator Fuel Cost	2,900,463.73	20,389,500.00	2,300,000.00	20,389,600.00	100.00+	0.00%+	2,300,000.00	2,300,000.00	2,300,000.00
35053001/22020901 Bank Charges (Other than Interest)	17,406.40	23,184,390.69	10,000.00	23,194,795.00	10,404.31+	0.04%+	10,000.00	10,000.00	10,000.00
35053001/22021001 Refreshment & Meals		500,000.00		500,100.00	100.00+	0.02%+			
35053001/22021003 Publicity & Advertisements		1,511,780.00	300,000.00	1,511,880.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
35053001/22021004 Medical Expenses		116,740.00		116,840.00	100.00+	0.09%+			
35053001/22021007 Welfare Packages		650,000.00		650,100.00	100.00+	0.02%+			
35053001/22021014 Annual Budget Expenses and Administration	413,100.00		350,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
Sub-Total: Overhead	14,437,261.38	1,403,172,973.91	23,830,000.00	1,405,185,477.00	2,012,503.09+	0.14%+	1,024,080,000.00	1,024,080,000.00	1,024,080,000.00
Total Recurrent Expenditure	91,633,031.38	1,482,075,184.31	103,323,260.00	1,484,087,787.00	2,012,602.69+	0.14%+	1,103,573,260.00	1,103,573,260.00	1,103,573,260.00
13053001 - Sport Council									
13053002 - Awgu Games Village									
13053001/22020102 Local Travel & Transport - Others			500,000.00	100.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
13053001/22020201 Electricity Charges			350,000.00	100.00	100.00+	100.00%+	350,000.00	350,000.00	350,000.00
13053001/22020301 Office Stationaries/Computers Consumables			900,000.00	100.00	100.00+	100.00%+	900,000.00	900,000.00	900,000.00
13053001/22020401 Maintenance of Motor Vehicle/Tranport Eqt			200,000.00	100.00	100.00+	100.00%+	200,000.00	250,000.00	250,000.00
13053001/22020402 Maintenance of OfficeFurniture			400,000.00	100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
13053001/22020403 Maintenance of Office Building Residetial Qtrs			150,000.00	100.00	100.00+	100.00%+	150,000.00	200,000.00	200,000.00
13053001/22020406 Other Maintenance Services			200,000.00	100.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			2,700,000.00	700.00	700.00+	100.00%+	2,700,000.00	2,800,000.00	2,800,000.00
Total Recurrent Expenditure			2,700,000.00	700.00	700.00+	100.00%+	2,700,000.00	2,800,000.00	2,800,000.00

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
51001001 - Ministry of Local Govt. Matters									
51001001/21010101 Basic Salary	23,469,366.94	24,302,534.61	23,544,530.00	24,303,030.00	495.39+	0.00%+	25,519,220.00	26,719,220.00	26,719,220.00
51001001/21020101 Housing/Rent Allowance	3,286,433.47	3,457,050.02	3,428,840.00	3,457,140.00	89.98+	0.00%+	3,669,036.00	3,669,036.00	3,669,036.00
51001001/21020102 Transport Allowance	662,350.00	674,500.00	661,200.00	674,600.00	100.00+	0.01%+	753,400.00	753,600.00	753,600.00
51001001/21020103 Meal Subsidy	298,600.00	304,600.00	298,800.00	304,700.00	100.00+	0.03%+	297,600.00	297,600.00	297,600.00
51001001/21020104 Utility Allowance	226,900.00	233,900.00	233,400.00	234,000.00	100.00+	0.04%+	224,400.00	224,400.00	224,400.00
51001001/21020105 Entertainment Allowance	21,600.00	27,200.00	30,000.00	27,300.00	100.00+	0.37%+	41,979.00	41,979.00	41,979.00
51001001/21020106 Leave Allowance							2,231,925.00	2,231,925.00	2,231,925.00
51001001/21020107 Domestic Staff Allowance	1,668,048.00	1,946,056.00	2,085,060.00	1,946,156.00	100.00+	0.01%+	2,115,060.00	2,115,060.00	2,115,060.00
51001001/21020111 Hazard Allowance	84,000.00	61,000.00	55,130.00	61,030.00	30.00+	0.05%+			
51001001/21020131 Arrears (Allowances)		972,159.04		972,300.00	140.96+	0.01%+			
Sub Total: Personnel Cost	29,717,298.41	31,978,999.67	30,336,960.00	31,980,256.00	1,256.33+	0.00%+	34,852,620.00	36,052,820.00	36,052,820.00
51001001/22020101 Local Transport & Travel-Training			300,000.00	100.00	100.00+	100.00%+			
51001001/22020102 Local Transport & Travel-Others	544,000.00	106,178.51	1,000,000.00	106,278.00	99.49+	0.09%+	1,000,000.00	1,000,000.00	1,000,000.00
51001001/22020203 Internet Access Charges	178,500.00		200,000.00	100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001001/22020301 Office Stationeries/Computer Consumables	538,500.00	1,111,500.00	1,000,000.00	1,111,600.00	100.00+	0.01%+	1,500,000.00	2,000,000.00	2,000,000.00
51001001/22020303 Newspapers	33,000.00		100,000.00	100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
51001001/22020305 Printing of Non Security Documents							200,000.00	200,000.00	200,000.00
51001001/22020312 Service Materials			600,000.00	100.00	100.00+	100.00%+	600,000.00	700,000.00	700,000.00
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	165,000.00	203,000.00	400,000.00	203,100.00	100.00+	0.05%+	400,000.00	400,000.00	400,000.00
51001001/22020402 Maintenance of Office Furniture	482,500.00	277,000.00	300,000.00	277,100.00	100.00+	0.04%+	400,000.00	400,000.00	400,000.00
51001001/22020404 Maintenance of Office IT Equipment	189,500.00	209,000.00	350,000.00	209,100.00	100.00+	0.05%+	400,000.00	400,000.00	400,000.00
51001001/22020405 Maintenance of Plants & Generators	70,000.00	267,000.00	300,000.00	267,100.00	100.00+	0.04%+	300,000.00	300,000.00	300,000.00
51001001/22020406 Other maintenance Services	287,905.00	74,000.00	400,000.00	74,100.00	100.00+	0.13%+	500,000.00	500,000.00	500,000.00
51001001/22020605 Cleaning & Fumigation Services	298,000.00	1,055,500.00	150,000.00	1,055,600.00	100.00+	0.01%+	600,000.00	700,000.00	700,000.00
51001001/22020703 Legal Services		10,000,000.00		10,000,100.00	100.00+	0.00%+			
51001001/22020801 Motor Vehicle Fuel Cost	436,500.00	544,500.00	500,000.00	544,600.00	100.00+	0.02%+	500,000.00	600,000.00	600,000.00
51001001/22020803 Plant /Generator Fuel Cost		6,000.00		6,100.00	100.00+	1.64%+	400,000.00	400,000.00	400,000.00
51001001/22020901 Bank Charges(Other Than Interest)	6,086.20	148,460.91	10,000.00	148,500.00	39.09+	0.03%+			
51001001/22021001 Refreshments & Meals	604,500.00	518,500.00	500,000.00	518,600.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
51001001/22021014 Annual Budget Expenses and Administration	460,000.00								
Sub-Total: Overhead	4,293,991.20	14,520,639.42	6,110,000.00	14,522,278.00	1,638.58+	0.01%+	7,700,000.00	8,500,000.00	8,500,000.00
Total Recurrent Expenditure	34,011,289.61	46,499,639.09	36,446,960.00	46,502,534.00	2,894.91+	0.01%+	42,552,620.00	44,552,820.00	44,552,820.00
62001001 - Ministry of Chieftaincy Matters									
62001001/21000000 Basic Salary	16,591,002.16	17,739,334.20	17,552,580.00	17,739,434.00	99.80+	0.00%+			
62001001/21020101 Housing/Rent Allowance	2,596,999.42	2,853,697.06	2,690,680.00	2,853,797.00	99.94+	0.00%+			
62001001/21020102 Transport Allowance	451,400.00	461,950.00	490,820.00	462,050.00	100.00+	0.02%+			
62001001/21020103 Meal Subsidy	206,500.00	213,500.00	224,800.00	213,600.00	100.00+	0.05%+			
62001001/21020104 Utility Allowance	166,000.00	172,450.00	178,860.00	172,550.00	100.00+	0.06%+			
62001001/21020105 Entertainment Allowance	25,500.00	32,000.00	20,160.00	32,100.00	100.00+	0.31%+			
62001001/21020107 Domestic Staff Allowance	1,563,795.00	2,085,060.00	1,204,120.00	2,085,160.00	100.00+	0.00%+			
62001001/21020111 Hazard Allowance	60,000.00	60,000.00	63,000.00	60,100.00	100.00+	0.17%+			
62001001/21020131 Arrears Allowance		575,000.00	93,100.00	575,100.00	100.00+	0.02%+			
Sub Total: Personnel Cost	21,661,196.58	24,192,991.26	22,518,120.00	24,193,891.00	899.74+	0.00%+			

Schedule Of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2023...Cont'd

	Actual	Actual	Original Budget	Revised	Amt Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
62001001/22020101 Local Transport & Travel-Training			500,000.00	100.00	100.00+	100.00%+			
62001001/22020102 Local Transport & Travel-Others	37,000.00	40,000.00	3,200,000.00	40,100.00	100.00+	0.25%+			
62001001/22020203 Internet Access Charges		10,000,000.00	100,000.00	10,000,100.00	100.00+	0.00%+			
62001001/22020205 Water Rates			200,000.00	100.00	100.00+	100.00%+			
62001001/22020203 Sewerage Charges				200.00	200.00+	100.00%+			
62001001/22020301 Office Stationeries/Computer Consumables	26,179,300.00	10,369,524.75	7,700,000.00	10,369,624.00	99.25+	0.00%+			
62001001/22020302 Books			300,000.00	100.00	100.00+	100.00%+			
62001001/22020305 Printing of Non Security Documents	20,000,000.00								
62001001/22020312 Service Materials	5,427,100.00		400,000.00	100.00	100.00+	100.00%+			
62001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,030,000.00		200,000.00	100.00	100.00+	100.00%+			
62001001/22020405 Maintenance of Plants/Generators		10,200,000.00	100,000.00	10,200,100.00	100.00+	0.00%+			
62001001/22020406 Other Maintenance Services		69,998,000.00		69,998,100.00	100.00+	0.00%+			
62001001/22020506 Seminar and Conferences		2,713,550.00		2,713,650.00	100.00+	0.00%+			
62001001/22020801 Motor Vehicle Fuel Cost	540,000.00	230,000.00	400,000.00	230,100.00	100.00+	0.04%+			
62001001/22020803 Plant/Generator Fuel Cost	40,000.00	37,000.00	100,000.00	37,100.00	100.00+	0.27%+			
62001001/22020901 Bank Charges(Other Than Interest)	2,860.75	3,518.85	100,000.00	3,618.00	99.15+	2.74%+			
62001001/22021001 Refreshments & Meals		35,000.00		35,100.00	100.00+	0.28%+			
62001001/22021007 Welfare Packages			50,000,000.00	100.00	100.00+	100.00%+			
62001001/22021014 Annual Budget Expenses and Administration			300,000.00	100.00	100.00+	100.00%+			
Sub-Total: Overhead	54,256,260.75	103,626,593.60	63,600,000.00	103,628,492.00	1,898.40+	0.00%+			
Total Recurrent Expenditure	75,917,457.33	127,819,584.86	86,118,120.00	127,822,383.00	2,798.14+	0.00%+			

SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC) FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual 2022 ₦	Actual 2023 ₦	Original Budget2023 ₦	Final Budget2023 ₦	Variance 2023 ₦	% Variance 2023 %	Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦
CONSOLIDATED REVENUE FUND CHARGES									
Cost of IGR Collection	1,847,576,533.49	1,885,936,822.37	1,500,000,000.00	1,885,936,861.00	38.63+	0.00%+	2,000,000,000.00	2,000,000,000.00	1,832,600,000.00
Enugu State ALGON Secretariat	101,359,857.65		60,000,000.00	100.00	100.00+	100.00%+	60,000,000.00	60,000,000.00	54,978,000.00
Total	1,948,936,391.14	1,885,936,822.37	1,560,000,000.00	1,885,936,961.00	138.63+	0.00%+	2,060,000,000.00	2,060,000,000.00	1,887,578,000.00
CRFC - PUBLIC DEBT CHARGES									
Foreign Loans Repayment - Principal	1,290,251,425.78	3,007,485,215.40	1,000,000,000.00	3,007,485,315.00	99.60+	0.00%+	1,000,000,000.00	1,000,000,000.00	916,300,000.00
Foreign Loan Repayment - Interest							400,000,000.00	400,000,000.00	366,520,000.00
Domestic Loans Repayment - Principal	11,752,278,591.55	3,756,512,290.97	2,200,000,000.00	3,756,512,391.00	100.03+	0.00%+	2,000,000,000.00	2,600,000,000.00	2,382,380,000.00
Domestic Loans Repayment - Interest			400,000,000.00	760,216,700.00	760,216,700.00+	100.00%+	400,000,000.00	400,000,000.00	366,520,000.00
FAAC Deduction @ Source - Ecological Fund	1,028,735,346.15	867,530,402.83	300,000,000.00	867,530,502.00	99.17+	0.00%+	300,000,000.00	300,000,000.00	274,890,000.00
FAAC Deduction @ Source - Accounting Software for State & LG			10,000,000.00	100.00	100.00+	100.00%+	10,000,000.00	10,000,000.00	9,163,000.00
FAAC Deduction @ Source - Health Care	354,962,071.09	1,971,541,466.06	350,000,000.00	1,971,541,566.00	99.94+	0.00%+	400,000,000.00	400,000,000.00	366,520,000.00
FAAC Deduction @ Source - Excess Crude Loan	1,079,671,147.08	539,835,573.54	300,000,000.00	539,835,600.00	26.46+	0.00%+	300,000,000.00	300,000,000.00	274,890,000.00
FAAC Deduction @ Source - Budget Support	1,858,897,413.10	929,448,706.55	500,000,000.00	929,448,806.00	99.45+	0.00%+	500,000,000.00	500,000,000.00	458,150,000.00
FAAC Deduction @ Source - Bail Out Loan	454,217,651.52	227,108,825.76	150,000,000.00	227,108,925.00	99.24+	0.00%+	200,000,000.00	200,000,000.00	183,260,000.00
Total	17,819,013,646.27	11,299,462,481.11	5,210,000,000.00	12,059,679,905.00	760,217,423.89+	6.30%+	5,510,000,000.00	6,110,000,000.00	5,598,593,000.00
CRFC - SOCIAL BENEFITS									
Gratuity	122,933,443.79	117,473,782.87	654,000,000.00	117,474,382.00	599.13+	0.00%+	2,594,091,000.00	1,594,091,020.00	1,918,815,602.00
Pension	8,002,833,371.32	10,598,963,242.99	6,967,000,000.00	10,598,964,178.00	935.01+	0.00%+	7,483,000,000.00	7,125,000,000.00	6,528,637,500.00
Death Benefits	8,584,957.52	2,572,017.45	102,700,000.00	2,572,417.00	399.55+	0.02%+	111,800,000.00	111,800,000.00	102,442,340.00
Severance Gratuity	37,639,735.01	34,794,132.48	190,017,130.00	34,794,432.00	299.52+	0.00%+	124,774,120.00	152,805,420.00	140,015,601.00
Total	8,171,991,507.64	10,753,803,175.79	7,913,717,130.00	10,753,805,409.00	2,233.21+	0.00%+	10,313,665,120.00	8,983,696,440.00	8,689,911,043.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	₦	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
11001001 - GOVERNMENT HOUSE									
DOMESTIC CAPITAL GRANTS									
11033001 - ENSACA									
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000001 Federal Government Grant for Food Security NPFS								103,400,000.00	134,420,000.00
15001001/13010104 International Fund for Agricultural Development (IFAD)							1,500,000,000.00		
15001001/13010105 Agricultural Transformation Agenda Support Program-1 Grant			1,000,000,000.00				3,000,000,000.00	3,000,000,000.00	
TOTAL			1,000,000,000.00				4,500,000,000.00	3,103,400,000.00	134,420,000.00
DOMESTIC CAPITAL GRANTS									
20001001- MINISTRY OF FINANCE									
20001001/13010101 State Fiscal Transparency Accountability and Sustainability	3,331,935,000.00	1,705,968,600.00			1,705,968,600.00+			5,000,000,000.00	5,000,000,000.00
20001001/13010102 MOFI - Capital Grant to Enugu State Water Corporation		1,233,395,000.00			1,233,395,000.00+				
TOTAL	3,331,935,000.00	2,939,363,600.00			2,939,363,600.00+			5,000,000,000.00	5,000,000,000.00
DOMESTIC CAPITAL GRANTS									
64001001- MINISTRY OF BUDGET AND PLANNING									
64001001/13010101 COVID-19 Action Recovery and Economic Stimulus (CARES)		1,464,540,751.35		2,500,000,000.00	1,035,459,248.65-	41.42%-			
64001001/13010101 Grant From UNICEF for nutrition programme			150,000,000.00				500,000,000.00		
TOTAL		1,464,540,751.35	150,000,000.00	2,500,000,000.00	1,035,459,248.65-	41.42%-	500,000,000.00		
DOMESTIC CAPITAL GRANTS									
18001001 - JUDICIARY									
DOMESTIC CAPITAL GRANTS									
13001001 - YOUTHS DEVELOPMENT									
DOMESTIC CAPITAL GRANTS									
14001005- NIGERIA FOR WOMEN PROGRAM									
14001005/13010101 Nigeria for Women Programme Grant							5,000,000,000.00		
TOTAL							5,000,000,000.00		
DOMESTIC CAPITAL GRANTS									
17001001 - MINISTRY OF EDUCATION									
DOMESTIC CAPITAL GRANTS									
17003001 - ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD									
17003001/13000001 Federal Government Grant for UBE	1,686,062,814.35	3,452,215,968.81	2,160,000,000.00	4,000,000,000.00	547,784,031.19-	13.69%-	2,500,000,000.00	4,000,000,000.00	4,000,000,000.00
TOTAL	1,686,062,814.35	3,452,215,968.81	2,160,000,000.00	4,000,000,000.00	547,784,031.19-	13.69%-	2,500,000,000.00	4,000,000,000.00	4,000,000,000.00

Schedule of Detailed Capital Receipts by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	Variance	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	₦	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
17021001 - ENUGU STATE University of Science & Technology									
17021001/13000001 Tertiary Education Trust Fund (TET Fund)		31,322,679.00			31,322,679.00+				
TOTAL		31,322,679.00			31,322,679.00+				
DOMESTIC CAPITAL GRANTS									
17021003- ENUGU STATE MEDICAL AND APPLIED SC. SUMAS									
17021003/14020001 Grants fom 17 LGAs		3,365,311,633.35			3,365,311,633.35+				
TOTAL		3,365,311,633.35			3,365,311,633.35+				
DOMESTIC CAPITAL GRANTS									
17033001 - Institute of Management & Technology - IMT									
FOREIGN GRANTS GRANTS									
11001001 - Office of the Executive Governor									
FORIEGN GRANTS GRANTS									
12001001 - Legislature									
FORIEGN GRANTS GRANTS									
12001001 - INVESTMENT DEVELOPMENT AUTHORITY									
22001002/13010201 ECOWAS Grant for Human Capital Development Initiative			18,000,000.00						
22001002/13010202 State Action on Business Environmnetal Reform (SABER)								5,000,000,000.00	5,000,000,000.00
TOTAL			18,000,000.00					5,000,000,000.00	5,000,000,000.00
FOREIGN GRANTS GRANTS									
38001001 - PLANNING COMMISSION									
38001001/13000001 Grants from UNICEF			50,000,000.00				400,000,000.00	300,000,000.00	200,000,000.00
38001001/13000002 Federal Government Grant for SDGs			300,000,000.00	500,000,000.00	500,000,000.00-	100.00%-		1,000,000,000.00	1,000,000,000.00
TOTAL			350,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	400,000,000.00	1,300,000,000.00	1,200,000,000.00
FOREIGN GRANTS									
52103001 - ENRUWASA									
FOREIGN GRANTS GRANTS									
52001001 - MINISTRY OF WATER RESOURCES									
FOREIGN GRANTS									
13001001 - MINISTRY OF YOUTH AND SPORTS									
FOREIGN GRANTS									
17001001 - MINISTRY OF EDUCATION									
FOREIGN GRANTS									

Schedule of Detailed Capital Receipts by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	Variance	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001 - MINISTRY OF HEALTH									
21001001/13000002 Basic Healthcare Provision Fund			1,000,000,000.00				1,000,000,000.00	1,400,000,000.00	1,400,000,000.00
TOTAL			1,000,000,000.00				1,000,000,000.00	1,400,000,000.00	1,400,000,000.00
FOREIGN GRANTS									
35001002- NEWMAP									
35001002/13010101 Nigerian Erosion and Watershed Management Projects Grant							5,200,000,000.00		
TOTAL							5,200,000,000.00		
TOTAL FOREIGN GRANTS			1,350,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	6,600,000,000.00	2,700,000,000.00	2,600,000,000.00
TRANSFERS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14010101 Transfer from Consolidated Revenue Fund -Ministry of Finance	6,560,561,504.43	13,157,516,349.33	33,096,200,630.00	29,746,976,080.00	16,589,459,730.67-	55.77%-	276,561,734,000.00		
TOTAL	6,560,561,504.43	13,157,516,349.33	33,096,200,630.00	29,746,976,080.00	16,589,459,730.67-	55.77%-	276,561,734,000.00		
DOMESTIC LOANS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14030101 Loan from Deposit Money Banks	10,000,000,000.00	30,000,000,000.00	34,962,916,770.00	13,529,065,000.00	16,470,935,000.00+	121.74%+	71,000,000,000.00		
20007001/14030103 Federal Government - Budget Facility (Bond Support etc)	15,035,902,285.70								
TOTAL	25,035,902,285.70	30,000,000,000.00	34,962,916,770.00	13,529,065,000.00	16,470,935,000.00+	121.74%+	71,000,000,000.00		
DOMESTIC LOANS									
20001001- MINISTRY OF FINANCE									
20001001/14030101 Covid-19 Action Recovery and Economic Stimulus (CARES)			2,500,000,000.00					3,280,000,000.00	
TOTAL			2,500,000,000.00					3,280,000,000.00	
DOMESTIC LOANS									
35053001 - ESWAMA									
Term Loans		700,000,000.00			700,000,000.00+				
TOTAL		700,000,000.00			700,000,000.00+				
20007001 - Office of the Executive Governor									
FOREIGN LOANS									
15001001 - MINISTRY OF AGRICULTURE									
FOREIGN LOANS									
15102001 - ENUGU STATE ADP									
15102001/14030202 World Bank Loan for Program Agro Processing Product-APPEALS		2,336,454,086.32	3,500,000,000.00	2,440,000,000.00	103,545,913.68-	4.24%-		3,800,000,000.00	3,950,000,000.00
15102001/14030203 International Fund for Agricultural Development -Value Chain	1,000,000.00		91,500,000.00	500,000,000.00	500,000,000.00-	100.00%-	300,000,000.00	900,000,000.00	900,000,000.00
TOTAL	1,000,000.00	2,336,454,086.32	3,591,500,000.00	2,940,000,000.00	603,545,913.68-	20.53%-	300,000,000.00	4,700,000,000.00	4,850,000,000.00
FOREIGN LOANS									
34001001 - RURAL ACCESS MOBILITY AGENCY (RAMP)									
34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMP)			200,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	50,000,000.00	50,000,000.00	50,000,000.00
TOTAL			200,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	50,000,000.00	50,000,000.00	50,000,000.00

Schedule of Detailed Capital Receipts by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	Variance	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FOREIGN LOANS									
22001001 - MINISTRY OF COMMERCE AND INDUSTRY									
FOREIGN LOANS									
22001001 - ENUGU STATE INVESTMENT DEV AGENCY									
22001002/14030201 State Action on Business Environmental Reform (SABER)			2,000,000,000.00						
TOTAL			2,000,000,000.00						
FOREIGN LOANS									
22001001 - MINISTRY OF WATER RESOURCES									
52001001/14030201 National Urban Water Sector Reform Program (3RD NUWSRP)								4,000,000,000.00	4,000,000,000.00
52001001/14030202 Partnership for the Expanded water Supply Sanitation and Hy			100,000,000.00				500,000,000.00	500,000,000.00	
TOTAL			100,000,000.00				500,000,000.00	4,500,000,000.00	4,000,000,000.00
FOREIGN LOANS									
52001001 - WATER CORPORATION									
52102001/14030201 3rd NUWSRP Enugu Agente Francaise De Development (AFD)		247,919,919.48	3,070,000,000.00	745,100,000.00	497,180,080.52-	66.73%-	25,000,000,000.00		
TOTAL		247,919,919.48	3,070,000,000.00	745,100,000.00	497,180,080.52-	66.73%-	25,000,000,000.00		
FOREIGN LOANS									
54003001 - RURAL DEVELOPMENT BOARD									
FOREIGN LOANS									
54001002 - COMMUNITY AND SOCIAL DEVELOPMENT AGENCY									
FOREIGN LOANS									
54003001 - YOUTHS AND SPORTS									
FOREIGN LOANS									
21001001 - MINISTRY OF HEALTH									
FOREIGN LOANS									
21007001- HEALTH PRIMARY CARE DEV AGENCY									
21007001/14000001 World Bank Loan for Primary Health Care							6,900,000,000.00		
TOTAL							6,900,000,000.00		
FOREIGN LOANS									
35001001 - MINISTRY OF ENVIRONMENT									
TOTAL FOREIGN LOANS	1,000,000.00	2,584,374,005.80	6,861,500,000.00	6,685,100,000.00	4,100,725,994.20-	61.34%-	25,350,000,000.00	4,750,000,000.00	4,900,000,000.00

Schedule of Detailed Capital Receipts by Organization for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	%	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	₦	₦	₦	₦
MISCELLANEOUS									
11001002 - DEPUTY GOVERNOR'S OFFICE									
MISCELLANEOUS									
11001002 - MINISTRY OF LANDS AND SURVEY									
MISCELLANEOUS									
17001001 - MINISTRY OF AGRICULTURE									
MISCELLANEOUS									
38001001 - PLANNING COMMISSION									
38001001/14020202 Health Reform Programme			125,000,000.00				125,000,000.00	100,000,000.00	100,000,000.00
38001001/14020205 Sports (Support to Ranger FC)		381,574,631.43	125,000,000.00		381,574,631.43+		125,000,000.00	102,000,000.00	102,000,000.00
38001001/14020206 MDG - CGS Funding (LG)	3,170,892.50	8,700,000.00			8,700,000.00+				
38001001/14020207 Local Government Partnership on Education			250,000,000.00				250,000,000.00	1,000,000,000.00	1,000,000,000.00
38001001/14020208 Local Government Partnership with State on Capital Project				2,000,000,000.00	2,000,000,000.00-	100.00%-	5,600,000,000.00	2,000,000,000.00	2,000,000,000.00
TOTAL	3,170,892.50	390,274,631.43	500,000,000.00	2,000,000,000.00	1,609,725,368.57-	80.49%-	6,100,000,000.00	3,202,000,000.00	3,202,000,000.00
TOTAL MISCELLANEOUS	3,170,892.50	390,274,631.43	500,000,000.00	2,000,000,000.00	1,609,725,368.57-	80.49%-	6,100,000,000.00	3,202,000,000.00	3,202,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/23030112/01000002 Completion of Renovation of Veterinary Clinic Building		258,000.00	10,000,000.00	10,000,000.00	9,742,000.00+	97.42%+	15,000,000.00		
11001001/23010112/01000003 Purchase of Veterinary clinic and Laboratory Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
11001001/23030112/01000001 Renovation of 2nos animal building in Government House		3,040,500.00	15,000,000.00	15,000,000.00	11,959,500.00+	79.73%+	5,000,000.00		
11001001/23030112/01000005 Renovation of Slaughter house							7,000,000.00		
11001001/23010122/04000001 Proc. of med equip - Lab Equip 2 nos Defibrators & Med tools	6,951,191.00		80,000,000.00	6,603,800.00	6,603,800.00+	100.00%+	650,000,000.00	50,000,000.00	50,000,000.00
11001001/23010104/04000003 Procurement of fumigation equipmt. for Govt House and lodge			5,000,000.00	2,363,500.00	2,363,500.00+	100.00%+	50,000,000.00		
11001001/23010125/05000002 Purchase of library equipment (metal book shelves etc)	765,750.00		5,000,000.00	2,620,000.00	2,620,000.00+	100.00%+			
11001001/23010113/11000001 Purchase of office equipment	7,001,000.00	23,016,600.00		23,016,100.00	100.00+	0.00%+			
11001001/23010136/11000002 Provision of internet facility for connectivity between Stat		229,679,225.00		229,679,300.00	75.00+	0.00%+			
11001001/23010112/13000001 Purchase of Furnitures and Fittings: 32 inches Plasma TV set	50,685,300.00	254,656,778.72	120,000,000.00	254,656,800.00	21.28+	0.00%+	12,000,000.00	6,000,000.00	5,000,000.00
11001001/23010103/13000002 Pur. of office furn.& fittings- & other furniture & fittings	7,950,000.00	47,532,388.81		47,532,400.00	11.19+	0.00%+			
11001001/23010128/13000004 Purchase of communication equipment for security personnel	751,000.00	73,609,500.00	100,000,000.00	100,000,000.00	26,390,500.00+	26.39%+	200,000,000.00		
11001001/23010105/13000005 Purchase of Road Motor Vehicle		2,250,000.00		2,250,100.00	100.00+	0.00%+			
11001001/23010129/13000007 Procurement of grass mowing machines	1,397,500.00	7,500,000.00		7,500,900.00	900.00+	0.01%+			
11001001/23010113/13000008 Purchase of Computer Equipment	14,322,500.00	41,233,000.00		41,233,600.00	600.00+	0.00%+			
11001001/23010119/13000009 Power Generating Plant	1,380,000.00	23,600,000.00		23,600,900.00	900.00+	0.00%+			
11001001/23020101/13000012 Cons./Reconstruction/Renovation of offices/Lounges in GH	3,527,300.00	95,300,000.00	150,000,000.00	108,898,500.00	13,598,500.00+	12.49%+			
11001001/23020105/13000013 Construction of water Tank	7,315,500.00	2,636,300.00		2,636,500.00	200.00+	0.01%+			
11001001/23020101/13000014 Comple.of Enugu State Govr's lodge with L/Office in Abuja		3,500,000.00		3,500,100.00	100.00+	0.00%+			
11001001/23050101/13000015 Governor's Special Project & intervention includg AUDA-NEPAD	991,700,845.88	14,220,904,763.03	1,000,000,000.00	14,220,905,000.00	236.97+	0.00%+	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
11001001/23010113/13000018 Procurement of office equipment: 3 No Hp 15.6 Laptop Comput	466,000.00	2,824,000.00	80,000,000.00	3,000,000.00	176,000.00+	5.87%+	30,000,000.00	5,000,000.00	
11001001/23010117/13000019 Purchase of Electrical fittings (compressors/ contactors LE	1,244,200.00	25,641,247.50	150,000,000.00	26,032,000.00	390,752.50+	1.50%+	20,000,000.00	50,000,000.00	
11001001/23040101/13000021 Procurement of machines for clearing grasses & others			8,000,000.00	2,249,800.00	2,249,800.00+	100.00%+			
11001001/23040104/13000022 Fumigation of Govt. House and Lodge	1,200,000.00								
11001001/23010121/13000023 Purchase of laundry equipment: Washing Machine & others.	26,325,000.00	12,500,000.00	50,000,000.00	31,462,500.00	18,962,500.00+	60.27%+			
11001001/23010120/13000025 Purchase of Kitchen equipments for Kitchen One (1) and two (		738,780.00	50,000,000.00	18,898,200.00	18,159,420.00+	96.09%+	4,500,000.00		
11001001/23010132/13000026 Upgrading and equipping of Enugu State Security Outfit	700,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+	1,500,000,000.00	50,000,000.00	50,000,000.00
11001001/23030101/13000031 Renovation of Old Govt's lodge in Enugu		61,104,000.00		61,104,800.00	800.00+	0.00%+			
11001001/23010118/13000033 Upgrading of lion Building (Additional features)		11,000,000.00		11,000,900.00	900.00+	0.01%+			
11001001/23030128/13000036 Rehabilitation of public toilet in Government house Enugu	6,994,000.00		60,000,000.00	2,343,200.00	2,343,200.00+	100.00%+	50,000,000.00		
11001001/23020118/13000037 Security fencing of Government House (see through fence)		2,289,000.00		2,289,000.00					
11001001/23030125/13000038 Renov. of fuel dump office to accom an office for Govt House		2,380,000.00		2,380,000.00					
11001001/23010113/13000043 Recons. of Plumbing System /Pur.of Plumbing Materials: etc.	5,573,900.00		50,500,000.00	9,266,400.00	9,266,400.00+	100.00%+			
11001001/23010112/13000050 Provision of office furniture and fittings for Focal person	2,544,000.00								
11001001/23010101/13000051 Renovation of general & private kitchens in Government House	1,412,300.00	7,536,350.00		7,536,600.00	250.00+	0.00%+			
11001001/23020101/13000052 Construction of new refridgerator and air conditioner electr	3,625,600.00						150,000,000.00		
11001001/23010134/13000053 Purchase of two (2) Potable Public Address (PA) System	9,504,000.00								
11001001/23010128/13000054 Rollout of a system of actively monitored CCTV				24,000,100.00	24,000,100.00+	100.00%+	500,000,000.00		
11001001/23030127/13000055 Modernization of finger print analysis system database							180,000,000.00	100,000,000.00	100,000,000.00
11001001/23010122/13000056 Upgrading of forensics ballistics DNA Lab							250,000,000.00	150,000,000.00	150,000,000.00
11001001/23010112/13000057 Procurement of 9 no steel carbinets for Principal Secretary							1,179,000.00		
11001001/23010112/13000058 Purchase of 3 No Shredding machine							650,000.00		
11001001/23010115/13000059 Purchase of photocopiers and Printer							9,000,000.00		
11001001/23010105/13000060 Procurement of official and security vehicles							7,200,000,000.00	5,000,000,000.00	2,000,000,000.00
11001001/23010136/13000061 Acquisition of 20 no drones							40,000,000.00		
11001001/23030121/13000062 Refurbishment of His Excellency's office and Exco hall							200,000,000.00		
11001001/23010136/13000063 Installation of intercom system in the office of the Governo							2,000,000.00	2,000,000.00	
11001001/23010120/13000064 Procurement of electronics for logistics unit							500,000.00		
11001001/23010119/14000001 Prochase and installation of Power Generating Set			100,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	120,000,000.00	150,000,000.00	
Sub total	1,153,336,886.88	15,154,729,833.06	3,038,500,000.00	16,310,561,000.00	1,155,831,166.94+	7.09%+	13,226,829,000.00	7,583,000,000.00	4,355,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
11001002 - Office of the Deputy Governor	₦	₦	₦	₦	₦	%	₦	₦	₦
11001002/23010112/13000002 Pur. of office furn.& fittings- & other furniture & fittings		65,854,000.00	60,000,000.00	65,854,000.00			70,000,000.00	10,000,000.00	5,000,000.00
11001002/23010113/13000003 Purchase of Computer Equipment and accessories (desktop comp							10,000,000.00	6,000,000.00	5,500,000.00
11001002/23010112/13000007 Purchase of window blinds and reinforcement of offices and s							2,000,000.00		800,000.00
11001002/23010130/13000009 Purchase and installation of overhead tank							5,460,550.00	6,000,000.00	
11001002/23010114/13000011 Pur.of office equip-3Nos computerequip & other office equip.			20,000,000.00	14,146,000.00	14,146,000.00+	100.00%+			
11001002/23010136/13000023 Pur. of com. equip (10 Nos walkie talkie & other com. equip)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00		6,000,000.00
11001002/23030103/13000027 Renovation of Deputy Governor's lodge							200,000,000.00	10,000,000.00	20,000,000.00
Sub total		65,854,000.00	85,000,000.00	85,000,000.00	19,146,000.00+	22.52%+	297,460,550.00	32,000,000.00	37,300,000.00
11008001 - Enugu State Emergency Management Agency									
11008001/23000036/11000003 Review of Enugu State Emergency Response plan and production			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
11008001/23010129/13000001 Pur.of Dis. relief/rehab materials (food & non-food items)			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	100,000,000.00	120,000,000.00
11008001/23010112/13000004 Pur.& instal of 2Nos Comp set 1No HP Ljet Printer & 1No Ltop			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	2,000,000.00		
11008001/23010134/13000010 Purchase of search & rescue &personal protective equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	2,000,000.00
11008001/23020100/13000014 Setting up of Enugu State Emergency Operation Center (EOC)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11008001/23010129/13000015 Purchase of emergency tent materials			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	500,000.00	500,000.00
11008001/23050101/13000016 Emergency response fund			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
Sub total			128,800,000.00	128,800,000.00	128,800,000.00+	100.00%+	62,000,000.00	103,500,000.00	122,500,000.00
110010001 - Budget Monitoring & Due Process (BMDP)									
11010001/23010112/13000002 Pur of office equip. to setup Due Proc & Mon Unit in 3 Sen			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+			
11010001/23010112/13000003 Pur.of Office Furn. Tables Seats and File/Document Racks			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11010001/23010111/13000004 Prov. of Inter. facili; 3Nos Routers 4Nos Nokia X10 Tablet			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
11010001/23000001/13000006 Domestication of e-procurement in Enug			17,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	700,000.00	1,766,000.00	3,000,000.00
11010001/23010112/13000007 Establishment of Due process & budget monitoring in LGAs							4,913,000.00	5,200,000.00	5,600,000.00
11010001/23010113/13000008 Purchase of office equipment for Due process Headquarters (1							3,325,000.00	4,000,000.00	4,770,000.00
Sub total			21,500,000.00	18,500,000.00	18,500,000.00+	100.00%+	8,938,000.00	10,966,000.00	13,370,000.00
11013001 - Office of the SSG									
11013001/23010105/13000001 Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	24,990,000.00								
11013001/23010112/13000002 Purchase of furniture and fittings for ExCo Secretariat:	40,000,000.00	10,000,000.00	7,000,000.00	10,000,000.00					
11013001/23050102/13000008 Development of Computer Software		104,248,000.00		104,248,500.00	500.00+	0.00%+			
11013001/23010119/13000009 Purch.of 1No.100 KVA P.Sound Gen. Set @4m for Lag.Laison Off		23,600,000.00		23,600,500.00	500.00+	0.00%+			
11013001/23010112/13000011 Purchase of Office Equip (Steel Cabinet Printers UPS etc)	168,403,765.00	102,116,999.53		102,117,000.00	0.47+	0.00%+			
11013001/23010112/13000012 Construction of new EXCO Secretariat building			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	100,000,000.00		
11013001/23000005/13000017 Pur. of Official and Security Vehicles for State Government	2,033,108,392.40	3,455,933,417.73	1,500,000,000.00	3,711,658,600.00	255,725,182.27+	6.89%+			
11013001/23000012/13000019 Purchase of Furniture & fittings for the SSG	620,000.00	9,920,862.47	3,500,000.00	9,920,900.00	37.53+	0.00%+	30,000,000.00		
11013001/23000012/13000020 Purchase of office Equip for SSG Per. Sec Ex.Sec Directors	13,160,000.00						20,000,000.00		
11013001/23020105/13000024 Construction of 2 No overhead tanks for water supply in Abuj		654,000.00		654,000.00					
11013001/23010112/13000025 Furnishing /equipping of new Exco Secretariat building							50,000,000.00		
11013001/23010136/13000026 Purchase of canon mini-sized video camera							150,000.00		
11013001/23010105/13000027 Purchase of utility vehicles							800,000,000.00		
11013001/23010128/13000028 Purchase and installtion of security gadgets							20,000,000.00		
11013001/23010112/13000029 Purchase of Electrical Installation/Fittings							10,000,000.00		
11013001/23010107/13000030 Purchase of 1 no Dyna truck							160,000,000.00		
Sub total	2,280,282,157.40	3,706,473,279.73	1,590,500,000.00	4,042,199,500.00	335,726,220.27+	8.31%+	1,190,150,000.00		
11033001 - Enugu State Agency for the Control of Hiv/Aids (E)									
11033001/23020122/04000006 Equipping of one stop shop in each of the three(3) senatoria			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	14,949,000.00	30,349,000.00	35,449,000.00
11033001/23000022/04000008 Provision/procurement of diagonsis accessories and tools			32,400,000.00	32,400,000.00	32,400,000.00+	100.00%+	4,000,000.00	42,555,000.00	45,550,000.00
11033001/23050101/13000012 Grant for sustaining HIV intervention in Enugu State							10,000,000.00	20,000,000.00	29,683,000.00
Sub total			52,400,000.00	52,400,000.00	52,400,000.00+	100.00%+	28,949,000.00	92,904,000.00	110,682,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001 - proj. Dev. & Implementation Dept.(PDI)									
11101001/23020102/06000001 Construction of Other Public Building	6,994,000.00								
11101001/23030128/06000003 Renovation of 3 skill acquisition centers							20,000,000.00	10,000,000.00	10,000,000.00
11101001/23020107/06000004 Provision for intervention in Schools and Public Institution							300,000,000.00	50,000,000.00	35,000,000.00
11101001/23010112/13000001 Purechase of Office Furniture:							898,000.00	300,000.00	200,000.00
11101001/23010106/13000002 Purchase of 1no Hillux van for PDI							38,000,000.00		
11101001/23030121/13000003 Construction of Other projects		681,719,200.00		681,719,300.00	100.00+	0.00%+			
11101001/23030121/13000005 Upgrading Other Public Building		2,930,710,186.17		4,019,588,000.00	1,088,877,813.83+	27.09%+			
11101001/23030128/13000007 Renovation of Government House Canteen							150,000,000.00	50,000,000.00	30,000,000.00
11101001/23020102/13000019 Reconstruction of collapsed fence	1,762,000.00								
11101001/23040102/13000028 Erosion control at Okpara square Enugu							15,000,000.00	8,000,000.00	5,000,000.00
11101001/23010113/13000029 Purchase of Office Equipment: 2No HP Desktop Computer 4GB R							1,951,000.00	1,000,000.00	700,000.00
Sub total	8,756,000.00	3,612,429,386.17		4,701,307,300.00	1,088,877,913.83+	23.16%+	525,849,000.00	119,300,000.00	80,900,000.00
11184001 - Volunteer Service Agency (VSA)									
11184001/23050101/05000001 Rehabilitation of VSA skill acquisition centre							1,000,000.00		
11184001/23010105/13000002 Rehab. of Volunteer Service Agency Skill Acquisition center			400,000.00	400,000.00	400,000.00+	100.00%+			
11184001/23010112/13000003 Purchase of Office furniture			300,000.00	300,000.00	300,000.00+	100.00%+			
11184001/23010129/13000005 Procurement of set of machine for waterproof extrusion			300,000.00	300,000.00	300,000.00+	100.00%+	500,000.00		
11184001/23000012/13000008 Purchase of 1 no Hilux Jeep truck			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
11184001/23010112/13000009 Procurement of steel cabinet standing fan photocopiers etc							1,000,000.00		
11184001/23050108/13000010 Generating revenue through VSA soap making production							500,000.00		
11184001/23050108/13000011 VSA Campaign with corporate bodies on reduction of unemploym							500,000.00		
11184001/23050108/13000012 Sensitization of the people on campaign for volunteerism							500,000.00		
Sub total			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+	4,000,000.00		
11052001 - Servicom/Performance Improvement Bureau									
11052001/23050102/11000001 Provision of Internet facilities (2No routers)			167,000.00	167,000.00	167,000.00+	100.00%+	300,000.00	400,000.00	400,000.00
11052001/23010112/11000002 Purchase of office equipments			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+	2,000,000.00	2,400,000.00	2,900,000.00
11052001/23010112/13000001 Purchase of Furniture (6No steel cabinets)			600,000.00	600,000.00	600,000.00+	100.00%+	900,000.00	700,000.00	9,000,000.00
Sub total			3,667,000.00	3,667,000.00	3,667,000.00+	100.00%+	3,200,000.00	3,500,000.00	12,300,000.00
67001001 - Ministry of Inter-governmental Affairs									
67001001/23050108/03000003 Establish Local Emergency Management Agencies							30,000,000.00	20,000,000.00	20,000,000.00
67001001/23050101/03000004 Developme a registration and taxation framework							24,000,000.00	15,000,000.00	15,000,000.00
67001001/23050101/03000005 Eliminate grid locks on state road ways as a result of parki							7,000,000.00	6,800,000.00	6,800,000.00
67001001/23050101/03000006 Develop markets infrastructure trailing population concentra							25,000,000.00	20,000,000.00	20,000,000.00
67001001/23050101/03000007 Establish institutions to foster cooperation with state and							15,000,000.00	15,000,000.00	15,000,000.00
67001001/23020118/03000008 Building of smart toilets in markets							25,000,000.00	25,000,000.00	25,000,000.00
67001001/23050101/03000009 Removal of abandoned vehicles from roadways and streets							25,000,000.00	20,000,000.00	20,000,000.00
67001001/23010114/13000002 Purchase of 10Nos Desktop Computers & 10Nos Printers and Acc			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
67001001/23010115/13000003 Purhcase of 2 Photocopying Machines			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
67001001/23010112/13000006 Purchase of 4No Refrigerator			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
67001001/23010107/13000007 Purhcase 5 No. Standing Fans			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
67001001/23020118/13000013 Provision of Directional Signage at the State Secretariat							4,000,000.00	5,000,000.00	6,000,000.00
67001001/23010119/14000001 Purchase of Generator Set			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Sub total			12,500,000.00	12,500,000.00	12,500,000.00+	100.00%+	155,000,000.00	126,800,000.00	127,800,000.00
12003001 - The Legislature (House of Assembly)									
12003001/23050102/11000001 Activation of Inter. & web. facility in ENHA for inter. conn			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
12003001/23000000/13000000 Procu.of 55 Ltop Comp. & access. for ENHA & Comm. Clerks			16,200,000.00	16,200,000.00	16,200,000.00+	100.00%+	16,200,000.00		
12003001/23000000/11000006 Pur.of 8 Sharp-5623N Photo. for ENHA			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		
12003001/23010136/11000008 Pur. of 10Nos External Hard Disk for Clerk &HODs offices			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23010136/11000026			700,000,000.00	700,000,000.00	700,000,000.00+	100.00%+	700,000,000.00		
12003001/23010136/11000027			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
12003001/23010128/13000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
12003001/23010122/13000002			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
12003001/23030121/13000003			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23020111/13000016			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23020118/13000018			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00		
12003001/23020118/13000019			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
12003001/23010136/13000023			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
12003001/23010122/13000024			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
12003001/23010125/13000034			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00		
12003001/23030128/13000037			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23010105/13000039			1,950,000,000.00	1,950,000,000.00	1,950,000,000.00+	100.00%+	1,950,000,000.00		
12003001/23010105/13000040			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00		
12003001/23010112/13000045			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23010136/13000046			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23010112/13000049			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
12003001/23010112/13000052			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00		
12003001/23010112/13000053			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23010112/13000055			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
12003001/23010129/13000057			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
12003001/23010106/13000060			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
12003001/23010112/13000067			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
12003001/23010106/13000072			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23010108/13000073			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
12003001/23020101/13000083			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
12003001/23010112/13000085			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00		
12003001/23020118/13000087			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
12003001/23020118/13000088			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
12003001/23010112/13000089			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	150,000,000.00		
12003001/23010113/13000091							1,000,000.00		
12003001/23010119/14000002			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00		
12003001/23010121/14000003			850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00		
Sub total			3,782,750,000.00	3,782,750,000.00	3,782,750,000.00+	100.00%+	3,783,750,000.00		
12003002 - House of Assembly Service Commission									
12003001/23010113/11000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
12003001/23010114/11000002			750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00		
12003001/23010114/11000003			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00		
12003001/23010113/11000004			1,250,000.00	1,250,000.00	1,250,000.00+	100.00%+	1,250,000.00		
12003001/23010136/11000005			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00		
12003001/23010105/13000001			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
12003001/23010112/13000005			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000007			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00		
12003001/23010112/13000011			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00		
12003001/23010112/13000012			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	
12003001/23020101/13000013			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
12003001/23020101/13000014			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00		
12003001/23020101/13000015			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
Sub total			621,250,000.00	621,250,000.00	621,250,000.00+	100.00%+	73,250,000.00	8,500,000.00	8,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23001001 - Minisrtry of Information									
23001001/23020118/11000003 Construction of Standard production/premiere studio of 20x16							48,000,000.00	50,000,000.00	52,000,000.00
23001001/23010136/11000022 Purchase of Communication and Recording Equipment		18,000,000.00		18,000,000.00					
23001001/23010113/11000039 Procurement and installation of editing suit component			5,160,000.00	5,160,000.00	5,160,000.00+	100.00%+	5,160,000.00	7,740,000.00	8,100,000.00
23001001/23020118/11000043 Construction of new FM Radio Station and Transmission House								87,000,000.00	87,000,000.00
23001001/23010130/11000047 Recopy & Reprinting of blurred historic pictures & storage			3,950,000.00	3,950,000.00	3,950,000.00+	100.00%+			
23001001/23030121/11000048 Renovation and furnishing of Ministry of Information Hall							10,000,000.00	5,000,000.00	5,000,000.00
23001001/23020118/13000007 Takeoff Grant for ENS Arch & Proc of Archives Mat			25,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	21,000,000.00	10,000,000.00	11,000,000.00
23001001/23050101/13000017 Erection of Billboards and other activities to promote behav			14,330,000.00	14,330,000.00	14,330,000.00+	100.00%+	14,330,000.00	7,165.00	19,165,000.00
23001001/23010136/13000018 Purchase of 1 no direct image business hub c 415							1,950,000.00	2,150,000.00	2,450,000.00
23001001/23010136/13000019 purchase of 9 nos TV sets							1,800,000.00	9,000,000.00	9,000,000.00
23001001/23010136/13000020 Purchase of 17 sets of public address system							87,000,000.00	87,000,000.00	87,000,000.00
23001001/23010113/13000021 Purchase of office equipments							5,850,000.00	5,000,000.00	5,000,000.00
Sub total		18,000,000.00	48,440,000.00	48,440,000.00	30,440,000.00+	62.84%+	195,090,000.00	262,897,165.00	285,715,000.00
23003001 - State Broadcasting Service									
23003001/23010112/11000004 Purchase of office furniture							6,800,000.00	7,000,000.00	7,500,000.00
23003001/23000002/11000009 Purchase and Installation of Eurotel 2.5KW each Amplifier fo			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
23003001/23010112/11000011 Purchase of Modern studio lighting kit			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	1,294,800.00	1,942,200.00	2,913,300.00
23003001/23010136/11000033 Purchase of OB Digital Microwave							15,000,000.00	22,000,000.00	33,000,000.00
23003001/23010136/11000034 Purchase of 2Nos Digital Camera			3,069,000.00	3,069,000.00	3,069,000.00+	100.00%+			
23003001/23050102/11000039 Purchase of different software packages to upgrade ESBS							130,500,000.00	200,000,000.00	200,000,000.00
23003001/23010136/11000040 Purchase of FM transmission System							58,291,500.00	87,436,800.00	131,155,200.00
23003001/23010136/11000041 Purchase of AVR 45KVA Three phase (Electro servo control							4,180,400.00	6,270,600.00	9,405,800.00
23003001/23010136/11000042 Purchase of DEVA Advanced FM processor and RDS Encoder							2,557,500.00	3,836,300.00	5,754,400.00
23003001/23010136/11000043 Purchase UPS 40KVA Tescom Three Phase with output transforme							16,357,200.00	24,535,800.00	36,803,600.00
23003001/23050101/11000044 Installation of power conditioning equipment							5,967,500.00	8,951,300.00	13,426,900.00
23003001/23050101/11000045 Installation services set and shipping charges							54,250,000.00	60,000,000.00	65,000,000.00
23003001/23050101/11000046 Relocation of equipment from Okpatu and Nsukka to Enugu							21,000,000.00	31,000,000.00	41,000,000.00
23003001/23050101/11000047 Reinstallation of equipment from Okpatu and Nsukka to Enugu							25,000,000.00	37,500,000.00	40,000,000.00
23003001/23010136/11000048 Purchase of 2 Nos prompter Techno broadcast							7,000,000.00		
23003001/23010119/11000049 Purchase of Solar Energy system installation							15,000,000.00	22,500,000.00	33,000,000.00
23003001/23030128/17000004 Reconstruction of transmitter base at Enugu							25,000,000.00	25,000,000.00	30,000,000.00
23003001/23020125/17000005 Costruction ESBS Giant Generator House							16,752,900.00	25,000,000.00	3,800,000.00
Sub total			34,069,000.00	34,069,000.00	34,069,000.00+	100.00%+	404,951,800.00	562,973,000.00	652,759,200.00
23013001 - Government Printing Press									
23013001/23010136/11000005 Completion of the Construction and equipping of Press Centre			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
23013001/23010114/11000012 Purchase of printing and press equipment			102,500,000.00	102,500,000.00	102,500,000.00+	100.00%+	125,000,000.00	80,000,000.00	80,000,000.00
23013001/23010113/11000013 Purchase of office equipments							1,728,000.00	1,728,000.00	1,728,000.00
23013001/23010119/14000001 Purchase and installation of perkns Sound proof Generator			10,500,000.00	10,500,000.00	10,500,000.00+	100.00%+	12,500,000.00	12,500,000.00	12,500,000.00
Sub total			313,000,000.00	313,000,000.00	313,000,000.00+	100.00%+	139,228,000.00	94,228,000.00	94,228,000.00
23055001 - Enugu State Printing & Publishing Corporation									
23055001/23010114/11000001 Purchase of Printing Machines; binding machine stitching m			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+		4,000,000.00	12,000,000.00
23055001/23010113/11000002 Purchase of Computer equipment and accessories: 5Nos pavilio			2,250,000.00	2,250,000.00	2,250,000.00+	100.00%+	4,020,000.00	3,500,000.00	7,000,000.00
23055001/23030121/11000005 Purch of Furniture: 17Nos office executive chair 6Nos piece			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+		2,300,000.00	
23055001/23010136/11000009 Purchase of Electronics (1No 42 LED Samsung TV 2Nos 32 LE			2,390,000.00	2,390,000.00	2,390,000.00+	100.00%+	2,400,000.00	520,000.00	
23055001/23030128/11000015 Refurbishment of printing machines							2,000,000.00		
Sub total			20,940,000.00	20,940,000.00	20,940,000.00+	100.00%+	8,420,000.00	10,320,000.00	19,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25001001 - Office of the Head of Service									
25001001/23010105/13000001			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
25001001/23010112/13000003			180,000,000.00	180,000,000.00	180,000,000.00+	100.00%+			
25001001/23010112/13000024			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	9,000,000.00	10,000,000.00	30,000,000.00
25001001/23010112/13000025			700,000.00	700,000.00	700,000.00+	100.00%+			
25001001/23050101/13000026							10,000,000.00		
Sub total			240,700,000.00	240,700,000.00	240,700,000.00+	100.00%+	19,000,000.00	10,000,000.00	30,000,000.00
25005001 - Office of HOS (Establishment & Pension)									
25005001/23010112/13000003			1,900,000.00	1,900,000.00	1,900,000.00+	100.00%+			
25005001/23010112/13000006			240,000.00	240,000.00	240,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005001/23010112/13000007			300,000.00	300,000.00	300,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
25005001/23010112/13000008			480,000.00	480,000.00	480,000.00+	100.00%+	300,000.00	400,000.00	500,000.00
25005001/23010114/13000009							2,000,000.00	400,000.00	500,000.00
Sub total			2,920,000.00	2,920,000.00	2,920,000.00+	100.00%+	2,800,000.00	1,300,000.00	1,500,000.00
25005002 - Office of the HOS (PIB)									
25005002 - Office of the HOS (PSD)									
25005002/23010113/13000002			900,000.00	900,000.00	900,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25005002/23010112/13000008			550,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	700,000.00	900,000.00
Sub total			1,450,000.00	1,450,000.00	1,450,000.00+	100.00%+	3,000,000.00	2,700,000.00	2,900,000.00
25006001 - Staff development Centre									
38001001 - State Economic Planning Commission									
38001001/23050101/03000001		6,450,000.00	300,000,000.00	300,000,000.00	293,550,000.00+	97.85%+	3,000,000,000.00	2,500,000,000.00	2,000,000,000.00
38001001/23010118/03000002							120,000,000.00	15,000,000.00	15,000,000.00
38001001/23010118/03000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38001001/23010118/03000004							3,000,000,000.00	4,000,000,000.00	4,000,000,000.00
38001001/23050103/05000001				6,450,200.00	6,450,200.00+	100.00%+			
38001001/23050101/05000009			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
38001001/23050101/05000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38001001/23010113/11000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00		
38001001/23010114/11000003			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00		
38001001/23050101/11000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38001001/23050101/13000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00		
38001001/23050101/13000005			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00		
38001001/23010114/13000006			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00		
38001001/23050101/13000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	12,000,000.00		
38001001/23050101/13000009			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
38001001/23010136/13000013			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	400,000.00		
38001001/23010112/13000015			930,000.00	930,000.00	930,000.00+	100.00%+	3,324,000.00		
38001001/23010112/13000017			96,000.00	96,000.00	96,000.00+	100.00%+	2,500,000.00		
38001001/23010112/13000018							1,320,000.00		
38001001/23010112/13000019							1,000,000.00		
38001001/23010112/13000020							2,520,000.00		
Sub total		6,450,000.00	346,176,000.00	352,626,200.00	346,176,200.00+	98.17%+	6,156,414,000.00	6,515,000,000.00	6,015,000,000.00
38004004 - State Bureau of Statistics									
38004004/23010133/11000001			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	90,000,000.00	45,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38001002/23010101/13000003 Purchase of 1Non Toyota Hilux 4WD DC ATP LS Prem ED			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
38001002/23050101/13000006 Purch of 6 No Motorcycles for data collection at zonal offic			2,400,000.00	2,400,000.00	2,400,000.00+	100.00%+	3,000,000.00		
38004004/23050101/13000010 Data collection on financial and human resources in Enugu							100,000,000.00	120,000,000.00	100,000,000.00
38004004/23050103/13000013 GRID3 Project - Updating of Enugu State datasets on GRID3 Po			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	10,000,000.00	6,000,000.00	3,000,000.00
38001002/23050103/13000015 Pur of 1 No LG 43 UP9550 Smart TV for dashbd &monitoring							258,000.00		
Sub total			144,400,000.00	144,400,000.00	144,400,000.00+	100.00%+	213,258,000.00	216,000,000.00	148,000,000.00
13002001 - Rangers Management Corporation									
13002001/23010130/13000002 Purchase of training kits and equipment			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,000,000.00	7,500,000.00	8,000,000.00
13002001/23010113/13000005 Purchase of communication equipments (including accessories			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
13002001/23000007/13000007 Provision of seat around Uwani Training pitch			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	5,000,000.00	6,000,000.00	6,000,000.00
13002001/23000018/13000008 Construction of Fence around Uwani Trainig Pitch			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
13002001/23010113/13000009 Purchase of 4 computer equipment and accessories			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	5,000,000.00	4,700,000.00	4,800,000.00
13002001/23010119/13000014 Purchase of 1No 3.5KVA Power Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
Sub total			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,800,000.00	22,000,000.00	22,700,000.00
40001001 - Office of the Auditor General of the State									
40001001/23010105/13000001 Purchase of 1No Toyota Hilux Van 4WD			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+			
40001001/23010114/13000003 Purchase of office equipment: 2Nos printers 2Nos Desktop an			2,910,000.00	2,910,000.00	2,910,000.00+	100.00%+	1,467,000.00		2,050,000.00
40001001/23010112/13000004 Pur of Off Fur & Fitt: Exec. Table & Chairs window blinds			2,750,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,533,000.00	2,350,000.00	1,000,000.00
40001001/23010108/13000005 Establishment of State Audit Commission			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
40001001/23010112/13000010 Renovation of Generator House			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
Sub total			86,660,000.00	86,660,000.00	86,660,000.00+	100.00%+	57,000,000.00	52,350,000.00	53,050,000.00
40001002 - Office of Auditr General for LG									
40001002/23010105/13000001 Purchase of 1No Toyota Hilux Van (2.7 VVT.1)			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
40001002/23010113/13000002 Purchase of 10Nos laptop computers for use at head and zonal			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,000.00	3,000,000.00	3,000,000.00
40001002/23010112/13000003 Purchase of office furniture for Head Office and three Zonal			2,600,000.00	2,600,000.00	2,600,000.00+	100.00%+	6,000,000.00	2,000,000.00	2,000,000.00
40001002/23010113/13000004 Establishment of Local Government Audit Commission			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
Sub total			91,600,000.00	91,600,000.00	91,600,000.00+	100.00%+	9,500,000.00	5,000,000.00	5,000,000.00
47001001 - Civil Service Commission									
47001001/23010136/11000001 Procurement of 1No Canon EOS 600D Camera (18Mega Pixel)			300,000.00	300,000.00	300,000.00+	100.00%+			
47001001/23010112/13000003 Purchase of office furniture: 10Nos steal cabinets 10Nos Ch			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00		
47001001/23010104/13000004 Purchase of 1No Motor Bike (Carter) for dispatch of mails			450,000.00	450,000.00	450,000.00+	100.00%+	600,000.00		
47001001/23010112/13000007 Purchase of 8Nos Desktops computers 3Nos photocopiers 8Nos	1,967,000.00		3,480,000.00	3,480,000.00	3,480,000.00+	100.00%+	5,760,000.00		
47001001/23030121/13000008 Renovation of some offices in the Civil Service Commission			57,000,000.00	57,000,000.00	57,000,000.00+	100.00%+	28,000,000.00		
47001001/23020101/13000009 Construction of 6Nos toilet facilities for staff			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+			
47001001/23010119/13000010 Installation of solar panels and inverters and installation							2,740,000.00		
Sub total	1,967,000.00		71,730,000.00	71,730,000.00	71,730,000.00+	100.00%+	42,100,000.00		
47001002 - Local Government Service Commission Enugu									
47001002/23010113/11000001 Procurement of 15 nos Desktop computer sets and installation			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+			
47001002/23010136/11000002 Establishment of M&E system for planning Research and Statis			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
47001002/23010108/13000003 Purchase of 1No Toyota Haice 18 siter Bus			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
47001002/23030121/13000006 Re-roofing of office blocks with leaking roof							6,000,000.00		
47001002/23010112/13000007 Replacement of 130 obsolete and dilapidating Office furnitur							20,000,000.00		
Sub total			42,400,000.00	42,400,000.00	42,400,000.00+	100.00%+	26,000,000.00		
48001001 - Enugu State Independent Electoral Comm.									
48001001/230200101/06000002 Building of ENSIEC Office in Awgu LGA							16,299,000.00	3,000,000.00	2,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
48001001/23010112/13000003			7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	7,500,000.00		
48001001/23010112/13000007			504,000.00	504,000.00	504,000.00+	100.00%+	2,000,000.00		
48001001/23020101/13000008			16,299,000.00	16,299,000.00	16,299,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
48001001/23020101/13000010			16,299,000.00	16,299,000.00	16,299,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
48001001/23050101/13000011							200,000,000.00		
48001001/23010106/13000012							35,000,000.00		
48001001/23010108/13000018							25,000,000.00		
48001001/23010113/13000014							2,800,000.00		
51001001/23010119/14001			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
Sub total			43,602,000.00	43,602,000.00	43,602,000.00+	100.00%+	323,197,000.00	9,000,000.00	6,000,000.00
51001001 - Ministry of Local Government Matters									
51001001/23050102/10000001			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+			
51001001/23050102/11000004							2,000,000.00	2,000,000.00	2,000,000.00
51001001/23010136/11000008							2,450,000.00		
51001001/23010114/11000009							120,000.00		
51001001/23010115/11000010							488,000.00		
51001001/23050102/13000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
51001001/23010128/13000005							60,000,000.00	60,000,000.00	60,000,000.00
51001001/23020101/13000010							60,000,000.00		
51001001/23010119/14000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
Sub total			5,900,000.00	5,900,000.00	5,900,000.00+	100.00%+	125,058,000.00	62,000,000.00	62,000,000.00
62001002 - Ministry of Chieftaincy Matters									
62001002/23010114/11000001			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
62001002/23010114/11000002			4,300,000.00	4,300,000.00	4,300,000.00+	100.00%+			
62001002/23010136/11000003			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+			
62001002/23010102/13000003			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
62001002/23010125/13000005			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
62001002/23030103/13000007			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
62001002/23010125/11000009			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
62001002/23010112/13000011			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
62001002/23010119/14000001			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+			
Sub total			185,700,000.00	185,700,000.00	185,700,000.00+	100.00%+			
63001001 - Ministry of Inter Ministerial Affairs									
63001001/23010114/11000001			160,000.00	160,000.00	160,000.00+	100.00%+			
63001001/23010112/13000002		4,000,000.00		4,000,800.00	800.00+	0.02%+			
63001001/23010112/13000005		4,690,000.00	1,000,000.00	4,690,500.00	500.00+	0.01%+			
63001001/23050101/13000006			300,000,000.00	292,308,700.00	292,308,700.00+	100.00%+			
63001001/23050101/13000008			2,700,000.00	2,700,000.00	2,700,000.00+	100.00%+			
63001001/23050101/13000009			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
Sub total		8,690,000.00	603,860,000.00	603,860,000.00	595,170,000.00+	98.56%+			
66001001 - Ministry of Human Dev. & Poverty Reduct.									
66001001/23030128/03000001							60,000,000.00	50,000,000.00	50,000,000.00
66001001/23010132/03000002			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+	14,000,000.00	10,000,000.00	10,000,000.00
66001001/23010113/03000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
66001001/23010108/03000009			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
66001001/23030128/03000014			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
66001001/23050104/03000015							10,000,000.00	20,000,000.00	20,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
66001001/23010112/03000016							12,000,000.00	12,000,000.00	12,000,000.00
66001001/23010112/03000017							2,000,000.00		
66001001/23010119/03000018							10,000,000.00		
66001001/23020118/05000001			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
66001001/23050101/05000002							178,000,000.00	100,000,000.00	100,000,000.00
Sub total			209,650,000.00	209,650,000.00	209,650,000.00+	100.00%+	288,000,000.00	194,000,000.00	194,000,000.00
29001001 - Ministry of Transport									
29001001/23010113/11000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	5,008,000.00	3,000,000.00	3,000,000.00
29001001/23050101/11000003							10,000,000.00	10,000,000.00	10,000,000.00
29001001/23010136/11000004							400,000,000.00	200,000,000.00	200,000,000.00
29001001/23010128/11000005							1,000,000,000.00	600,000,000.00	400,000,000.00
29001001/23010136/11000006							150,000,000.00	150,000,000.00	100,000,000.00
29001001/23020123/13000003	3,346,000.00		8,000,000.00	2,799,600.00	2,799,600.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
29001001/23020127/13000004			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
29001001/23010104/13000005			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	8,000,000.00	4,000,000.00	4,000,000.00
29001001/23010114/13000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,724,000.00	1,000,000.00	1,000,000.00
29001001/23010112/13000011		10,200,000.00	5,000,000.00	10,200,400.00	400.00+	0.00%+	2,740,000.00	1,000,000.00	1,000,000.00
29001001/23010129/13000019		20,760,000.00		20,760,800.00	800.00+	0.00%+			
29001001/23020118/13000023			50,000,000.00	29,239,200.00	29,239,200.00+	100.00%+	150,000,000.00	150,000,000.00	150,000,000.00
29001001/23010136/13000025			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
29001001/23010136/13000026		255,724,630.00		255,724,800.00	170.00+	0.00%+			
29001001/23010104/13000028			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
29001001/23010107/13000029			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
29001001/23020118/13000030							1,000,000,000.00	250,000,000.00	250,000,000.00
29001001/23020118/13000031							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020124/13000032							2,000,000,000.00	314,000,000.00	300,000,000.00
29001001/23020118/13000033							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020118/13000034							500,000,000.00	300,000,000.00	200,000,000.00
29001001/23010105/13000035							4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
29001001/23050101/13000036							100,000,000.00	100,000,000.00	100,000,000.00
29001001/23010104/13000037							575,000,000.00	200,000,000.00	200,000,000.00
29001001/23010129/13000038							2,000,000.00	2,000,000.00	2,000,000.00
29001001/23020101/13000039							2,000,000.00	2,000,000.00	2,000,000.00
29001001/23030128/13000040							4,000,000.00	4,000,000.00	4,000,000.00
29001001/23010112/13000041							4,065,000.00	2,000,000.00	2,000,000.00
29001001/23020103/14000001							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020115/15000001							6,000,000,000.00	3,000,000,000.00	1,000,000,000.00
29001001/23030116/18000001							400,000,000.00	200,000,000.00	200,000,000.00
29001001/23010131/18000002							13,000,000,000.00	9,000,000,000.00	6,000,000,000.00
Sub total	3,346,000.00	286,684,630.00	247,000,000.00	502,724,800.00	216,040,170.00+	42.97%+	32,333,537,000.00	19,012,000,000.00	13,648,000,000.00
15001001 - Ministry of Agriculture									
15001001/23050101/01000005		343,911,455.78		400,000,000.00	56,088,544.22+	14.02%+			
15001001/23050101/01000006		152,002,465.32		160,000,000.00	7,997,534.68+	5.00%+			
15001001/23010113/01000011	9,330,216.87	320,000.00		320,100.00	100.00+	0.03%+			
15001001/23010127/01000040			150,000,000.00	147,224,270.00	147,224,270.00+	100.00%+	300,000,000.00	150,000,000.00	150,000,000.00
15001001/23020113/01000048		2,775,729.76		2,775,830.00	100.24+	0.00%+			
15001001/23050101/01000051		22,667,338.30	50,000,000.00	50,000,000.00	27,332,661.70+	54.67%+	30,000,000.00	50,000,000.00	50,000,000.00
15001001/23020113/01000055			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23020113/01000065	14,049,710.00	83,883,357.77		83,883,400.00	42.23+	0.00%+			

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23020113/01000066		220,500.00		220,800.00	300.00+	0.14%+			
15001001/23020113/01000067	48,116,369.50								
15001001/23020113/01000069			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/01000070							21,000,000,000.00	500,000,000.00	500,000,000.00
15001001/23010127/01000071							20,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/01000072							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/01000073							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/01000074							100,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/01000075							20,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/01000076							20,000,000.00	20,000,000.00	20,000,000.00
15001001/23050101/01000077							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/01000078							200,000,000.00	100,000,000.00	100,000,000.00
15001001/23050101/01000079							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/01000080							30,000,000.00	10,000,000.00	10,000,000.00
15001001/23020113/12000001			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23020113/12000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
Sub total	71,496,296.37	605,780,846.93	430,000,000.00	1,074,424,400.00	468,643,553.07+	43.62%+	22,200,000,000.00	1,320,000,000.00	1,320,000,000.00
15026001 - Enugu State State Polytechnic Iwollo									
17018001/23010127/01000014			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
17018001/23020118/04000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	15,000,000.00	15,000,000.00
17018001/23020107/05000012			250,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	700,000,000.00	700,000,000.00	340,000,000.00
17018001/23020107/05000044			200,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	200,000,000.00		
17018001/23020107/05000015			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	4,000,000.00	2,500,000.00
17018001/23020101/05000046							300,000,000.00	300,000,000.00	89,000,000.00
17018001/23010126/08000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
17018001/23030104/10000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
17018001/23050101/13000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
17018001/23010125/13000020	550,894.73		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	40,000,000.00	22,000,000.00
17018001/23010105/13000033		12,159,500.00	80,000,000.00	80,000,000.00	67,840,500.00+	84.80%+			
17018001/23010105/13000038			61,500,000.00	61,500,000.00	61,500,000.00+	100.00%+	61,500,000.00		
17018001/23020118/13000040			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
17018001/23010112/13000043			200,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	200,000,000.00		
17018001/23020118/13000044			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	15,000,000.00	10,000,000.00
17018001/23010119/14000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	6,000,000.00
Sub total	550,894.73	12,159,500.00	1,003,500,000.00	368,500,000.00	356,340,500.00+	96.70%+	1,658,500,000.00	1,089,000,000.00	484,500,000.00
15102001 - Enugu State Agric. Dev. Prog.(ENADEP)									
15102001/23050101/01000001		15,376,926.80		15,379,000.00	2,073.20+	0.01%+			
15102001/23010112/01000005			500,000.00	500,000.00	500,000.00+	100.00%+			
15102001/23010127/01000008			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
15102001/23010127/01000011			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
15102001/23010127/01000012			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15102001/23010127/01000014			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15102001/23010127/01000018			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15102001/23020113/01000022		2,471,496,831.82		2,471,497,133.00	301.18+	0.00%+			
15102001/23020113/01000024			55,000,000.00	55,002,020.00	55,002,020.00+	100.00%+			
15102001/23050101/01000025							2,705,000.00	2,000,000.00	2,188,000.00
Sub total		2,486,873,758.62	66,500,000.00	2,553,378,153.00	66,504,394.38+	2.60%+	2,705,000.00	2,000,000.00	2,188,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15109001 - Forestry Commission									
35109001/23020113/01000001 Nursery establishment for production of 200 000 assorted			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	23,000,000.00
35109001/23040101/01000012 Afforestation/Plantation establishment of 17 hectares in Gov							40,000,000.00	45,000,000.00	50,000,000.00
35109001/23040101/09000013 Enrichment planting of forest tree seedlings in existing Gov			23,597,600.00	23,597,600.00	23,597,600.00+	100.00%+	25,000,000.00	27,000,000.00	28,000,000.00
35109001/23030128/010000016 Renovation of headquarter office block							7,000,000.00		
35109001/23010112/01000005 Purchase of Office furniture tables chairs							4,000,000.00		
35109001/23010138/13000001 Purchase of 5 No Dolmer machines for cutting/cross of marked							1,000,000.00		
35109001/23010129/13000002 Purchase of forestry field equipments e.g 30 nos pass hammer							1,200,000.00		
35109001/23010104/13000003 Purchase of 12 nos moto cycles for patrolling/monitoring of							7,200,000.00		
35109001/23010114/00000004 Purchase of office equipment 3 no laptop and 2 no desk top							1,200,000.00		
Sub total			58,597,600.00	58,597,600.00	58,597,600.00+	100.00%+	106,600,000.00	93,000,000.00	101,000,000.00
20001001 - Ministry of Finance									
20001001/23030121/06000001 Reconstruction renovation lanscaping works and erosion con							150,000,000.00		
20001001/23010113/11000001 Purchase of 10Nos laptop Computer and 10 no steel cabinets		2,000,000.00	3,500,000.00	3,500,000.00	1,500,000.00+	42.86%+	10,000,000.00		
20001001/23050101/11000002 Development of Asset management software			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
20001001/23010112/11000003 Installation of Common Wealth Secretariat and Debt Managemen			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
20001001/23050100/11000005 Purchase of shares/right issues			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
20001001/23050101/11000006 Develop and implement a cash management strategy for the sta							20,000,000.00		
20001001/23050101/11000007 Prepartion of State Dev. Plan for the State							120,000,000.00		
20001001/23050102/11000008 Review and upgrade of integrated financial management inform							50,000,000.00		
20001001/23050102/11000009 Provision of internet facility in the Ministry							50,000,000.00		
20001001/23050101/13000001 Consolidation of shares with CSCS			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	50,000,000.00		
20001001/23010119/13000004 Pur of 1 60KVA soundproof perkins/Yorc genset with Cable etc	13,022,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
20001001/23010100/13000008 Purchase of HDMI enabled TV (75 inches) wireless speakers f			3,500,000.00	999,500.00	999,500.00+	100.00%+			
20001001/23010112/13000009 Purchase and Installation of 4No Air conditioners (Split uni			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00		
20001001/23010112/13000011 Procur of office furniture & fittings of the newly reno Min		6,000,000.00	3,500,000.00	6,000,500.00	500.00+	0.01%+	50,000,000.00		
20007001/23010141/13000012 Pur & instal of 2 Stantion stand & 4 O/H tanks 4 000 Liters			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00		
20001001/23010112/13000014 Furnishin of newly renovated Dome (Phase 1)			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
20007001/23010119/14000002 Provision of 7 Nos CCTV cameras and 5nos solar/electric ligh			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total	13,022,000.00	8,000,000.00	239,500,000.00	239,500,000.00	231,500,000.00+	96.66%+	735,000,000.00		
64001001 - Ministry of Budget and Planning									
20007001 - Office of the Accountant General									
20007001/23020127/11000001 Development of E-Payment Contractor Ledger Modules and Acce	11,940,904.20		300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	100,000,000.00		
20007001/23050101/11000003 2nd Batch of linking Additional MDAs Finance and Accounts d			300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	100,000,000.00		
20007001/23020101/13000003 Rehabilitation of Enugu Main Sub-Treasury	15,752,515.00								
20007001/23010115/13000006 Purchase of office equip 5 nos. (photocopying machine etc	1,067,625.00	5,075,725.00		5,075,900.00	175.00+	0.00%+	2,860,000.00		
20007001/23050102/13000018 Upgrading of IPSAS software from cash to accrual			200,000,000.00	194,924,100.00	194,924,100.00+	100.00%+	100,000,000.00		
20007001/23050102/13000019 Purchase of 10 Executive office arm chairs and tables for Ac			500,000.00	500,000.00	500,000.00+	100.00%+	1,242,000.00		
20007001/23050102/13000022 Upgrading of SIFMIS software to CBN TSA/End to end EFT compl			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	250,000,000.00		
20007001/23010115/13000023 Production of stamp Duty Steel iron Dices: The stamp duty ir		5,800,000.00	10,800,000.00	10,800,000.00	5,000,000.00+	46.30%+			
20007001/23010115/13000024 Repairs of stamp Duty Dicing Machine		4,451,162.79	870,000.00	4,451,300.00	137.21+	0.00%+	1,000,000.00		
20007001/23020101/13000025 Retilling/Repairs of Awgu Sub-Treasury			5,000,000.00	1,418,700.00	1,418,700.00+	100.00%+	5,500,000.00		
20007001/23010113/13000026 Purchase of 6 nos computers (HP CORE I5)							1,800,000.00		
20007001/23010112/013000027 52 Unites of Dixon Iron Slotted selving Planks							18,980,000.00		
20007001/23010112/13000028 4 nos Split Unit Hisense (Airconditioner)							898,000.00		
20007001/23010112/13000029 Purchase of office furniture (2 full Uphostery sets							10,000,000.00		
20007001/23010112/13000030 Purchase of 3 nos Refrigerator							660,000.00		
Sub total	28,761,044.20	15,326,887.79	1,067,170,000.00	469,170,000.00	453,843,112.21+	96.73%+	592,940,000.00		

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20008001 - Board of Internal Revenue									
20008001/23010113/11000002 Purchase of 25No laptops for ESIRS officers for efficient se		16,038,417.70		16,038,600.00	182.30+	0.00%+			
20008001/23010114/11000004 Purc of Office equipment10No Laptop Computers 82Nos Des etc			12,600,000.00	12,600,000.00	12,600,000.00+	100.00%+	43,800,000.00	24,600,000.00	15,000,000.00
20008001/23010112/11000006 Procur of office furniture and fittings (150Nos Chairs etc			13,200,000.00	13,200,000.00	13,200,000.00+	100.00%+	34,050,000.00	83,000,000.00	
20008001/23020101/13000006 Construction of 4Nos tax/licenses offices and complete perim			115,000,000.00	131,038,600.00	131,038,600.00+	100.00%+	50,000,000.00	20,000,000.00	10,000,000.00
20008001/23050107/13000009 Tax Payers Survey							25,000,000.00	15,000,000.00	
20008001/23030127/13000010 Purchase of 2 nos photocopier machine							976,000.00	150,000.00	
20008001/23030127/13000011 Construction and equipping of ESIR							13,326,000.00	10,000,000.00	7,000,000.00
Sub total		16,038,417.70	140,800,000.00	172,877,200.00	156,838,782.30+	90.72%+	167,152,000.00	152,750,000.00	32,000,000.00
20012001 - Enugu State Gaming Commission									
20012001/23010115/11000001 Pur of office equipment (2 Nos C220 Photocopying machine)			800,000.00	800,000.00	800,000.00+	100.00%+	1,050,000.00	1,250,000.00	1,350,000.00
20012001/23010112/13000010 Purchase of Office Furniture in the H/Qtrs			2,540,000.00	2,540,000.00	2,540,000.00+	100.00%+	3,600,000.00	4,300,000.00	5,050,000.00
20012001/23010105/13000011 Purchase of 1No 1000 capacity GP Tank and accessories			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	400,000.00	450,000.00
20012001/23010104/14000002 Pur of 2 KC Soyany Motorcycles for distribu of Demand Notice			960,000.00	960,000.00	960,000.00+	100.00%+	1,100,000.00	1,250,000.00	1,350,000.00
20012001/23010119/14000003 Purchase and installation of Solar Energy and accessories			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,140,000.00	6,700,000.00	8,700,000.00
Sub total			14,600,000.00	14,600,000.00	14,600,000.00+	100.00%+	11,240,000.00	13,900,000.00	16,900,000.00
22001001 - Ministry of Commerce & Industry									
22001001/23010136/11000001 Purchase of Internet wireless Routers			300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00		600,000.00
22001001/23050101/12000005 Compre Sta-wide Projec on Biz Census & Survey in rural& urb			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,000,000.00	70,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CP/T		10,004,000.00		10,004,500.00	500.00+	0.00%+			
22001001/23010140/12000013 Purchase of uniform dress kits for CP&T			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		3,000,000.00
22001001/23030113/12000014 Rehabilitation & Asphaltting new heaven shopping complex							60,000,000.00		
22001001/23050101/12000015 Registration and renewal and business revenue enforcement							5,000,000.00		2,000,000.00
22001001/23020129/12000016 Cluster for welder and artisans							40,000,000.00	25,000,000.00	20,000,000.00
22001001/23020111/12000017 Provision of Ministry of trade investment and industry libe							20,000,000.00	5,000,000.00	5,000,000.00
22001001/23050101/12000018 Facilitate movements of mechanics to mechanics village							200,000,000.00	500,000,000.00	500,000,000.00
22001001/23050101/12000019 Facilitate movements of mechanics to mechanics village							150,000,000.00	500,000,000.00	500,000,000.00
22001001/23050101/12000020 Facilitate movements of mechanics to mechanics village							200,000,000.00	500,000,000.00	500,000,000.00
22001001/23050101/12000021 Cluster for small scaleindustries e.g. Furniture welder							50,000,000.00	40,000,000.00	40,000,000.00
22001001/23050101/12000021 Take off grant for Enugu State Export Promotion							5,000,000.00		
22001001/23010112/13000013 Purchase of office furniture (2 nos standing fan 1 no 32 p			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	10,000,000.00		4,000,000.00
20008001/23010129/13000018 Procurement of 30Nos equipment for produce field-on the spot								3,000,000.00	2,000,000.00
20008001/23010106/13000021 Purchase of 10 nos brand new mini buses for revenue drive an			60,000,000.00	49,995,500.00	49,995,500.00+	100.00%+			
20008001/23020118/13000026 Cons of shops renov&remode of dilap toilet&3 gates @N/Hv etc	5,999,100.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	25,000,000.00
20008001/23050102/13000029 Compterization/automation of market development and export			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	7,000,000.00	8,000,000.00
22001001/23010114/13000033 Pur of Off equip 10No big Printers 10 set of desktop comput		1,080,875.00	4,000,000.00	4,000,000.00	2,919,125.00+	72.98%+	13,000,000.00	2,000,000.00	6,000,000.00
20008001/23020118/13000035 Construction of drinages within Orba international market			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20008001/23020118/13000036 Renovation and upgrading of dilapidated revenue court			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20008001/23020118/13000037 Refurbishing of produce school of technology Enugu			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		3,000,000.00
20008001/23010113/13000038 Purchase of public address system for enlightenment and sens			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	5,000,000.00		2,000,000.00
22001001/23010140/13000039 CP & T Laboratory equipment							40,000,000.00		5,000,000.00
22001001/23010141/13000040 CP & T on the spot testing kits for fuel water and oil etc							10,000,000.00		10,000,000.00
22001001/23010112/13000041 Establishment of ministry of trade investment and industry							5,000,000.00		
22001001/23010136/13000042 Provision of Camera and vedio machine for the ministry							5,000,000.00		5,000,000.00
22001001/23010129/13000043 Procurement of coding tools and steels for produce							9,000,000.00		
22001001/23010140/13000044 Establishment and equipping of produce labouratory							14,000,000.00	5,000,000.00	5,000,000.00
22001001/23020118/13000045 Special Revenue court for Enugu State Ministry of Trade Inv							12,500,000.00	2,000,000.00	2,000,000.00
22001001/23010119/14000001 Purchase of 3No 5KVA Generator Set			500,000.00	500,000.00	500,000.00+	100.00%+	2,500,000.00		800,000.00
Sub total	5,999,100.00	11,084,875.00	183,900,000.00	183,900,000.00	172,815,125.00+	93.97%+	961,000,000.00	1,679,000,000.00	1,718,400,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22018003 - Enugu State Marketing Company									
22018003/23030121/13000004 Rehabilitation and Asphaltting of Enugu State Marketing compan			103,123,000.00	103,123,000.00	103,123,000.00+	100.00%+			
22018003/23050101/13000005 Take-off grant for Enugu State Marketing Company							200,000,000.00	200,000,000.00	200,000,000.00
Sub total			103,123,000.00	103,123,000.00	103,123,000.00+	100.00%+	200,000,000.00	200,000,000.00	200,000,000.00
22018001 - Small & Meddium Scale Entrep. Agency									
22018001/23050101/12000007 IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)			555,000,000.00	555,000,000.00	555,000,000.00+	100.00%+			
22018001/23020118/12000013 SME Production Facilities: Shared Mechanised equipment							45,000,000.00	145,800,000.00	157,000,000.00
22018001/23050101/12000015 Enhancement of the Enugu Jobs Platform and Implementation							20,000,000.00	100,000,000.00	80,000,000.00
22018001/23050101/12000016 Implementation of Remote Work and Business Process Outsourc							20,000,000.00	100,000,000.00	87,000,000.00
22018001/23050101/12000017 Establishment of Creative Industry Development Programs							40,000,000.00	106,400,000.00	120,000,000.00
22018001/23050101/12000018 Establishment of Accredited Skills Development Programs							75,000,000.00	200,000,000.00	163,000,000.00
22018001/23050101/12000019 Establishment of Small and Medium Enterprises (SME)							30,000,000.00	74,000,000.00	58,000,000.00
22018001/23000000/13000001 Provision of Micro Credit Scheme between State and LGAs							50,000,000.00	150,000,000.00	149,000,000.00
Sub total			555,000,000.00	555,000,000.00	555,000,000.00+	100.00%+	280,000,000.00	876,200,000.00	814,000,000.00
22001001 - Enugu State Investment Dev. Authority									
22001002/23030121/06000001 Major renovation and re-roofing of Investment building							50,000,000.00		
22001002/23010113/12000003 Purch and instal of office equipment(Laptop intel corei7 et	2,678,100.00	2,110,800.00	7,000,000.00	7,000,000.00	4,889,200.00+	69.85%+	6,000,000.00		
22001002/23010112/13000004 Purchase of 10 Split Unit A/C 1.5H	792,000.00								
22001002/23010112/13000005 Purch of office furn & furn of the entire complex	5,805,700.00		45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
22001002/23010113/12000007 Purchase and installation of office furnitures (Office Chair			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
22001002/23010112/13000008 Purchase of 15 Seater Toyota Hiace Bus			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
22001002/23010112/13000009 Purchase of 1 no Hilux Truck			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
22001002/23010119/14000001 Purchase of 400KVA sound proof Mikano generator			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
22001002/23010119/14000002 Purchase of 15KVA Solar Alternative power system							10,000,000.00		
Sub total	9,275,800.00	2,110,800.00	152,000,000.00	152,000,000.00	149,889,200.00+	98.61%+	76,000,000.00		
27001001 - Ministry of Labour & Productivity									
27001001/23050102/11000001 Establishment of Management Information System/software			19,100,000.00	19,100,000.00	19,100,000.00+	100.00%+			
27001001/23010115/11000002 Pur of 2nos Photocopying machine and Printer for Commi.an PS			500,000.00	500,000.00	500,000.00+	100.00%+	1,300,000.00	1,500,000.00	1,000,000.00
27001001/23010113/13000001 Purch of office equipments 7Nos Desktop Computer and accesso			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,600,000.00	4,900,000.00	5,000,000.00
27001001/23050101/13000004 Installation of Law pavilion live time license and annual up			200,000.00	200,000.00	200,000.00+	100.00%+			
27001001/23010121/13000010 Renovation of bungalows at former forestry comm premises							21,000,000.00	24,000,000.00	24,000,000.00
27001001/23010112/13000011 Purch of office furniture: 4Nos office tables 8Nos chair etc			1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	1,130,000.00	1,000,000.00	1,000,000.00
27001001/23010121/13000010 Interlock of 30 by 20 Square meters of the productivity comp			720,000.00	720,000.00	720,000.00+	100.00%+			
27001001/23010124/13000013 Procurement of 1No embroidery machine 4Nos mannequins 1No			950,000.00	950,000.00	950,000.00+	100.00%+			
27001001/23010119/14000003 Purchase of 1No Generating Set (400 Volt)			350,000.00	350,000.00	350,000.00+	100.00%+			
Sub total			25,570,000.00	25,570,000.00	25,570,000.00+	100.00%+	28,030,000.00	31,400,000.00	31,000,000.00
28001001 - Ministry of Science & Technology									
28001001/23020118/06000001 Capital Grant for Enugu Tech Hub	40,000,000.00								
28001001/23050103/11000004 E-Human Resource Management (E-HRM)	42,226,776.20								
28001001/23010113/11000010 Purchase and installation of 100 Desktop Computers and acces	13,000,000.00								
28001001/23010112/11000015 Programming Animation and Robotic intership programs for ch			170,000,000.00	170,000,000.00	170,000,000.00+	100.00%+	120,000,000.00	100,000,000.00	100,000,000.00
28001001/23020127/11000016 Perimeter fencing (15 KM)			450,000,000.00	320,749,300.00	320,749,300.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
28001001/23050102/11000017 Development Of Software Application Package For Biometric							60,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000018 Establishment of Raw Materials Library and complete Upgradin							30,000,000.00	10,000,000.00	5,000,000.00
28001001/23050101/11000019 Establishment of a model Science Laboratory							60,000,000.00	60,000,000.00	50,000,000.00
28001001/23050101/11000020 FN - Engage in periodic conduct of food consumption and nutr							20,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000021 Digitalization of State MDAs		129,250,280.24		129,250,700.00	419.76+	0.00%+	1,000,000,000.00	500,000,000.00	300,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
28001001/23020118/12000004 Establishment of a model Kaolin plant at Okpuje Urobo							100,000,000.00	70,000,000.00	50,000,000.00
28001001/23010129/12000008 Procurement of learning materials and rehabilitation of faci			29,800,000.00	29,800,000.00	29,800,000.00+	100.00%+	30,000,000.00	30,000,000.00	20,000,000.00
28001001/23010129/13000007 Water reticulation to all facilities and students hostels			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
28001001/23010136/13000008 Procurement of 12additional 250 WA Batteries.							30,000,000.00	30,000,000.00	20,000,000.00
Sub total	95,226,776.20	129,250,280.24	769,800,000.00	769,800,000.00	640,549,719.76+	83.21%+	1,500,000,000.00	870,000,000.00	615,000,000.00
28002001 - Enugu State Information & Technology									
29053001 - Coal Transport Services									
29053001/23010108/13000001 Pur of 10 Coal City Bus (Ashock layland 38 seater buses)			450,000,000.00	446,473,500.00	446,473,500.00+	100.00%+			
29053001/23010124/13000006 Purchase of Workshop Tools: 5 sets of different tool boxes			507,000.00	507,000.00	507,000.00+	100.00%+			
29053001/23020101/13000008 Construction of Security House		3,526,250.00		3,526,500.00	250.00+	0.01%+			
29053001/23010124/13000021 Purchase of 1no Leventis injector/Nozzle power service machi			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+			
29053001/23010129/13000022 Purchase of service machine 1 no complete tool box							750,000.00	788,000.00	826,000.00
29053001/23010129/13000023 Purchase of 1 No. Vulcanize pumping machine							200,000.00	210,000.00	220,000.00
29053001/23010129/13000024 Purchase of 1 No compressor machine							250,000.00	263,000.00	276,000.00
29053001/23010129/13000025 Purchase of 1 No engine/Gear box Hoist							269,000.00	282,000.00	296,000.00
Sub total		3,526,250.00	451,907,000.00	451,907,000.00	448,380,750.00+	99.22%+	1,469,000.00	1,543,000.00	1,618,000.00
22001001 - ENTRACO									
29053001/23010105/13000001 Purchase of 5No Toyota Hiace Bus			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
29053001/23020124/13000002 Con of lockup shops transit camp & toilet facil @ Enu Depot			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	5,000,000.00	5,000,000.00
29053001/23020124/13000003 Con of lockup shops ransit camp & toilet facil @ Nsuka Depot							4,000,000.00	5,000,000.00	5,000,000.00
29053001/23020101/13000005 Opening of new depots/routes in Lagos and Abuja			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	3,000,000.00	3,000,000.00
29053001/23010112/13000006 Purchase of office equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	3,000,000.00	3,000,000.00
Sub total			49,000,000.00	49,000,000.00	49,000,000.00+	100.00%+	41,500,000.00	46,000,000.00	46,000,000.00
34001001 - Ministry of Works & Infrastructure									
34001001/23030114/04000003 Renovation of Amankpaka Cottage Hospital Amankpaka Nike							80,000,000.00	100,000,000.00	
34001001/23020114/04000004 Construction of Nurses Quarters and Perimetre Fencing							80,000,000.00		
34001001/23020106/04000005 Construction of Health Centre at Umuaji Mgbagbuowa Ezeagu							60,000,000.00		
34001001/23030105/04000006 Renovation of Agulese Ugwieme Health Centre Awgu							30,000,000.00		
34001001/23020106/04000007 Construction of Perimetre Fencing at Infectious Diseases							40,000,000.00		
34001001/23020106/04000008 Construction and Furnishing of Type 3 Hospital Owo							76,000,000.00		
34001001/23020112/08000001 Completion of the Construction of Nsukka Stadium Nsukka LGA	66,923,730.28								
34001001/23020100/17008003 Completion of the Const. of International Confer. Center		37,415,250.00		37,415,400.00	150.00+	0.00%+			
34001001/23030104/10000001 Reconstruction of 2 Nos Solar - Powered RSI Inverter Borehol			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+			
34001001/23050102/11000001 Digitalization of the Contract Administration							50,000,000.00		
34001001/23020124/12000017 Payment of retention for the following completed road constr			424,000,000.00	326,153,800.00	326,153,800.00+	100.00%+	300,000,000.00	250,000,000.00	
34001001/23030121/13000002 Repair renovat and mainte of Enugu State House of Assembly	2,362,000.00								
34001001/23020101/13000003 Construction of Fence	26,729,375.00	9,659,000.00		9,659,300.00	300.00+	0.00%+			
34001001/23030121/13000005 Repair and Renovation work at the office Enugu State	124,785,813.75								
34001001/23010133/13000006 Purchase of Office Equipment	181,236,073.72	3,323,801.00		3,323,900.00	99.00+	0.00%+	80,000,000.00		
34001001/23020101/13000009 Construction of Facilities at Enugu State University of Scie	224,871,047.96								
34001001/23030121/13000012 Constr of block Wall Fence at En & Nsk Area Offices	10,754,602.05								
34001001/23030121/13000014 Construction/Renovation of Public Buildings in Enugu State	1,066,164,303.65	1,536,230,684.40		1,542,480,800.00	6,250,115.60+	0.41%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020101/13000017 Construction of block Wall Fence at NYSC Orientation Camp	301,630,000.00								
34001001/23020119/13000018 External Works and Landscaping at SUMAS Igbo-Eno			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+			
34001001/23020123/13000022 Provision of Solar Power Street Lightings and Generating Set	23,348,300.00	3,496,000.00		3,496,500.00	500.00+	0.01%+	200,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/13000027 Construction of 7 KM perimeter fence and gate house at SUMAS			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+			
34001001/23020118/13000030 Completion of the Construction of Facilities landscaping		19,573,170.24	50,000,000.00	50,000,000.00	30,426,829.76+	60.85%+			

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020102/13000032	Const and Completion of Governor's Lodge Asokoro Abuja	94,619,707.42							
34001001/23020105/13000033	Const of Twin water fall and Swim Pool Governo lodge	301,148,540.00	81,366,151.80		81,366,500.00	348.20+			
34001001/23030101/13000037	Comple of constr of 1 no 10 clasrm build for faculty of Dent	145,228,675.58		93,653,000.00	93,653,000.00	93,653,000.00+	100.00%+	50,000,000.00	
34001001/23020118/13000038	Completion of construction of 1 no 10 classroom building for	48,409,558.38	93,652,528.47	93,653,000.00	93,653,000.00	471.53+	0.00%+		
34001001/23020118/13000039	Comple of constr of 1 no 12 clasrom build for colleg of Med	124,267,918.52	58,859,583.26	225,697,000.00	225,697,000.00	166,837,416.74+	73.92%+		
34001001/23020118/13000040	Comple of constr of 1 no 12 classroom for faculty of Medi Sci	124,267,918.52		96,520,000.00	96,520,000.00	96,520,000.00+	100.00%+	50,000,000.00	
34001001/23020118/13000041	Completion of Construction of 1 no 8 classroom building for	54,946,658.32	48,766,228.13	122,361,000.00	122,361,000.00	73,594,771.87+	60.15%+		
34001001/23020118/13000042	Comple of const of 1no 8 clasrombuild for faculty App Sci/Hum	129,181,414.36	48,126,144.30	48,127,000.00	48,127,000.00	855.70+	0.00%+		
34001001/23020118/13000043	Completion of construction of 120 bneedroom hostel at SUMAS	225,763,335.31		67,704,000.00	12,759,300.00	12,759,300.00+	100.00%+	90,000,000.00	
34001001/23020118/13000045	Digitalization of the Contract Administration in MOWks			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		
34001001/23020118/13000046	Compl of the Constr of 3 Storey Stud Hostel build COE	114,195,246.13		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+		
34001001/23020118/13000047	Completion of the construction of Perimetre Fence and Landsc	3,244,388.08							
34001001/23010140/13000050	Estab of Enu Sta Matl Testing Lab Quality control/Inspec etc			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	5,000,000.00	
34001001/23020118/13000052	Furnishing of 10No Duplex Govt Houses @ Old Government Lodge		16,009,621.48	200,000,000.00	200,000,000.00	183,990,378.52+	92.00%+	100,000,000.00	
34001001/23020101/13000055	External Works - Landscaping Water and Electricity etc	41,767,436.77							
34001001/23020105/13000056	Ext Wks Lscape @the 5New Cons Fire Services Sta @Ogurute etc		285,550,000.00		285,550,500.00	500.00+	0.00%+		
34001001/23020109/13000057	Con & Lscaping of International Confere Center (ICC) Enugu		2,127,828.23		2,127,900.00	71.77+	0.00%+		
34001001/23020101/13000058	Completion of the construction of Nsukka Zonal Secretariat	80,388,339.77		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		
34001001/23020118/13000062	Comp/Con of Fence etc of the Customary Court of Appeal Enu	7,423,521.00							
34001001/23030101/13000063	Comp of Old Govt Lodge Enu & Con of Annex GRA Enugu.	6,855,172.70	15,401,326.00		15,401,400.00	74.00+	0.00%+		
34001001/23020118/13000065	Comp of the construction of Proposed Court of Appeal Enugu	133,733,560.00							
34001001/23020118/13000066	Comp/Con ofPerimeterFencing etc @DiamondCityEstate GRA Enu.		80,762,500.00		80,762,600.00	100.00+	0.00%+		
34001001/23020118/13000071	Compl of Const of Facilities at the Proposed Mopol Squa Ekwe	522,907,782.16	18,872,270.34		18,872,400.00	129.66+	0.00%+	50,000,000.00	
34001001/23020118/13000073	Comp/Con of Enu Sta Infect Disease Hospi Coliery Hosp LOIII	1,563,866.65							
34001001/23020118/13000075	Comp/Con of 34 Model Customary Court Buildings in Enu State	10,805,364.86							
34001001/23020118/13000078	Cons. of Customary Court of Appeal Conference Hall E/North	2,573,463.15							
34001001/23020118/13000079	Compl. of the Instal of Astrotourf etc Wrks @ Nsuka Stadium	113,567,174.90	278,185,168.08		278,185,300.00	131.92+	0.00%+		
34001001/23020118/13000083	Gen Lscaping wks Prov& Instal of Exter Elect @ Old GovtLodge	148,857,108.67							
34001001/23020118/13000085	Comp of the Construction of ESUT Teaching Hospital Igbo Eno	42,050,002.50							
34001001/23020118/13000086	Construction and lightening of Helipad at SUMAS Igbo-Eno			250,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	
34001001/23020118/13000087	Completeion of access and internal road network at SUMAS Igb			500,000,000.00	122,179,700.00	122,179,700.00+	100.00%+		
34001001/23020118/13000088	Completion of the construction and equipping of SUMAS Teachi	57,832,960.00	41,771,361.35	1,500,000,000.00	57,519,200.00	15,747,838.65+	27.38%+		
34001001/23020118/13000089	Comple of add Wks of (Comder's House Deputy Comder House	115,606,877.03		19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+		
34001001/23020118/13000090	Completion of Construction of Nsukka Confermce centre Nsukk			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+		
34001001/23020118/13000091	Completion of completion of Astrotourf and Tratan tracks fl			94,449,000.00	94,449,000.00	94,449,000.00+	100.00%+		
34001001/23020118/13000093	Proposed Works in Phase II at Old Government Lodge Enugu No			650,000,000.00	650,000,000.00	650,000,000.00+	100.00%+		
34001001/23010100/13000094	Furnishing of Court of Appeal GRA Enugu Enugu State.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		
34001001/23030121/13000095	Construction/ Remodelling of Ministry of Works and Infrastru							50,000,000.00	
34001001/23030128/13000096	Remodelling/Construction of Gate House at MOW&I Area Office							35,000,000.00	
34001001/23020118/13000097	Completion of the construction of International Conference C							2,000,000,000.00	400,000,000.00
34001001/23030121/13000098	Renovation of State Secretariat Enugu							250,000,000.00	100,000,000.00
34001001/23030128/13000099	Renovation Fencing Landscaping of NCFC Buiding GRA Enugu							50,000,000.00	30,000,000.00
34001001/23030128/13000100	Remodeling and reconstruction of Hotel Presidential Enugu							2,000,000,000.00	1,000,000,000.00
34001001/23010105/13000101	Purchase of 2 Nos Electrical Department Project Vehicle							20,000,000.00	
34001001/23010129/13000102	Procurement of Ashphalt Plant							1,000,000,000.00	1,000,000,000.00
34001001/23010121/13000103	Furnishing and equipping of the 24 Nos appartments at Old Gov							70,000,000.00	
34001001/23020101/13000105	Renovation of Old House of Assembly Building							70,000,000.00	
34001001/23010129/13000106	Purchase of Equipments for Enugu State Ministry of Works Mat							10,000,000.00	20,000,000.00
34001001/23010129/13000107	Purchase and Installation of Concrete equipment							100,000,000.00	
34001001/23010107/13000108	Procurement of Earth moving machines							1,000,000,000.00	
34001001/23010119/14000002	40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta) MOW&							40,000,000.00	20,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23010119/14000003	Installation of Solar Energy at MOW&I Headquarters						8,000,000.00	15,000,000.00	7,000,000.00
34001001/23020116/16000001	Completion of Swamp Land reclamation and erosion control						23,000,000.00		
34001001/23020118/17000002	Construction/Renovation of Public Buildings in Enugu State	5,005,137.20		1,500,000,000.00					
34001001/23050101/17000014	Consultancy Services on Road and Public Building Constructio	40,347,000.00	50,000,000.00	200,000,000.00	200,000,000.00	150,000,000.00+	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000015	Completion of the Construction/Rehabilitation of Last Bus-St	230,024,409.93		25,000,000.00	25,000,000.00	25,000,000.00+			
34001001/23020114/17000016	Completion of the Construction of Umuokereigugu Agu Mgbugbo	11,314,906.21							
34001001/23020114/17000017	Completion of the Reconstruction of section of awkunanaw str	9,274,309.39							
34001001/23020114/17000018	Completion of the Construction of Aruotoma Ortuanya Road Oh	11,575,035.09							
34001001/23030113/17000020	Completion of the Rehabilitation of section of Obollo Afor	9,311,672.47							
34001001/23020114/17000021	Completion of the Construction of Okpeme-Udi Town to Ogwugwu	169,598,791.42	11,505,570.31	14,340,000.00	14,340,000.00	2,834,429.69+			
34001001/23020114/17000022	Completion of the Construction of Asphaltic Concrete Road	45,442,479.55		67,000,000.00	12,323,700.00	12,323,700.00+			
34001001/23020114/17000023	Completion of the Construction of Mission Junction - Owollot	12,722,241.88							
34001001/23020114/17000024	Completion of the Reconstruction of Amufie Road	32,396,470.14		1,000,000.00	1,000,000.00	1,000,000.00+			
34001001/23020118/17000025	Completion of the Construction of High Court Building		54,676,179.98		54,676,300.00	120.02+			
34001001/23020118/17000031	Completion of the Construction of Restaurant at Old Court Lo	12,076,294.85	4,750,000.00	20,000,000.00	10,013,400.00	5,263,400.00+			
34001001/23020118/17000032	Completion of the Construction of Lawn Tennis Court ETC	32,253,604.28	6,750,000.00	8,000,000.00	8,000,000.00	1,250,000.00+	8,000,000.00		
34001001/23020118/17000033	Completion of the Construction of 600 Seaters Banquet Hall a	157,873,958.60	31,835,480.00	35,000,000.00	31,999,800.00	164,320.00+			
34001001/23020114/17000035	Rehab/Recon of N/Mkt Round About-Agu Abor Interchange		455,650,499.80		455,650,900.00	400.20+			
34001001/23020118/17000036	Proposed Construction/Remodelling (including external works		3,000,000.00		3,000,200.00	200.00+			
34001001/23020118/17000037	Funishing and Equiping of 600 Seaters Banquet Hall 24 No Ap	624,375,255.50	9,986,561.13		9,986,600.00	38.87+			
34001001/23030121/17000040	Renovation of Old House of Assembly Building Enugu North LG	19,734,741.99	20,768,175.72	50,000,000.00	28,548,100.00	7,779,924.28+			
34001001/23020118/17000043	Construction of New University Gate at Nru Junction-9th Mile	2,812,104,809.88					100,000,000.00		
34001001/23030113/17000044	Rehabilitation of Enugu Urban Township Roads	203,491,994.93	11,291,722,624.41		11,291,722,700.00	75.59+			
34001001/23030113/17000045	Rehabilitation of Agbani Road-Police College-Gariki Flyover	1,894,019,125.94							
34001001/23020114/17000046	Construction of 3km road - Ibagwa Ichi in Igbo Eze South LG	797,295,788.09							
34001001/23020114/17000047	Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze Sout	949,173,514.49	21,451,883.00		21,451,900.00	17.00+			
34001001/23020114/17000048	Provision of Access and Internal road network at ESUT Colleg	2,051,268,124.00							
34001001/23020114/17000049	Constr/Recon/Reh of Announ junct - Obinagu Nchatancha		357,685,459.50	600,000,000.00	600,000,000.00	242,314,540.50+			
34001001/23030114/17000050	Proposed construction of Justice Nwazota - Ilogu Close	355,244,294.14	607,366,754.48	150,000,000.00	607,366,900.00	145.52+	250,000,000.00		
34001001/23020100/17000051	Construction of Amokwe Road Udi Station-Ibuzo Amokwe-Amokwe	9,697,043.62	1,283,933.51	500,000,000.00	10,540,100.00	9,256,166.49+			
34001001/23020114/17000052	Special Intervention on roads in Enugu North Senatorial Zone	3,333,918,200.18							
34001001/23020114/17000053	Special Intervention on roads in Enugu East Senatorial Zone.	735,030,050.96							
34001001/23020114/17000054	Special Intervention on roads in Enugu West Senatorial Zone.	32,644,384.27							
34001001/23020100/17000055	Strategic intervention and Urban renewal in Enugu State	121,432,940.63	9,509,937.72	1,000,000,000.00	9,510,000.00	62.28+	300,000,000.00	500,000,000.00	
34001001/23020114/13000056	Earthroad/Spot improvement/connectivity to Communities	72,685,763.20							
34001001/23020100/17000057	Emergency Erosion control and protective works in Enugu St	231,793,878.40	33,809,188.13		33,809,300.00	111.87+			
34001001/23020114/17000059	Con/Recon/Rehab of Urban & Rural Roads in Enugu State	1,777,906,575.03	17,263,054,858.58	6,000,000,000.00	17,263,054,900.00	41.42+	2,000,000,000.00	6,000,000,000.00	6,000,000,000.00
34001001/23020114/17000060	Completion of the Construction of Ugwogo Nike - Agu Ukehe -	250,874,378.93	66,559,968.75	200,000,000.00	200,000,000.00	133,440,031.25+	100,000,000.00	100,000,000.00	
34001001/23020118/17000066	Completion of Erosion Control/Protective and Reclamation	3,612,097.42					50,000,000.00		
34001001/23020118/17000076	Construction of 2-Span Bridge Across Ogurugu River Uzo - Uw			500,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000077	Construction of 2-Span Bridge Across Adada River Uzo - Uwan			500,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000078	Construction of 2-Span Bridge Across River Obina Uzo - Uwani			500,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000079	Construction of Asata River Bridge at Akani Ancestral Layout			500,000,000.00			200,000,000.00		
34001001/23020118/17000094	Construction of Agumgbuji-Ogbete Ehe-Amufu Road Isi Uzo LGA						4,000,000.00		
34001001/23020114/17000111	Compof Ogrute Umuogbo Ulo Isiugwu Rd etc PhaseII IgboEze/N.						1,500,000,000.00	2,000,000,000.00	1,500,000,000.00
34001001/23040102/17000130	Erosion Control Works at Ebe Ano Tunnel GRA Enugu			148,000,000.00	148,000,000.00	148,000,000.00+			
34001001/23020114/17000171	Emergency Erosion control and protective works in Enu State			500,000,000.00	377,506,600.00	377,506,600.00+	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000172	add wks for the Constr of Nike lake Rd TJun Flyover	675,050,674.39	212,493,233.24	90,000,000.00	212,493,400.00	166.76+	100,000,000.00		
34001001/23020114/17000181	Comp of Con/Rehab of Onuiyi Rd Failed Culvert &Erosion etc	1,864,861.50							
34001001/23020114/17000204	Strategic Intervention and urban renewal in Enugu State	718,598,400.40							
34001001/23020114/17000221	Completion of Erosion Control/Protective Works at Onuiyi - A			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00		

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000224	Comp/Con of Access & Inter Rd Network Golf Est Annex etc Udi		300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	200,000,000.00	100,000,000.00	
34001001/23020114/17000226	Completion of the Erosion Control Works and protective works		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
34001001/23020118/17000228	Furnishing and equipping of the 24 Nos appartments at Old Gov		360,000,000.00	74,449,500.00	74,449,500.00+	100.00%+			
34001001/23020118/17000229	Furnishing and equipping of the Nsukka Conference centre		400,000,000.00	41,000,000.00	41,000,000.00+	100.00%+			
34001001/23020114/17000231	Completion of Swamp Land reclamation and erosion control wor		23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000021	Completion of the Reconstruction of 3km Ibagwa Junction - Ib		548,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	288,762,519.00	300,000,000.00	
34001001/23020118/17000233	Construction of 2-Span Bridge Across Idodo River Nkanu East		500,000,000.00	360,787,059.00	360,787,059.00+	100.00%+	200,000,000.00	300,000,000.00	200,000,000.00
34001001/23020118/17000234	Completion of the Construction of Ugbaika - Obollo Afor link		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
34001001/23020118/17000235	Completion of the Construction of Eke Amala - Otukpo Old Roa		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020118/17000236	Completion of the Construction of Amadi - Agbogwu - Amajioko		22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
34001001/23020118/17000237	Construction of earthroad/spot improvement/connectivity to c		2,000,000,000.00	1,000.00	1,000.00+	100.00%+	300,000,000.00	500,000,000.00	
34001001/23020118/17000238	Enugu/Onitsha Express Way - Ezinese Agbaja Umumba - Ahia Owe		600,000,000.00	41,000,000.00	41,000,000.00+	100.00%+			
34001001/23020118/17000239	Construction of Enviromental Protection and Spot Improvement		130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+			
34001001/23020118/17000240	Completion of the Rehabilitation/Construction of IMT Boulvar		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
34001001/23020118/17000241	Completion of the Construction of Eke Likke-Iheaka Junction-		500,000,000.00	41,000,000.00	41,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	
34001001/23020118/17000242	Completion of Erosion Control Works Along Eke Likke-Iheaka J		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
34001001/23020118/17000243	Completion of Completion of the Emergency Erosion Works at I		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
34001001/23020118/17000244	Completion of the Emergency Erosion Works at Agu Orba in Ude		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
34001001/23020118/17000245	Completion of the Construction of 900 Meters Proposed road b		200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
34001001/23020118/17000246	Completion of the Construction of the Emergency Gully Flood		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020118/17000247	Completion of Construction of Amadi-Agbogwu-Amajioko Road (1		144,000,000.00	144,000,000.00	144,000,000.00+	100.00%+	44,000,000.00		
34001001/23020118/17000248	Completion of Constrction of Eke Amala-Otukpo Old Road (1km		149,000,000.00	149,000,000.00	149,000,000.00+	100.00%+	49,000,000.00		
34001001/23020118/17000249	Reconstruction /Maintenance of road at old Abakiliki Road E		90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+			
34001001/23020118/17000250	Emergency Gully Reclamation and flood chanelization of Ogui		24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
34001001/23020118/17000251	Completion of the Construction of Extra 81 Meters of the Pro		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
34001001/23020118/17000252	Construction of the Proposed Building for the Police Special		70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	20,000,000.00		
34001001/23020118/17000253	Completion of the Construction of Retaining Wall Car Park		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00		
34001001/23020114/17000255	Completion of Construction of Access/Internal Road behind ES		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000256	Payment of retention for the completed Public building Proje		58,000,000.00	58,000,000.00	58,000,000.00+	100.00%+	58,000,000.00		
34001001/23020114/17000257	Completion of Construction/ Rehabilitation of Last Bus-Stop						25,000,000.00		
34001001/23020114/17000258	Construction /Reconstruction/Rehabilitation of Announciation						1,000,000,000.00	1,116,000,000.00	744,000,000.00
34001001/23020114/17000259	Construction of 2km Ologo road						300,000,000.00		
34001001/23030113/17000260	Rehabilitation/Overlay/Potholes of Lagos Street Ogui						60,000,000.00	50,000,000.00	
34001001/23020114/17000261	Construction of Enugu Airport Flyover Dual carriage way						2,000,000,000.00	2,500,000,000.00	
34001001/23020114/17000262	Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road						2,000,000,000.00	3,000,000,000.00	3,000,000,000.00
34001001/23020114/17000253	Construction of Amechi Idodo/Amagunze Road						1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000264	Construction of Nara/Mburu/Nomeh Road						1,500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000265	Construction Ugbaika/Ihuokpara Amagunze Road						1,500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000266	Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carri						1,000,000,000.00	3,000,000,000.00	5,000,000,000.00
34001001/23020114/17000267	Construction of Eziobodo Akpoga Mbulu Idodo Ajaogbo-Ogbuu						2,000,000,000.00		
34001001/23030113/17000268	Rehabilitation of Salvage Crecsent GRA/Damija Junction Trans						1,400,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23030113/17000269	Rehabilitation of 2.5km Agbani Road (Police College - Prison						484,280,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000270	Rehabilitation of Oweli Street (Off Awkunanaw Street Timber						647,622,500.00	50,000,000.00	50,000,000.00
34001001/23030113/17000271	Rehabilitation of Amokwe Street - CIC School Junction Enugu						154,767,000.00	50,000,000.00	50,000,000.00
34001001/23030113/17000272	Rehabilitation/Maintenance of 8.49km road at Abagana Akun						562,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23030113/17000273	Rehabilitation/Maintenance 1.7km road at Asata mine/Uno Okpe						200,000,000.00	300,000,000.00	200,000,000.00
34001001/23030113/17000274	Rehabilitation/Maintenance of 1.805km road at Edozie - Kenya						200,000,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000275	Rehabilitation/Maintenance of 0.370km road at College Road						96,000,000.00		
34001001/23030113/17000276	Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu						103,107,600.00	50,000,000.00	
34001001/23030113/17000277	Rehabilitation/Maintenance of 18.955km Roads at various loca						1,094,244,900.00	2,000,000,000.00	2,000,000,000.00
34001001/23030113/17000278	Rehabilitation/Maintenance of 0.667km Rd at New Market/ Pho						100,000,000.00	30,000,000.00	

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020113/17000279							1,000,000,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000280							201,513,355.00	100,000,000.00	100,000,000.00
34001001/23030113/17000281							465,814,136.00	300,000,000.00	100,000,000.00
34001001/23030113/17000282							500,000,000.00	1,000,000,000.00	1,500,000,000.00
34001001/23030113/17000283							140,535,350.00	100,000,000.00	
34001001/23020114/17000284							200,000,000.00	200,000,000.00	
34001001/23020114/17000285							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000286							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000287							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000288							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000289							50,000,000.00		
34001001/23020114/17000290							50,000,000.00		
34001001/23020114/17000291							400,000,000.00	3,250,000,000.00	3,250,000,000.00
34001001/23030113/17000292							400,000,000.00	1,500,000,000.00	1,000,000,000.00
34001001/23030113/17000293							400,000,000.00	400,000,000.00	200,000,000.00
34001001/23020114/17000294							400,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000295							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000296							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000297							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000298							1,000,000,000.00	6,000,000,000.00	5,000,000,000.00
34001001/23020114/17000299							1,000,000,000.00	600,000,000.00	400,000,000.00
34001001/23020114/17000300							200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000301							500,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000302							1,000,000,000.00	1,800,000,000.00	1,200,000,000.00
34001001/23020114/17000303							1,000,000,000.00	900,000,000.00	600,000,000.00
34001001/23020114/17000304							270,000,000.00	210,000,000.00	120,000,000.00
34001001/23020114/17000305							360,000,000.00	280,000,000.00	160,000,000.00
34001001/23020114/17000306							300,000,000.00	180,000,000.00	120,000,000.00
34001001/23020114/17000307							360,000,000.00	280,000,000.00	160,000,000.00
34001001/23020114/17000308							400,000,000.00	240,000,000.00	160,000,000.00
34001001/23020114/17000309								200,000,000.00	100,000,000.00
34001001/23020114/17000310							674,000,000.00	404,400,000.00	269,600,000.00
34001001/23020114/17000311							450,000,000.00	350,000,000.00	200,000,000.00
34001001/23020114/17000312							566,000,000.00	339,600,000.00	226,400,000.00
34001001/23020114/17000313							648,000,000.00	504,000,000.00	288,000,000.00
34001001/23020114/17000314							500,000,000.00	1,200,000,000.00	800,000,000.00
34001001/23020114/17000315							702,000,000.00	421,200,000.00	280,800,000.00
34001001/23030113/17000316							240,000,000.00	144,000,000.00	96,000,000.00
34001001/23020114/17000317							500,000,000.00	840,000,000.00	560,000,000.00
34001001/23020114/17000318							632,000,000.00	379,200,000.00	252,800,000.00
34001001/23020114/17000319							1,000,000,000.00	600,000,000.00	400,000,000.00
34001001/23020114/17000320							1,000,000,000.00	3,000,000,000.00	2,000,000,000.00
34001001/23020114/17000321							500,000,000.00	480,000,000.00	320,000,000.00
34001001/23020114/17000322							300,000,000.00	9,000,000,000.00	15,000,000,000.00
34001001/23020114/17000323							1,000,000,000.00	2,280,000,000.00	2,520,000,000.00
34001001/23020114/17000324							130,000,000.00	78,000,000.00	52,000,000.00
34001001/23020114/17000325							1,000,000,000.00	2,356,000,000.00	1,000,000,000.00
34001001/23020114/17000326							1,000,000,000.00	3,040,000,000.00	2,360,000,000.00
34001001/23030113/17000327							260,000,000.00	156,000,000.00	104,000,000.00
34001001/23030113/17000328							200,000,000.00	120,000,000.00	80,000,000.00
34001001/23020114/17000329							700,000,000.00	4,020,800,000.00	3,347,200,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed	
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
34001001/23030113/17000330	Reh of Umuoji Ugwume Crt Ihiala Nwakanwa Awgu Ozubulu						600,000,000.00	360,000,000.00	240,000,000.00	
34001001/23020114/17000331	Construction of Ikme - Umualor - Agbogazi Nike road.						1,000,000,000.00	5,000,000,000.00	4,400,000,000.00	
34001001/23020114/17000332	Construction of Eke -Aku - Akpakume Nze - Uzueme Adada rd.						1,000,000,000.00	1,080,000,000.00	720,000,000.00	
34001001/23020114/17000333	Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Etitu LG						500,000,000.00	2,440,000,000.00	960,000,000.00	
34001001/23020114/17000334	Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka						400,000,000.00	240,000,000.00	160,000,000.00	
34001001/23020114/17000335	Construction of Old Anglican road Nsukka.						200,000,000.00	120,000,000.00	80,000,000.00	
34001001/23020114/17000336	Construction 5km of Akpasha - Akagbe Ugwu link road.						1,000,000,000.00	600,000,000.00	400,000,000.00	
34001001/23020114/17000337	Cons Amansiodo Jun - Olo -Ihuonyia NONET OIL PALM Company rd						1,000,000,000.00	2,400,000,000.00	2,600,000,000.00	
34001001/23020114/17000338	Con of mgbomgbo Aniocha Umuojo Umuoda Oshize Rd Agriubu Umba						500,000,000.00	1,000,000,000.00	400,000,000.00	
34001001/23020114/17000339	Completion of Constr of Hill- View Estate Internal Roads						400,000,000.00	240,000,000.00	160,000,000.00	
34001001/23020114/17000340	Construction of Uduma Street New Haven						220,000,000.00	132,000,000.00	88,000,000.00	
34001001/23020114/17000341	Con of Penoks road and Ekochin road from Old Airport road.						290,000,000.00	174,000,000.00	116,000,000.00	
34001001/23020114/17000342	Con of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road						1,000,000,000.00	500,000,000.00	300,000,000.00	
34001001/23020114/17000343	Const of Eze Chime Str White House - Ntasi Obi Hospital CBN						700,000,000.00	300,000,000.00	200,000,000.00	
34001001/23020114/17000344	Compl of Const of Ozi Akpa Edem Akpa Ngbada wth spur to Akpa						1,000,000,000.00	500,000,000.00	500,000,000.00	
34001001/23020114/17000345	Cons of Emudo Nenwe Sign Brd Jun Nome Rd with spur to Umulev						1,000,000,000.00	300,000,000.00	200,000,000.00	
34001001/23020114/17000346	Cons of Eketeoke - Ogburugbu Road with spur to Maduka Road						500,000,000.00	300,000,000.00	200,000,000.00	
34001001/23020114/17000347	Construction of world class mechanical maintenance workshop						200,000,000.00			
34001001/23020114/17000348	Const of Penoks Jun-Tamac Schoo-Ekochin Jun Old Airpoty Rd						300,000,000.00	300,000,000.00	200,000,000.00	
34001001/23020114/17000349	Cons of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Rd						300,000,000.00	300,000,000.00	200,000,000.00	
34001001/23020114/17000350	Cons of Okpudo Obellagu umana Onitsha Amokwe Nkwo Agu Rd						300,000,000.00	300,000,000.00	200,000,000.00	
34001001/23020114/17000351	Cons of Mission Obuoffia - Obodo Igwesi - Court Akpakgbe Rd						384,000,000.00	300,000,000.00	200,000,000.00	
34001001/23020114/17000352	Construction of Abor-Ebe-Eke Road						500,000,000.00	1,000,000,000.00	550,000,000.00	
34001001/23020114/17000353	Construction of Owo-Ugwuomu road						1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
34001001/23020114/17000354	Construction of Amodu-Akpugo-Akpawfu road						1,000,000,000.00	1,000,000,000.00	1,800,000,000.00	
34001001/23020114/17000355	Construction of Akpawfu - Amagunze road						1,000,000,000.00	500,000,000.00	700,000,000.00	
34001001/23020114/17000356	Conof Agbani Law school link road through Amodu Nkanu West						650,000,000.00			
34001001/23020114/17000357	Const of Akpuoga-Umuode-Oruku-Agu Ikpa Oruku -Amechi Idodo						1,000,000,000.00	500,000,000.00	500,000,000.00	
34001001/23020114/17000358	Construction of Nkerefi-Nara-Ugbawka-Amagunze road						1,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
34001001/23020114/17000359	Construction of Obinagu-Isu-Awa Road						1,000,000,000.00	500,000,000.00	400,000,000.00	
Sub total		23,131,044,446.09	33,193,008,925.34	26,231,504,000.00	40,392,946,859.00	7,199,937,933.66+	17.82%+	82,485,147,360.00	106,520,200,000.00	93,971,800,000.00
34001002 - Rural Access Mobility Project (RAMP)										
34001002/23000114/13000002	State Counterpart fund Provision for (RAAMP)			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
Sub total				400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
36001001 - Ministry of Culture & Tourism										
36001001/23040106/02000012	Refurb of Monu acr 29 rnd Abt&Constr of new one in Enu Metro			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	66,600,000.00	20,000,000.00	20,000,000.00
36001001/23030124/02000014	Upgrading of Children Playing Ground at Unity Park in Enugu			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	50,000,000.00	10,000,000.00	10,000,000.00
36001001/23020119/02000015	Eco-Tourism Nature viewing wildlife forest recreation a						100,000,000.00	200,000,000.00	250,000,000.00	
36001001/23010130/02000016	Acquisition of land & esta of Zoological & conser theme park						50,000,000.00	200,000,000.00	250,000,000.00	
36001001/23030118/02000017	Repositioning of Recreational Parks Triangel						94,000,000.00	100,000,000.00	200,000,000.00	
36001001/23030118/02000018	Repositioning water falls - Awlum wter falls						50,000,000.00	200,000,000.00	250,000,000.00	
36001001/23020119/02000019	Lakes- Opi lake Iheneke lk Nike Lk Ani Ozalla lk Nwachi						50,000,000.00	100,000,000.00	100,000,000.00	
36001001/23020119/02000020	CAVES- Iheneke cave Coal mines Ribadu Oti Onyeama Akwuke						100,000,000.00	80,000,000.00	50,000,000.00	
36001001/23020119/02000021	WATER FRONTS- Inyaba beach - Akwuke Iyioku - Alum						50,000,000.00	80,000,000.00	100,000,000.00	
36001001/23030118/02000022	Designation and upgrading of Enugu State museum at old Legis						50,000,000.00	100,000,000.00	100,000,000.00	
36001001/23050104/12000001	Establishment and equipping of a State Orchestral Band for p			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	50,000,000.00	100,000,000.00	100,000,000.00
36001001/23010100/13000002	Purchase of Computer equipment and accessories (Photocopiers						315,000.00	1,500,000.00	2,000,000.00	
36001001/23010113/13000003	Purchase of public add system & other digital equ						50,000,000.00	100,000,000.00	150,000,000.00	
Sub total				66,000,000.00	66,000,000.00	66,000,000.00+	100.00%+	760,915,000.00	1,291,500,000.00	1,582,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36004001 - Enugu State Council for Arts & Culture									
36004001/23010112/02000005 Establishment of arts and craft shops			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
36004001/23010113/02000007 establishemnt and furnishing of gallery/museum			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+			
36004001/23010130/02000010 building eatry nd cousin cuisine centre for local delicacies			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
36004001/23010130/02000015 Establsihment of recording studio			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
36004001/23010130/02000016 General Renovation and equiping of office for staff and stak			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
36004001/23010130/02000017 Sculpture garden/landscaping of the premises including artis			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
36004001/23010130/02000018 Transformation of a space inside the building into cultural			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
36004001/23020119/02000019 Construction of stores around the premises to be rented			99,000,000.00	99,000,000.00	99,000,000.00+	100.00%+			
36004001/23010136/11000001 Purchase of camera edit/dupl mach for estab of recor studie							5,000,000.00	5,000,000.00	3,000,000.00
36004001/23050104/12000001 Relocation of office and development of Arts Gallery			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	10,500,000.00	10,000,000.00	5,000,000.00
36004001/23010112/13000004 Purchase of furniture and fittings							1,500,000.00	500,000.00	500,000.00
36004001/23010114/13000005 Purchase of office equ & acce Printer & Photocopiers							1,200,000.00	1,000,000.00	1,000,000.00
36004001/23010119/14000001 Purchase of power generating set 3.5kva							300,000.00	300,000.00	300,000.00
Sub total			190,000,000.00	190,000,000.00	190,000,000.00+	100.00%+	18,500,000.00	16,800,000.00	9,800,000.00
36052001 - Enugu State Tourism Board									
36052001/23010115/02000004 Purch of office equip:2nos laptop 2nos camer 1pho promax etc			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	12,000,000.00		
36052001/23010119/02000006 Purchase of Generator Set							500,000.00		
36052001/23050101/02000009 Collection of data on Enugu State tourism potential in 17LG			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00		
36052001/23010112/02000011 Purchase of Office furniture and fittings			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	6,000,000.00		
36052001/23010119/02000013 Connection of Electricity to Enugu State Tourism Board Office			250,000.00	250,000.00	250,000.00+	100.00%+			
36052001/23020119/02000014 Development of Afro Disney							400,000,000.00		
36052001/23020119/02000015 Dev of Unity park: Installation of outdoor exercise							35,000,000.00		
36052001/23020119/02000016 Development of Hall of fame at Okpara Square							10,000,000.00		
36052001/23020119/02000017 Installation of Dome i.e air-conditioned tent at okpara squ							40,000,000.00		
36052001/23020119/02000018 Private Public Partnership on Akwuke Beach							100,000,000.00		
36052001/23020119/02000019 Development of Ezeagu Waterfall							100,000,000.00		
36052001/23020119/02000020 Dev of Historic Antic Museum at the Min of Finance building							10,000,000.00		
36052001/23020119/02000021 Dev of Nike Lake Water park Crocodile viewing Arena Film							100,000,000.00		
36052001/23020119/02000022 Development of amusement park							25,000,000.00		
36052001/23010136/11000002 Development of website for State Tourism Board			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	8,000,000.00		
36052001/23010108/13000005 Purchase of transit bus to convey passengers							20,000,000.00		
Sub total			8,750,000.00	8,750,000.00	8,750,000.00+	100.00%+	870,500,000.00		
52001001 - Ministry of Water Resources									
52001001/23020118/10000001 Drilling/Rehabilitation and reticulation of boreholes in Com	65,181,790.00		300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
52001001/23020127/10000002 Construction of Okwojo Ngwo Boreholes Augmentation Water Su			50,000,000.00	35,155,700.00	35,155,700.00+	100.00%+			
52001001/23050101/10000005 Procurement of ABEM SAS 4000 terrameter for geophysical surv			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	17,000,000.00		
52001001/23020105/10000015 Establishment of water sanitation reference lab			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52001001/23020105/10000017 Procurement of 1No borehole camera			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
52001001/23020105/10000021 Procurement of 1No water level indicator			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	200,000.00		
52001001/23020105/10000024 Completion of construction of borehole at Isiyi Nkpunano		13,700,000.00		13,700,100.00	100.00+	0.00%+			
52001001/23030104/10000026 Rehabilitation of existing borehole and reticu at Ede-ukwu	4,000,000.00								
52001001/23050103/10000030 CNP Continuation of Enumeration for a Comprehensive data			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
52001001/23030128/10000035 Rehabilition of 9th mile crash water scheme(drilling of bore	1,070,000.00	11,441,984.00		11,442,000.00	16.00+	0.00%+			
52001001/23050103/10010037 Completion of the rehabilitation of 9th Mile Crash Programme		15,744,540.00	100,000,000.00	100,000,000.00	84,255,460.00+	84.26%+	1,747,000,000.00	2,000,000,000.00	1,000,000,000.00
52001001/23020105/10000038 Prov of basic hand washing facil. with soaps in pub. places							10,000,000.00	10,000,000.00	10,000,000.00
52001001/23020105/10000039 Esta of Water Sanit. & Hygi. WASH.COM Volunteer hygi.							20,000,000.00		
52001001/23020105/10000040 Take of grant for estb of En Water Serv. Reg. Com. EN-WASREC							200,000,000.00	100,000,000.00	150,000,000.00
52001001/23020105/10000041 Design & const of transmission and distri pline at Nsk water							1,000,000,000.00	2,000,000,000.00	500,000,000.00
2001001/23020105/10000042 Integration of Adada Scheme into Nsk Urban Water Suly Scheme							500,000,000.00	100,000,000.00	100,000,000.00
52001001/23020105/10000043 Design & const of semi-urban water schemes across the State							1,000,000,000.00	2,000,000,000.00	3,000,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23020105/10000044 Construction and Equipping of hydrometrological stations at							60,000,000.00	10,000,000.00	5,000,000.00
52001001/23020105/10000045 Procu. of Down the hole camera Borehole inspection camera							5,000,000.00		
52001001/23020105/10000046 Ext. of 9th mile crash water scheme compl of the pline							1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
52001001/23010136/13000008 Purchase of 1 No. Projector with its accessories							300,000.00		
52001001/23010113/13000009 Pur of 10No Ltop Hp Com set 6 No Dtop&1No pcopy Mita 2030							6,000,000.00		
52001001/23010114/13000010 Purchase of 4No.Hp Printers set with its accessories							2,000,000.00		
Sub total	70,251,790.00	40,886,524.00	519,000,000.00	529,297,800.00	488,411,276.00+	92.28%+	5,577,500,000.00	8,220,000,000.00	5,765,000,000.00
52102001 - Water Corporation									
52102001/23030101/06000001 Rehab of headquarters office complex to improve better wkin		11,053,000.00	15,000,000.00	15,000,000.00	3,947,000.00+	26.31%+	150,000,000.00	50,000,000.00	
52102001/23030104/06000002 The renovation of office building at Nsukka zonal office							50,000,000.00		
52102001/23010129/10000002 Pur.of wter Treatment instrumentations and consumables for E			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	250,000,000.00		
52102001/23030104/10000004 Rehab of the semi-urban water scheme at Oji River town Agban			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
52102001/23020105/10000009 Rehabilitation of Nsukka Urban Water scheme and network reti			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+			
52102001/23030100/10000010 Constr of 1000m3 ground level concrete Reservoir at adada			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
52102001/23010138/10000011 Procurement of Welding machine and repair of crane			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000014 Provision of the needed spares & replacement of damaged Mech			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+			
52102001/23020105/10000016 Integration of Adada scheme into Nsukka water supply; Constr			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52102001/23020105/10000017 Procurement and installation of bulk zonal boundary and hou			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030128/10000019 Monitoring/Control of floods upstream of Iva head works			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23030104/10000021 Rehabilitation of the Enugu Urban Water network and reticula			130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+			
52102001/23030104/10000023 Rehabilitation of Booster Stations in Enugu Metropolis			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52102001/23020105/10000024 Drilling of complete borehole with submersible pumps and sto			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
52102001/23050102/10000029 Procur of data monitoring and mgt system and software GIS			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
52102001/23010141/10000031 Maintenance of Ajalli Water Scheme (pumps starter panels an			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
52102001/23010141/10000032 Maintenance of Oji Augmentation Water Scheme (pumps starter			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
52102001/23020105/10000034 Constr an instal of PH adjustment plant an chlorinatorat Iva			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52102001/23050101/10000037 Feasibility studies for the development of Iyioku water sche			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
52102001/23030100/10000038 Construction of staff quarters			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
52102001/23020105/10000039 Maintenance of boreholes with respect of repair of replaceme			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52102001/23020105/10000040 rehabilitation of Amufie road water scheme and construction			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
52102001/23020105/10000041 Provision and installation of security surveillance systemat			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52102001/23020105/10000042 Rehabilitation of Oji and Ajalli water schemes and pipeline			3,070,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000044 Maintenance of boreholes pipelines mechanical and electri			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
52102001/23030104/10000047 Rehabilitation of Iva Valley water scheme							2,000,000,000.00		
52102001/23030104/10000048 Reha of existing 6 bholes at Nsk to provide water sply							30,000,000.00	180,000,000.00	
52102001/23030104/10000049 Distri of pline netwk to capture new estates layouts							250,000,000.00	150,000,000.00	50,000,000.00
52102001/23030104/10000050 Const of new distri lines frm twin tank to new mket reserv							10,000,000,000.00		
52102001/23030104/10000051 Purchase of plants & equ tools for impro of output							12,500,000.00	1,500,000.00	1,000,000.00
52102001/23030104/10000052 Prov of public water areas &clusters at desig spots and loc							200,000,000.00	150,000,000.00	100,000,000.00
52102001/23030104/10000053 Distri of new pipeline ext to new estates & clusters in En							7,200,000,000.00	12,000,000,000.00	12,000,000.00
52102001/23030104/10000054 Purchase of water treatments instrumen and consummables							170,000,000.00	248,000,000.00	242,000,000.00
52102001/23030104/10000055 Provision for the renov of reservoirs loc at various places							400,000,000.00	300,000,000.00	100,000,000.00
52102001/23030104/10000056 Construction of 6 New boreholes at Nsukka urban							480,000,000.00	150,000,000.00	
52102001/23050102/11000001 Procurement/Installation of public address systems advertis			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23050101/11000003 Procur and instal of modern ICT equipment at the corporatio			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	26,000,000.00	24,000,000.00
52102001/23050101/13000001 Urban Water Sector: State Counterpart funding		111,699,397.98		111,699,600.00	202.02+	0.00%+			
52102001/23050101/13000003 Control of effluent from factories to our water production s			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
52102001/23050101/13000006 Procur. of 5 add operational veh to enhance robust logistics			105,000,000.00	105,000,000.00	105,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
52102001/23010112/13000007 The procurement of office equipment at the corporation							10,000,000.00	6,000,000.00	4,000,000.00
Sub total		122,752,397.98	4,609,000,000.00	1,670,699,600.00	1,547,947,202.02+	92.65%+	21,432,500,000.00	13,311,500,000.00	533,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52103001 - Enugu State Water Supply & Sanitation Agency									
52103001/23030104/10000001 Rehabilitation of Motorized Borehole	24,500,000.00								
52103001/23020105/10000006 Construction and Rehabilitation of Water Boreholes in the Ru			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
52103001/23050101/10000008 Counterpart fund for ptnership for expanded PE WASH Program			200,000,000.00	198,500,000.00	198,500,000.00+	100.00%+	525,000,000.00	525,000,000.00	550,000,000.00
52103001/23030101/10000036 Rehab & upgrading of 50 Motorized B/holes in communities		1,500,000.00		1,500,000.00					
52103001/23030104/10000041 Rehab/conver to solar powered boreholes in 7 communities							100,000,000.00	210,000,000.00	220,000,000.00
52103001/23020105/10000042 Establishment of water reference laboratory							25,000,000.00	52,500,000.00	55,000,000.00
52103001/23030104/10000043 Institi assesment of EN-RUWASSA & WASH interve in Nkanu East							1,750,000.00	3,675,000.00	3,850,000.00
52103001/23050101/10000044 Baseline data collection in the intervening in the three LGA							3,000,000.00	6,300,000.00	6,600,000.00
52103001/23050108/10000045 CLTS Triggering in the intervening in NkaNU East							6,250,000.00	13,125,000.00	13,750,000.00
52103001/23050103/10000046 CLTS supportiv monit phase 1&2 in interven in Nkan East LGA							5,000,000.00	5,500,000.00	6,000,000.00
52103001/23020118/10000047 Construction of 1 no toilet facilities in Nkanu East							10,000,000.00	10,000,000.00	10,000,000.00
52103001/23030128/10000048 Rehabilitation of 2 nos toilet facilities in Nkanu East							10,000,000.00	5,000,000.00	5,000,000.00
52103001/23030124/10000049 Market-base sanitation in Nkanu East							1,250,000.00	2,625,000.00	2,750,000.00
52103001/23020118/10000050 Estab of enviro health club in Primary sch in Nkanu East							3,500,000.00	3,000,000.00	3,000,000.00
52103001/23020105/10000051 CNP - Constr of 6no 150mm diamter dp water boreholes & solar							120,000,000.00	210,000,000.00	220,000,000.00
52103001/23020105/10000052 CNP Constr of 5no 150mm diamter hallow water bore & solar							75,000,000.00	157,500,000.00	165,375,000.00
52103001/23020105/10000053 Constrof 10 JICA hand pps wrt bholes in Gworm endemic R/comu							20,000,000.00	63,000,000.00	66,000,000.00
52103001/23010113/13000002 Purch of office equip 2nos printer 2 nos compu set &acsoy							1,200,000.00	1,300,000.00	1,300,000.00
Sub total	24,500,000.00	1,500,000.00	400,000,000.00	400,000,000.00	398,500,000.00+	99.63%+	906,950,000.00	1,268,525,000.00	1,328,625,000.00
52014001 - Small town Water Supply & Sanitation									
52014001/23030104/10000001 Rehabi non-functional motorised boreholes in Ezeagu Nskk etc			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00	65,000,000.00	70,000,000.00
52014001/23030104/10000005 Rehab of non-functional hand pump boreholes in Nkanu East et			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	20,000,000.00	15,000,000.00	20,000,000.00
52104001/23020105/10000011 Constr of new bholes in S/towns Enugu E & S Nsk & Igbo-Etiti							50,000,000.00	80,000,000.00	70,000,000.00
52104001/23020105/10000012 Constr of toilets in mkts motor pk schs to stp open defecatn							30,000,000.00	45,000,000.00	45,000,000.00
52104001/23010113/11000005 Purchase of 1No photocopy machine							300,000.00		
Sub total			31,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	130,300,000.00	205,000,000.00	205,000,000.00
53001001 - Ministry of Housing									
53001001/23020104/06000015 Completion of 50mm thick asphalted access and internal road			214,500,000.00	214,500,000.00	214,500,000.00+	100.00%+			
53001001/23020103/06000016 Provision of power supply to Satelite Estate phase 1&2 inclu			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
53001001/23010133/06000017 Procurement of surveying equipment quantity surveyors softw			15,730,000.00	15,730,000.00	15,730,000.00+	100.00%+	20,000,000.00	22,000,000.00	25,000,000.00
53001001/23020104/06000018 constr of 10 Blks of 12 2 b/rm apartment at Akpuoga Nike							150,000,000.00	200,000,000.00	250,000,000.00
53001001/23020104/06000019 Establishment of New Enugu City							200,000,000.00	200,000,000.00	200,000,000.00
53001001/23020104/06000020 Establish of Housn schemefor earners in St at Awgu and Oji							153,000,000.00	180,000,000.00	230,000,000.00
Sub total			280,230,000.00	280,230,000.00	280,230,000.00+	100.00%+	523,000,000.00	602,000,000.00	705,000,000.00
53010001 - Enugu State Housing Corpration									
53010001/23010133/06000001 Procurement of set of different GPS receiver and its accesso		147,192,369.16		147,192,401.00	31.84+	0.00%+			
53010001/23020104/06000002 Acquisition of land for building of houses		15,825,689.50		15,825,700.00	10.50+	0.00%+			
53010001/23010129/06000003 Procurement of basic tools equipment and building materials		1,575,000.00		1,576,000.00	1,000.00+	0.06%+			
53010001/23020118/06000009 Provision of basic infrastructural facilities in Existing Es			160,000,000.00	160,000,000.00	160,000,000.00+	100.00%+	100,000,000.00		
53010001/23020104/06000014 Constr of rds at Rep Est Ph 3 & Indp L/Out Sunrise Est Emene							2,000,000,000.00	2,000,000,000.00	
53010001/23030103/06000015 Rehab of Estate roads in Enugu City							1,000,000,000.00	500,000,000.00	
53010001/23030128/06000016 Rehabilitation of Sewage lines at Abakpa Housing Estate							2,000,000.00		
53010001/23050101/06000017 Acquisitn & Infrs Dev of L/outs & Estates for U & R Areas							5,000,000,000.00	20,000,000,000.00	20,000,000,000.00
53010001/23020104/06000018 Dev of Ph 17500 -1 2 3 bd- H Units of Tomorrowshere Estate							5,000,000,000.00	15,000,000,000.00	12,000,000,000.00
53010001/23010105/13000001 Procurement of vehicles		7,600,000.00		7,600,100.00	100.00+	0.00%+			
Sub total		172,193,058.66	160,000,000.00	332,194,201.00	160,001,142.34+	48.16%+	13,102,000,000.00	37,500,000,000.00	32,000,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001 - Ministry of Rural Development									
54001001/23020118/13000012			1,494,000,000.00	450,000.00	450,000.00+	100.00%+			
54001001/23050101/13000010			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
Sub total			1,500,000,000.00	6,450,000.00	6,450,000.00+	100.00%+			
54001002 - Comm. & Social Dev. Project (CSDP)									
51001002/23030105/040000001			1,000,000,000.00	83,425,882.00	83,425,882.00+	100.00%+			
51001002/23050101/04000002							11,305,000.00		
51001002/23050108/04000003							9,575,000.00		
51001002/23050101/13000001		1,500,000.00		1,500,200.00	200.00+	0.01%+			
51001002/23020105/13000002							560,000,000.00		
51001002/23010113/13000003							2,500,000.00		
51001002/23020101/13000004							5,000,000.00		
Sub total		1,500,000.00	1,000,000,000.00	84,926,082.00	83,426,082.00+	98.23%+	588,380,000.00		
54001003 - Community Development Project (CDP)									
51001003/23020106/04000002			7,780,000.00	7,780,000.00	7,780,000.00+	100.00%+			
51001003/23020105/10000001			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
51001003/23020118/13000003			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
51001003/23020118/13000005			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	187,807,000.00		
51001003/23050103/13000006			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	579,000.00		
Sub total			148,280,000.00	148,280,000.00	148,280,000.00+	100.00%+	188,386,000.00		
54003001 - Rural Electrification Board									
31003001/23020103/14000001			200,000,000.00	3,736,200.00	3,736,200.00+	100.00%+	300,000,000.00	650,000,000.00	700,000,000.00
31003001/23030102/14000002	62,878,221.00								
31003001/23030102/14000003	25,932,086.00	99,714,255.00		99,714,300.00	45.00+	0.00%+			
31003001/23030102/14000005	6,234,068.00								
31003001/23020103/14000006			200,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	240,000,000.00	600,000,000.00	750,000,000.00
31003001/23010119/14000007	14,131,058.00	135,788,977.00	155,000,000.00	143,899,900.00	8,110,923.00+	5.64%+			
31003001/23010107/140014011			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	50,000,000.00		
31003001/23020123/14000012	54,300,000.00								
31003001/23020103/14000013	35,229,150.00	994,831.00		995,000.00	169.00+	0.02%+			
31003001/23020103/14000014		38,200,000.00		38,300,000.00	100,000.00+	0.26%+			
31003001/23020123/14000016	24,998,500.00		100,000,000.00	285,500.00	285,500.00+	100.00%+	400,000,000.00	1,500,000,000.00	1,500,000,000.00
31003001/23010119/14000017	127,194,484.00	291,359,208.00		291,359,300.00	92.00+	0.00%+			
31003001/23030102/14000019	132,117,380.00	156,968,855.00		156,968,900.00	45.00+	0.00%+			
31003001/23020123/14000020	4,957,480.00	11,100,000.00		11,100,100.00	100.00+	0.00%+			
31003001/23020103/14000022	141,072,500.00								
31003001/23010107/14000025			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00		
Sub total	629,044,927.00	734,126,126.00	739,000,000.00	870,359,200.00	136,233,074.00+	15.65%+	1,000,000,000.00	2,750,000,000.00	2,950,000,000.00
54007001 - Enugu State Fire Service									
51007001/23010123/09000001	16,157,700.00	70,695,845.00	30,000,000.00	70,695,900.00	55.00+	0.00%+	30,000,000.00	32,000,000.00	32,000,000.00
51007001/23020105/09000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	9,000,000.00
51007001/23030109/09000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
51007001/23030109/09000004							45,000,000.00	47,000,000.00	47,000,000.00
51007001/23000000/00000000			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
51007001/23030109/09000007	186,681,820.90		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
51007001/23020110/09000010			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
51007001/23020110/09000011							50,000,000.00	500,000,000.00	900,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed	
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
51007001/23000000/00000000							15,000,000.00	15,000,000.00		
51007001/23020103/09000014							7,000,000.00	7,000,000.00	8,000,000.00	
51007001/23020118/09000015							15,000,000.00	15,000,000.00		
51007001/23010136/13000006			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	14,000,000.00	14,000,000.00	
51007001/23010107/13000009			90,000,000.00				50,000,000.00	150,000,000.00	150,000,000.00	
51007001/23010112/13000011			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	35,000,000.00	35,000,000.00		
51007001/23010104/13000012							35,000,000.00	35,000,000.00		
51007001/23010113/13000013							25,000,000.00	25,000,000.00		
Sub total		202,839,520.90	70,695,845.00	232,000,000.00	182,695,900.00	112,000,055.00+	61.30%+	372,000,000.00	928,000,000.00	1,190,000,000.00
60001001 - Ministry of Lands & Urban Development										
60001001/23050101/06000001		15,137,500.00		15,137,600.00	100.00+	0.00%+				
60001001/23050101/06000003			60,000,000.00	42,362,400.00	42,362,400.00+	100.00%+				
60001001/23020104/06000004			120,000,000.00	76,801,800.00	76,801,800.00+	100.00%+	100,000,000.00	150,000,000.00	150,000,000.00	
60001001/23010101/06000006			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00	100,000,000.00	100,000,000.00	
60001001/23010129/06000008			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	20,000,000.00			
60001001/23020118/06000011		43,198,100.00		43,198,200.00	100.00+	0.00%+				
60001001/23020118/06000012			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+				
60001001/23050101/06000012			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+				
60001001/23020118/01000014			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00			
60001001/23050101/09000001		2,500,000.00		2,500,100.00	100.00+	0.00%+				
60001001/23010113/11000002			9,454,000.00	9,454,000.00	9,454,000.00+	100.00%+	15,257,320.00			
60001001/23010105/13000002			72,000,000.00	72,000,000.00	72,000,000.00+	100.00%+				
60001001/23020118/06000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+				
60001001/23030121/13000004			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	8,000,000.00			
60001001/23010112/13000005			17,200,000.00	17,200,000.00	17,200,000.00+	100.00%+	11,000,000.00			
60001001/23050101/13000007			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	20,000,000.00	
60001001/23010123/14000001			10,445,000.00	10,445,000.00	10,445,000.00+	100.00%+	17,324,000.00			
Sub total		60,835,600.00	676,099,000.00	676,099,100.00	615,263,500.00+	91.00%+	451,581,320.00	280,000,000.00	270,000,000.00	
64001001 - Ministry of Budget & Planning										
64001001/23010113/11000005			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+				
64001001/23050102/11000006			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+				
64001001/23050102/11000007			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00			
64001001/23010112/13000002			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,000,000.00			
64001001/23050101/13000000			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00			
64001001/23010104/13000008			500,000.00	500,000.00	500,000.00+	100.00%+	650,000.00			
64001001/23050103/13000009			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	10,000,000.00			
64001001/23010112/13000010		391,012,898.21	5,000,000.00	391,020,000.00	7,101.79+	0.00%+	2,000,000.00			
64001001/23010112/13000011			500,000.00	500,000.00	500,000.00+	100.00%+				
Sub total		391,012,898.21	475,500,000.00	861,520,000.00	470,507,101.79+	54.61%+	317,650,000.00			
65001001 - Enugu State Capital Development Authority										
65001001/23020118/06000002			250,000,000.00	313,218,671.00	313,218,671.00+	100.00%+	500,000,000.00	200,000,000.00	200,000,000.00	
65001001/23010121/06000016		5,200,000.00		5,200,200.00	200.00+	0.00%+				
65001001/23020100/06000030	242,328,200.00	63,738,871.00		63,738,871.00						
65001001/23020124/06000036			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	25,000,000.00	15,000,000.00		
65001001/23020118/06000049			22,000,000.00	15,999,900.00	15,999,900.00+	100.00%+	50,000,000.00			
65001001/23040105/06000060							100,000,000.00	400,000,000.00	400,000,000.00	
65001001/23040105/06000061							200,000,000.00	200,000,000.00	200,000,000.00	
65001001/23050102/13000062							25,000,000.00	20,000,000.00		

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
65001001/23020118/09000002	comple of the provision of 20 units of ultra modern bus	35,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00+	80,000,000.00	80,000,000.00	80,000,000.00
65001001/23010129/09000041	Purchase of heavy duty equipments -1 no. Low bed 1 no. Tow						197,550,000.00	75,000,000.00	
65001001/23010112/09000042	Purchase of office equipments - 6 no. HP computers 6 no. HP						6,000,000.00	3,000,000.00	
65001001/23010136/11000004	Provision and installation of security circuit (72 CCTV came		6,000,000.00		6,000,100.00	100.00+			0.00%+
65001001/23020127/11000007	Develop of SMS based automated building plan approval status		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
65001001/23040104/13000020	Relocation of slums - Clearing / Evacuation of slums identif						100,000,000.00	100,000,000.00	100,000,000.00
65001001/23030128/13000021	Design and consultancy of low income mass housing in the eva						60,000,000.00	50,000,000.00	30,000,000.00
65001001/23040106/13000022	Greening and Tree planting phase 1 -Okpara Av. Abakiliki Rd						100,000,000.00	200,000,000.00	200,000,000.00
Sub total		277,328,200.00	74,938,871.00	446,000,000.00	578,157,742.00	503,218,871.00+	1,443,550,000.00	1,343,000,000.00	1,210,000,000.00
18011001 - Judicial Service Commission									
18011001/23010119/02000001	Purc of 1No 7.5KVA Electricity Generating Set for JSC Enu.			560,000.00	560,000.00	560,000.00+	670,000.00	670,000.00	670,000.00
18011001/23010105/02000002	Purchase of 6Nos. Toyota Avenis cars for the 4 Hon. Members			150,000,000.00	150,000,000.00	150,000,000.00+			
18011001/23010112/02000003	Pur.of office furniture for JSC offices(Executive tables etc			2,500,000.00	2,500,000.00	2,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
18011001/23010112/02000004	Pur of Office furniture (Refridgerator Steel Cabinet etc			4,000,000.00	4,000,000.00	4,000,000.00+	4,200,000.00	500,000.00	500,000.00
18011001/23000000/00000000	Pur of Computer Equipment:16Nos Desktop 4Nos Photocopiersetc			16,330,000.00	16,330,000.00	16,330,000.00+	14,060,000.00	10,000,000.00	5,000,000.00
18011001/23010112/02000006	Furnishing of Judicial Service Commission Conference Hall	33,648,107.85		13,500,000.00	13,500,000.00	13,500,000.00+	10,000,000.00		5,000,000.00
18011001/23010123/02000007	Pur. & instal of fire fighting equipment and extinguishers			1,500,000.00	1,500,000.00	1,500,000.00+	1,700,000.00	1,700,000.00	1,500,000.00
18011001/23010105/02000008	Purchase of 1No. Prado Jeep to serve as utility vehicle			60,000,000.00	60,000,000.00	60,000,000.00+			
18011001/23010105/02000009	Purchase of 1No Toyota Hilux Van for inspection			30,000,000.00	30,000,000.00	30,000,000.00+			
18011001/23020102/06000001	Design construction and furnishing of 20Nos 5 bedroom duple			600,000,000.00	1,000,000.00	1,000,000.00+	400,000,000.00	400,000,000.00	400,000,000.00
18011001/23050102/11000001	Purchase and Installation of V.SAT internet facilities			2,500,000.00	2,500,000.00	2,500,000.00+	2,700,000.00		
18011001/23010108/13000002	Purchase of 1No Toyota Hiace utility vehicle for the Commiss			30,000,000.00	30,000,000.00	30,000,000.00+			
18011001/23010112/13000006	Purchase of 5No Gubabi fire proof safe			2,950,000.00	2,950,000.00	2,950,000.00+	3,250,000.00		
18011001/23010121/13000009	Furnishing of rented apartments for appointment of 20Nos Hon			200,000,000.00	200,000,000.00	200,000,000.00+	144,000,000.00		150,000,000.00
18011001/23010105/13000010	Purchase of 2 No Motorcycles for the despatch of mails			800,000.00	800,000.00	800,000.00+	1,300,000.00	650,000.00	650,000.00
Sub total		33,648,107.85		1,114,640,000.00	515,640,000.00	515,640,000.00+	583,380,000.00	414,520,000.00	564,320,000.00
26001001 - Ministry of Justice									
26001001/23010136/11000001	Estab of ICT infra Unit for automation in Min of Justice			40,200,000.00	40,200,000.00	40,200,000.00+	50,000,000.00	1,000,000.00	1,000,000.00
26001001/23010125/11000002	Purchase and installation of E-Library and library equipment			10,000,000.00	10,000,000.00	10,000,000.00+	14,000,000.00	10,000,000.00	5,000,000.00
26001001/23010114/11000003	Purchase of 40No Desktop Computers 10No Photocopy machines:			19,600,000.00	19,600,000.00	19,600,000.00+	20,000,000.00	10,000,000.00	5,000,000.00
26001001/23020101/13000002	Purchase of office furniture/fittings for Enugu Task Force						4,000,000.00	3,000,000.00	3,000,000.00
26001001/23010105/13000004	Purchase of 10 nos security fireproof steel cabinets						10,500,000.00	5,000,000.00	5,000,000.00
26001001/23020127/13000012	Furnishing and equipping of AGPT CRMC ESIRT Offices			25,000,000.00	25,000,000.00	25,000,000.00+			
26001001/23010112/13000014	Furnishing and equipping of zonal DPP offices and other depa							7,000,000.00	3,000,000.00
26001001/23010128/13000016	Purchase of office equipment for Enugu State Task Force						2,680,000.00	2,000,000.00	1,000,000.00
26001001/23010129/13000019	Furnishing and equipping of zonal DPP offices and other Depa						10,000,000.00		
26001001/23010119/14000001	Purchase of 100KVA FG Wilson Generating Plant and constructi						10,000,000.00	2,000,000.00	2,000,000.00
Sub total				94,800,000.00	94,800,000.00	94,800,000.00+	121,180,000.00	40,000,000.00	25,000,000.00
26051001 - High Court									
26051001/23010112/13000002	Pur. of office furniture and fittings (84 leather seats etc		37,766,000.00	10,000,000.00	37,766,200.00	200.00+	20,000,000.00	10,000,000.00	10,000,000.00
26051001/23010113/13000003	Pur. & Instal of office equipment(15Nos Computer etc	7,200,900.00		1,000,000.00	1,000,000.00	1,000,000.00+	4,050,000.00	1,000,000.00	500,000.00
26051001/23010123/13000004	Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire			500,000.00	500,000.00	500,000.00+	550,000.00	500,000.00	500,000.00
26051001/23010129/13000005	Pur. of communication equipment for Judges (131No Glo mobile	5,412,200.00		500,000.00	500,000.00	500,000.00+			
26051001/23020102/13000006	Const of office build: 3Nos high court buildings in Udi etc	75,104,429.00		700,000,000.00	50,000,000.00	50,000,000.00+	206,705,038.00	200,000,000.00	200,000,000.00
26051001/23030101/13000008	Rehab of Post House of 10 Hon. Judges to be appoint in 2024		15,965,400.00	15,000,000.00	15,965,600.00	200.00+	10,000,000.00	10,000,000.00	10,000,000.00
26051001/23010119/13000009	Pur. of 4No 27KVA sound proof Perkins Generators for Hon. J	134,609,684.85		15,000,000.00	15,000,000.00	15,000,000.00+	30,000,000.00	5,000,000.00	5,000,000.00
26051001/23020101/13000010	Construction of Court	42,213,360.00							
26051001/23030121/13000011	Rehab/Repair of Magistrate Court Buildings at Awgu udi etc			10,000,000.00	10,000,000.00	10,000,000.00+			

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23010101/13000012 Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
26051001/23010108/13000015 Purch. of 1No.18 Seaters Toyota for Judiciary			40,000,000.00	11,268,200.00	11,268,200.00+	100.00%+			
26051001/23010114/13000016 Purchase of 10No Hpprinters			500,000.00	500,000.00	500,000.00+	100.00%+			
26051001/23010118/13000017 Purchase of 10Nos Mustel 600CP Scanners			200,000.00	200,000.00	200,000.00+	100.00%+			
26051001/23020127/13000022 Purchase of 1 No Projector for High Court of Justice Enugu			200,000.00	200,000.00	200,000.00+	100.00%+			
26051001/23030127/13000023 Rehab/Repair of ICT infrastructure: Repair of ICT			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
26051001/23050102/13000024 Acquisition of Computer Software application in law account			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26051001/23010112/13000025 Purchase of 10No sharp Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
26051001/23010117/13000026 Purchase of 5Nos Blue Pencil Shreding Machine			500,000.00	500,000.00	500,000.00+	100.00%+			
26051001/23010125/13000027 Purchase of Library books and equipments: LB-SBW steel book			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,100,000.00	1,000,000.00	1,000,000.00
26051001/23010128/13000028 Purchase of security equipments (CCTV human scanning implem			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,000,000.00	1,000,000.00
26051001/23010102/13000031 Purchase of Gubabi safe for Enugu North South and East Magi			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	500,000.00	300,000.00
26051001/23030121/13013032 General Landscaping Furnishing and Equiping of 10 No. Magis			750,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	10,000,000.00
26051001/23010112/13000033 Furnishing of magistrate court building 1x8 court rooms			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
26051001/23020101/13000034 Completion of the construction furnishing of High court of			130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+			
26051001/23020101/13000035 Completion of the construction and furnishing of High court			130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+			
26051001/23010105/13000036 Purchase of vehicles for High Court Judges Magistrates and			750,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
Sub total	264,540,573.85	53,731,400.00	2,584,200,000.00	534,200,000.00	480,468,600.00+	89.94%+	374,905,038.00	249,500,000.00	238,800,000.00
26052001 - Customary Court of Appeal									
26052001/23010125/05000001 Purchase of law library and periodicals			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00		
26052001/23020118/13000001 Construction of Customary Court of Appeal Enugu building	5,950,000.00								
26052001/23010112/13000002 Purchase of Office furniture	14,017,000.00								
26052001/23010105/13000003 Purchase of 2No Prado Jeep for Customary Court Judges			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
26052001/23020101/13000006 Furnishing of 31Nos Customary Courts across the State	54,173,000.00		150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
26052001/23020125/13000009 Construction of Generator house at the Permanent Site of Cus			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26052001/23020101/13000014 Constrction furnishing and equiping of new customary court			1,000,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
26052001/23020124/13000015 Construction of car park for Hon. Judges of Customary Court							8,000,000.00		
26052001/23020118/13000016 Construction furnishing and Equiping of Modern Hall							102,515,253.00		
Sub total	74,140,000.00		1,300,650,000.00	400,650,000.00	400,650,000.00+	100.00%+	119,515,253.00		
26007001 - Citizens Rights & Mediation Centre									
26007001/2302127/110000001 Purchase and installation of 40Nos wireless networked microp			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,054,000.00	2,358,000.00	2,000,000.00
26007001/23010104/130000001 Purchase of 11 (CG 125/150) Motorbikes for dispatch of mails			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,150,000.00	650,000.00	
26007001/23010112/130000006 Purchase of office equipment (5Nos Printers 3Nos Photocopie			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,171,200.00	726,400.00	
26007001/23010104/130000009 Purchase of 5No Fire proof steel cabinets			3,920,000.00	3,920,000.00	3,920,000.00+	100.00%+	4,810,000.00		
Sub total			14,920,000.00	14,920,000.00	14,920,000.00+	100.00%+	18,185,200.00	3,734,400.00	2,000,000.00
26007003 - Enugu State Justice Reform Team									
26007002 - Admin General/Public Trustee									
26007002/23010112/130000001 Furnishing of AG/PT offices (conference hall etc			1,604,800.00	1,604,800.00	1,604,800.00+	100.00%+	3,240,000.00	936,000.00	684,000.00
26007002/23010104/130000002 Pur of 3No (CG125/150 motorbikes for dispatch of mails			601,800.00	601,800.00	601,800.00+	100.00%+	1,950,000.00	650,000.00	650,000.00
26007002/23010112/130000004 Procurement of Office equipments			920,400.00	920,400.00	920,400.00+	100.00%+	3,288,000.00	1,000,000.00	1,000,000.00
Sub total			3,127,000.00	3,127,000.00	3,127,000.00+	100.00%+	8,478,000.00	2,586,000.00	2,334,000.00
13001001 - Ministry of Youth & Sports									
13001001/23030100/080000027 Renovation of 5No dysfunctional toilets at Nnamdi Azikiwe St							40,000,000.00	45,000,000.00	50,000,000.00
13001001/23030100/080000030 Replacement of 3500No broken seats at the Nnamdi Azikiwe Sta			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	30,000,000.00
13001001/23030100/080000031 Repair of Electronic score board at Nnamdi Azikiwe Stadium			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	23,000,000.00	25,000,000.00
13001001/23030100/080000032 Maintenance of critical facilities at Nnamdi Azikiwe Stadium		15,686,284.83	50,000,000.00	50,000,000.00	34,313,715.17+	68.63%+			

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23030100/08000033			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	450,000,000.00	470,000,000.00	500,000,000.00
13001001/23030100/08000034	30,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
13001001/23010130/08000036							90,000,000.00	98,000,000.00	100,000,000.00
13001001/23010130/08000037							20,000,000.00	25,000,000.00	300,000,000.00
13001001/23010126/08000038							160,707,000.00	165,707,000.00	201,707,000.00
13001001/23030111/08000039							15,000,000.00	20,000,000.00	25,000,000.00
13001001/23030111/08000040							60,000,000.00	140,000,000.00	160,000,000.00
13001001/23020112/08000041							300,000,000.00	350,000,000.00	400,000,000.00
13001001/23020112/08000042							50,000,000.00	55,000,000.00	60,000,000.00
13001001/23020112/08000043							50,000,000.00	55,000,000.00	60,000,000.00
13001001/23020112/08000044								150,000,000.00	200,000,000.00
13001001/23030111/01300004							100,000,000.00	150,000,000.00	200,000,000.00
Sub total	30,000,000.00	15,686,284.83	410,000,000.00	410,000,000.00	394,313,715.17+	96.17%+	1,375,707,000.00	1,771,707,000.00	2,311,707,000.00
13053001 - Games Village Awgu									
14001001 - Ministry of Gender Affairs & Social Development									
14001001/23020118/05000037							10,000,000.00		
14001001/23010113/07000004			500,000.00	500,000.00	500,000.00+	100.00%+			
14001001/23030121/07000014			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
14001001/23050101/07000021			52,000,000.00	52,000,000.00	52,000,000.00+	100.00%+	50,000,000.00		
14001001/23020119/07000040							20,000,000.00	10,000,000.00	10,000,000.00
14001001/23010122/07000041							25,000,000.00	30,000,000.00	30,000,000.00
14001001/23010136/07000042							2,000,000.00		
14001001/23010136/07000043							10,000,000.00	500,000.00	500,000.00
14001001/23010124/07000044							20,000,000.00	10,000,000.00	10,000,000.00
14001001/23010113/01300001							6,000,000.00		
Sub total			102,500,000.00	102,500,000.00	102,500,000.00+	100.00%+	193,000,000.00	50,500,000.00	50,500,000.00
17001001 - Ministry of Education									
17001001/23050101/05000007			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
17001001/23010113/05000008			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
17001001/23020118/05000037			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17001001/23020118/05000046			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17001001/23010125/05000053			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
17001001/23020107/05000054			25,231,000.00	25,231,000.00	25,231,000.00+	100.00%+			
17001001/23010108/05000055			49,885,000.00	49,885,000.00	49,885,000.00+	100.00%+			
17001001/23020107/05000056							10,000,000.00	10,000,000.00	
17001001/23020107/05000057							5,000,000.00	5,000,000.00	
17001001/23020107/05000058							15,000,000.00		
17001001/23010112/05000059							4,000,000,000.00	2,000,000,000.00	2,000,000,000.00
17001001/23020107/05000060							400,000,000.00	400,000,000.00	400,000,000.00
17001001/23020107/05000061							400,000,000.00	400,000,000.00	400,000,000.00
17001001/23030104/09000062							5,000,000.00		
17001001/23010124/05000063							9,000,000.00	3,000,000.00	1,500,000.00
17001001/23010113/11000002							16,120,000.00	10,000,000.00	10,000,000.00
17001001/23010113/11000003							6,120,000.00	5,000,000.00	5,000,000.00
17001001/23010112/13000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
17001001/23010112/05000002			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Sub total			582,116,000.00	582,116,000.00	582,116,000.00+	100.00%+	4,866,240,000.00	2,833,000,000.00	2,816,500,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001 - ESUBEB									
17003001/23020107/01000001 Procurement of Agriculture equipment to all public primary		7,211,553.48	87,000,000.00	87,000,000.00	79,788,446.52+	91.71%+	87,000,000.00	87,000,000.00	87,000,000.00
17003001/23020107/05000001 Construction of 12 units of 5 classroom blocks in all the 17	572,681,841.04	49,086,792.50	288,000,000.00	288,000,000.00	238,913,207.50+	82.96%+			
17003001/23030106/05000002 Renov of 88No dilapidated 5 classroom blocks across the Stat		50,567,550.00	1,292,000,000.00	50,568,000.00	450.00+	0.00%+	1,090,947,742.00		
17003001/23050101/05000003 Scope and survey 700 Public Primary and Junior Secondary		4,415,600.00	20,000,000.00	20,000,000.00	15,584,400.00+	77.92%+			
17003001/23020118/05000004 Construction of 16No 4 room WC squatting toilet			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	60,000,000.00	60,000,000.00
17003001/23010124/05000007 Procure and distribute 9 000 registers to Public Primary Sch			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17003001/23050101/05000015 Enrolment drive campaign to reduce out-of-school			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17003001/23010124/05000016 Procure and distribute sports equipment (football net whis	319,563,101.56	1,480,100.00	44,000,000.00	44,000,000.00	42,519,900.00+	96.64%+	44,000,000.00	44,000,000.00	44,000,000.00
17003001/23020107/05000018 Renovation of 47 units dilapidated 6 classroom blocks			1,225,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	384,180,000.00	425,000,000.00	425,000,000.00
17003001/23010124/05000022 Procure & distribute 2 000 teachers desk 6 000 arm & armle	20,889,750.00		189,700,000.00	189,700,000.00	189,700,000.00+	100.00%+	189,700,000.00	189,700,000.00	189,700,000.00
17003001/23020105/05000033 Construction of mechanized Bore-hole in the 51 renovating JS	215,129,626.75								
17003001/23010124/05000034 Procure and distribution 4 000No Plastic Lockers and Chairs			146,000,000.00	146,000,000.00	146,000,000.00+	100.00%+	146,000,000.00	146,000,000.00	146,000,000.00
17003001/23010124/05000035 Procure and distribute 60 sets of office furniture	420,980,466.02								
17003001/23010124/05000036 Print purchase and distribute Quality Assurance instruments			86,100,000.00	86,100,000.00	86,100,000.00+	100.00%+	86,100,000.00	86,100,000.00	86,100,000.00
17003001/23010124/05000039 Procure and distribute 15 000 diaries to Public Primary Sch			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17003001/23020118/05000066 Construction of 18no 3 classroom blocks with an office		5,000,000.00	548,000,000.00	5,000,200.00	200.00+	0.00%+			
17003001/23010124/05000069 Procure and distribute 2 500 ECCDE tables and chairs			97,000,000.00	97,000,000.00	97,000,000.00+	100.00%+	97,000,000.00	97,000,000.00	97,000,000.00
17003001/23050108/05000075 2024 SUBEB matching grant							2,500,000,000.00		
17003001/23020107/05000076 Procure and install solar inverter in ENSUBEB Head Quarters							15,000,000.00	4,000,000.00	2,000,000.00
17003001/23050108/05000077 CNP Cons of Inte Mod Smart Sch Comp of 3clas in the 17 LGAs							115,750,000,000.00	3,000,000.00	3,000,000.00
17003001/23010125/05000078 Procur of 1226 visitors booklets for distribu to schools							2,452,000.00		
17003001/23010115/05000079 Procur of 1no phot mach&2no printers for sch services depart							1,260,000.00		
17003001/23010112/05000080 Procu of 3nos off seats for Dir of sch. Advis.Serv&ECCDE							450,000.00		
17003001/23010102/13000002 Drilling of 4 boreholes for public primary and Junior second			69,200,000.00	69,200,000.00	69,200,000.00+	100.00%+	642,251,000.00	99,200,000.00	94,000,000.00
17003001/23010112/13000008 Furnishing of offices	1,250,476,750.34						20,000,000.00	19,900,000.00	20,000,000.00
17003001/23010105/13000012 2% UBEC/ENSUBEB Counter part Project/M&E			86,100,000.00	86,100,000.00	86,100,000.00+	100.00%+	100,249,000.00	86,100,000.00	86,100,000.00
17003001/23020118/13000019 Print and distribute 6 000 copies of continous assesment r			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/23020118/13000022 Print and distribute 500 Library manual for all Public Prima			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17003001/23010113/13000023 Procure and distribute 7 laptops for PRS Department			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	3,290,000.00		
17003001/23010105/13000026 Intervention on disasters preparedness/resilience on re-roofi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			20,000,000.00
Sub total	2,799,721,535.71	117,761,595.98	4,309,300,000.00	1,300,868,200.00	1,183,106,604.02+	90.95%+	121,249,879,742.00	1,377,000,000.00	1,389,900,000.00
17008001 - Enugu State Library Board									
17008001/23030121/05000001 Rehabilitation of Zonal Library at Nsukka			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,000.00	750,000.00	
17008001/23020121/05000002 Rehabilitation Awgu Zonal Library			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,000.00	750,000.00	
17008001/23010125/05000015 Procure Books and Journals			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
17008001/23020111/05000028 Establishment of E-Library			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	
17008001/23020101/05000030 Perimeter fencing							20,000,000.00	4,000,000.00	
Sub total			115,000,000.00	115,000,000.00	115,000,000.00+	100.00%+	78,000,000.00	56,500,000.00	
17010001 - State Agency for Mass Literacy									
17010001/23030121/13000001 Reconstruction of office building/Vocational Skill Acquisiti			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	12,000,000.00	14,000,000.00
17010001/23010119/13000004 Purchase of Generating Plant for SAME Office/Literacy/Vocati			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00		
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquist			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,312,765.00		
17010001/23010124/05000008 Setting up of equip and tool for vocational skill acquisit			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,875,818.00	4,141,717.00
Sub total			15,600,000.00	15,600,000.00	15,600,000.00+	100.00%+	12,012,765.00	14,875,818.00	18,141,717.00
17019001 - Enugu State College of Education (Tech)									
17019001/23020107/05000007 Rehabilitation of College Administration building			27,500,000.00	27,500,000.00	27,500,000.00+	100.00%+			
17019001/23020107/05000008 Rehabilitation / Renovation of 2 no. Hostel building			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00		

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17019001/23010113/05000017			8,415,000.00	8,415,000.00	8,415,000.00+	100.00%+	6,440,000.00		
17019001/230020127/05000022			13,700,000.00	13,700,000.00	13,700,000.00+	100.00%+			
17019001/23010136/05000030			8,400,000.00	8,400,000.00	8,400,000.00+	100.00%+	540,000.00		
17019001/23020112/05000034			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	30,000,000.00		
17019001/23010124/05000035			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	8,000,000.00		
17019001/23050101/05000036							150,000,000.00		
17019001/23010124/11000002			15,500,000.00	15,500,000.00	15,500,000.00+	100.00%+	20,000,000.00		
17019001/23020107/11000005			2,350,000.00	2,350,000.00	2,350,000.00+	100.00%+			
17019001/23010125/13000002			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
17019001/23010129/13000003			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,100,000.00		
17019001/23010105/13000011			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
17019001/23010105/13000012			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
17019001/23010105/13000013			166,925,000.00	925,000.00	925,000.00+	100.00%+	150,000,000.00		
Sub total			367,290,000.00	201,290,000.00	201,290,000.00+	100.00%+	400,080,000.00		
17021001 - Enugu State University of Science & Tech									
17021001/23020118/05000001		231,695,711.59		231,696,000.00	288.41+	0.00%+			
17021001/23010101/05000005			450,000,000.00					261,412,540.00	
17021001/23010114/05000006	825,000.00							150,000,000.00	
17021001/23010119/05000009		24,500,000.00		24,500,200.00	200.00+	0.00%+			
17021001/23010112/05000010	100,994,270.00	48,852,086.72		48,852,200.00	113.28+	0.00%+			
17021001/23010140/05000011	86,369,445.23		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+		100,000.00	
17021001/23010112/05000012	74,292,231.38	4,117,000.00		4,117,300.00	300.00+	0.01%+			
17021001/23010112/05000015	6,451,250.00								
17021001/23010125/05000016	4,462,280.00								
17021001/23010124/05000030								100,000,000.00	
17021001/23050101/05000034								40,000,000.00	
20007001/46010101/05000035							301,000,000.00		
17021001/23020118/05000036							200,000,000.00		
17021001/23010138/10000001			120,000,000.00	79,417,000.00	79,417,000.00+	100.00%+		10,000,000.00	
17021001/23020105/10000002								30,000,000.00	
17021001/23020118/13000001	168,893,715.00								
17021001/23010107/13000003	60,000,000.00	35,582,500.00		35,582,800.00	300.00+	0.00%+		50,000,000.00	
17021001/23020107/13000004	4,000,000.00								
17021001/23020103/13000005	9,927,562.78								
17021001/23020118/13000012								55,000,000.00	
17021001/23020104/13000014								180,000,000.00	
17021001/23020124/13000015		5,000,000.00		5,000,200.00	200.00+	0.00%+		50,000,000.00	
17021001/23010119/14000001								42,790,000.00	
17021001/23010119/14000002								40,000,000.00	
17021001/23010119/14000003								22,000,000.00	
Sub total	516,215,754.39	349,747,298.31	600,000,000.00	459,165,700.00	109,418,401.69+	23.83%+	501,000,000.00	1,031,302,540.00	
17051001 - PPSMB									
17051001/23040102/05000002	16,115,900.00								
17051001/23010107/05000004			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
17051001/23020118/05000005			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
17051001/23000000/05000006	18,900,000.00								
17051001/23030106/05000014	6,010,000.00		214,000,000.00	214,000,000.00	214,000,000.00+	100.00%+	327,310,000.00	243,519,000.00	301,963,000.00
17051001/23010140/05000017			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	25,000,000.00	31,000,000.00	38,440,000.00
17051001/23030206/05000022	7,200,000.00								

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17051001/23000000/05000030 Construction of His Excellency Gov. Ifeanyi Ugwuanyi multipu			272,000,000.00	272,000,000.00	272,000,000.00+	100.00%+	10,000,000.00	12,400,000.00	15,376,000.00
17051001/23020107/05000031 CNP - Construction of additional classroom blocks of smart							3,000,000,000.00	500,000,000.00	500,000,000.00
17051001/23050101/14000003 Procurement of Entrepreneurial and digital literacy equipment							25,000,000.00	31,000,000.00	38,000,000.00
Sub total	48,225,900.00		663,000,000.00	663,000,000.00	663,000,000.00+	100.00%+	3,387,310,000.00	817,919,000.00	893,779,000.00
17054001 - Science Tech & Voc Sch Mgt Board									
17054001/23030121/05000001 Rehabilitation of 7No. dilapidated STV Schools/Colleges		3,203,000.00		3,203,900.00	900.00+	0.03%+			
17054001/23010124/05000002 Purchase of Science Equipment for all STV Schools/ Colleges			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	15,000,000.00	18,750,000.00	23,438,000.00
17054001/23010112/05000003 Constuction of Classroom blocks							70,000,000.00	50,000,000.00	62,500,000.00
17054001/23020118/05000004 Construction of 3no new Technical Colleges 1no in each Sen		16,468,000.00		16,468,800.00	800.00+	0.00%+			
17054001/23010112/05000006 Purchase of furniture (office seats tables steel cabinets)	538,800.00								
17054001/23030106/05000008 Rehabilitation of dilapidated Buildings in STV Schools/ Coll	9,714,900.00								
17054001/23010105/05000009 Procurement of 2no 14 seater Buses (IVM 6499) for Awgu and O			56,000,000.00	36,327,300.00	36,327,300.00+	100.00%+			
17054001/23010112/05000010 Purchase of office equipment (Photocopying Machine)	180,000.00								
17054001/23020118/05000011 Perimeter fencing of Hostel/Refectory and encroachment prone			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	41,347,000.00	51,683,000.00	64,604,000.00
17054001/23010113/05000012 Purchase of Computer Equipment	657,000.00								
17054001/23010119/05000013 Procurement of 6no SUMEC FIREMAN 3KVA Generator			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,950,000.00		
17054001/23010129/05000020 Procurement and Installation of Technical/Vocational Equipme			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	31,250,000.00	39,063,000.00
17054001/23000000/05000000 Procure 20 no tools and equipment in block and brick laying	13,820,000.00								
17054001/23010112/05000056 Purchase of 3no HP 3in1 printers (for printing scanning and			600,000.00	600,000.00	600,000.00+	100.00%+	975,000.00		
17054001/23030127/05000057 create drainages control erosion as well as landscaping at			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	12,500,000.00	15,625,000.00	19,532,000.00
17054001/23010112/05000058 Construction of 10 no classroom blocks			72,000,000.00	72,000,000.00	72,000,000.00+	100.00%+			
17054001/23010113/11000001 Procurement of 60no HP Desktop computer sets and accessories	1,750,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	9,375,000.00		
17054001/23020101/13000001 Construction of Workshops in TC Obinagu Uwani Akpugo TC ede			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	100,000,000.00	70,313,000.00	87,891,000.00
17054001/23030106/13000004 Renovation of Examination halls in 6 STV schools across the			72,000,000.00	72,000,000.00	72,000,000.00+	100.00%+	75,000,000.00	75,000,000.00	93,750,000.00
17054001/23010104/13000011 Purchase of 1 No KC SANYA 125 CG Motor Cycle for mail dispat							750,000.00		
17054001/23050102/13000012 Purchase of 1 No projector and accessories (ACER)							437,500.00		
Sub total	26,660,700.00	19,671,000.00	364,100,000.00	364,100,000.00	344,429,000.00+	94.60%+	352,334,500.00	312,621,000.00	390,778,000.00
17056001 - State Scholarship & Loans Board									
17056001/23010113/05000003 Purchase of Office equipment (5Nos Laptops 2Nos Printers 1			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	6,161,000.00	7,629,000.00	9,304,000.00
Sub total			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	6,161,000.00	7,629,000.00	9,304,000.00
17065001 - Institute of Management & technology (IMT)									
17065001/23030106/05000001 Rehabilitation of school building	15,662,235.12	23,340,962.43		23,341,000.00	37.57+	0.00%+			
17065001/23010113/05000002 Computer Equipment	1,085,000.00	1,241,000.00		1,241,500.00	500.00+	0.04%+			
17065001/23020118/05000003 Other Infrastructure	179,100.00	8,997,500.00		8,997,900.00	400.00+	0.00%+			
17065001/23010129/05000005 Industrial Machine and Equipment		450,000.00		450,500.00	500.00+	0.11%+			
17065001/23010124/05000008 Purch of teaching/learning aids (projectors loud speake etc	28,916,600.00						20,000,000.00	24,000,000.00	25,000,000.00
17065001/23010112/05000009 Purchase of Office furniture	1,085,000.00								
17065001/23010105/05000012 Purchase of 2no. Toyota Hilux for Rector & Estate Works.			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
17065001/23030128/05000013 Completion and Roofing of Industrial Center Main Structure			69,000,000.00	16,301,200.00	16,301,200.00+	100.00%+			
17065001/23020101/05000014 Construction of a New Administrative Block		319,000.00		319,500.00	500.00+	0.16%+			
17065001/23030121/05000016 Renovation of existing office blocks: Examination							50,000,000.00	11,000,000.00	29,000,000.00
17065001/23010125/05000021 Purchase of Accreditation Equipment and Materials Campus 3			39,000,000.00	39,000,000.00	39,000,000.00+	100.00%+	30,000,000.00	35,100,000.00	30,000,000.00
17065001/23010124/05000023 Establishment of Online Teaching and Learning Programme			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	50,000,000.00	25,000,000.00	30,000,000.00
17065001/23020107/13000003 20000m Perimeter fencing of IMT premises							10,000,000.00	26,000,000.00	24,000,000.00
17065001/23010105/13000005 Purchase of 5no Toyota Corolla1.8L deluxe full option saloon	168,332,625.00								
17065001/23010108/13000006 Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater		17,887,500.00		17,887,900.00	400.00+	0.00%+			
17065001/23010124/13000008 Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	50,000,000.00	30,950,000.00	30,950,000.00
17065001/23030106/13000009 Reconstruction of Science Lab Tech/ Mechanical Engr Ceramic			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	50,189,000.00	22,000,000.00	20,204,179.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17065001/23030106/13000010 Reconstruction of Chemical Engr Statistics Civil Engr Bui			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	25,000,000.00
17065001/23030106/13000011 Reconstruction of Academic Department of Printing technology			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+	50,000,000.00	27,000,000.00	
17065001/23020105/17000002 Water pipeline Extension/Relocation scheme		460,000.00		460,500.00	500.00+	0.11%+			
Sub total	215,260,560.12	52,695,962.43	271,000,000.00	271,000,000.00	218,304,037.57+	80.55%+	360,189,000.00	221,050,000.00	214,154,179.00
21001001 - Ministry of Health									
21001001/23010122/04000003 Strengthen Health Management Information System (HMIS) at al			7,000,000.00	6,154,000.00	6,154,000.00+	100.00%+	10,000,000.00	20,000,000.00	25,000,000.00
21001001/23030108/04000009 Procurement of rapid test kits (HIV viral Hepatitis B and C			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21001001/23010139/04000012 Scale-up health promotion activities at all levels							2,000,000.00	2,000,000.00	4,000,000.00
21001001/23050101/04000013 Epidemiology Surveillance: Public health emergencies	1,030,000.00	846,000.00		846,800.00	800.00+	0.09%+	20,000,000.00	300,000,000.00	400,000,000.00
21001001/23010139/04000016 Government Counterpart Contribution Fund (GCCF)/Free Materna	18,135,538.00		80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	60,000,000.00		
21001001/23050102/04000020 Establishment of the State Health Workforce Registry/Human R			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	23,000,000.00	5,000,000.00	3,000,000.00
21001001/23050101/04000022 Support for school health services programme in secondary an	500,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23020106/04000025 Expand access to integrated prevention case identification			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+	3,000,000.00	6,000,000.00	6,000,000.00
21001001/23010139/04000026 Intervention and response to epidemic prone diseases			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21001001/23020106/04000037 Establishment of State TRUAMA Centre in the 3 Senatorial zon			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21001001/23020118/04000038 Procurement of drugs quality forensic examinations Test kit			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		
21001001/23010106/04000042 Completion of the construction of Cottage Hospital in Awgu	6,167,361.30								
21001001/23020106/04000044 Comple of the constr landscaping fencing of Cottage Hospit	1,699,400.00		320,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21001001/23010104/04000046 Completion of the construction of Ammenity Building in Enugu	412,265,825.00								
21001001/23010112/04000048 Purchase of office equipment (photocopying machine etc)	9,088,570.00						5,000,000.00		
21001001/23010112/04000049 Refurbish & Purc of Office furniture (15nos Air conditioners			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00		
21001001/23020103/04000050 Provision of solar Powered alternative power supply at vario							65,000,000.00	55,000,000.00	45,000,000.00
21001001/23020103/04000051 Upgrading&Strengthening of ES Medical Emergency & Response			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	5,000,000.00
21001001/23050107/04000088 Joint Health Sector Inspection of Private Health Facilities		23,500.00	15,000,000.00	15,000,000.00	14,976,500.00+	99.84%+	15,000,000.00		
21001001/23050103/04000101 Control of Non- communicable Disease eg diabetes hypertensi			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010100/04000106 Refurbishing/maintenance of ESMERT Ambulance fleet	115,000.00								
21001001/23010105/13000120 Purchase of 1 No. Hilux Van for Monitoring & Insp. of health			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
21001001/23020106/04000126 Completion of the construction of Students Hostel and Audito			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
21001001/23020118/04000143 Construction of students Hostel classroom auditorium	3,320,000.00						30,000,000.00	25,000,000.00	10,000,000.00
21001001/23050108/04000146 Strengthening and equipment of the Logistics Mgt Coord unit	293,200.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00		
21001001/23010105/04000154 Procurement of Ambulances of 5 no low cabin PMS Driven			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	225,000,000.00	225,000,000.00	
21001001/23010122/04000157 Continuous active and passive case search for Guinea worm in			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	2,500,000.00	3,000,000.00
21001001/23010122/04000163 Recapitalization of the Drug Revolving Scheme (DRF)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21001001/23020106/04000165 Completion of the construction Furnishing and external work			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21001001/23020106/04000166 Expansion of EOC to accommodate WASH Facilities for proper c			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23020106/04000167 Scale-up health promotion activities at all levels through (			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21001001/23010139/04000168 Promotion of Food safety hygiene and water safety surveilla			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
21001001/23050101/04000169 Support integration of disease surveillance activities at al			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
21001001/23050103/04000170 Strengthening and equipment of Health State M&E office			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,500,000.00
21001001/23030108/04000171 Procure Gene X Pert machines for each LGA procure TB-LAMP Ma			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
21001001/23050101/04000173 Procure Truenant Machine for TB testing in the State			10,200,000.00	10,200,000.00	10,200,000.00+	100.00%+			
21001001/23010122/04000173 Domestication print and distribute policies and regulations			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050103/04000174 Support to develop Health Sector Plan Joint Review of plan			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010139/04000175 Procurement Distribution of 10 000 LLINs to pregnant mothers			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
21001001/23010124/04000076 Review develop and print copies of relevant policy document							6,000,000.00	7,000,000.00	5,000,000.00
21001001/23050101/04000077 Review of the AOP MTSS and Annual Health sector Management							5,000,000.00	7,000,000.00	7,000,000.00
21001001/234000078/04000078 Strengthen mechanisms for the implemetation of PPP(e.g cont							5,000,000.00	2,500,000.00	1,600,000.00
21001001/23010122/04000079 Strengthen BHC PF implementation and coordination							3,000,000.00	5,500,000.00	7,000,000.00
21001001/23050101/04000080 Safe motherhood programme: Improve access to antenatal							3,000,000.00	6,000,000.00	7,000,000.00
21001001/23010122/04000081 Expand and strengthen preventive diagnosis and treatment of							10,000,000.00	8,000,000.00	18,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
1001001/23010122/04000082 Procurement Prevention of HIV / Hepatitis transmission							30,000,000.00	70,000,000.00	100,000,000.00
21001001/23010122/04000083 Strengthen TB Leprosy and Buruli ulcer prevention							5,000,000.00	8,000,000.00	5,000,000.00
21001001/23050101/04000085 Improvement of the health of school children							2,000,000.00	2,500,000.00	3,000,000.00
21001001/23050101/04000086 Improvement of the health of Adolescents through sensitized							2,000,000.00	3,000,000.00	3,000,000.00
21001001/23050101/04000087 Awareness creation and early detection of non communicable d							3,000,000.00	4,500,000.00	4,000,000.00
21001001/23010124/04000088 Procurement of ICT equipment for the PRO unit (PAS Digital							1,000,000.00		
21001001/23030105/04000089 Renovation of building and fencing							5,000,000.00	5,000,000.00	
21001001/23050101/04000090 Strengthening and funding Research							5,000,000.00		
21001001/23030105/04000091 Counterpart fund for the Upgrading of Central Medical Stores							50,000,000.00		
21001001/23030105/04000092 Renovation of buildings (State Ministry of Health)							7,000,000.00	7,000,000.00	20,000,000.00
21001001/23030105/04000093 Reconstruction of the CMS Annexe buildings							20,000,000.00	20,000,000.00	5,000,000.00
21001001/23030105/04000094 Equipping the students Demonstration Room and Equipping of t							5,000,000.00		
21001001/23010122/04000069 Equipping of the school of Health Technology Oji-River		67,586,000.00		67,586,300.00	300.00+	0.00%+			
21001001/23050104/14000001 Strengthening community reponses and ownership of health prom	385,000.00								
21001001/23020106/04000103 Design & procure equipt for isolation facility	3,320,000.00								
Sub total	456,319,894.30	68,455,500.00	1,370,000,000.00	1,137,587,100.00	1,069,131,600.00+	93.98%+	650,000,000.00	806,500,000.00	692,100,000.00
21026001 - ESUT Teaching Hospital - Parklane									
21027017/23010122/04000001 Purchase of accreditation requirements for Radiology Departm							70,000,000.00		
21027017/23010122/04000002 Purchase of equipment for setting a drug information system			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
21027017/23020106/04000004 Schools of Nursing & Midwifery Building	28,194,030.00	74,014,900.00		74,014,900.00					
21027017/23010122/04000008 Purchase of OBS & GYNAE Equipments			20,000,000.00						
21027017/23020106/04000011 Construction of 2 storey building for offices & clinics		44,000,000.00	5,000,000.00	44,000,300.00	300.00+	0.00%+			
21027017/23010105/04000012 Purchase of official vehicles		7,752,850.00		7,753,000.00	150.00+	0.00%+			
21027017/23010122/04000015 Purchase of medical equipments for accreditation of Pediatri			20,000,000.00						
21027017/23010113/04000019 Procurement of office equipment for the upgrade of the admin			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21027017/23010120/04000020 Expansion and equiping of theraputic kitchen for Nutrition &			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21027017/23010112/04000022 Purchase of teaching aids office equipment hostel fittings			15,000,000.00						
21027017/23010113/04000024 Procurement of office equipment/safe for Accounts Department	3,528,740.00	27,032,750.00		27,032,950.00	200.00+	0.00%+			
21027017/23010112/04000041 Purchase of Office equipment for Community Medicine Departme	309,000.00	2,260,100.00	9,200,000.00	5,185,100.00	2,925,000.00+	56.41%+		120,000,000.00	
21027017/23010112/04000043 Purchase of medical equipment for Opthamology Department (1		1,790,357.00		1,790,900.00	543.00+	0.03%+			
21027017/23020101/04000044 Purchase of Office Furniture for School of Midwifery	207,707.00								
21027017/23010122/04000054 Purchase of Hospital Equipment	58,109,303.57	63,752,306.00		63,752,800.00	494.00+	0.00%+			
21027017/23010112/04000062 Procurement of office equipment for Medical Social Services			750,000.00	750,000.00	750,000.00+	100.00%+			
21027017/23010122/04000063 Purchase and installation of office equipment for Security D			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21027017/23010122/04000070 Purchase of Physiotherapy machines and equipments			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027017/23010122/04000076 Purchase of medical equipment for Surgery Department (1 No.			50,000,000.00	10,999,700.00	10,999,700.00+	100.00%+			
21027017/23010122/04000077 Purchase of medical equipment for Nursing Department			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21027017/23010129/04000080 Purchase of kitchen utensils for Nutrition/Dietetics departm			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21027017/23010100/04010189 Purchase of laboratory machines and equipment for Medical L			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21027017/23010122/04000001 Purchase of MRI Machine for Radiology Department			62,000,000.00	1,247,200.00	1,247,200.00+	100.00%+			
21027017/23010122/04000002 Purchase of medical equipment for Internal Medicine Departme			10,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21027017/23030105/04000109 Purchase of accreditation requirements for Opthamology depa			30,000,000.00	10,231,700.00	10,231,700.00+	100.00%+	50,000,000.00		
21027017/23010122/04000110 purchase of Dental equipments and machines Dental Clinic			3,500,000.00	500,000.00	500,000.00+	100.00%+			
21027017/23010122/04000111 Purchase of the following equipments for CSSD (Large drums			300,000.00	300,000.00	300,000.00+	100.00%+			
21027017/23010122/04000123 Purchase of medical equipment for Radiology Department (1 No			500,000.00	500,000.00	500,000.00+	100.00%+			
21027017/23020106/04000133 Construction of TRIAG in Accident & Emergency							100,000,000.00	50,000,000.00	50,000,000.00
21027017/23020106/04000134 Conversion of Paediatrics bungalow to 3 storey building								300,000,000.00	
21027017/23020106/04000135 Conversion of Laboratory bungalow to 3 storey building								300,000,000.00	
21027017/23020106/04000137 Re-roofing and construction of back stair in Administration							30,000,000.00		
21027017/23050103/05000002 Procurement of teaching and learning aid for school of midwi			15,000,000.00						

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027017/23020106/05000103							100,000,000.00		
21027017/23010113/01100002			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	30,000,000.00		50,000,000.00
21027017/230101012/1300012		8,060,600.00		8,060,900.00	300.00+	0.00%+			
21027017/23020101/13000014		2,913,000.00	750,000.00	2,913,800.00	800.00+	0.03%+			
21027017/23010119/13000015	654,700.00								
21027017/23020106/04000133							250,000,000.00	50,000,000.00	100,000,000.00
21027017/23020106/04000134							300,000,000.00	100,000,000.00	50,000,000.00
21027017/23020106/04000136								100,000,000.00	
21027017/23010108/13000019							70,000,000.00		
Sub total	91,003,480.57	231,576,863.00	323,000,000.00	347,033,250.00	115,456,387.00+	33.27%+	1,000,000,000.00	1,020,000,000.00	250,000,000.00
21003001 - Enugu State Primary Health Dev Agency									
21003001/23050103/04000001	390,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21003001/23050103/04000003	2,936,600.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	10,000,000.00	10,000,000.00
21003001/23050108/04000004	1,715,600.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23010122/04000006		5,835,500.00		5,835,700.00	200.00+	0.00%+			
21003001/23050108/04000008			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23010122/04000010			6,000,000.00	164,300.00	164,300.00+	100.00%+			
21003001/23050101/04000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050108/04000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050108/04000013	3,700,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
21003001/23030105/04000014			300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	510,000,000.00	510,000,000.00	300,000,000.00
21003001/23010122/04000015			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	10,000,000.00
21003001/23050104/04000016	2,451,750.00	8,844,950.00	40,000,000.00	40,000,000.00	31,155,050.00+	77.89%+			
21003001/23050104/04000017	891,000.00	2,375,000.00	6,000,000.00	6,000,000.00	3,625,000.00+	60.42%+	10,000,000.00		
21003001/23050101/04000018			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21003001/23020106/04000019			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	15,000,000.00		
21003001/23050101/04000020	907,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050101/04000021			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23050101/04000022			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	75,000,000.00	80,000,000.00
21003001/23050104/04000024			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21003001/23020118/04000026			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23050101/04000027			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
21003001/23050101/04000029			6,200,000.00	6,200,000.00	6,200,000.00+	100.00%+	7,000,000.00	8,000,000.00	9,000,000.00
21003001/23050104/04000033			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
21003001/23050101/04000034	9,610,000.00								
21003001/23050104/04000035	22,246,600.00	7,756,000.00	30,000,000.00	30,000,000.00	22,244,000.00+	74.15%+	20,000,000.00	30,000,000.00	30,000,000.00
21003001/23020106/04000043	8,363,150.88								
21003001/23020106/04000054			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21003001/23020106/04000055			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
21003001/23020106/04000057	6,760,500.00								
21003001/23020106/04000058	9,395,800.00								
21003001/23020106/04000060	4,876,500.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21003001/23020106/04000061	33,984,084.00								
21003001/23020106/04000063			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
21003001/23020106/04000064			450,000.00	450,000.00	450,000.00+	100.00%+			
21003001/23020106/04000065		2,110,000.00	30,000,000.00	30,000,000.00	27,890,000.00+	92.97%+			
21003001/23020106/04000066			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23020106/04000067			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050101/04000070			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21003001/23050101/04000071			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23050101/04000072 State Counterpart Fund for 260 BHCPF PHC Facility overhead (			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	133,691,000.00	133,691,000.00	133,691,000.00
21003001/23020106/04000073 Construction of health center at Ogwuagor Enugu East LGA			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
21003001/23010122/04000074 Dedicated fund for planned preventive maintenance(PPM) for			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
21003001/23020106/04000075 Retention for Construction of Type 3 Primary Health Centre			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
21003001/23050101/04000076 Strengthen capacities of the LGA and facility health worker			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
21003001/23020106/04000077 Establishment of state and LGA Maternal perinatal death surv							3,000,000.00	3,300,000.00	4,000,000.00
21003001/2301022/04000078 Procurement and distribution of health commodities to both e							7,000,000.00	7,000,000.00	7,000,000.00
21003001/23020106/04000079 Provision of Data tools for the community Health influencer							4,000,000.00	4,000,000.00	4,000,000.00
21003001/23020106/04000080 Advocacy & Technical support for establishment of LEMCHIC in							3,000,000.00	4,000,000.00	5,000,000.00
21003001/23010101/04000081 Matching fund for UNICEF child vitamin foods							10,000,000.00	10,000,000.00	10,000,000.00
21003001/23020106/04000082 CNP - Construction of 230 type 2 Primary Health Care facili							21,000,000,000.00		
21003001/23010122/04000083 Cold Chain System (Purchase of 1No. Cold Van; 10 No. Freezer							20,000,000.00		
21003001/23050102/11000003 Establishment of E-Library and Procurement of ICT equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
21003001/23010113/11000004 Procurement of 10 Laptops 3 desktops and accessories 5 UPS			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	15,000,000.00		
21003001/23020105/13000005 Construction/provision of water facilities (2 overhead plast			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00		
21003001/23010132/13000008 Purchase of Office Safe for the Accounts department			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
21003001/23050101/13000010 Hosting Primary Healthcare summit to enhance public percepti			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21003001/23010124/13000011 Purchase of legal report							500,000.00	500,000.00	500,000.00
21003001/23010119/14000001 Provision of Solar Power/Electricity for the SPHCDA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21003001/23050101/04000077 Support active case finding of SAM and provide appropriate			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21003001/23010122/04000078 Out Break Response to possible disease outbreak such as; yel			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00		
Sub total	108,228,584.88	26,921,450.00	1,052,650,000.00	753,650,000.00	726,728,550.00+	96.43%+	21,903,191,000.00	832,491,000.00	628,191,000.00
21026001 - Esut Teaching Hospital Parklane Enugu									
21027017/23010122/04000001 Purchase of accreditation requirements for Radiology Departm							70,000,000.00		
21027017/23010122/04000002 Purchase of equipment for setting a drug information system			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
21027017/23020106/04000004 Schools of Nursing & Midwifery Building	28,194,030.00	74,014,900.00		74,014,900.00					
21027017/23010122/04000008 Purchase of OBS & GYNAE Equipments			20,000,000.00						
21027017/23020106/04000011 Construction of 2 storey building for offices & clinics		44,000,000.00	5,000,000.00	44,000,300.00	300.00+	0.00%+			
21027017/23010105/04000012 Purchase of official vehicles		7,752,850.00		7,753,000.00	150.00+	0.00%+			
21027017/23010122/04000015 Purchase of medical equipments for accreditation of Pediatri			20,000,000.00						
21027017/23010113/04000019 Procurement of office equipment for the upgrade of the admin			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21027017/23010120/04000020 Expansion and equipping of theraputic kitchen for Nutrition &			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21027017/23010112/04000022 Purchase of teaching aids office equipment hostel fittings			15,000,000.00						
21027017/23010113/04000024 Procurement of office equipment/safe for Accounts Department	3,528,740.00	27,032,750.00		27,032,950.00	200.00+	0.00%+			
21027017/23010112/04000041 Purchase of Office equipment for Community Medicine Departme	309,000.00	2,260,100.00	9,200,000.00	5,185,100.00	2,925,000.00+	56.41%+		120,000,000.00	
21027017/23010112/04000043 Purchase of medical equipment for Ophthamology Department (1		1,790,357.00		1,790,900.00	543.00+	0.03%+			
21027017/23020101/04000044 Purchase of Office Furniture for School of Midwifery	207,707.00								
21027017/23010122/04000054 Purchase of Hospital Equipment	58,109,303.57	63,752,306.00		63,752,800.00	494.00+	0.00%+			
21027017/23010112/04000062 Procurement of office equipment for Medical Social Services			750,000.00	750,000.00	750,000.00+	100.00%+			
21027017/23010122/04000063 Purchase and installation of office equipment for Security D			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21027017/23010122/04000070 Purchase of Physiotherapy machines and equipments			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027017/23010122/04000076 Purchase of medical equipment for Surgery Department (1 No.			50,000,000.00	10,999,700.00	10,999,700.00+	100.00%+			
21027017/23010122/04000077 Purchase of medical equipment for Nursing Department			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21027017/23010129/04000080 Purchase of kitchen utensils for Nutrition/Dietetics departm			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21027017/23010100/04010189 Purchase of laboratory machines and equipment for Medical L			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21027017/23010122/04000001 Purchase of MRI Machine for Radiology Department			62,000,000.00	1,247,200.00	1,247,200.00+	100.00%+			
21027017/23010122/04000002 Purchase of medical equipment for Internal Medicine Departme			10,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21027017/23030105/04000109 Purchase of accreditation requirements for Ophthamology depa			30,000,000.00	10,231,700.00	10,231,700.00+	100.00%+	50,000,000.00		
21027017/23010122/04000110 purchase of Dental equipments and machines Dental Clinic			3,500,000.00	500,000.00	500,000.00+	100.00%+			
21027017/23010122/04000111 Purchase of the following equipments for CSSD (Large drums			300,000.00	300,000.00	300,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027017/23010122/04000123 Purchase of medical equipment for Radiology Department (1 No			500,000.00	500,000.00	500,000.00+	100.00%+			
21027017/23020106/04000133 Construction of TRIAG in Accident & Emergency							100,000,000.00	50,000,000.00	50,000,000.00
21027017/23020106/04000134 Conversion of Paediatrics bungalow to 3 storey building								300,000,000.00	
21027017/23020106/04000135 Conversion of Laboratory bungalow to 3 storey building								300,000,000.00	
21027017/23020106/04000137 Re-roofing and construction of back stair in Administration							30,000,000.00		
21027017/23050103/05000002 Procurement of teaching and learning aid for school of midwi			15,000,000.00						
21027017/23020106/05000103 Procurement of accreditation requirements for Anaesthesia De							100,000,000.00		
21027017/23010113/01100002 CNP - Requirement for ICT upgrade to e-clarking e-lab and			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	30,000,000.00		50,000,000.00
21027017/230101012/1300012 Students Classroom furniture auditorium seat Stud classrom		8,060,600.00		8,060,900.00	300.00+	0.00%+			
21027017/23020101/13000014 Procurement of office furnitures for Medical Social Services		2,913,000.00	750,000.00	2,913,800.00	800.00+	0.03%+			
21027017/23010119/13000015 Purchase of Power Generating Set &Other Equipt for Sch of Mi	654,700.00								
21027017/23020106/04000133 Accreditation requirements for Radiology department: Convers							250,000,000.00	50,000,000.00	100,000,000.00
21027017/23020106/04000134 Upgrading requirements for SON & SOM to collegiate program w							300,000,000.00	100,000,000.00	50,000,000.00
21027017/23020106/04000136 Purchase of accreditation equipments for Pathological Scienc								100,000,000.00	
21027017/23010108/13000019 Purchase of 2 no utility vehicles: pickup and 18 seater bus							70,000,000.00		
Sub total	91,003,480.57	231,576,863.00	323,000,000.00	347,033,250.00	115,456,387.00+	33.27%+	1,000,000,000.00	1,020,000,000.00	250,000,000.00
21102001 - Enugu State Hospital Mgt Board									
21102001/23030105/04000007 Clearing and landscaping of SHMB HQ							30,000,000.00		
21102001/23020106/04000009 Completion of fencing at Udi General Hospital			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
21102001/23010122/04000022 Procurement of Infection Prevention and Contro (IPC) materia			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21102001/23020105/04000026 Equipping and furnishing of Agbani General Hospital			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020105/04000029 Purchase of Medical Equipment for newly constructed Amenity			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21102001/23020105/04000030 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020105/04000031 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020105/04000032 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020105/04000033 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020105/04000034 Hospital/medical equipment and operationalisation of Infecti			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
21102001/23010122/04000035 Procurement of consumables for the General Hospitals			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21102001/23030105/04000038 Upgrading /renovation of 6 cottage Hospitals infrastructure							300,000,000.00	300,000,000.00	300,000,000.00
21102001/23030128/04000039 Upgrading of 3 standard General Hospitals infrastructures at							200,000,000.00	200,000,000.00	200,000,000.00
21102001/23030105/04000040 Construction of ramps and conveniences in selected all healt							21,660,000.00	20,000,000.00	20,000,000.00
21102001/23030121/13000004 Completion of Renovation and Furnishing at SHMB Hqters			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	10,000,000.00	
Sub total			860,000,000.00	860,000,000.00	860,000,000.00+	100.00%+	601,660,000.00	530,000,000.00	520,000,000.00
21101002 - School of Health Tech Oji River									
21101002/23050101/04000001 Payment as acriteria for accreditation and re-accreditation			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
21101002/23020118/04000002 Construction of perimeter fenceing to stop further encroachm			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	23,000,000.00	20,000,000.00	20,000,000.00
21101002/23010112/04000003 Renovation and equiping of new Administrative blocks			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	13,000,000.00	10,000,000.00	8,000,000.00
21101002/23020105/04000004 Construction of deep motorised borehole required for accredi			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21101002/23020111/04000007 Construction of a standard Library for the College							15,000,000.00	8,000,000.00	5,000,000.00
21101002/23050101/04000009 Support to enviromental health and PHC tutors courses at uni			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21101002/23050101/04000010 Support to reg. students for (i) West Africa Health Exam Boa			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17102002/23050101/04000011 Accreditation of three new courses introduced in the college							17,900,000.00	10,000,000.00	12,000,000.00
21101002/23020101/13000002 Procurement of one coaster bus 2 Kia Corento car and toyot			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21101002/23030113/17000002 Renovation and re-roofing of the school auditorium.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	5,000,000.00	4,000,000.00
Sub total			204,000,000.00	204,000,000.00	204,000,000.00+	100.00%+	83,900,000.00	53,000,000.00	49,000,000.00
21101002 - School of Public Nursing Health Tech									
21104001/23050101/04000001 Procurement of Educational equipment for accreditation			39,000,000.00	39,000,000.00	39,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	3,000,000.00
21104001/23020118/04000006 Construction and equiping of demonstration ground			15,500,000.00	15,500,000.00	15,500,000.00+	100.00%+	19,860,000.00	8,000,000.00	5,000,000.00

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21104001/23050101/04000008 Support to reg. students for (i) West Africa Health Exam Boa			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21104001/23020101/04000009 First phase building of building of an apartment for HODs of							20,000,000.00	6,000,000.00	3,000,000.00
21104001/23010124/05000001 Renovation and equipping of two storey building for offices							26,000,000.00	10,000,000.00	5,000,000.00
21104001/23020105/10000001 Re-activation of deep motorised borehole and reticulation as			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
21104001/23020106/13000001 Completion & equipping of of students kitchen construction			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Sub total			111,500,000.00	111,500,000.00	111,500,000.00+	100.00%+	85,860,000.00	44,000,000.00	16,000,000.00
21003002 - Enugu State Agency for Universal Health Cover									
21003002/23050102/11000002 Expansion of local server from 5TB to 10TB							3,000,000.00		
21003002/23010122/11000004 Purchase of enrolment equipment for ESAUHC (17No 10 fingers							42,500,000.00	53,975,000.00	86,548,250.00
21003002/23050102/11000005 Procurement of 1Nos card writers and accessories			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	5,000,000.00	6,500,000.00
21003002/23050102/11000006 Procurement of 1No fago card printers and accessories			3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	4,000,000.00	5,080,000.00	
21003002/23050102/11000007 Purchase of Office Equipment; 1No heavy duty photocopier 2N			3,100,000.00	3,100,000.00	3,100,000.00+	100.00%+	1,000,000.00		
21003002/23010122/11000009 Construction and Installation of ESAUHC Advertorial Bill Boa			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+	32,400,000.00	41,148,000.00	52,257,000.00
21003002/23010122/11000010 Purchase of branded ESAUHC Jacket for field work 70 pics for			500,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00	1,270,000.00	
21003002/23050102/11000011 Purchase of public Address system			800,000.00	800,000.00	800,000.00+	100.00%+	600,000.00		
21003002/23050102/11000012 Purchase of office Equipment - Printer and Scanner for each			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21003002/23050102/11000013 Purchase of Office Desk and Chairs for each of the 17 LGAs E			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21003002/23010136/11000014 Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)			141,000,000.00	141,000,000.00	141,000,000.00+	100.00%+	141,000,000.00	179,070,000.00	227,418,000.00
21003002/23050101/13000015 Production of 24 000 beneficiary health insurance cards							12,000,000.00	15,240,000.00	19,355,000.00
21003002/230010112/13000016 Purchase of 1 750 liters Geepee tank							600,000.00		
21003002/23010117/013000017 Purchase of 1 no paper shredder							140,000.00		
21003002/23050101/11000018 Provisional accreditation and reaccreditation of secondary h							4,200,000.00	5,334,000.00	6,774,000.00
21003002/23050101/11000019 Purchase of 5 nos desktop							3,750,000.00	4,762,500.00	
21003002/23050101/00000020 Purchase of 2 nos 2000 WTS stabilizer and 20 UPS							1,480,000.00	1,879,000.00	2,387,000.00
21003002/23050101/11000021 Construction and installation of overhead tank with metal st							1,500,000.00		
21003002/23010112/13000002 Procurement of gubabi model 108 safe and other items for Acc							1,010,000.00	10,000,000.00	10,000,000.00
21003002/23010112/13000002 Procurement of gubabi model 108 safe and other items for Acc			268,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21003002/23050102/14000001 Purchase of 1No 1.5KVA power generating PAC Inverter							630,000.00		
21003002/23010119/11000000 Purchase of solar energy panel and accessories			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	22,860,000.00	
Sub total			449,600,000.00	184,600,000.00	184,600,000.00+	100.00%+	272,810,000.00	345,618,500.00	411,239,250.00
35001001 - Ministry of Environment & mineral Resources									
35001001/23050101/09000002 Waste Management and Control in Enugu State through Garbage	557,064,348.00	48,255,853.75		48,255,900.00	46.25+	0.00%+			
35001001/23020118/09000006 Construction of Engineered Land fill Sewage site at Owo (Was			150,000,000.00	145,174,410.00	145,174,410.00+	100.00%+	200,000,000.00	150,000,000.00	150,000,000.00
35001001/23020118/09000008 Installation of solar powered energy for Enugu State New sec			700,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	350,000,000.00		
35001001/23050101/090000081 Reseach and Development/Fisibility Studies on Coal and other							180,000,000.00	150,000,000.00	150,000,000.00
35001001/23010129/090000083 Procurement of 10 nos Lawn mowers and 50 no brush cutters							50,000,000.00	10,000,000.00	10,000,000.00
35001001/23040106/090000084 Urban Beautification							15,000,000.00	10,000,000.00	10,000,000.00
35001001/23010129/090000085 Procurement of 2 nos dulma machine and 3 nos plough machine							5,000,000.00	5,000,000.00	30,000,000.00
35001001/23010129/090000086 Acquisition of gaseous emission							25,000,000.00	5,000,000.00	2,000,000.00
35001001/23010115/090000087 Procurment of 4 no lap 4 no desktop							10,000,000.00	3,000,000.00	3,000,000.00
35001001/23040102/000000088 Clearing of drainages checkmating of blockage of natural fl							15,000,000.00	3,000,000.00	3,000,000.00
35001001/23030128/090000090 Construction/ Renovation of public toilet in Urban cities (G							30,000,000.00	10,000,000.00	10,000,000.00
Sub total	557,064,348.00	48,255,853.75	850,000,000.00	194,430,310.00	146,174,456.25+	75.18%+	880,000,000.00	346,000,000.00	368,000,000.00
35001002 - Nigerian Erosion & Watershed Magt (NEWMAP)									
35053001- Enugu State Waste Mgt Authority (ESWAMA)									
35053001/23010112/09000002 Purchase of furniture and fittings and office rentage for He		6,314,700.00	16,000,000.00	16,000,000.00	9,685,300.00+	60.53%+			
35053001/23010105/09000003 Purchase of 5 Nos brand new Mack Trucks			250,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization For The Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Original Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35053001/23010129/09000006 Purchase of 10 pieces of brand new man diesel compactors			850,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35053001/23010138/09000009 purchase of 2000 units of 1100 liters waste bins.	57,781,664.06		425,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	300,000,000.00	1,200,000,000.00	1,320,000,000.00
35053001/23010104/09000012 Purchase of 15Nos Tricycle Trucks for waste disposal		5,253,500.00		5,253,900.00	400.00+	0.01%+	75,000,000.00	90,000,000.00	105,000,000.00
35053001/23010105/09000016 Purchase of one brand new D6 Dozer Machine			315,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
35053001/23010105/09000017 Purchase of 4 brand new mini buses for revenue drive			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
35053001/23050101/09000018 Development and installation of ICT billing system and power			13,400,000.00	8,146,500.00	8,146,500.00+	100.00%+			
35053001/23010138/09000019 Purchase of 50 units of 20 000 liter Waste Bin.							180,000,000.00	130,000,000.00	150,000,000.00
35053001/23010138/09000020 purchase of 400 000 waste bags							40,000,000.00	48,000,000.00	70,000,000.00
35053001/23010138/09000021 Remodelling of 200 units of waste bin Locations.							500,000,000.00	600,000,000.00	100,000,000.00
35053001/23010138/09000022 Renovation of Land Fill Site							280,000,000.00	100,000,000.00	115,000,000.00
35053001/23020104/13000001 Construction of 4 Zonal Offices.							200,000,000.00	240,000,000.00	
Sub total	57,781,664.06	11,568,200.00	1,907,400,000.00	97,400,400.00	85,832,200.00+	88.12%+	1,575,000,000.00	2,408,000,000.00	1,860,000,000.00

PART TWO

DETAILED SCHEDULES OF CAPITAL EXPENDITURE

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Note	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
		₦	₦	₦	₦	₦	%	₦	₦	₦
414100 - Enugu East Senatorial Zone	1	24,627,317,178.09	61,790,667,139.55	70,730,025,400.00	99,486,327,349.00	37,695,660,209.45+	37.89%+	362,059,455,481.00	179,825,696,943.00	142,630,095,240.00
414200 - Enugu North Senatorial Zone	2	5,313,560,811.53	1,705,036,065.61	10,524,748,000.00	4,086,204,800.00	2,381,168,734.39+	58.27%+	13,130,166,519.00	29,705,750,000.00	31,188,188,000.00
414300 - Enugu West Senatorial Zone	3	3,344,961,953.88	103,976,987.82	3,431,344,000.00	1,256,912,400.00	1,152,935,412.18+	91.73%+	38,974,498,000.00	24,919,350,000.00	18,751,900,000.00
Total Capital Expenditure		33,285,839,943.50	63,599,680,192.98	84,686,117,400.00	104,829,444,549.00	41,229,764,356.02+	39.33%+	414,164,120,000.00	234,450,796,943.00	192,570,183,240.00
Note 1 - Enugu East Senatorial Zone										
414103 - Enugu East		1,895,515,100.79	812,459,661.02	3,792,730,000.00	3,558,407,700.00	2,745,948,038.98+	77.17%+	29,361,059,036.00	35,437,600,000.00	30,062,400,000.00
414104 - Enugu North		21,296,378,105.92	60,415,899,991.47	65,632,545,400.00	94,766,010,990.00	34,350,110,998.53+	36.25%+	308,911,262,795.00	124,199,793,003.00	94,927,945,240.00
414105 - Enugu South		566,338,657.39	48,255,853.75	81,250,000.00	94,737,600.00	46,481,746.25+	49.06%+	3,395,312,450.00	2,057,000,000.00	867,000,000.00
414110 - Isi uzo		132,117,380.00	156,968,855.00	7,000,000.00	163,968,900.00	7,000,045.00+	4.27%+	5,010,321,200.00	501,376,400.00	300,000,000.00
414111 - Nkanu East		62,878,221.00		514,500,000.00	369,536,859.00	369,536,859.00+	100.00%+	11,687,500,000.00	14,048,525,000.00	13,307,750,000.00
414112 - Nkanu West		674,089,712.99	357,082,778.31	702,000,000.00	533,665,300.00	176,582,521.69+	33.09%+	3,694,000,000.00	3,581,402,540.00	3,165,000,000.00
Total		24,627,317,178.09	61,790,667,139.55	70,730,025,400.00	99,486,327,349.00	37,695,660,209.45+	37.89%+	362,059,455,481.00	179,825,696,943.00	142,630,095,240.00
Note 2 - Enugu North Senatorial Zone										
414207 - Igbo Etiti		127,181,912.12		20,500,000.00	20,500,000.00	20,500,000.00+	100.00%+	1,500,200,000.00	10,140,000,000.00	15,660,000,000.00
414208 - Igbo Eze North		32,396,470.14		217,000,000.00	217,000,000.00	217,000,000.00+	100.00%+	1,569,000,000.00	2,000,000,000.00	1,500,000,000.00
414209 - Igbo Eze South		1,788,519,305.08	35,151,883.00	1,054,000,000.00	85,152,000.00	50,000,117.00+	58.72%+	788,762,519.00	3,650,000,000.00	3,250,000,000.00
414213 - Nsukka		1,023,288,395.96	351,733,618.40	1,138,248,000.00	1,070,146,200.00	718,412,581.60+	67.13%+	5,248,299,000.00	8,461,550,000.00	5,547,200,000.00
414215 - Udenu		2,316,242,642.23	1,218,436,309.21	6,595,000,000.00	2,593,692,300.00	1,375,255,990.79+	53.02%+	2,821,200,000.00	2,342,200,000.00	3,618,800,000.00
414217 - Uzo Uwani		25,932,086.00	99,714,255.00	1,500,000,000.00	99,714,300.00	45.00+	0.00%+	1,202,705,000.00	3,112,000,000.00	1,612,188,000.00
Total		5,313,560,811.53	1,705,036,065.61	10,524,748,000.00	4,086,204,800.00	2,381,168,734.39+	58.27%+	13,130,166,519.00	29,705,750,000.00	31,188,188,000.00
Note 3 - Enugu West Senatorial Zone										
414301 - Awgu		303,329,400.00		441,299,000.00	141,299,000.00	141,299,000.00+	100.00%+	3,515,098,000.00	5,542,750,000.00	3,154,000,000.00
414302 - Aninri		3,244,388.08		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	22,000,000,000.00	800,000,000.00	700,000,000.00
414306 - Ezeagu		13,273,136.61	12,159,500.00	1,734,205,000.00	569,205,000.00	557,045,500.00+	97.86%+	5,112,500,000.00	5,317,600,000.00	4,607,900,000.00
414314 - Oji River			67,586,000.00	391,500,000.00	459,086,300.00	391,500,300.00+	85.28%+	283,900,000.00	353,000,000.00	399,000,000.00
414316 - Udi		3,025,115,029.19	24,231,487.82	814,340,000.00	37,322,100.00	13,090,612.18+	35.07%+	8,063,000,000.00	12,906,000,000.00	9,891,000,000.00
Total		3,344,961,953.88	103,976,987.82	3,431,344,000.00	1,256,912,400.00	1,152,935,412.18+	91.73%+	38,974,498,000.00	24,919,350,000.00	18,751,900,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 1A -Enugu East Senatorial Zone - Enugu East LG									
11001001/23040104/13000022	Fumigation of Govt. House and Lodge	1,200,000.00							
11001001/23010121/13000023	Purchase of laundry equipment: Washing Machine & others.	26,325,000.00	12,500,000.00	50,000,000.00	31,462,500.00	18,962,500.00+	60.27%+		
11001001/23030101/13000031	Renovation of Old Govt's lodge in Enugu		61,104,000.00		61,104,800.00	800.00+	0.00%+		
11013001/23010112/13000011	Purchase of Office Equip (Steel Cabinet Printers UPS etc)	168,403,765.00	102,116,999.53		102,117,000.00	0.47+	0.00%+		
11013001/23010112/13000012	Construction of new EXCO Secretariat building			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	100,000,000.00	
11101001/23020102/13000019	Reconstruction of collapsed fence	1,762,000.00							
23013001/23010136/11000005	Completion of the Construction and equipping of Press Centre			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+		
22001001/23050101/12000019	Facilitate movements of mechanics to mechanics village							150,000,000.00	500,000,000.00
22001001/23050101/12000021	Cluster for small scaleindustries e.g. Furniture welder							50,000,000.00	40,000,000.00
29053001/23010105/13000001	Purchase of 5No Toyota Hiace Bus			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,000,000.00
34001001/23030114/04000003	Renovation of Amankpaka Cottage Hospital Amankpaka Nike							80,000,000.00	100,000,000.00
34001001/23030105/04000006	Renovation of Agulese Ugwieme Health Centre Awgu							30,000,000.00	
34001001/23020106/04000007	Construction of Perimetre Fencing at Infectious Diseases							40,000,000.00	
34001001/23020106/04000008	Construction and Furnishing of Type 3 Hospital Owo							76,000,000.00	
34001001/23030104/10000001	Reconstruction of 2 Nos Solar - Powered RSI Inverter Borehol			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+		
34001001/23050102/11000001	Digitalization of the Contract Administration							50,000,000.00	
34001001/23020119/13000018	External Works and Landscaping at SUMAS Igbo-Eno			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+		
34001001/23020118/13000073	Comp/Con of Enu Sta Infect Disease Hospi Coliery Hosp LOIII	1,563,866.65							
34001001/23020118/13000075	Comp/Con of 34 Model Customary Court Buildings in Enu State	10,805,364.86							
34001001/23030121/13000095	Construction/ Remodelling of Ministry of Works and Infrastru							50,000,000.00	
34001001/23030128/13000096	Remodelling/Construction of Gate House at MOW&I Area Office							35,000,000.00	
34001001/23020118/13000097	Completion of the construction of International Conference C							2,000,000,000.00	400,000,000.00
34001001/23030121/13000098	Renovation of State Secretariat Enugu							250,000,000.00	100,000,000.00
34001001/23030128/13000099	Renovation Fencing Landscaping of NCFE Buiding GRA Enugu							50,000,000.00	30,000,000.00
34001001/23030128/13000100	Remodeling and reconstruction of Hotel Presidential Enugu							2,000,000,000.00	1,000,000,000.00
34001001/23010105/13000101	Purchase of 2 Nos Electrical Department Project Vehicle							20,000,000.00	
34001001/23010129/13000102	Procurement of Ashphalt Plant							1,000,000,000.00	1,000,000,000.00
34001001/23010121/13000103	Furnishing and equiping of the 24 Nos appartments at Old Gov							70,000,000.00	
34001001/23010119/14000002	40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta) MOW&							40,000,000.00	20,000,000.00
34001001/23010119/14000003	Installation of Solar Energy at MOW&I Headquarters							8,000,000.00	15,000,000.00
34001001/23020116/16000001	Completion of Swamp Land reclamation and erosion control							23,000,000.00	
34001001/23020114/17000049	Constr/Recon/Reh of Announ junct - Obinagu Nchatancha		357,685,459.50	600,000,000.00	600,000,000.00	242,314,540.50+	40.39%+		
34001001/23020114/17000053	Special Intervention on roads in Enugu East Senatorial Zone.	735,030,050.96							
34001001/23020114/17000060	Completion of the Construction of Ugwogo Nike - Agu Ukehe -	250,874,378.93	66,559,968.75	200,000,000.00	200,000,000.00	133,440,031.25+	66.72%+	100,000,000.00	100,000,000.00
34001001/23020118/17000079	Construction of Asata River Bridge at Akani Ancestral Layout			500,000,000.00				200,000,000.00	
34001001/23020114/17000172	add wks for the Constr of Nike lake Rd TJun Flyover	675,050,674.39	212,493,233.24	90,000,000.00	212,493,400.00	166.76+	0.00%+	100,000,000.00	
34001001/23020118/17000239	Construction of Enviromental Protection and Spot Improvement			130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+		
34001001/23020118/17000249	Reconstruction /Maintenance of road at old Abakiliki Road E			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+		
34001001/23020118/17000253	Completion of the Construction of Retaining Wall Car Park			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00	
34001001/23020114/17000255	Completion of Construction of Access/Internal Road behind ES			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		
34001001/23020114/17000256	Payment of retention for the completed Public building Proje			58,000,000.00	58,000,000.00	58,000,000.00+	100.00%+	58,000,000.00	
34001001/23020114/17000257	Completion of Construction/ Rehabilitation of Last Bus-Stop							25,000,000.00	
34001001/23020114/17000258	Construction /Reconstruction/Rehabilitation of Annunciation							1,000,000,000.00	1,116,000,000.00
34001001/23020114/17000261	Construction of Enugu Airport Flyover Dual carriage way							2,000,000,000.00	2,500,000,000.00
34001001/23020114/17000266	Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Cami							1,000,000,000.00	3,000,000,000.00
34001001/23020114/17000267	Construction of Eziobodo Akpoga Mbulu Idodo Ajaogbo-Ogbuu							2,000,000,000.00	
34001001/23030113/17000268	Rehabilitation of Salvage Creescent GRA/Damija Junction Trans							1,400,000,000.00	1,000,000,000.00
34001001/23030113/17000277	Rehabilitation/Maintenance of 18.955km Roads at various loca							1,094,244,900.00	2,000,000,000.00
34001001/23020113/17000279	Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corne							1,000,000,000.00	200,000,000.00
34001001/23030113/17000281	Rehabilitation of 1.107km rd at Asata zone							465,814,136.00	300,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030113/17000282							500,000,000.00	1,000,000,000.00	1,500,000,000.00
34001001/23020114/17000285							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/17000292							400,000,000.00	1,500,000,000.00	1,000,000,000.00
34001001/23030113/17000293							400,000,000.00	400,000,000.00	200,000,000.00
34001001/23020114/17000298							1,000,000,000.00	6,000,000,000.00	5,000,000,000.00
34001001/23020114/17000299							1,000,000,000.00	600,000,000.00	400,000,000.00
34001001/23020114/17000300							200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000301							500,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000303							1,000,000,000.00	900,000,000.00	600,000,000.00
34001001/23020114/17000304							270,000,000.00	210,000,000.00	120,000,000.00
34001001/23020114/17000305							360,000,000.00	280,000,000.00	160,000,000.00
34001001/23020114/17000306							300,000,000.00	180,000,000.00	120,000,000.00
34001001/23020114/17000307							360,000,000.00	280,000,000.00	160,000,000.00
34001001/23020114/17000308							400,000,000.00	240,000,000.00	160,000,000.00
34001001/23020114/17000311							450,000,000.00	350,000,000.00	200,000,000.00
34001001/23020114/17000312							566,000,000.00	339,600,000.00	226,400,000.00
34001001/23030113/17000327							260,000,000.00	156,000,000.00	104,000,000.00
34001001/23030113/17000328							200,000,000.00	120,000,000.00	80,000,000.00
34001001/23020114/17000331							1,000,000,000.00	5,000,000,000.00	4,400,000,000.00
34001001/23020114/17000337							1,000,000,000.00	2,400,000,000.00	2,600,000,000.00
34001001/23020114/17000341							290,000,000.00	174,000,000.00	116,000,000.00
34001001/23020114/17000343							700,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000347							200,000,000.00		
34001001/23020114/17000348							300,000,000.00	300,000,000.00	200,000,000.00
36052001/23020119/02000021							100,000,000.00		
52103001/23030104/10000001	24,500,000.00								
52103001/23050101/10000008			200,000,000.00	198,500,000.00	198,500,000.00+	100.00%+	525,000,000.00	525,000,000.00	550,000,000.00
53001001/23020104/06000015			214,500,000.00	214,500,000.00	214,500,000.00+	100.00%+			
53001001/23020103/06000016			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
53001001/23010133/06000017			15,730,000.00	15,730,000.00	15,730,000.00+	100.00%+	20,000,000.00	22,000,000.00	25,000,000.00
53010001/23020118/06000009			160,000,000.00	160,000,000.00	160,000,000.00+	100.00%+	100,000,000.00		
53010001/23030128/06000016							2,000,000.00		
21102001/23030121/13000004			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	10,000,000.00	
Total	1,895,515,100.79	812,459,661.02	3,792,730,000.00	3,558,407,700.00	2,745,948,038.98+	77.17%+	29,361,059,036.00	35,437,600,000.00	30,062,400,000.00
Note 1B - Enugu East Senatorial Zone - Enugu North									
11001001/23030112/01000002		258,000.00	10,000,000.00	10,000,000.00	9,742,000.00+	97.42%+	15,000,000.00		
11001001/23010112/01000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
11001001/23030112/01000001		3,040,500.00	15,000,000.00	15,000,000.00	11,959,500.00+	79.73%+	5,000,000.00		
11001001/23030112/01000005							7,000,000.00		
11001001/23010122/04000001	6,951,191.00		80,000,000.00	6,603,800.00	6,603,800.00+	100.00%+	650,000,000.00	50,000,000.00	50,000,000.00
11001001/23010104/04000003			5,000,000.00	2,363,500.00	2,363,500.00+	100.00%+	50,000,000.00		
11001001/23010125/05000002	765,750.00		5,000,000.00	2,620,000.00	2,620,000.00+	100.00%+			
11001001/23010113/11000001	7,001,000.00	23,016,000.00		23,016,100.00	100.00+	0.00%+			
11001001/23010136/11000002		229,679,225.00		229,679,300.00	75.00+	0.00%+			
11001001/23010112/13000001	50,685,300.00	254,656,778.72	120,000,000.00	254,656,800.00	21.28+	0.00%+	12,000,000.00	6,000,000.00	5,000,000.00
11001001/23010103/13000002	7,950,000.00	47,532,388.81		47,532,400.00	11.19+	0.00%+			
11001001/23010128/13000004	751,000.00	73,609,500.00	100,000,000.00	100,000,000.00	26,390,500.00+	26.39%+	200,000,000.00		
11001001/23010105/13000005		2,250,000.00		2,250,100.00	100.00+	0.00%+			
11001001/23010129/13000007	1,397,500.00	7,500,000.00		7,500,900.00	900.00+	0.01%+			
11001001/23010113/13000008	14,322,500.00	41,233,000.00		41,233,600.00	600.00+	0.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001/23010119/13000009	Power Generating Plant	1,380,000.00	23,600,000.00		23,600,900.00	900.00+	0.00%+		
11001001/23020101/13000012	Cons./Reconstruction/Renovation of offices/Lounges in GH	3,527,300.00	95,300,000.00	150,000,000.00	108,898,500.00	13,598,500.00+	12.49%+		
11001001/23020105/13000013	Construction of water Tank	7,315,500.00	2,636,300.00		2,636,500.00	200.00+	0.01%+		
11001001/23020101/13000014	Comple.of Enugu State Govr's lodge with L/Office in Abuja		3,500,000.00		3,500,100.00	100.00+	0.00%+		
11001001/23050101/13000015	Governor's Special Project & intervention includg AUDA-NEPAD	991,700,845.88	14,220,904,763.03	1,000,000,000.00	14,220,905,000.00	236.97+	0.00%+	2,000,000,000.00	2,000,000,000.00
11001001/23010113/13000018	Procurement of office equipment: 3 No Hp 15.6 Laptop Comput	466,000.00	2,824,000.00	80,000,000.00	3,000,000.00	176,000.00+	5.87%+	30,000,000.00	5,000,000.00
11001001/23010117/13000019	Purchase of Electrical fittings (compressors/ contactors LE	1,244,200.00	25,641,247.50	150,000,000.00	26,032,000.00	390,752.50+	1.50%+	20,000,000.00	50,000,000.00
11001001/23010120/13000025	Purchase of Kitchen equipments for Kitchen One (1) and two (		738,780.00	50,000,000.00	18,898,200.00	18,159,420.00+	96.09%+	4,500,000.00	
11001001/23010132/13000026	Upgrading and equipping of Enugu State Security Outfit	700,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+	1,500,000,000.00	50,000,000.00
11001001/23010118/13000033	Upgrading of lion Building (Additional features)		11,000,000.00		11,000,900.00	900.00+	0.01%+		
11001001/23030128/13000036	Rehabilitation of public toilet in Government house Enugu	6,994,000.00		60,000,000.00	2,343,200.00	2,343,200.00+	100.00%+	50,000,000.00	
11001001/23020118/13000037	Security fencing of Government House (see through fence)		2,289,000.00		2,289,000.00				
11001001/23030125/13000038	Renov. of fuel dump office to accom an office for Govt House		2,380,000.00		2,380,000.00				
11001001/23010113/13000043	Recons. of Plumbing System /Pur.of Plumbing Materials: etc.	5,573,900.00		50,500,000.00	9,266,400.00	9,266,400.00+	100.00%+		
11001001/23010112/13000050	Provision of office furniture and fittings for Focal person	2,544,000.00							
11001001/23010101/13000051	Renovation of general & private kitchens in Government House	1,412,300.00	7,536,350.00		7,536,600.00	250.00+	0.00%+		
11001001/23020101/13000052	Construction of new refridgerator and air conditioner electr	3,625,600.00						150,000,000.00	
11001001/23010134/13000053	Purchase of two (2) Potable Public Address (PA) System	9,504,000.00							
11001001/23010128/13000054	Rollout of a system of actively monitored CCTV				24,000,100.00	24,000,100.00+	100.00%+	500,000,000.00	
11001001/23030127/13000055	Modernization of finger print analysis system database							180,000,000.00	100,000,000.00
11001001/23010122/13000056	Upgrading of forensics ballistics DNA Lab							250,000,000.00	150,000,000.00
11001001/23010112/13000057	Procuremnet of 9 no steel carbinets for Principal Secretary							1,179,000.00	
11001001/23010112/13000058	Purchase of 3 No Shredding machine							650,000.00	
11001001/23010115/13000059	Purchase of photocopiers and Printer							9,000,000.00	
11001001/23010105/13000060	Procurement of official and security vehicles							7,200,000,000.00	5,000,000,000.00
11001001/23010136/13000061	Acquisition of 20 no drones							40,000,000.00	
11001001/23030121/13000062	Refurbishment of His Excellency's office and Exco hall							200,000,000.00	
11001001/23010136/13000063	Installation of intercom system in the office of the Governo							2,000,000.00	2,000,000.00
11001001/23010120/13000064	Procurement of electronics for logistics unit							500,000.00	
11001001/23010119/14000001	Prochase and installation of Power Generating Set			100,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	120,000,000.00	150,000,000.00
11001002/23010112/13000002	Pur. of office furn.& fittings- & other furniture & fittings		65,854,000.00	60,000,000.00	65,854,000.00			70,000,000.00	10,000,000.00
11001002/23010113/13000003	Purchase of Computer Equipment and accessories (desktop comp							10,000,000.00	6,000,000.00
11001002/23010112/13000007	Purchase of window blinds and reinforcement of offices and s							2,000,000.00	800,000.00
11001002/23010130/13000009	Purchase and installation of overhead tank							5,460,550.00	6,000,000.00
11001002/23010114/13000011	Pur.of office equip-3Nos computerequip & other office equip.			20,000,000.00	14,146,000.00	14,146,000.00+	100.00%+		
11001002/23010136/13000023	Pur. of com. equip (10 Nos walkie talkie & other com. equip)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	6,000,000.00
11001002/23030103/13000027	Renovation of Deputy Governor's lodge							200,000,000.00	10,000,000.00
11008001/23000036/11000003	Review of Enugu State Emergency Response plan and production			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+		
11008001/23010129/13000001	Pur. of Dis. relief/rehab materials (food & non-food items)			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	100,000,000.00
11008001/23010112/13000004	Pur.& instal of 2Nos Comp set 1No HP Ljet Printer & 1No Ltop			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	2,000,000.00	
11008001/23010134/13000010	Purchase of search & rescue &personal protective equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00
11008001/23020100/13000014	Setting up of Enugu State Emergency Operation Center (EOC)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		
11008001/23010129/13000015	Purchase of emergency tent materials			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	500,000.00
11008001/23050101/13000016	Emergency response fund			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		
11010001/23010112/13000002	Pur of office equip. to setup Due Proc & Mon Unit in 3 Sen			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+		
11010001/23010112/13000003	Pur.of Office Furn. Tables Seats and File/Document Racks			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+		
11010001/23010111/13000004	Prov. of Inter. facili; 3Nos Routers 4Nos Nokia X10 Tablet			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+		
11010001/23000001/13000006	Domestication of e-procurement in Enug			17,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	700,000.00	1,766,000.00
11010001/23010112/13000007	Establishment of Due process & budget monitoring in LGAs							4,913,000.00	5,200,000.00
11010001/23010113/13000008	Purchase of office equipment for Due process Headquarters (1							3,325,000.00	4,000,000.00
11013001/23010105/13000001	Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	24,990,000.00							

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11013001/23010112/13000002 Purchase of furniture and fittings for ExCo Secretariat:	40,000,000.00	10,000,000.00	7,000,000.00	10,000,000.00					
11013001/23050102/13000008 Development of Computer Software		104,248,000.00		104,248,500.00	500.00+	0.00%+			
11013001/23010119/13000009 Purch.of 1No.100 KVA P.Sound Gen. Set @4m for Lag.Laison Off		23,600,000.00		23,600,500.00	500.00+	0.00%+			
11013001/23000005/13000017 Pur. of Official and Security Vehicles for State Government	2,033,108,392.40	3,455,933,417.73	1,500,000,000.00	3,711,658,600.00	255,725,182.27+	6.89%+			
11013001/23000012/13000019 Purchase of Furniture & fittings for the SSG	620,000.00	9,920,862.47	3,500,000.00	9,920,900.00	37.53+	0.00%+	30,000,000.00		
11013001/23000012/13000020 Purchase of office Equip for SSG Per. Sec Ex.Sec Directors	13,160,000.00						20,000,000.00		
11013001/23020105/13000024 Construction of 2 No overhead tanks for water supply in Abuj		654,000.00		654,000.00					
11013001/23010112/13000025 Furnishing /equipping of new Exco Secretariat building							50,000,000.00		
11013001/23010136/13000026 Purchase of canon mini-sized video camera							150,000.00		
11013001/23010105/13000027 Purchase of utility vehicles							800,000,000.00		
11013001/23010128/13000028 Purchase and installtion of security gadgets							20,000,000.00		
11013001/23010112/13000029 Purchase of Electrical Installation/Fittings							10,000,000.00		
11013001/23010107/13000030 Purchase of 1 no Dyna truck							160,000,000.00		
11033001/23020122/04000006 Equipping of one stop shop in each of the three(3) senatoria			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	14,949,000.00	30,349,000.00	35,449,000.00
11033001/23000022/04000008 Provision/procurement of diagonsis accessories and tools			32,400,000.00	32,400,000.00	32,400,000.00+	100.00%+	4,000,000.00	42,555,000.00	45,550,000.00
11033001/23050101/13000012 Grant for sustaining HIV intervention in Enugu State							10,000,000.00	20,000,000.00	29,683,000.00
11101001/23020102/06000001 Construction of Other Public Building	6,994,000.00								
11101001/23030128/06000003 Renovation of 3 skill acquisition centers							20,000,000.00	10,000,000.00	10,000,000.00
11101001/23020107/06000004 Provision for intervention in Schools and Public Institution							300,000,000.00	50,000,000.00	35,000,000.00
11101001/23010112/13000001 Purechase of Office Furniture:							898,000.00	300,000.00	200,000.00
11101001/23010106/13000002 Purchase of 1no Hillux van for PDI							38,000,000.00		
11101001/23030121/13000003 Construction of Other projects		681,719,200.00		681,719,300.00	100.00+	0.00%+			
11101001/23030121/13000005 Upgrading Other Public Building		2,930,710,186.17		4,019,588,000.00	1,088,877,813.83+	27.09%+			
11101001/23030128/13000007 Renovation of Government House Canteen							150,000,000.00	50,000,000.00	30,000,000.00
11101001/23040102/13000028 Erosion control at Okpara square Enugu							15,000,000.00	8,000,000.00	5,000,000.00
11101001/23010113/13000029 Purchase of Office Equipment: 2No HP Desktop Computer 4GB R							1,951,000.00	1,000,000.00	700,000.00
11184001/23050101/05000001 Rehabilitation of VSA skill acquisition centre							1,000,000.00		
11184001/23010105/13000002 Rehab. of Volunteer Service Agency Skill Acquisition center			400,000.00	400,000.00	400,000.00+	100.00%+			
11184001/23010112/13000003 Purchase of Office furniture			300,000.00	300,000.00	300,000.00+	100.00%+			
11184001/23010129/13000005 Procurement of set of machine for waterproof extrusion			300,000.00	300,000.00	300,000.00+	100.00%+	500,000.00		
11184001/23000012/13000008 Purchase of 1 no Hilux Jeep truck			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
11184001/23010112/13000009 Procurement of steel cabinet standing fan photocopiers etc							1,000,000.00		
11184001/23050108/13000010 Generating revenue through VSA soap making production							500,000.00		
11184001/23050108/13000011 VSA Campaign with corporate bodies on reduction of unemploy							500,000.00		
11184001/23050108/13000012 Sensitization of the people on campaign for volunteerism							500,000.00		
11052001/23050102/11000001 Provision of Internet facilities (2No routers)			167,000.00	167,000.00	167,000.00+	100.00%+	300,000.00	400,000.00	400,000.00
11052001/23010112/11000002 Purchase of office equipments			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+	2,000,000.00	2,400,000.00	2,900,000.00
11052001/23010112/13000001 Purchase of Furniture (6No steel cabinets)			600,000.00	600,000.00	600,000.00+	100.00%+	900,000.00	700,000.00	9,000,000.00
67001001/23050108/03000003 Establish Local Emergency Management Agencies							30,000,000.00	20,000,000.00	20,000,000.00
67001001/23050101/03000004 Developme a registration and taxation framework							24,000,000.00	15,000,000.00	15,000,000.00
67001001/23050101/03000005 Eliminate grid locks on state road ways as a result of parki							7,000,000.00	6,800,000.00	6,800,000.00
67001001/23050101/03000006 Develop markets infrastructure trailing population concentra							25,000,000.00	20,000,000.00	20,000,000.00
67001001/23050101/03000007 Establish institutions to foster cooperation with state and							15,000,000.00	15,000,000.00	15,000,000.00
67001001/23020118/03000008 Building of smart toilets in markets							25,000,000.00	25,000,000.00	25,000,000.00
67001001/23050101/03000009 Removal of abandoned vehicles from roadways and streets							25,000,000.00	20,000,000.00	20,000,000.00
67001001/23010114/13000002 Purchase of 10Nos Desktop Computers & 10Nos Printers and Acc			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
67001001/23010115/13000003 Purhcase of 2 Photocopying Machines			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
67001001/23010112/13000006 Purchase of 4No Refrigerator			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
67001001/23010107/13000007 Purhcase 5 No. Standing Fans			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
67001001/23020118/13000013 Provision of Directional Signage at the State Secretariat							4,000,000.00	5,000,000.00	6,000,000.00
67001001/23010119/14000001 Purchase of Generator Set			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23050102/11000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
12003001/23000000/13000000			16,200,000.00	16,200,000.00	16,200,000.00+	100.00%+	16,200,000.00		
12003001/23000000/11000006			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		
12003001/23010136/11000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
12003001/23010136/11000026			700,000,000.00	700,000,000.00	700,000,000.00+	100.00%+	700,000,000.00		
12003001/23010136/11000027			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
12003001/23010128/13000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
12003001/23010122/13000002			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
12003001/23030121/13000003			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23020111/13000016			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23020118/13000018			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00		
12003001/23020118/13000019			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
12003001/23010136/13000023			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
12003001/23010122/13000024			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
12003001/23010125/13000034			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00		
12003001/23030128/13000037			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23010105/13000039			1,950,000,000.00	1,950,000,000.00	1,950,000,000.00+	100.00%+	1,950,000,000.00		
12003001/23010105/13000040			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00		
12003001/23010112/13000045			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23010136/13000046			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23010112/13000049			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
12003001/23010112/13000052			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00		
12003001/23010112/13000053			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23010112/13000055			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
12003001/23010129/13000057			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
12003001/23010106/13000060			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
12003001/23010112/13000067			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
12003001/23010106/13000072			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
12003001/23010108/13000073			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
12003001/23020101/13000083			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
12003001/23010112/13000085			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00		
12003001/23020118/13000087			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
12003001/23020118/13000088			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
12003001/23010112/13000089			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	150,000,000.00		
12003001/23010113/13000091							1,000,000.00		
12003001/23010119/14000002			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00		
12003001/23010121/14000003			850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00		
12003001/23010113/11000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
12003001/23010114/11000002			750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00		
12003001/23010114/11000003			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00		
12003001/23010113/11000004			1,250,000.00	1,250,000.00	1,250,000.00+	100.00%+	1,250,000.00		
12003001/23010136/11000005			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00		
12003001/23010105/13000001			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
12003001/23010112/13000005			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000007			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00		
12003001/23010112/13000011			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00		
12003001/23010112/13000012			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	
12003001/23020101/13000013			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
12003001/23020101/13000014			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00		
12003001/23020101/13000015			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23001001/23020118/11000003							48,000,000.00	50,000,000.00	52,000,000.00
23001001/23010136/11000022		18,000,000.00			18,000,000.00				
23001001/23010113/11000039			5,160,000.00		5,160,000.00	100.00%+	5,160,000.00	7,740,000.00	8,100,000.00
23001001/23020118/11000043								87,000,000.00	87,000,000.00
23001001/23010130/11000047			3,950,000.00		3,950,000.00	100.00%+			
23001001/23030121/11000048							10,000,000.00	5,000,000.00	5,000,000.00
23001001/23020118/13000007			25,000,000.00		7,000,000.00	100.00%+	21,000,000.00	10,000,000.00	11,000,000.00
23001001/23050101/13000017			14,330,000.00		14,330,000.00	100.00%+	14,330,000.00	7,165.00	19,165,000.00
23001001/23010136/13000018							1,950,000.00	2,150,000.00	2,450,000.00
23001001/23010136/13000019							1,800,000.00	9,000,000.00	9,000,000.00
23001001/23010136/13000020							87,000,000.00	87,000,000.00	87,000,000.00
23001001/23010113/13000021							5,850,000.00	5,000,000.00	5,000,000.00
23003001/23010112/11000004							6,800,000.00	7,000,000.00	7,500,000.00
23003001/23000002/11000009			25,000,000.00		25,000,000.00	100.00%+			
23003001/23010112/11000011			6,000,000.00		6,000,000.00	100.00%+	1,294,800.00	1,942,200.00	2,913,300.00
23003001/23010136/11000034			3,069,000.00		3,069,000.00	100.00%+			
23003001/23050102/11000039							130,500,000.00	200,000,000.00	200,000,000.00
23003001/23010136/11000040							58,291,500.00	87,436,800.00	131,155,200.00
23003001/23010136/11000041							4,180,400.00	6,270,600.00	9,405,800.00
23003001/23010136/11000042							2,557,500.00	3,836,300.00	5,754,400.00
23003001/23010136/11000043							16,357,200.00	24,535,800.00	36,803,600.00
23003001/23050101/11000044							5,967,500.00	8,951,300.00	13,426,900.00
23003001/23050101/11000045							54,250,000.00	60,000,000.00	65,000,000.00
23003001/23050101/11000046							21,000,000.00	31,000,000.00	41,000,000.00
23003001/23050101/11000047							25,000,000.00	37,500,000.00	40,000,000.00
23003001/23010136/11000048							7,000,000.00		
23003001/23010119/11000049							15,000,000.00	22,500,000.00	33,000,000.00
23003001/23030128/17000004							25,000,000.00	25,000,000.00	30,000,000.00
23003001/23020125/17000005							16,752,900.00	25,000,000.00	3,800,000.00
23013001/23010114/11000012			102,500,000.00		102,500,000.00	100.00%+	125,000,000.00	80,000,000.00	80,000,000.00
23013001/23010113/11000013							1,728,000.00	1,728,000.00	1,728,000.00
23013001/23010119/14000001			10,500,000.00		10,500,000.00	100.00%+	12,500,000.00	12,500,000.00	12,500,000.00
23055001/23010114/11000001			15,000,000.00		15,000,000.00	100.00%+		4,000,000.00	12,000,000.00
23055001/23010113/11000002			2,250,000.00		2,250,000.00	100.00%+	4,020,000.00	3,500,000.00	7,000,000.00
23055001/23030121/11000005			1,300,000.00		1,300,000.00	100.00%+		2,300,000.00	
23055001/23010136/11000009			2,390,000.00		2,390,000.00	100.00%+	2,400,000.00	520,000.00	
23055001/23030128/11000015							2,000,000.00		
25001001/23010105/13000001			40,000,000.00		40,000,000.00	100.00%+			
25001001/23010112/13000003			180,000,000.00		180,000,000.00	100.00%+			
25001001/23010112/13000024			20,000,000.00		20,000,000.00	100.00%+	9,000,000.00	10,000,000.00	30,000,000.00
25001001/23010112/13000025			700,000.00		700,000.00	100.00%+			
25001001/23050101/13000026							10,000,000.00		
25005001/23010112/13000003			1,900,000.00		1,900,000.00	100.00%+			
25005001/23010112/13000006			240,000.00		240,000.00	100.00%+	300,000.00	300,000.00	300,000.00
25005001/23010112/13000007			300,000.00		300,000.00	100.00%+	200,000.00	200,000.00	200,000.00
25005001/23010112/13000008			480,000.00		480,000.00	100.00%+	300,000.00	400,000.00	500,000.00
25005001/23010114/13000009							2,000,000.00	400,000.00	500,000.00
25005002/23010113/13000002			900,000.00		900,000.00	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25005002/23010112/13000008			550,000.00		550,000.00	100.00%+	1,000,000.00	700,000.00	900,000.00
38001001/23050101/03000001		6,450,000.00	300,000,000.00		300,000,000.00	97.85%+	3,000,000,000.00	2,500,000,000.00	2,000,000,000.00
38001001/23010118/03000002							120,000,000.00	15,000,000.00	15,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38001001/23010118/03000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38001001/23010118/03000004							3,000,000,000.00	4,000,000,000.00	4,000,000,000.00
38001001/23050103/05000001				6,450,200.00	6,450,200.00+	100.00%+			
38001001/23050101/05000009			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
38001001/23050101/05000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38001001/23010113/11000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00		
38001001/23010114/11000003			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00		
38001001/23050101/11000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38001001/23050101/13000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00		
38001001/23050101/13000005			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00		
38001001/23010114/13000006			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00		
38001001/23050101/13000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	12,000,000.00		
38001001/23050101/13000009			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
38001001/23010136/13000013			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	400,000.00		
38001001/23010112/13000015			930,000.00	930,000.00	930,000.00+	100.00%+	3,324,000.00		
38001001/23010112/13000017			96,000.00	96,000.00	96,000.00+	100.00%+	2,500,000.00		
38001001/23010112/13000018							1,320,000.00		
38001001/23010112/13000019							1,000,000.00		
38001001/23010112/13000020							2,520,000.00		
38004004/23010133/11000001			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	90,000,000.00	45,000,000.00
38001002/23010101/13000003			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
38001002/23050101/13000006			2,400,000.00	2,400,000.00	2,400,000.00+	100.00%+	3,000,000.00		
38004004/23050101/13000010							100,000,000.00	120,000,000.00	100,000,000.00
38004004/23050103/13000013			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	10,000,000.00	6,000,000.00	3,000,000.00
38001002/23050103/13000015							258,000.00		
13002001/23010130/13000002			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,000,000.00	7,500,000.00	8,000,000.00
13002001/23010113/13000005			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
13002001/23000007/13000007			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	5,000,000.00	6,000,000.00	6,000,000.00
13002001/23000018/13000008			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
13002001/23010113/13000009			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	5,000,000.00	4,700,000.00	4,800,000.00
13002001/23010119/13000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
40001001/23010105/13000001			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+			
40001001/23010114/13000003			2,910,000.00	2,910,000.00	2,910,000.00+	100.00%+	1,467,000.00		2,050,000.00
40001001/23010112/13000004			2,750,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,533,000.00	2,350,000.00	1,000,000.00
40001001/23010108/13000005			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
40001001/23010112/13000010			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
40001002/23010105/13000001			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
40001002/23010113/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,000.00	3,000,000.00	3,000,000.00
40001002/23010112/13000003			2,600,000.00	2,600,000.00	2,600,000.00+	100.00%+	6,000,000.00	2,000,000.00	2,000,000.00
40001002/23010113/13000004			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
47001001/23010136/11000001			300,000.00	300,000.00	300,000.00+	100.00%+			
47001001/23010112/13000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00		
47001001/23010104/13000004			450,000.00	450,000.00	450,000.00+	100.00%+	600,000.00		
47001001/23010112/13000007		1,967,000.00	3,480,000.00	3,480,000.00	3,480,000.00+	100.00%+	5,760,000.00		
47001001/23030121/13000008			57,000,000.00	57,000,000.00	57,000,000.00+	100.00%+	28,000,000.00		
47001001/23020101/13000009			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+			
47001001/23010119/13000010							2,740,000.00		
47001002/23010113/11000001			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+			
47001002/23010136/11000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
47001002/23010108/13000003			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
47001002/23030121/13000006							6,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
47001002/23010112/13000007							20,000,000.00		
48001001/23010112/13000003			7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	7,500,000.00		
48001001/23010112/13000007			504,000.00	504,000.00	504,000.00+	100.00%+	2,000,000.00		
48001001/23050101/13000011							200,000,000.00		
48001001/23010106/13000012							35,000,000.00		
48001001/23010108/13000108							25,000,000.00		
48001001/23010113/13000014							2,800,000.00		
51001001/23010119/14000001			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
51001001/23050102/10000001			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+			
51001001/23050102/11000004							2,000,000.00	2,000,000.00	2,000,000.00
51001001/23010136/11000008							2,450,000.00		
51001001/23010114/11000009							120,000.00		
51001001/23010115/11000010							488,000.00		
51001001/23050102/13000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
51001001/23010128/13000005							60,000,000.00	60,000,000.00	60,000,000.00
51001001/23020101/13000010							60,000,000.00		
51001001/23010119/14000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
51001002/23010113/13000002							5,000,000.00	5,000,000.00	5,000,000.00
51001002/23010112/13000003							3,000,000.00	3,000,000.00	3,000,000.00
51001002/23030121/13000004							15,000,000.00	15,000,000.00	15,000,000.00
62001002/23010114/11000001			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
62001002/23010114/11000002			4,300,000.00	4,300,000.00	4,300,000.00+	100.00%+			
62001002/23010136/11000003			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+			
62001002/23010102/13000003			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
62001002/23010125/13000005			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
62001002/23030103/13000007			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
62001002/23010125/11000009			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
62001002/23010112/13000011			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
62001002/23010119/14000001			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+			
63001001/23010114/11000001			160,000.00	160,000.00	160,000.00+	100.00%+			
63001001/23010112/13000002		4,000,000.00		4,000,800.00	800.00+	0.02%+			
63001001/23010112/13000005		4,690,000.00	1,000,000.00	4,690,500.00	500.00+	0.01%+			
63001001/23050101/13000006			300,000,000.00	292,308,700.00	292,308,700.00+	100.00%+			
63001001/23050101/13000008			2,700,000.00	2,700,000.00	2,700,000.00+	100.00%+			
63001001/23050101/13000009			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
66001001/23030128/03000001							60,000,000.00	50,000,000.00	50,000,000.00
66001001/23010132/03000002			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+	14,000,000.00	10,000,000.00	10,000,000.00
66001001/23010113/03000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
66001001/23010108/03000009			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
66001001/23030128/03000014			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
66001001/23050104/03000015							10,000,000.00	20,000,000.00	20,000,000.00
66001001/23010112/03000016							12,000,000.00	12,000,000.00	12,000,000.00
66001001/23010112/03000017							2,000,000.00		
66001001/23010119/03000018							10,000,000.00		
66001001/23020118/05000001			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
66001001/23050101/05000002							178,000,000.00	100,000,000.00	100,000,000.00
29001001/23010113/11000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	5,008,000.00	3,000,000.00	3,000,000.00
29001001/23050101/11000003							10,000,000.00	10,000,000.00	10,000,000.00
29001001/23010136/11000004							400,000,000.00	200,000,000.00	200,000,000.00
29001001/23010128/11000005							1,000,000,000.00	600,000,000.00	400,000,000.00
29001001/23010136/11000006							150,000,000.00	150,000,000.00	100,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001001/23020123/13000003 Procurement of office equipment for traffic management office	3,346,000.00		8,000,000.00	2,799,600.00	2,799,600.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
29001001/23020127/13000004 Proc of equip for pubenlightenment such as horn speaker sys			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
29001001/23010104/13000005 Procurement of 10Nos Power bike with digital security system			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	8,000,000.00	4,000,000.00	4,000,000.00
29001001/23010114/13000010 Procurement of office equipment: 6 No Digital Casio Calculat			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,724,000.00	1,000,000.00	1,000,000.00
29001001/23010112/13000011 Procurement of office furniture (3 Nos. Padded executive tab		10,200,000.00	5,000,000.00	10,200,400.00	400.00+	0.00%+	2,740,000.00	1,000,000.00	1,000,000.00
29001001/23010129/13000019 Provision of Operational Kits (Clamps Cameras Keys Traffic		20,760,000.00		20,760,800.00	800.00+	0.00%+			
29001001/23020118/13000023 Establishment of model driving school			50,000,000.00	29,239,200.00	29,239,200.00+	100.00%+	150,000,000.00	150,000,000.00	150,000,000.00
29001001/23010136/13000025 Procurement of20 Nos smart Traffic control stand with solar			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
29001001/23010136/13000026 Purchase and Supply of Belgium Trucks and other Machines (1		255,724,630.00		255,724,800.00	170.00+	0.00%+			
29001001/23010104/13000028 Purchase and installation of 20 Nos modern didital camera			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
29001001/23010107/13000029 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
29001001/23020118/13000030 Construction of Ultra modern Logistics hub via PPP							1,000,000,000.00	250,000,000.00	250,000,000.00
29001001/23020118/13000031 Construction of No CNG mother station compressed natural gas							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020124/13000032 Construction of 1 No Ultra modern regional Bus Park via PPP							2,000,000,000.00	314,000,000.00	300,000,000.00
29001001/23020118/13000033 Construction of 30 No CNG station via PPP daughter station							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020118/13000034 Construction of 1 No Tranaport Interchange via PPP							500,000,000.00	300,000,000.00	200,000,000.00
29001001/23010105/13000035 Concession of ENTRACO via PPP							4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
29001001/23050101/13000036 Provision of payment and revenue assurance via PPP							100,000,000.00	100,000,000.00	100,000,000.00
29001001/23010104/13000037 Provision of 300 No E Bike and Tricycle via PPP							575,000,000.00	200,000,000.00	200,000,000.00
29001001/23010129/13000038 Provision of Traffic signages/road marking							2,000,000.00	2,000,000.00	2,000,000.00
29001001/23020101/13000039 Renovation of office building accomodating ministry of Trans							2,000,000.00	2,000,000.00	2,000,000.00
29001001/23030128/13000040 Repair of collapsed portion of fence							4,000,000.00	4,000,000.00	4,000,000.00
29001001/23010112/13000041 10 no desk 35 nos chairs 5 nos steel cabinet							4,065,000.00	2,000,000.00	2,000,000.00
29001001/23020103/14000001 Construction of 10 No Electric Charging point via PPP							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020115/15000001 Construction/Provision of Intra-City monorail vai PPP							6,000,000,000.00	3,000,000,000.00	1,000,000,000.00
29001001/23030116/18000001 Construction of Akanu Ibiam International Airport maintenanc							400,000,000.00	200,000,000.00	200,000,000.00
29001001/23010131/18000002 Establishment of Enugu Air Flight via PPP							13,000,000,000.00	9,000,000,000.00	6,000,000,000.00
31001001/23010113/11000002 Pur of facili/equipfor dev of database for oil&Gas in Enu St							25,000,000.00		
31001001/23010113/11000003 Purchase of Media equipment (VIDO Machines Cameras)							5,000,000.00		
31001001/23010113/11000001 Pur of equip for comp of the Min of Energy&Mineral Resour							50,000,000.00		
31001001/23010113/11000004 Purchase of desktop and laptop computers							2,500,000.00		
31001001/23020124/12000001 Construction of Truck/Tipper Park							20,000,000.00		
21001001/23020101/13000001 Renovation of Office Building							20,000,000.00		
31001001/23010112/13000002 Pur of Furn& Fitt:32incgesTV sets etc&other furni items							15,000,000.00		
31001001/23010112/13000003 Take-off Fund for Ministry of Energy							100,000,000.00		
31001001/23010140/14000001 Pur of Equip for R&D /Fisibility stud on coal Mining in Enu							60,000,000.00	10,000,000.00	10,000,000.00
31004001/23010113/11000004 ICT Networking telephone/conferenceing system webportal							20,000,000.00		
31004001/23010113/11000001 Purchase of 5 laptops							7,000,000.00		
31004001/23010113/11000001 Purchase of 25 desktop							19,000,000.00		
31004001/23010113/11000003 1 ERP - Micrsoft dynamics buy designn 365 (30 users)							100,750,000.00		
31004001/23020101/13000001 Renovationof office building							5,000,000.00		
31004001/23010112/13000002 Pur of office furnitures & fittings(27 desks 30 chairs etc)							22,000,000.00		
31004001/23010105/13000003 Purchase of utility 1 vehicle							45,000,000.00		
31004001/23010140/13000004 Dev of Lab for calibr.&design of ener effc heat for indu.							50,000,000.00		
31004001/23010112/13000005 Take off Grant for EERC							50,000,000.00		
31004001/2301010119/14000001 Purchase of 1 (One) 60CNG gen set							11,000,000.00		
31004001/23010119/14000002 Purchase of 1 40kw solar/battery assembly and UPS equipment							40,000,000.00		
31004001/23010136/14000003 Design and developemt of grid power availability data							50,000,000.00		
31004001/23010119/14000004 Purchase of Solar radiation and wind measurement equipment							50,000,000.00		
15001001/23050101/01000005 Agro Processing Prod Enhancement and Livelihood Imprv Sup		343,911,455.78		400,000,000.00	56,088,544.22+	14.02%+			
15001001/23050101/01000006 Agric Transf Agenda Support Prog phase 1 (ATASP-1)		152,002,465.32		160,000,000.00	7,997,534.68+	5.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23010113/01000011 Procurement of 2No laptops and 3No desktops and accessories	9,330,216.87	320,000.00		320,100.00	100.00+	0.03%+			
15001001/23010127/01000040 CNP - Purc of 10Nos tractors and agriculture equipment			150,000,000.00	147,224,270.00	147,224,270.00+	100.00%+	300,000,000.00	150,000,000.00	150,000,000.00
15001001/23020113/01000048 Enugu rice brand production		2,775,729.76		2,775,830.00	100.24+	0.00%+			
15001001/23050101/01000051 FN - Grant for participation in Agricultural and World Food		22,667,338.30	50,000,000.00	50,000,000.00	27,332,661.70+	54.67%+	30,000,000.00	50,000,000.00	50,000,000.00
15001001/23020113/01000055 Raising of Hybrid oil palm seedlings (Tenera) for field plan			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23020113/01000065 Provision of agriculture equipment and inputs for the suppor	14,049,710.00	83,883,357.77		83,883,400.00	42.23+	0.00%+			
15001001/23020113/01000066 Provision of pesticides herbicides and fertilizer to suppor		220,500.00		220,800.00	300.00+	0.14%+			
15001001/23020113/01000067 Provision of inputs for the support programme for 2 000 Cass	48,116,369.50								
15001001/23020113/01000069 Provision of infrastructural facilities for animal farming			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/01000071 Procurement of Meteorological Instrument to facilitate							20,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/01000072 Procurement raising and distribution of improved seeds							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/01000073 Procurement and distribution of organic fertilizer							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/01000074 Development of Awkuke farm clusters							100,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/01000075 Rehabilitation of Songhai Enugu initiative Heneke Obinofia N							20,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/01000076 Rehabilitation of Premier Cashew at Oghe Ahani Achi							20,000,000.00	20,000,000.00	20,000,000.00
15001001/23050101/01000077 Establishment of Cocoa Cluster at Nkanu East LGA							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/01000078 Renovation of State Veterinary Hospital							200,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/01000080 Renovation and refurbishment of state veterinary school and							30,000,000.00	10,000,000.00	10,000,000.00
15001001/23020113/12000001 Establishment of new abattoirs/upgrading of 4 in the State			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23020113/12000003 Launching of wet season farming and empowerment of farmers w			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
17018001/23020101/05000046 Construction of office buildings Fencing Clearing Stumpin							300,000,000.00	300,000,000.00	89,000,000.00
17018001/23010112/13000043 Accreditation of 10 new courses and re-accreditation of 10 e			200,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	200,000,000.00		
15102001/23050101/01000001 Agric Development Programme		15,376,926.80		15,379,000.00	2,073.20+	0.01%+			
15102001/23010112/01000005 Purchase of soil testing equipment with chemicals & reagents			500,000.00	500,000.00	500,000.00+	100.00%+			
15102001/23010127/01000008 Purchase of 6Nos Geographical Positioning System(GPS) for fi			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
15102001/23010127/01000011 Purchase of materials for on-farm demonstration of rice cas			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
15102001/23010127/01000012 Procurement of Foundation Seed for community seed multiplica			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15102001/23010127/01000014 Purchase of 40 extension tools/kits and protective clothing			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15102001/23010127/01000018 Purchase of agro forestry nursery tools and agro inputs to t			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15102001/23020113/01000022 State Counterpart funding for APPEALS		2,471,496,831.82		2,471,497,133.00	301.18+	0.00%+			
15102001/23020113/01000024 Sustainability of concluded donor Assisted Projects (FADAMA			55,000,000.00	55,002,020.00	55,002,020.00+	100.00%+			
35109001/23020113/01000001 Nursery establishment for production of 200 000 assorted			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	23,000,000.00
35109001/23040101/01000012 Afforestation/Plantation establishment of 17 hectares in Gov							40,000,000.00	45,000,000.00	50,000,000.00
35109001/23040101/09000013 Enrichment planting of forest tree seedlings in existing Gov			23,597,600.00	23,597,600.00	23,597,600.00+	100.00%+	25,000,000.00	27,000,000.00	28,000,000.00
35109001/23030128/01000016 Renovation of headquarter office block							7,000,000.00		
35109001/23010112/01000005 Purchase of Office furniture tables chairs							4,000,000.00		
35109001/23010138/13000001 Purchase of 5 No Dolmer machines for cutting/cross of marked							1,000,000.00		
35109001/23010129/13000002 Purchase of forestry field equipments e.g 30 nos pass hammer							1,200,000.00		
35109001/23010104/13000003 Purchase of 12 nos moto cycles for patrolling/monitoring of							7,200,000.00		
35109001/23010114/00000004 Purchase of office equipment 3 no laptop and 2 no desk top							1,200,000.00		
15001002/23020113/01000000 Provision of Agric inputs infrastructure & upgrade - NCARES			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+			
15102005/23010127/01000005 Procurement and distribution of Agricultural Inputs							874,935,000.00	245,000,000.00	850,000,000.00
15102005/23010127/01000006 Agricultural assets for production and mitigation of food pr							319,560,000.00	230,000,000.00	350,000,000.00
15102005/23010113/11000001 4 nos labtops computers (CORE i5) for data capture Analysis			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
15102005/23010003/11000002 Purchase of 11 nos anti virus (1 for 3 persons)			99,000.00	99,000.00	99,000.00+	100.00%+			
15102005/23020113/12000001 Upgrading 62 wet markets to function safely across the 17 LG							493,000,000.00	180,000,000.00	500,000,000.00
15102005/23020113/12000002 Labour Intensive Agricultural Infrastructure							314,860,000.00	355,000,000.00	360,000,000.00
15102005/23050108/12000003 Build the capacity of 92 persons at SFCO on Best Agronomic							7,862,400.00		8,500,000.00
15102005/23050101/01000004 Conduct Community Needs Assessment for 120 Communities							810,000.00	2,500,000.00	1,500,000.00
15102005/23050101/01000005 Preparation and review of 2024 Budget							200,000.00	150,000.00	450,000.00
15102005/23010113/13000001 Purchase of office equipment (4 GPS for 4 community facilita			2,065,000.00	2,065,000.00	2,065,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15102005/23010127/13000002	Purchase of 8 sets of personal protective equipments (Nose m		112,000.00	112,000.00	112,000.00+	100.00%+			
15102005/23010128/13000003	Uniform & gadgets (rain boot rain cape torch light & whist		23,800.00	23,800.00	23,800.00+	100.00%+			
15102005/23010112/13000004	Purchase of furniture (6 no tables and 8 chairs)		990,000.00	990,000.00	990,000.00+	100.00%+			
15102006/23010127/01000001	Agric Market Development/Small holder productivity enhancem	9,024,593.07	183,000,000.00	183,000,000.00	173,975,406.93+	95.07%+			
15102006/230100127/01000002	International Fund for Agricultural Development						91,500,000.00	91,500,000.00	91,500,000.00
15102007/23010127/01000001	Provision of Equipment for 15 nos aggregations and cottage p		330,000,000.00	330,000,000.00	330,000,000.00+	100.00%+			
15102007/23010127/01000002	Value Chain Investment Programme		468,400,000.00	468,400,000.00	468,400,000.00+	100.00%+			
15102007/23050108/01000003	Production and productivity enhancement						517,400.00	585,000.00	761,900.00
15102007/23050108/01000004	Primary Processing value Addition post-Harvest management						624,002.00	1,017,362.00	1,756,770.00
15102007/23050101/01000005	Project Management and coordination						356,157.00	360,285.00	433,907.00
15102007/23020118/13000001	Completeion of construction of 15 nos aggregation centers		560,000,000.00	560,000,000.00	560,000,000.00+	100.00%+			
15102007/23050100/13000002	Consultancy Services		19,600,000.00	19,600,000.00	19,600,000.00+	100.00%+			
15102007/23010119/14000001	Provision of Energy for rural farm clusters		322,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
15102007/23020114/17000001	Provision farm access road		1,800,000,000.00	1,800,000,000.00	1,800,000,000.00+	100.00%+			
15102007/23020113/17000002	Infrastructure support to Agribusiness clusters						1,223,480.00	1,297,000.00	870,444.00
15102008/23010127/13000001	Agricultural Transformation Agenda Support Programme phase 1	380,006,252.32		380,006,452.00	199.68+	0.00%+	76,001,233.00	76,001,233.00	76,001,233.00
20001001/23030121/06000001	Reconstruction renovation lanscaping works and erosion con						150,000,000.00		
20001001/23010113/11000001	Purchase of 10Nos laptop Computer and 10 no steel cabinets	2,000,000.00	3,500,000.00	3,500,000.00	1,500,000.00+	42.86%+	10,000,000.00		
20001001/23050101/11000002	Development of Asset management software		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
20001001/23010112/11000003	Installation of Common Wealth Secretariat and Debt Managemen		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
20001001/23050100/11000005	Purchase of shares/right issues		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
20001001/23050101/11000006	Develop and implement a cash management strategy for the sta						20,000,000.00		
20001001/23050101/11000007	Preparation of State Dev. Plan for the State						120,000,000.00		
20001001/23050102/11000008	Review and upgrade of integrated financial management inform						50,000,000.00		
20001001/23050102/11000009	Provision of internet facility in the Ministry						50,000,000.00		
20001001/23050101/13000001	Consolidation of shares with CSCS		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	50,000,000.00		
20001001/23010119/13000004	Pur of 1 60KVA soundproof perkins/Yorc genset with Cable etc	13,022,000.00	8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
20001001/23010100/13000008	Purchase of HDMI enabled TV (75 inches) wireless speakers f		3,500,000.00	999,500.00	999,500.00+	100.00%+			
20001001/23010112/13000009	Purchase and Installation of 4No Air conditioners (Split uni		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00		
20001001/23010112/13000011	Procur of office furniture & fittings of the newly reno Min	6,000,000.00	3,500,000.00	6,000,500.00	500.00+	0.01%+	50,000,000.00		
20007001/23010141/13000012	Pur & instal of 2 Stantion stand & 4 O/H tanks 4 000 Liters		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00		
20001001/23010112/13000014	Furnishin of newly renovated Dome (Phase 1)		80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
20007001/23010119/14000002	Provision of 7 Nos CCTV cameras and 5nos solar/electric ligh		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20007001/23020127/11000001	Development of E-Payment Contractor Ledger Modules and Acce	11,940,904.20	300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	100,000,000.00		
20007001/23050101/11000003	2nd Batch of linking Additional MDAs Finance and Accounts d		300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	100,000,000.00		
20007001/23020101/13000003	Rehabilitation of Enugu Main Sub-Treasury	15,752,515.00							
20007001/23010115/13000006	Purchase of office equip 5 nos. (photocopying machine etc	1,067,625.00	5,075,725.00	5,075,900.00	175.00+	0.00%+	2,860,000.00		
20007001/23050102/13000018	Upgrading of IPSAS software from cash to accrual		200,000,000.00	194,924,100.00	194,924,100.00+	100.00%+	100,000,000.00		
20007001/23050102/13000019	Purchase of 10 Executive office arm chairs and tables for Ac		500,000.00	500,000.00	500,000.00+	100.00%+	1,242,000.00		
20007001/23050102/13000022	Upgrading of SIFMIS software to CBN TSA/End to end EFT compl		250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	250,000,000.00		
20007001/23010115/13000023	Production of stamp Duty Steel iron Dices: The stamp duty ir	5,800,000.00	10,800,000.00	10,800,000.00	5,000,000.00+	46.30%+			
20007001/23010115/13000024	Repairs of stamp Duty Dicing Machine	4,451,162.79	870,000.00	4,451,300.00	137.21+	0.00%+	1,000,000.00		
20007001/23020101/13000025	Retilling/Repairs of Awgu Sub-Treasury		5,000,000.00	1,418,700.00	1,418,700.00+	100.00%+	5,500,000.00		
20007001/23010113/13000026	Purchase of 6 nos computers (HP CORE 15)						1,800,000.00		
20007001/23010112/013000027	52 Unites of Dixon Iron Slotted selving Planks						18,980,000.00		
20007001/23010112/13000028	4 nos Split Unit Hisense (Airconditioner)						898,000.00		
20007001/23010112/13000029	Purchase of office furniture (2 full Uphostery sets						10,000,000.00		
20007001/23010112/13000030	Purchase of 3 nos Refrigerator						660,000.00		
20008001/23010113/11000002	Purchase of 25No laptops for ESIRS officers for efficient se	16,038,417.70		16,038,600.00	182.30+	0.00%+			
20008001/23010114/11000004	Purc of Office equipment10No Laptop Computers 82Nos Des etc		12,600,000.00	12,600,000.00	12,600,000.00+	100.00%+	43,800,000.00	24,600,000.00	15,000,000.00
20008001/23010112/11000006	Procur of office furniture and fittings (150Nos Chairs etc		13,200,000.00	13,200,000.00	13,200,000.00+	100.00%+	34,050,000.00	83,000,000.00	

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20008001/23020101/13000006 Construction of 4Nos tax/licenses offices and complete perim			115,000,000.00	131,038,600.00	131,038,600.00+	100.00%+	50,000,000.00	20,000,000.00	10,000,000.00
20008001/23050107/13000009 Tax Payers Survey							25,000,000.00	15,000,000.00	
20008001/23030127/13000010 Purchase of 2 nos photocopier machine							976,000.00	150,000.00	
20008001/23030127/13000011 Construction and equipping of ESIR							13,326,000.00	10,000,000.00	7,000,000.00
20012001/23010115/11000001 Pur of office equipment (2 Nos C220 Photocopying machine)			800,000.00	800,000.00	800,000.00+	100.00%+	1,050,000.00	1,250,000.00	1,350,000.00
20012001/23010112/13000010 Purchase of Office Furniture in the H/Qtrs			2,540,000.00	2,540,000.00	2,540,000.00+	100.00%+	3,600,000.00	4,300,000.00	5,050,000.00
20012001/23010105/13000011 Purchase of 1No 1000 capacity GP Tank and accessories			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	400,000.00	450,000.00
20012001/23010104/14000002 Pur of 2 KC Soyany Motorcycles for distribu of Demand Notice			960,000.00	960,000.00	960,000.00+	100.00%+	1,100,000.00	1,250,000.00	1,350,000.00
20012001/23010119/14000003 Purchase and installation of Solar Energy and accessories			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,140,000.00	6,700,000.00	8,700,000.00
22001001/23010136/11000001 Purchase of Internet wireless Routers			300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00		600,000.00
22001001/23050101/12000005 Compre Sta-wide Projec on Biz Census & Survey in rural& urb			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,000,000.00	70,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CP/T		10,004,000.00		10,004,500.00	500.00+	0.00%+			
22001001/23010140/12000013 Purchase of uniform dress kits for CP&T			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		3,000,000.00
22001001/23030113/12000014 Rehabilitation & Asphaltting new heaven shopping complex							60,000,000.00		
22001001/23050101/12000015 Registration and renewal and business revenue enforcement							5,000,000.00		2,000,000.00
22001001/23020129/12000016 Cluster for welder and artisans							40,000,000.00	25,000,000.00	20,000,000.00
22001001/23020111/12000017 Provision of Ministry of trade investment and industry libe							20,000,000.00	5,000,000.00	5,000,000.00
22001001/23050101/12000021 Take off grant for Enugu State Export Promotion							5,000,000.00		
22001001/23010112/13000013 Purchase of office furniture (2 nos standing fan 1 no 32 p			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	10,000,000.00		4,000,000.00
20008001/23010129/13000018 Procurement of 30Nos equipment for produce field-on the spot								3,000,000.00	2,000,000.00
20008001/23010106/13000021 Purchase of 10 nos brand new mini buses for revenue drive an			60,000,000.00	49,995,500.00	49,995,500.00+	100.00%+			
20008001/23020118/13000026 Cons of shops renov&remode of dilap toilet&3 gates @N/Hv etc	5,999,100.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	25,000,000.00
20008001/23050102/13000029 Compterization/automation of market development and export			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	7,000,000.00	8,000,000.00
22001001/23010114/13000033 Pur of Off equip 10No big Printers 10 set of desktop comput		1,080,875.00	4,000,000.00	4,000,000.00	2,919,125.00+	72.98%+	13,000,000.00	2,000,000.00	6,000,000.00
20008001/23020118/13000035 Construction of drainages within Orba international market			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20008001/23020118/13000036 Renovation and upgrading of dilapidated revenue court			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20008001/23020118/13000037 Refurbishing of produce school of technology Enugu			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		3,000,000.00
20008001/23010113/13000038 Purchase of public address system for enlightenment and sens			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	5,000,000.00		2,000,000.00
22001001/23010140/13000039 CP & T Laboratory equipment							40,000,000.00		5,000,000.00
22001001/23010141/13000040 CP & T on the spot testing kits for fuel water and oil etc							10,000,000.00		10,000,000.00
22001001/23010112/13000041 Establishment of ministry of trade investment and industry							5,000,000.00		
22001001/23010136/13000042 Provision of Camera and vedio machine for the ministry							5,000,000.00		5,000,000.00
22001001/23010129/13000043 Procurement of coding tools and steels for produce							9,000,000.00		
22001001/23010140/13000044 Establishment and equipping of produce labouratory							14,000,000.00	5,000,000.00	5,000,000.00
22001001/23020118/13000045 Special Revenue court for Enugu State Ministry of Trade Inv							12,500,000.00	2,000,000.00	2,000,000.00
22001001/23010119/14000001 Purchase of 3No 5KVA Generator Set			500,000.00	500,000.00	500,000.00+	100.00%+	2,500,000.00		800,000.00
22018003/23030121/13000004 Rehabilitation and Asphaltting of Enugu State Marketing compan			103,123,000.00	103,123,000.00	103,123,000.00+	100.00%+			
22018003/23050101/13000005 Take-off grant for Enugu State Marketing Company							200,000,000.00	200,000,000.00	200,000,000.00
22018001/23050101/12000007 IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)			555,000,000.00	555,000,000.00	555,000,000.00+	100.00%+			
22018001/23020118/12000013 SME Production Facilities: Shared Mechanised equipment							45,000,000.00	145,800,000.00	157,000,000.00
22018001/23050101/12000015 Enhancement of the Enugu Jobs Platform and Implementation							20,000,000.00	100,000,000.00	80,000,000.00
22018001/23050101/12000016 Implementation of Remote Work and Business Process Outsourc							20,000,000.00	100,000,000.00	87,000,000.00
22018001/23050101/12000017 Establishment of Creative Industry Development Programs							40,000,000.00	106,400,000.00	120,000,000.00
22018001/23050101/12000018 Establishment of Accredited Skills Development Programs							75,000,000.00	200,000,000.00	163,000,000.00
22018001/23050101/12000019 Establishment of Small and Medium Enterprises (SME)							30,000,000.00	74,000,000.00	58,000,000.00
22018001/23000000/13000001 Provision of Micro Credit Scheme between State and LGAs							50,000,000.00	150,000,000.00	149,000,000.00
22001002/23030121/06000001 Major renovation and re-roofing of Investment building							50,000,000.00		
22001002/23010113/12000003 Purch and instal of office equipment(Laptop intel corei7 et	2,678,100.00	2,110,800.00	7,000,000.00	7,000,000.00	4,889,200.00+	69.85%+	6,000,000.00		
22001002/23010112/13000004 Purchase of 10 Split Unit A/C 1.5H	792,000.00								
22001002/23010112/13000005 Purch of office furn & fum of the entire complex	5,805,700.00		45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
22001002/23010113/12000007 Purchase and installation of office furnitures (Office Chair			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001002/23010112/13000008	Purchase of 15 Seater Toyota Hiace Bus		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
22001002/23010112/13000009	Purchase of 1 no Hilux Truck		35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
22001002/23010119/14000001	Purchase of 400KVA sound proof Mikano generator		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
22001002/23010119/14000002	Purchase of 15KVA Solar Alternative power system						10,000,000.00		
27001001/23050102/11000001	Establishment of Management Information System/software		19,100,000.00	19,100,000.00	19,100,000.00+	100.00%+			
27001001/23010115/11000002	Pur of 2nos Photocopying machine and Printer for Commi.an PS		500,000.00	500,000.00	500,000.00+	100.00%+	1,300,000.00	1,500,000.00	1,000,000.00
27001001/23010113/13000001	Purch of office equipments 7Nos Desktop Computer and accesso		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,600,000.00	4,900,000.00	5,000,000.00
27001001/23050101/13000004	Installation of Law pavilion live time license and annual up		200,000.00	200,000.00	200,000.00+	100.00%+			
27001001/23010121/13000010	Renovation of bungalows at former forestry comm premises						21,000,000.00	24,000,000.00	24,000,000.00
27001001/23010112/13000011	Purch of office furniture: 4Nos office tables 8Nos chair etc		1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	1,130,000.00	1,000,000.00	1,000,000.00
27001001/23010121/13000010	Interlock of 30 by 20 Square meters of the productivity comp		720,000.00	720,000.00	720,000.00+	100.00%+			
27001001/23010124/13000013	Procurement of 1No embroidery machine 4Nos mannequins 1No		950,000.00	950,000.00	950,000.00+	100.00%+			
27001001/23010119/14000003	Purchase of 1No Generating Set (400 Volt)		350,000.00	350,000.00	350,000.00+	100.00%+			
28001001/23020118/06000001	Capital Grant for Enugu Tech Hub	40,000,000.00							
28001001/23050103/11000004	E-Human Resource Management (E-HRM)	42,226,776.20							
28001001/23010113/11000010	Purchase and installation of 100 Desktop Computers and acces	13,000,000.00							
28001001/23010112/11000015	Programing Animation and Robotic intership programs for ch		170,000,000.00	170,000,000.00	170,000,000.00+	100.00%+	120,000,000.00	100,000,000.00	100,000,000.00
28001001/23020127/11000016	Perimeter fencing (15 KM)		450,000,000.00	320,749,300.00	320,749,300.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
28001001/23050102/11000017	Development Of Software Application Package For Biometric						60,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000018	Establishment of Raw Materials Library and complete Upgradin						30,000,000.00	10,000,000.00	5,000,000.00
28001001/23050101/11000019	Establishment of a model Science Laboratory						60,000,000.00	60,000,000.00	50,000,000.00
28001001/23050101/11000020	FN - Engage in periodic conduct of food consumption and nutr						20,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000021	Digitalization of State MDAs	129,250,280.24		129,250,700.00	419.76+	0.00%+	1,000,000,000.00	500,000,000.00	300,000,000.00
28001001/23010129/12000008	Procurement of learning materials and rehabilitation of faci		29,800,000.00	29,800,000.00	29,800,000.00+	100.00%+	30,000,000.00	30,000,000.00	20,000,000.00
28001001/23010129/13000007	Water reticulation to all facilities and students hostels		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
28001001/23010136/13000008	Procurement of 12additional 250 WA Batteries.						30,000,000.00	30,000,000.00	20,000,000.00
29053001/23010108/13000001	Pur of 10 Coal City Bus (Ashock layland 38 seater buses)		450,000,000.00	446,473,500.00	446,473,500.00+	100.00%+			
29053001/23010124/13000006	Purchase of Workshop Tools: 5 sets of different tool boxes		507,000.00	507,000.00	507,000.00+	100.00%+			
29053001/23020101/13000008	Construction of Security House	3,526,250.00		3,526,500.00	250.00+	0.01%+			
29053001/23010124/13000021	Purchase of 1no Leventis injector/Nozzle power service machi		1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+			
29053001/23010129/13000022	Purchase of service machine 1 no complete tool box						750,000.00	788,000.00	826,000.00
29053001/23010129/13000023	Purchase of 1 No. Vulcanize pumping machine						200,000.00	210,000.00	220,000.00
29053001/23010129/13000024	Purchase of 1 No compressor machine						250,000.00	263,000.00	276,000.00
29053001/23010129/13000025	Purchase of 1 No engine/Gear box Hoist						269,000.00	282,000.00	296,000.00
29053001/23020124/13000002	Con of lockup shops transit camp & toilet facil @ Enu Depot		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	5,000,000.00	5,000,000.00
29053001/23020101/13000005	Opening of new depots/routes in Lagos and Abuja		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	3,000,000.00	3,000,000.00
29053001/23010112/13000006	Purchase of office equipment		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	3,000,000.00	3,000,000.00
34001001/23020100/17008003	Completion of the Const. of International Confer. Center	37,415,250.00		37,415,400.00	150.00+	0.00%+			
34001001/23020124/12000017	Payment of retention for the following completed road constr		424,000,000.00	326,153,800.00	326,153,800.00+	100.00%+	300,000,000.00	250,000,000.00	
34001001/23030121/13000002	Repair renovat and mainte of Enugu State House of Assembly	2,362,000.00							
34001001/23020101/13000003	Construction of Fence	26,729,375.00	9,659,000.00		9,659,300.00	300.00+	0.00%+		
34001001/23030121/13000005	Repair and Renovation work at the office Enugu State	124,785,813.75							
34001001/23010133/13000006	Purchase of Office Equipment	181,236,073.72	3,323,801.00		3,323,900.00	99.00+	0.00%+	80,000,000.00	
34001001/23020101/13000009	Construction of Facilities at Enugu State University of Scie	224,871,047.96							
34001001/23030121/13000012	Constr of block Wall Fence at En & Nsk Area Offices	10,754,602.05							
34001001/23030121/13000014	Construction/Renovation of Public Buildings in Enugu State	1,066,164,303.65	1,536,230,684.40		1,542,480,800.00	6,250,115.60+	0.41%+	1,000,000,000.00	1,000,000,000.00
34001001/23020123/13000022	Provision of Solar Power Street Lightings and Generating Set	23,348,300.00	3,496,000.00		3,496,500.00	500.00+	0.01%+	200,000,000.00	500,000,000.00
34001001/23020114/13000027	Construction of 7 KM perimeter fence and gate house at SUMAS		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+			
34001001/23020118/13000030	Completion of the Construction of Facilities landscaping	19,573,170.24	50,000,000.00		50,000,000.00	30,426,829.76+	60.85%+		
34001001/23020102/13000032	Const and Completion of Governor's Lodge Asokoro Abuja	94,619,707.42							
34001001/23020105/13000033	Const of Twin water fall and Swim Pool Governo lodge	301,148,540.00	81,366,151.80		81,366,500.00	348.20+	0.00%+		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030101/13000037	145,228,675.58		93,653,000.00	93,653,000.00	93,653,000.00+	100.00%+	50,000,000.00		
34001001/23020118/13000038	48,409,558.38	93,652,528.47	93,653,000.00	93,653,000.00	471.53+	0.00%+			
34001001/23020118/13000039	124,267,918.52	58,859,583.26	225,697,000.00	225,697,000.00	166,837,416.74+	73.92%+			
34001001/23020118/13000040	124,267,918.52		96,520,000.00	96,520,000.00	96,520,000.00+	100.00%+	50,000,000.00		
34001001/23020118/13000041	54,946,658.32	48,766,228.13	122,361,000.00	122,361,000.00	73,594,771.87+	60.15%+			
34001001/23020118/13000042	129,181,414.36	48,126,144.30	48,127,000.00	48,127,000.00	855.70+	0.00%+			
34001001/23020118/13000043	225,763,335.31		67,704,000.00	12,759,300.00	12,759,300.00+	100.00%+	90,000,000.00		
34001001/23020118/13000046	114,195,246.13		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23010140/13000050			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	5,000,000.00		
34001001/23020118/13000052		16,009,621.48	200,000,000.00	200,000,000.00	183,990,378.52+	92.00%+	100,000,000.00		
34001001/23020101/13000055	41,767,436.77								
34001001/23020105/13000056		285,550,000.00		285,550,500.00	500.00+	0.00%+			
34001001/23021019/13000057		2,127,828.23		2,127,900.00	71.77+	0.00%+			
34001001/23020118/13000062	7,423,521.00								
34001001/23030101/13000063	6,855,172.70	15,401,326.00		15,401,400.00	74.00+	0.00%+			
34001001/23020118/13000065	133,733,560.00								
34001001/23020118/13000066		80,762,500.00		80,762,600.00	100.00+	0.00%+			
34001001/23020118/13000078	2,573,463.15								
34001001/23020118/13000083	148,857,108.67								
34001001/23020118/13000093			650,000,000.00	650,000,000.00	650,000,000.00+	100.00%+			
34001001/23010100/13000094			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020101/13000105							70,000,000.00		
34001001/23010129/13000106							10,000,000.00	20,000,000.00	
34001001/23010129/13000107							100,000,000.00		
34001001/23010107/13000108							1,000,000,000.00		
34001001/23020118/17000002	5,005,137.20		1,500,000,000.00						
34001001/23050101/17000014	40,347,000.00	50,000,000.00	200,000,000.00	200,000,000.00	150,000,000.00+	75.00%+	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000031	12,076,294.85	4,750,000.00	20,000,000.00	10,013,400.00	5,263,400.00+	52.56%+			
34001001/23020118/17000032	32,253,604.28	6,750,000.00	8,000,000.00	8,000,000.00	1,250,000.00+	15.63%+	8,000,000.00		
34001001/23020114/17000035		455,650,499.80		455,650,900.00	400.20+	0.00%+			
34001001/23020118/17000036		3,000,000.00		3,000,200.00	200.00+	0.01%+			
34001001/23020118/17000037	624,375,255.50	9,986,561.13		9,986,600.00	38.87+	0.00%+			
34001001/23030121/17000040	19,734,741.99	20,768,175.72	50,000,000.00	28,548,100.00	7,779,924.28+	27.25%+			
34001001/23030113/17000044	203,491,994.93	11,291,722,624.41		11,291,722,700.00	75.59+	0.00%+			
34001001/23030113/17000045	1,894,019,125.94								
34001001/23030114/17000050	355,244,294.14	607,366,754.48	150,000,000.00	607,366,900.00	145.52+	0.00%+	250,000,000.00		
34001001/23020114/17000052	3,333,918,200.18								
34001001/23020100/17000055	121,432,940.63	9,509,937.72	1,000,000,000.00	9,510,000.00	62.28+	0.00%+	300,000,000.00	500,000,000.00	
34001001/23020114/13000056	72,685,763.20								
34001001/23020100/17000057	231,793,878.40	33,809,188.13		33,809,300.00	111.87+	0.00%+			
34001001/23020114/17000059	1,777,906,575.03	17,263,054,858.58	6,000,000,000.00	17,263,054,900.00	41.42+	0.00%+	2,000,000,000.00	6,000,000,000.00	6,000,000,000.00
34001001/23040102/17000130			148,000,000.00	148,000,000.00	148,000,000.00+	100.00%+			
34001001/23020114/17000171			500,000,000.00	377,506,600.00	377,506,600.00+	100.00%+	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000204	718,598,400.40								
34001001/23020118/17000228			360,000,000.00	74,449,500.00	74,449,500.00+	100.00%+			
34001001/23020114/17000231			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020118/17000237			2,000,000,000.00	1,000.00	1,000.00+	100.00%+	300,000,000.00	500,000,000.00	
34001001/23020118/17000240			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
34001001/23020118/17000246			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020118/17000250			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
34001001/23020118/17000251			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020118/17000252			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	20,000,000.00		
34001001/23030113/17000260							60,000,000.00	50,000,000.00	
34001001/23030113/17000272							562,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23030113/17000273							200,000,000.00	300,000,000.00	200,000,000.00
34001001/23030113/17000275							96,000,000.00		
34001001/23030113/17000278							100,000,000.00	30,000,000.00	
34001001/23030113/17000280							201,513,355.00	100,000,000.00	100,000,000.00
34001001/23020114/17000309								200,000,000.00	100,000,000.00
34001001/23020114/17000324							130,000,000.00	78,000,000.00	52,000,000.00
34001001/23030113/17000330							600,000,000.00	360,000,000.00	240,000,000.00
34001001/23020114/17000339							400,000,000.00	240,000,000.00	160,000,000.00
34001001/23020114/17000340							220,000,000.00	132,000,000.00	88,000,000.00
34001002/23000114/13000002			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
36001001/23040106/02000012			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	66,600,000.00	20,000,000.00	20,000,000.00
36001001/23030124/02000014			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	50,000,000.00	10,000,000.00	10,000,000.00
36001001/23010130/02000016							50,000,000.00	200,000,000.00	250,000,000.00
36001001/23030118/02000017							94,000,000.00	100,000,000.00	200,000,000.00
36001001/23030118/02000022							50,000,000.00	100,000,000.00	100,000,000.00
36001001/23050104/12000001			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	50,000,000.00	100,000,000.00	100,000,000.00
36001001/23010100/13000002							315,000.00	1,500,000.00	2,000,000.00
36001001/23010113/13000003							50,000,000.00	100,000,000.00	150,000,000.00
36004001/23010112/02000005			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
36004001/23010113/02000007			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+			
36004001/23010130/02000010			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
36004001/23010130/02000015			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
36004001/23010130/02000016			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
36004001/23010130/02000017			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
36004001/23010130/02000018			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
36004001/23020119/02000019			99,000,000.00	99,000,000.00	99,000,000.00+	100.00%+			
36004001/23010136/11000001							5,000,000.00	5,000,000.00	3,000,000.00
36004001/23050104/12000001			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	10,500,000.00	10,000,000.00	5,000,000.00
36004001/23010112/13000004							1,500,000.00	500,000.00	500,000.00
36004001/23010114/13000005							1,200,000.00	1,000,000.00	1,000,000.00
36004001/23010119/14000001							300,000.00	300,000.00	300,000.00
36052001/23010115/02000004			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	12,000,000.00		
36052001/23010119/02000006							500,000.00		
36052001/23050101/02000009			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00		
36052001/23010112/02000011			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	6,000,000.00		
36052001/23010119/02000013			250,000.00	250,000.00	250,000.00+	100.00%+			
36052001/23020119/02000014							400,000,000.00		
36052001/23020119/02000015							35,000,000.00		
36052001/23020119/02000016							10,000,000.00		
36052001/23020119/02000017							40,000,000.00		
36052001/23020119/02000020							10,000,000.00		
36052001/23020119/02000022							25,000,000.00		
36052001/23010136/11000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	8,000,000.00		
36052001/23010108/13000005							20,000,000.00		
36004002/23010110/12000003			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
52001001/23020118/10000001	65,181,790.00		300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
52001001/23020127/10000002			50,000,000.00	35,155,700.00	35,155,700.00+	100.00%+			
52001001/23050101/10000005			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	17,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23050103/10000030			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
52001001/23050103/10010037		15,744,540.00	100,000,000.00	100,000,000.00	84,255,460.00+	84.26%+	1,747,000,000.00	2,000,000,000.00	1,000,000,000.00
52001001/23020105/10000038							10,000,000.00	10,000,000.00	10,000,000.00
52001001/23020105/10000040							200,000,000.00	100,000,000.00	150,000,000.00
52001001/23020105/10000045							5,000,000.00		
52001001/23010136/13000008							300,000.00		
52001001/23010113/13000009							6,000,000.00		
52001001/23010114/13000010							2,000,000.00		
52102001/23030101/06000001		11,053,000.00	15,000,000.00	15,000,000.00	3,947,000.00+	26.31%+	150,000,000.00	50,000,000.00	
52102001/23010129/10000002			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	250,000,000.00		
52102001/23030100/10000010			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
52102001/23010138/10000011			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000014			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+			
52102001/23030128/10000019			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23030104/10000021			130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+			
52102001/23030104/10000023			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52102001/23050102/10000029			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
52102001/23030100/10000038			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
52102001/23020105/10000039			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52102001/23020105/10000040			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
52102001/23020105/10000041			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52102001/23020105/10000042			3,070,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000044			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
52102001/23030104/10000047							2,000,000,000.00		
52102001/23030104/10000050							10,000,000,000.00		
52102001/23030104/10000051							12,500,000.00	1,500,000.00	1,000,000.00
52102001/23030104/10000052							200,000,000.00	150,000,000.00	100,000,000.00
52102001/23030104/10000053							7,200,000,000.00	12,000,000,000.00	12,000,000.00
52102001/23030104/10000054							170,000,000.00	248,000,000.00	242,000,000.00
52102001/23030104/10000055							400,000,000.00	300,000,000.00	100,000,000.00
52102001/23030104/10000056							480,000,000.00	150,000,000.00	
52102001/23050102/11000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23050101/11000003			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	26,000,000.00	24,000,000.00
52102001/23050101/13000001		111,699,397.98		111,699,600.00	202.02+	0.00%+			
52102001/23050101/13000003			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
52102001/23050101/13000006			105,000,000.00	105,000,000.00	105,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
52102001/23010112/13000007							10,000,000.00	6,000,000.00	4,000,000.00
52103001/23020105/10000006			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
52103001/2303010/10000036		1,500,000.00		1,500,000.00					
52103001/23020105/10000051							120,000,000.00	210,000,000.00	220,000,000.00
52103001/23020105/10000052							75,000,000.00	157,500,000.00	165,375,000.00
52103001/23020105/10000053							20,000,000.00	63,000,000.00	66,000,000.00
52104001/23020105/10000012							30,000,000.00	45,000,000.00	45,000,000.00
52104001/23010113/11000005							300,000.00		
53001001/23020104/06000018							150,000,000.00	200,000,000.00	250,000,000.00
53001001/23020104/06000019							200,000,000.00	200,000,000.00	200,000,000.00
53001001/23020104/06000020							153,000,000.00	180,000,000.00	230,000,000.00
53010001/23010133/06000001		147,192,369.16		147,192,401.00	31.84+	0.00%+			
53010001/23020104/06000002		15,825,689.50		15,825,700.00	10.50+	0.00%+			
53010001/23010129/06000003		1,575,000.00		1,576,000.00	1,000.00+	0.06%+			
53010001/23020104/06000014							2,000,000,000.00	2,000,000,000.00	

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53010001/23030103/06000015							1,000,000,000.00	500,000,000.00	
53010001/23050101/06000017							5,000,000,000.00	20,000,000,000.00	20,000,000,000.00
53010001/23020104/06000018							5,000,000,000.00	15,000,000,000.00	12,000,000,000.00
53010001/23010105/13000001		7,600,000.00		7,600,100.00	100.00+	0.00%+			
54001001/23020118/13000012			1,494,000,000.00	450,000.00	450,000.00+	100.00%+			
54001001/23050101/13000010			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
51001002/23030105/040000001			1,000,000,000.00	83,425,882.00	83,425,882.00+	100.00%+			
51001002/23050101/04000002							11,305,000.00		
51001002/23050108/04000003							9,575,000.00		
51001002/23050101/13000001		1,500,000.00		1,500,200.00	200.00+	0.01%+			
51001002/23020105/13000002							560,000,000.00		
51001002/23010113/13000003							2,500,000.00		
51001002/23020101/13000004							5,000,000.00		
51001003/23020105/10000001			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
51001003/23020118/13000005			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	187,807,000.00		
51001003/23050103/13000006			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	579,000.00		
31003001/23020103/14000001			200,000,000.00	3,736,200.00	3,736,200.00+	100.00%+	300,000,000.00	650,000,000.00	700,000,000.00
31003001/23030102/14000005	6,234,068.00								
31003001/23020103/14000006			200,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	240,000,000.00	600,000,000.00	750,000,000.00
31003001/23010119/14000007	14,131,058.00	135,788,977.00	155,000,000.00	143,899,900.00	8,110,923.00+	5.64%+			
31003001/23010107/140014011			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	50,000,000.00		
31003001/23020123/14000012	54,300,000.00								
31003001/23020103/14000013	35,229,150.00	994,831.00		995,000.00	169.00+	0.02%+			
31003001/23020103/14000014		38,200,000.00		38,300,000.00	100,000.00+	0.26%+			
31003001/23020123/14000016	24,998,500.00		100,000,000.00	285,500.00	285,500.00+	100.00%+	400,000,000.00	1,500,000,000.00	1,500,000,000.00
31003001/23010119/14000017	127,194,484.00	291,359,208.00		291,359,300.00	92.00+	0.00%+			
31003001/23020123/14000020	4,957,480.00	11,100,000.00		11,100,100.00	100.00+	0.00%+			
31003001/23010107/14000025			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00		
51007001/23010123/09000001	16,157,700.00	70,695,845.00	30,000,000.00	70,695,900.00	55.00+	0.00%+	30,000,000.00	32,000,000.00	32,000,000.00
51007001/23030109/09000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
51007001/23000000/00000000			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
51007001/23030109/09000007	186,681,820.90		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	
51007001/23020110/09000010			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
51007001/23020110/09000011							50,000,000.00	500,000,000.00	900,000,000.00
51007001/23020103/09000014							7,000,000.00	7,000,000.00	8,000,000.00
51007001/23020118/09000015							15,000,000.00	15,000,000.00	
51007001/23010136/13000006			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	14,000,000.00	14,000,000.00
51007001/23010107/13000009			90,000,000.00				50,000,000.00	150,000,000.00	150,000,000.00
51007001/23010112/13000011			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	35,000,000.00	35,000,000.00	
51007001/23010104/13000012							35,000,000.00	35,000,000.00	
51007001/23010113/13000013							25,000,000.00	25,000,000.00	
60001001/23050101/06000001		15,137,500.00		15,137,600.00	100.00+	0.00%+			
60001001/23010101/06000006			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00	100,000,000.00	100,000,000.00
60001001/23010129/06000008			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	20,000,000.00		
60001001/23020118/06000011		43,198,100.00		43,198,200.00	100.00+	0.00%+			
60001001/23020118/06000012			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
60001001/23050101/06000012			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
60001001/23020118/01000014			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00		
60001001/23050101/09000001		2,500,000.00		2,500,100.00	100.00+	0.00%+			
60001001/23010113/11000002			9,454,000.00	9,454,000.00	9,454,000.00+	100.00%+	15,257,320.00		
60001001/23010105/13000002			72,000,000.00	72,000,000.00	72,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23020118/06000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
60001001/23030121/13000004			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	8,000,000.00		
60001001/23010112/13000005			17,200,000.00	17,200,000.00	17,200,000.00+	100.00%+	11,000,000.00		
60001001/23010123/14000001			10,445,000.00	10,445,000.00	10,445,000.00+	100.00%+	17,324,000.00		
60002001/23020101/06000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00		
60002001/23050100/06000002			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	85,000,000.00	93,500,000.00	102,850,000.00
6002001/23010113/11000001			11,075,000.00	10,705,000.00	10,705,000.00+	100.00%+	14,251,600.00		
60002001/23010133/11000002		25,000,000.00	24,630,000.00	25,000,000.00					
60002001/23050101/11000005			49,830,000.00	49,830,000.00	49,830,000.00+	100.00%+			
60002001/23010112/13000001			8,505,000.00	8,505,000.00	8,505,000.00+	100.00%+	9,189,560.00		
60002001/23010106/13000002			72,000,000.00	72,000,000.00	72,000,000.00+	100.00%+			
60003001/23020100/13000001							30,000,000,000.00		
64001001/23010113/11000005			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
64001001/23050102/11000006			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
64001001/23050102/11000007			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
64001001/23010112/13000002			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,000,000.00		
64001001/23050101/13000000			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
64001001/23010104/13000008			500,000.00	500,000.00	500,000.00+	100.00%+	650,000.00		
64001001/23050103/13000009			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	10,000,000.00		
64001001/23010112/13000010		391,012,898.21	5,000,000.00	391,020,000.00	7,101.79+	0.00%+	2,000,000.00		
64001001/23010112/13000011			500,000.00	500,000.00	500,000.00+	100.00%+			
65001001/23020118/06000002			250,000,000.00	313,218,671.00	313,218,671.00+	100.00%+	500,000,000.00	200,000,000.00	200,000,000.00
65001001/23010121/06000016		5,200,000.00		5,200,200.00	200.00+	0.00%+			
65001001/23020100/06000030	242,328,200.00	63,738,871.00		63,738,871.00					
65001001/23020124/06000036			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	25,000,000.00	15,000,000.00	
65001001/23020118/06000049			22,000,000.00	15,999,900.00	15,999,900.00+	100.00%+	50,000,000.00		
65001001/23040105/06000060							100,000,000.00	400,000,000.00	400,000,000.00
65001001/23040105/06000061							200,000,000.00	200,000,000.00	200,000,000.00
65001001/23050102/13000062							25,000,000.00	20,000,000.00	
65001001/23020118/09000002	35,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
65001001/23010129/09000041							197,550,000.00	75,000,000.00	
65001001/23010112/09000042							6,000,000.00	3,000,000.00	
65001001/23010136/11000004		6,000,000.00		6,000,100.00	100.00+	0.00%+			
65001001/23020127/11000007			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
65001001/23040104/13000020							100,000,000.00	100,000,000.00	100,000,000.00
65001001/23030128/13000021							60,000,000.00	50,000,000.00	30,000,000.00
65001001/23040106/13000022							100,000,000.00	200,000,000.00	200,000,000.00
18011001/23010119/02000001			560,000.00	560,000.00	560,000.00+	100.00%+	670,000.00	670,000.00	670,000.00
18011001/23010105/02000002			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
18011001/23010112/02000003			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	1,500,000.00	1,000,000.00	1,000,000.00
18011001/23010112/02000004			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,200,000.00	500,000.00	500,000.00
18011001/23000000/00000000			16,330,000.00	16,330,000.00	16,330,000.00+	100.00%+	14,060,000.00	10,000,000.00	5,000,000.00
18011001/23010112/02000006	33,648,107.85		13,500,000.00	13,500,000.00	13,500,000.00+	100.00%+	10,000,000.00		5,000,000.00
18011001/23010123/02000007			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,700,000.00		1,500,000.00
18011001/23010105/02000008			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
18011001/23010105/02000009			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
18011001/23020102/06000001			600,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	400,000,000.00	400,000,000.00	400,000,000.00
18011001/23050102/11000001			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,700,000.00		
18011001/23010108/13000002			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
18011001/23010112/13000006			2,950,000.00	2,950,000.00	2,950,000.00+	100.00%+	3,250,000.00		
18011001/23010121/13000009			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	144,000,000.00		150,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
18011001/23010105/13000010			800,000.00	800,000.00	800,000.00+	100.00%+	1,300,000.00	650,000.00	650,000.00
26001001/23010136/11000001			40,200,000.00	40,200,000.00	40,200,000.00+	100.00%+	50,000,000.00	1,000,000.00	1,000,000.00
26001001/23010125/11000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	14,000,000.00	10,000,000.00	5,000,000.00
26001001/23010114/11000003			19,600,000.00	19,600,000.00	19,600,000.00+	100.00%+	20,000,000.00	10,000,000.00	5,000,000.00
26001001/23020101/13000002							4,000,000.00	3,000,000.00	3,000,000.00
26001001/23010105/13000004							10,500,000.00	5,000,000.00	5,000,000.00
26001001/23020127/13000012			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
26001001/23010112/13000014								7,000,000.00	3,000,000.00
26001001/23010128/13000016							2,680,000.00	2,000,000.00	1,000,000.00
26001001/23010129/13000019							10,000,000.00		
26001001/23010119/14000001							10,000,000.00	2,000,000.00	2,000,000.00
26051001/23010112/13000002		37,766,000.00	10,000,000.00	37,766,200.00	200.00+	0.00%+	20,000,000.00	10,000,000.00	10,000,000.00
26051001/23010113/13000003	7,200,900.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	4,050,000.00	1,000,000.00	500,000.00
26051001/23010129/13000005	5,412,200.00		500,000.00	500,000.00	500,000.00+	100.00%+			
26051001/23020102/13000006	75,104,429.00		700,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	206,705,038.00	200,000,000.00	200,000,000.00
26051001/23030101/13000008		15,965,400.00	15,000,000.00	15,965,600.00	200.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
26051001/23010119/13000009	134,609,684.85		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	5,000,000.00	5,000,000.00
26051001/23020101/13000010	42,213,360.00								
26051001/23030121/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
26051001/23010101/13000012			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
26051001/23010108/13000015			40,000,000.00	11,268,200.00	11,268,200.00+	100.00%+			
26051001/23010114/13000016			500,000.00	500,000.00	500,000.00+	100.00%+			
26051001/23010118/13000017			200,000.00	200,000.00	200,000.00+	100.00%+			
26051001/23020127/13000022			200,000.00	200,000.00	200,000.00+	100.00%+			
26051001/23030127/13000023			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
26051001/23050102/13000024			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26051001/23010112/13000025			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
26051001/23010117/13000026			500,000.00	500,000.00	500,000.00+	100.00%+			
26051001/23010125/13000027			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,100,000.00	1,000,000.00	1,000,000.00
26051001/23010128/13000028			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,000,000.00	1,000,000.00
26051001/23010102/13000031			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	500,000.00	300,000.00
26051001/23030121/13013032			750,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	10,000,000.00
26051001/23010112/13000033			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
26051001/23020101/13000034			130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+			
26051001/23020101/13000035			130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+			
26051001/23010105/13000036			750,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
26052001/23010125/05000001			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00		
26052001/23020118/13000001	5,950,000.00								
26052001/23010112/13000002	14,017,000.00								
26052001/23010105/13000003			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
26052001/23020101/13000006	54,173,000.00		150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
26052001/23020125/13000009			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26052001/23020101/13000014			1,000,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
26052001/23020124/13000015							8,000,000.00		
26052001/23020118/13000016							102,515,253.00		
26007001/2302127/11000001			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,054,000.00	2,358,000.00	2,000,000.00
26007001/23010104/13000009			3,920,000.00	3,920,000.00	3,920,000.00+	100.00%+	4,810,000.00		
26007002/23010112/13000001			1,604,800.00	1,604,800.00	1,604,800.00+	100.00%+	3,240,000.00	936,000.00	684,000.00
26007002/23010104/13000002			601,800.00	601,800.00	601,800.00+	100.00%+	1,950,000.00	650,000.00	650,000.00
26007002/23010112/13000004			920,400.00	920,400.00	920,400.00+	100.00%+	3,288,000.00	1,000,000.00	1,000,000.00
13001001/23030100/08000027							40,000,000.00	45,000,000.00	50,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23030100/08000030			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	30,000,000.00
13001001/23030100/08000031			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	23,000,000.00	25,000,000.00
13001001/23030100/08000032		15,686,284.83	50,000,000.00	50,000,000.00	34,313,715.17+	68.63%+			
13001001/23030100/08000033			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	450,000,000.00	470,000,000.00	500,000,000.00
13001001/23030100/08000034	30,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
13001001/23010130/08000036							90,000,000.00	98,000,000.00	100,000,000.00
13001001/23010130/08000037							20,000,000.00	25,000,000.00	300,000,000.00
13001001/23010126/08000038							160,707,000.00	165,707,000.00	201,707,000.00
13001001/23030111/08000039							15,000,000.00	20,000,000.00	25,000,000.00
13001001/23030111/08000040							60,000,000.00	140,000,000.00	160,000,000.00
13001001/23020112/08000041							300,000,000.00	350,000,000.00	400,000,000.00
13001001/23020112/08000042							50,000,000.00	55,000,000.00	60,000,000.00
13001001/2302011208000043							50,000,000.00	55,000,000.00	60,000,000.00
13001001/23020112/08000044								150,000,000.00	200,000,000.00
13001001/23030111/01300004							100,000,000.00	150,000,000.00	200,000,000.00
14001001/23020118/05000037							10,000,000.00		
14001001/23010113/07000004			500,000.00	500,000.00	500,000.00+	100.00%+			
14001001/23030121/07000014			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
14001001/23050101/07000021			52,000,000.00	52,000,000.00	52,000,000.00+	100.00%+	50,000,000.00		
14001001/23020119/07000040							20,000,000.00	10,000,000.00	10,000,000.00
14001001/23010122/07000041							25,000,000.00	30,000,000.00	30,000,000.00
14001001/23010136/07000042							2,000,000.00		
14001001/23010136/07000043							10,000,000.00	500,000.00	500,000.00
14001001/23010124/07000044							20,000,000.00	10,000,000.00	10,000,000.00
14001001/23010113/01300001							6,000,000.00		
17001001/23050101/05000007			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
17001001/23010113/05000008			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
17001001/23020118/05000037			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17001001/23020118/05000046			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17001001/23010125/05000053			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
17001001/23020107/05000054			25,231,000.00	25,231,000.00	25,231,000.00+	100.00%+			
17001001/23010108/05000055			49,885,000.00	49,885,000.00	49,885,000.00+	100.00%+			
17001001/23020107/05000056							10,000,000.00	10,000,000.00	
17001001/23020107/05000057							5,000,000.00	5,000,000.00	
17001001/23020107/05000058							15,000,000.00		
17001001/23010112/05000059							4,000,000,000.00	2,000,000,000.00	2,000,000,000.00
17001001/23020107/05000060							400,000,000.00	400,000,000.00	400,000,000.00
17001001/23020107/05000061							400,000,000.00	400,000,000.00	400,000,000.00
17001001/23030104/09000062							5,000,000.00		
17001001/23010124/05000063							9,000,000.00	3,000,000.00	1,500,000.00
17001001/23010113/11000002							16,120,000.00	10,000,000.00	10,000,000.00
17001001/23010113/11000003							6,120,000.00	5,000,000.00	5,000,000.00
17001001/23010112/13000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
17001001/23010112/05000002			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
17003001/23020107/01000001		7,211,553.48	87,000,000.00	87,000,000.00	79,788,446.52+	91.71%+	87,000,000.00	87,000,000.00	87,000,000.00
17003001/23020107/05000001	572,681,841.04	49,086,792.50	288,000,000.00	288,000,000.00	238,913,207.50+	82.96%+			
17003001/23030106/05000002		50,567,550.00	1,292,000,000.00	50,568,000.00	450.00+	0.00%+	1,090,947,742.00		
17003001/23050101/05000003		4,415,600.00	20,000,000.00	20,000,000.00	15,584,400.00+	77.92%+			
17003001/23020118/05000004			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	60,000,000.00	60,000,000.00
17003001/23010124/05000007			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17003001/23050101/05000015			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed	
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
17003001/23010124/05000016	Procure and distribute sports equipment (football net whis	319,563,101.56	1,480,100.00	44,000,000.00	44,000,000.00	42,519,900.00+	96.64%+	44,000,000.00	44,000,000.00	44,000,000.00
17003001/23020107/05000018	Renovation of 47 units dilapidated 6 classroom blocks			1,225,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	384,180,000.00	425,000,000.00	425,000,000.00
17003001/23010124/05000022	Procure & distribute 2 000 teachers desk 6 000 arm & arml	20,889,750.00		189,700,000.00	189,700,000.00	189,700,000.00+	100.00%+	189,700,000.00	189,700,000.00	189,700,000.00
17003001/23020105/05000033	Construction of mechanized Bore-hole in the 51 renovating JS	215,129,626.75								
17003001/23010124/05000034	Procure and distribution 4 000No Plastic Lockers and Chairs			146,000,000.00	146,000,000.00	146,000,000.00+	100.00%+	146,000,000.00	146,000,000.00	146,000,000.00
17003001/23010124/05000035	Procure and distribute 60 sets of office furniture	420,980,466.02								
17003001/23010124/05000036	Print purchase and distribute Quality Assurance instruments			86,100,000.00	86,100,000.00	86,100,000.00+	100.00%+	86,100,000.00	86,100,000.00	86,100,000.00
17003001/23010124/05000039	Procure and distribute 15 000 diaries to Public Primary Sch			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17003001/23020118/05000066	Construction of 18no 3 classroom blocks with an office		5,000,000.00	548,000,000.00	5,000,200.00	200.00+	0.00%+			
17003001/23010124/05000069	Procure and distribute 2 500 ECCDE tables and chairs			97,000,000.00	97,000,000.00	97,000,000.00+	100.00%+	97,000,000.00	97,000,000.00	97,000,000.00
17003001/23050108/05000075	2024 SUBEB matching grant							2,500,000,000.00		
17003001/23020107/05000076	Procure and install solar inverter in ENSUBEB Head Quarters							15,000,000.00	4,000,000.00	2,000,000.00
17003001/23050108/05000077	CNP Cons of Inte Mod Smart Sch Comp of 3clas in the 17 LGAs							115,750,000,000.00	3,000,000.00	3,000,000.00
17003001/23010125/05000078	Procur of 1226 visitors booklets for distribu to schools							2,452,000.00		
17003001/23010115/05000079	Procur of 1no phot mach&2no printers for sch services depart							1,260,000.00		
17003001/23010112/05000080	Procu of 3nos off seats for Dir of sch. Advis.Serv&ECCDE							450,000.00		
17003001/23010102/13000002	Drilling of 4 boreholes for public primary and Junior second			69,200,000.00	69,200,000.00	69,200,000.00+	100.00%+	642,251,000.00	99,200,000.00	94,000,000.00
17003001/23010112/13000008	Furnishing of offices	1,250,476,750.34						20,000,000.00	19,900,000.00	20,000,000.00
17003001/23010105/13000012	2% UBEC/ENSUBEB Counter part Project/M&E			86,100,000.00	86,100,000.00	86,100,000.00+	100.00%+	100,249,000.00	86,100,000.00	86,100,000.00
17003001/23020118/13000019	Print and distribute 6 000 copies of continous assesment r			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/23020118/13000022	Print and distribute 500 Library manual for all Public Prima			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17003001/23010113/13000023	Procure and distribute 7 laptops for PRS Department			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	3,290,000.00		
17003001/23010105/13000026	Intervention on disasters preparedness/resilience on re-roofi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			20,000,000.00
17008001/23010125/05000015	Procure Books and Journals			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
17008001/23020111/05000028	Establishment of E-Library			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	
17008001/23020101/05000030	Perimeter fencing							20,000,000.00	4,000,000.00	
17010001/23030121/13000001	Reconstruction of office building/Vocational Skill Acquisiti			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	12,000,000.00	14,000,000.00
17010001/23010119/13000004	Purchase of Generating Plant for SAME Office/Literacy/Vocati			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00		
17010001/23010112/13000006	Purchase of office furniture for SAME office & Skill Acquist			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,312,765.00		
17010001/23010124/05000008	Setting up of equip and tool for vocational skill acquisit			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,875,818.00	4,141,717.00
17019001/23020107/05000007	Rehabilitation of College Administration building			27,500,000.00	27,500,000.00	27,500,000.00+	100.00%+			
17019001/23020107/05000008	Rehabilitation / Renovation of 2 no. Hostel building			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00		
17019001/23010113/05000017	Purchase of 10 no. Dell core 17 laptops for ICT Dept			8,415,000.00	8,415,000.00	8,415,000.00+	100.00%+	6,440,000.00		
17019001/230020127/05000022	Reactivation of the existing College WIFI / Internet service			13,700,000.00	13,700,000.00	13,700,000.00+	100.00%+			
17019001/23010136/05000030	Purchase of Communication Equipment			8,400,000.00	8,400,000.00	8,400,000.00+	100.00%+	540,000.00		
17019001/23020112/05000034	Construction of standard meeting pitch for Physical and heal			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	30,000,000.00		
17019001/23050101/05000036	Accreditation of 17 Degree and 16 NCE Programmes in the Coll							150,000,000.00		
17019001/23010124/11000002	Purchase of E-learning Equipments for easy learning develop			15,500,000.00	15,500,000.00	15,500,000.00+	100.00%+	20,000,000.00		
17019001/23020107/11000005	Provision and Installation of Intercom telephone services fo			2,350,000.00	2,350,000.00	2,350,000.00+	100.00%+			
17019001/23010125/13000002	Purchase of office furniture for e-library department			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
17019001/23010129/13000003	Purchase of office equipments 5 nos colored printers 5 nos			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,100,000.00		
17021001/23010119/05000009	Purchase of Plant & Machinery		24,500,000.00		24,500,200.00	200.00+	0.00%+			
17021001/23050101/05000034	Med faculties of Engr Magt Sci & Environmental Sciences								40,000,000.00	
20007001/46010101/05000035	Construction of class and Auditoroum block							301,000,000.00		
17021001/23020118/05000036	Construction of 4 laboratories							200,000,000.00		
17051001/23040102/05000002	Erosion control & landscaping at PPSMB H/Qs	16,115,900.00								
17051001/23010107/05000004	Conduct skill festival programme in the 3 senatorial zones (			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
17051001/23020118/05000005	Perimeter fencing/Survey plan of 6Nos Public Secondary Sch			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
17051001/23000000/05000006	Construction of 10 room office blocks with toilet facilities	18,900,000.00								
17051001/23030106/05000014	Renovation of 50Nos public secondary schools in Enugu State	6,010,000.00		214,000,000.00	214,000,000.00	214,000,000.00+	100.00%+	327,310,000.00	243,519,000.00	301,963,000.00
17051001/23010140/05000017	Procurement of Science equipment: Biology chemistry and Phy			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	25,000,000.00	31,000,000.00	38,440,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17051001/23030206/05000022	Construction of 2 dormitories in two senatorial zones	7,200,000.00							
17051001/23000000/05000030	Construction of His Excellency Gov. Ifeanyi Ugwuanyi multipu		272,000,000.00	272,000,000.00	272,000,000.00+	100.00%+	10,000,000.00	12,400,000.00	15,376,000.00
17051001/23020107/05000031	CNP - Construction of additional classroom blocks of smart						3,000,000,000.00	500,000,000.00	500,000,000.00
17051001/23050101/14000003	Procurement of Entrepreneurial and digital literacy equipment						25,000,000.00	31,000,000.00	38,000,000.00
17054001/23030121/05000001	Rehabilitation of 7No. dilapidated STV Schools/Colleges	3,203,000.00		3,203,900.00	900.00+	0.03%+			
17054001/23010124/05000002	Purchase of Science Equipment for all STV Schools/ Colleges		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	15,000,000.00	18,750,000.00	23,438,000.00
17054001/23010112/05000003	Constuction of Classroom blocks						70,000,000.00	50,000,000.00	62,500,000.00
17054001/23020118/05000004	Construction of 3no new Technical Colleges 1no in each Sen	16,468,000.00		16,468,800.00	800.00+	0.00%+			
17054001/23010112/05000006	Purchase of furniture (office seats tables steel cabinets	538,800.00							
17054001/23030106/05000008	Rehabilitation of dilapidated Buildings in STV Schools/ Coll	9,714,900.00							
17054001/23010105/05000009	Procurement of 2no 14 seater Buses (IVM 6499) for Awgu and O		56,000,000.00	36,327,300.00	36,327,300.00+	100.00%+			
17054001/23010112/05000010	Purchase of office equipment (Photocopying Machine)	180,000.00							
17054001/23020118/05000011	Perimeter fencing of Hostel/Refectory and encroachment prone		45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	41,347,000.00	51,683,000.00	64,604,000.00
17054001/23010113/05000012	Purchase of Computer Equipment	657,000.00							
17054001/23010119/05000013	Procurement of 6no SUMEC FIREMAN 3KVA Generator		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,950,000.00		
17054001/23010129/05000020	Procurement and Installation of Technical/Vocational Equipme		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	31,250,000.00	39,063,000.00
17054001/23000000/05000000	Procure 20 no tools and equipment in block and brick laying	13,820,000.00							
17054001/23010112/05000056	Purchase of 3no HP 3in1 printers (for printing scanning and		600,000.00	600,000.00	600,000.00+	100.00%+	975,000.00		
17054001/23030127/05000057	create drainages control erosion as well as landscaping at		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	12,500,000.00	15,625,000.00	19,532,000.00
17054001/23010112/05000058	Construction of 10 no classroom blocks		72,000,000.00	72,000,000.00	72,000,000.00+	100.00%+			
17054001/23010113/11000001	Procurement of 60no HP Desktop computer sets and accessories	1,750,000.00		15,000,000.00	15,000,000.00+	100.00%+	9,375,000.00		
17054001/23020101/13000001	Construction of Workshops in TC Obinagu Uwani Akpugo TCede		60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	100,000,000.00	70,313,000.00	87,891,000.00
17054001/23030106/13000004	Renovation of Examination halls in 6 STV schools across the		72,000,000.00	72,000,000.00	72,000,000.00+	100.00%+	75,000,000.00	75,000,000.00	93,750,000.00
17054001/23010104/13000011	Purchase of 1 No KC SANYA 125 CG Motor Cycle for mail dispat						750,000.00		
17054001/23050102/13000012	Purchase of 1 No projector and accessories (ACER)						437,500.00		
17056001/23010113/05000003	Purchase of Office equipment (5Nos Laptops 2Nos Printers 1		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	6,161,000.00	7,629,000.00	9,304,000.00
17065001/23030106/05000001	Rehabilitation of school building	15,662,235.12	23,340,962.43	23,341,000.00	37.57+	0.00%+			
17065001/23010113/05000002	Computer Equipment	1,085,000.00	1,241,000.00	1,241,500.00	500.00+	0.04%+			
17065001/23020118/05000003	Other Infrastructure	179,100.00	8,997,500.00	8,997,900.00	400.00+	0.00%+			
17065001/23010129/05000005	Industrial Machine and Equipment		450,000.00	450,500.00	500.00+	0.11%+			
17065001/23010124/05000008	Purch of teaching/learning aids (projectors loud speake etc	28,916,600.00					20,000,000.00	24,000,000.00	25,000,000.00
17065001/23010112/05000009	Purchase of Office furniture	1,085,000.00							
17065001/23010105/05000012	Purchase of 2no. Toyota Hilux for Rector & Estate Works.		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
17065001/23030128/05000013	Completion and Roofing of Industrial Center Main Structure		69,000,000.00	16,301,200.00	16,301,200.00+	100.00%+			
17065001/23020101/05000014	Construction of a New Administrative Block		319,000.00	319,500.00	500.00+	0.16%+			
17065001/23030121/05000016	Renovation of existing office blocks: Examination						50,000,000.00	11,000,000.00	29,000,000.00
17065001/23020107/13000003	2000m Perimeter fencing of IMT premises						10,000,000.00	26,000,000.00	24,000,000.00
17065001/23010105/13000005	Purchase of 5no Toyota Corolla1.8L deluxe full option saloon	168,332,625.00							
17065001/23010108/13000006	Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater		17,887,500.00	17,887,900.00	400.00+	0.00%+			
17065001/23010124/13000008	Re-equiping of IMT Knowledge Centre at Achike Udenwa Campus		28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	50,000,000.00	30,950,000.00	30,950,000.00
17065001/23030106/13000009	Reconstruction of Science Lab Tech/ Mechanical Engr Ceramic		21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	50,189,000.00	22,000,000.00	20,204,179.00
17065001/23030106/13000010	Reconstruction of Chemical Engr Statistics Civil Engr Bui		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	25,000,000.00
17065001/23030106/13000011	Reconstruction of Academic Department of Printing technology		36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+	50,000,000.00	27,000,000.00	
17065001/23020105/17000002	Water pipeline Extension/Relocation scheme		460,000.00	460,500.00	500.00+	0.11%+			
17009001/23030121/06000001	Reconstruction of Office Building to one storey Building		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	38,075,640.00	39,075,640.00	40,075,640.00
17009001/23010125/13000004	Construction of shelve with cement pavement for safe keeping						5,500,000.00	6,000,000.00	6,500,000.00
17009001/23010118/13000005	Construction of shelve boxes for safe keeping of certificate						2,500,000.00	3,000,000.00	3,500,000.00
17021003/23050101/13000027	Procurement of Office Equipments (Laptops desk tops etc) fo						25,000,000.00		
21001001/23010122/04000003	Strenghten Health Management Information System (HMIS) at al		7,000,000.00	6,154,000.00	6,154,000.00+	100.00%+	10,000,000.00	20,000,000.00	25,000,000.00
21001001/23030108/04000009	Procurement of rapid test kits (HIV viral Hepatitis B and C		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21001001/23010139/04000012	Scale-up health promotion activities at all levels						2,000,000.00	2,000,000.00	4,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
21001001/23050101/04000013	Epidemiology Surveillance: Public health emergencies	1,030,000.00	846,000.00		846,800.00	800.00+	0.09%+	20,000,000.00	300,000,000.00	400,000,000.00
21001001/23010139/04000016	Government Counterpart Contribution Fund (GCCF)/Free Materna	18,135,538.00		80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	60,000,000.00		
21001001/23050102/04000020	Establishment of the State Health Workforce Registry/Human R			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	23,000,000.00	5,000,000.00	3,000,000.00
21001001/23050101/04000022	Support for school health services programme in secondary an	500,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23020106/04000025	Expand access to integrated prevention case identification			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+	3,000,000.00	6,000,000.00	6,000,000.00
21001001/23010139/04000026	Intervention and response to epidemic prone diseases			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21001001/23020106/04000037	Establishment of State TRUAMA Centre in the 3 Senatorial zon			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21001001/23020118/04000038	Procurement of drugs quality forensic examinations Test kit			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		
21001001/23010106/04000042	Completion of the construction of Cottage Hospital in Awgu	6,167,361.30								
21001001/23010104/04000046	Completion of the construction of Ammenity Building in Enugu	412,265,825.00								
21001001/23010112/04000048	Purchase of office equipment (photocopying machine etc)	9,088,570.00					5,000,000.00			
21001001/23010112/04000049	Refurbish & Purc of Office furniture (15nos Air conditioners			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00		
21001001/23020103/04000050	Provision of solar Powered alternative power supply at vario						65,000,000.00	55,000,000.00	45,000,000.00	
21001001/23020103/04000051	Upgrading&Strengthening of ES Medical Emergency & Response			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	5,000,000.00
21001001/23050107/04000088	Joint Health Sector Inspection of Private Health Facilities		23,500.00	15,000,000.00	15,000,000.00	14,976,500.00+	99.84%+	15,000,000.00		
21001001/23050103/04000101	Control of Non- communicable Disease eg diabetes hypertensi			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010100/04000106	Refurbishing/maintenance of ESMERT Ambulance fleet	115,000.00								
21001001/23010105/13000120	Purchase of 1 No. Hilux Van for Monitoring & Insp. of health			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
21001001/23020106/04000126	Completion of the construction of Students Hostel and Audito			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
21001001/23020118/04000143	Construction of students Hostel classroom auditorium	3,320,000.00					30,000,000.00	25,000,000.00	10,000,000.00	
21001001/23050108/04000146	Strengthening and equipment of the Logistics Mgt Coor unit	293,200.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00		
21001001/23010105/04000154	Procurement of Ambulances of 5 no low cabin PMS Driven			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	225,000,000.00	225,000,000.00	
21001001/23010122/04000157	Continuous active and passive case search for Guinea worm in			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	2,500,000.00	3,000,000.00
21001001/23010122/04000163	Recapitalization of the Drug Revolving Scheme (DRF)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21001001/23020106/04000166	Expansion of EOC to accommodate WASH Facilities for proper c			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23020106/04000167	Scale-up health promotion activities at all levels through (			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21001001/23010139/04000168	Promotion of Food safety hygiene and water safety surveilla			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
21001001/23050101/04000169	Support integration of disease surveillance activities at al			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
21001001/23050103/04000170	Strengthening and equipment of Health State M&E office			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,500,000.00
21001001/23030108/04000171	Procure Gene X Pert machines for each LGA procure TB-LAMP Ma			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
21001001/23050101/04000173	Procure Truenant Machine for TB testing in the State			10,200,000.00	10,200,000.00	10,200,000.00+	100.00%+			
21001001/23010122/04000173	Domestication print and distribute policies and regulations			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050103/04000174	Support to develop Health Sector Plan Joint Review of plan			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010139/04000175	Procurement Distribution of 10 000 LLINs to pregnant mothers			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
21001001/23010124/04000076	Review develop and print copies of relevant policy document						6,000,000.00	7,000,000.00	5,000,000.00	
21001001/23050101/04000077	Review of the AOP MTSS and Annual Health sector Management						5,000,000.00	7,000,000.00	7,000,000.00	
21001001/234000078/04000078	Strengthen mechanisms for the implemetation of PPP(e.g cont						5,000,000.00	2,500,000.00	1,600,000.00	
21001001/23010122/04000079	Strengthen BHCPF implementation and coordination						3,000,000.00	5,500,000.00	7,000,000.00	
21001001/23050101/04000080	Safe motherhood programme: Improve access to antalnatal						3,000,000.00	6,000,000.00	7,000,000.00	
21001001/23010122/04000081	Expand and strengthen preventive diagnosis and treatment of						10,000,000.00	8,000,000.00	18,000,000.00	
21001001/23010122/04000082	Procurement Prevention of HIV / Hepatitis transmission						30,000,000.00	70,000,000.00	100,000,000.00	
21001001/23010122/04000083	Strengthen TB Leprosy and Buruli ulcer prevention						5,000,000.00	8,000,000.00	5,000,000.00	
21001001/23050101/04000085	Improvement of the health of school children						2,000,000.00	2,500,000.00	3,000,000.00	
21001001/23050101/04000086	Improvement of the health of Adolescents through sensitized						2,000,000.00	3,000,000.00	3,000,000.00	
21001001/23050101/04000087	Awareness creation and early detection of non communicable d						3,000,000.00	4,500,000.00	4,000,000.00	
21001001/23010124/04000088	Procurement of ICT equipment for the PRO unit (PAS Digital						1,000,000.00			
21001001/23030105/04000089	Renovation of building and fencing						5,000,000.00	5,000,000.00		
21001001/23050101/04000090	Strengthening and funding Research						5,000,000.00			
21001001/23030105/04000091	Counterpart fund for the Upgrading of Central Medical Stores						50,000,000.00			
21001001/23030105/04000092	Renovation of buildings (State Ministry of Health)						7,000,000.00	7,000,000.00	20,000,000.00	
21001001/23030105/04000093	Reconstruction of the CMS Annexe buildings						20,000,000.00	20,000,000.00	5,000,000.00	

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23030105/04000094							5,000,000.00		
21001001/23050104/14000001	385,000.00								
21001001/23020106/04000103	3,320,000.00								
21027017/23010122/04000001							70,000,000.00		
21027017/23010122/04000002			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
21027017/23020106/04000004	28,194,030.00	74,014,900.00		74,014,900.00					
21027017/23010122/04000008			20,000,000.00						
21027017/23020106/04000011		44,000,000.00	5,000,000.00	44,000,300.00	300.00+	0.00%+			
21027017/23010105/04000012		7,752,850.00		7,753,000.00	150.00+	0.00%+			
21027017/23010122/04000015			20,000,000.00						
21027017/23010113/04000019			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21027017/23010120/04000020			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21027017/23010112/04000022			15,000,000.00						
21027017/23010113/04000024	3,528,740.00	27,032,750.00		27,032,950.00	200.00+	0.00%+			
21027017/23010112/04000041	309,000.00	2,260,100.00	9,200,000.00	5,185,100.00	2,925,000.00+	56.41%+		120,000,000.00	
21027017/23010112/04000043		1,790,357.00		1,790,900.00	543.00+	0.03%+			
21027017/23020101/04000044	207,707.00								
21027017/23010122/04000054	58,109,303.57	63,752,306.00		63,752,800.00	494.00+	0.00%+			
21027017/23010122/04000063			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21027017/23010122/04000070			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027017/23010122/04000076			50,000,000.00	10,999,700.00	10,999,700.00+	100.00%+			
21027017/23010122/04000077			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21027017/23010129/04000080			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21027017/23010122/04000001			62,000,000.00	1,247,200.00	1,247,200.00+	100.00%+			
21027017/23010122/04000002			10,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21027017/23010122/04000110			3,500,000.00	500,000.00	500,000.00+	100.00%+			
21027017/23010122/04000111			300,000.00	300,000.00	300,000.00+	100.00%+			
21027017/23020106/04000137							30,000,000.00		
21027017/23020106/05000103							100,000,000.00		
21027017/23010113/01100002			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	30,000,000.00		50,000,000.00
21027017/230101012/1300012		8,060,600.00		8,060,900.00	300.00+	0.00%+			
21027017/23020101/13000014		2,913,000.00	750,000.00	2,913,800.00	800.00+	0.03%+			
21027017/23010119/13000015	654,700.00								
21003001/23050103/04000001	390,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21003001/23050103/04000003	2,936,600.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	10,000,000.00	10,000,000.00
21003001/23050108/04000004	1,715,600.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23010122/04000006		5,835,500.00		5,835,700.00	200.00+	0.00%+			
21003001/23050108/04000008			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23010122/04000010			6,000,000.00	164,300.00	164,300.00+	100.00%+			
21003001/23050101/04000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050108/04000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050108/04000013	3,700,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
21003001/23030105/04000014			300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	510,000,000.00	510,000,000.00	300,000,000.00
21003001/23010122/04000015			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	10,000,000.00
21003001/23050104/04000016	2,451,750.00	8,844,950.00	40,000,000.00	40,000,000.00	31,155,050.00+	77.89%+			
21003001/23050104/04000017	891,000.00	2,375,000.00	6,000,000.00	6,000,000.00	3,625,000.00+	60.42%+	10,000,000.00		
21003001/23050101/04000018			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21003001/23020106/04000019			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	15,000,000.00		
21003001/23050101/04000020	907,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050101/04000021			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23050101/04000022			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	75,000,000.00	80,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed	
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
21003001/23050104/04000024	LARC Programme (Organization of a 5-Day Programme on Long Ac		5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+				
21003001/23020118/04000026	Provision of 3No. incenerators in the 3 senatorial zones of		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+				
21003001/23050101/04000027	Development & dissemination of 750 copies of the PHC 2020 An		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+				
21003001/23050101/04000029	Development & dissemination of 1 000 copies of the SPHCDA's		6,200,000.00	6,200,000.00	6,200,000.00+	100.00%+	7,000,000.00	8,000,000.00	9,000,000.00	
21003001/23050104/04000033	Health Education Programme (BCC & IEC materials sub-programm		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+				
21003001/23050101/04000034	Re-establishment/Inauguration of Ward Development Committees	9,610,000.00								
21003001/23050104/04000035	Infant Immunization Programme (conduct immunization of infan	22,246,600.00	7,756,000.00	30,000,000.00	30,000,000.00	22,244,000.00+	74.15%+	20,000,000.00	30,000,000.00	30,000,000.00
21003001/23020106/04000043	Completion of the construction of Type 3 Primary Healthcare	8,363,150.88								
21003001/23020106/04000054	Renovation of cold chain Units and surroundings		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+				
21003001/23020106/04000055	Construction of Iron shelves for packing of vaccine device		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00			
21003001/23020106/04000057	COVID-19 Risk Communication Programme for Community Health I	6,760,500.00								
21003001/23020106/04000058	Purchase of Basic Personal Protective Equipment (PPE) for PH	9,395,800.00								
21003001/23020106/04000060	Increase of cold chain space and equipments for introduction	4,876,500.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+				
21003001/23020106/04000061	Capacity building for PHC worker from state and LGAs on new	33,984,084.00								
21003001/23020106/04000063	Procurement of customized gadgets for data capturing and tr		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00			
21003001/23020106/04000064	Quarterly assesement of Cold Chain Equipment(CCE) for Inven		450,000.00	450,000.00	450,000.00+	100.00%+				
21003001/23020106/04000065	Provision of drugs and consumables for PHCs		30,000,000.00	30,000,000.00	27,890,000.00+	92.97%+				
21003001/23020106/04000066	Monitoring and reporting of utilization of essential drugs i		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+				
21003001/23020106/04000067	Provision of 40 No. of HB and blood sugar kits for 291 PHC f		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+				
21003001/23050101/04000070	Logistics support to voluntary doctors at the primary health		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+				
21003001/23050101/04000071	Provide adequate supplementary foods to children with modera		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+				
21003001/23050101/04000072	State Counterpart Fund for 260 BHCPF PHC Facility overhead (		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	133,691,000.00	133,691,000.00	133,691,000.00
21003001/23020106/04000073	Construction of health center at Ogwuagor Enugu East LGA		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+				
21003001/23010122/04000074	Dedicated fund for planned preventive maintenannce(PPM) for		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+				
21003001/23020106/04000075	Retention for Construction of Type 3 Primary Health Centre		14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+				
21003001/23050101/04000076	Strenghten capacities of the LGA and facility health worker		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+				
21003001/23020106/04000077	Establishment of state and LGA Maternal perinatal death surv						3,000,000.00	3,300,000.00	4,000,000.00	
21003001/2301022/04000078	Procurement and distribution of health commodities to both e						7,000,000.00	7,000,000.00	7,000,000.00	
21003001/23020106/04000079	Provision of Data tools for the community Health influencer						4,000,000.00	4,000,000.00	4,000,000.00	
21003001/23020106/04000080	Advocacy & Technical support for establishment of LEMCHIC in						3,000,000.00	4,000,000.00	5,000,000.00	
21003001/23010101/04000081	Matching fund for UNICEF child vitamin foods						10,000,000.00	10,000,000.00	10,000,000.00	
21003001/23020106/04000082	CNP - Construction of 230 type 2 Primary Health Care facili						21,000,000,000.00			
21003001/23010122/04000083	Cold Chain System (Purchase of 1No. Cold Van; 10 No. Freezer						20,000,000.00			
21003001/23050102/11000003	Establishment of E-Library and Procurement of ICT equipment		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00			
21003001/23010113/11000004	Procurement of 10 Laptops 3 desktops and accessories 5 UPS		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	15,000,000.00			
21003001/23020105/13000005	Construction/provision of water facilities (2 overhead plast		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00			
21003001/23010132/13000008	Purchase of Office Safe for the Accounts department		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00		
21003001/23050101/13000010	Hosting Primary Healthcare summit to enhance public percepti		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+				
21003001/23010124/13000011	Purchase of legal report						500,000.00	500,000.00	500,000.00	
21003001/23010119/14000001	Provision of Solar Power/Electricity for the SPHCDA		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00	
21003001/23050101/04000077	Support active case finding of SAM and provide appropriate		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+				
21003001/23010122/04000078	Out Break Response to possible disease outbreak such as; yel		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00			
21102001/23030105/04000007	Clearing and landscaping of SHMB HQ						30,000,000.00			
21102001/23020106/04000009	Completion of fencing at Udi General Hospital		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+				
21102001/23010122/04000022	Procurement of Infection Prevention and Contro (IPC) materia		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+				
21102001/23020105/04000026	Equipping and furnishing of Agbani General Hospital		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+				
21102001/23020105/04000029	Purchase of Medical Equipment for newly constructed Amenity		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+				
21102001/23020105/04000030	Purchase of medical equipment and furnishing of Cottage Hosp		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+				
21102001/23020105/04000031	Purchase of medical equipment and furnishing of Cottage Hosp		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+				
21102001/23020105/04000032	Purchase of medical equipment and furnishing of Cottage Hosp		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+				
21102001/23020105/04000033	Purchase of medical equipment and furnishing of Cottage Hosp		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+				

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21102001/23020105/04000034			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
21102001/23010122/04000035			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21102001/23030105/04000038							300,000,000.00	300,000,000.00	300,000,000.00
21102001/23030128/04000039							200,000,000.00	200,000,000.00	200,000,000.00
21102001/23030105/04000040							21,660,000.00	20,000,000.00	20,000,000.00
21104001/23020118/04000006			15,500,000.00	15,500,000.00	15,500,000.00+	100.00%+	19,860,000.00	8,000,000.00	5,000,000.00
21104001/23020101/04000009							20,000,000.00	6,000,000.00	3,000,000.00
21003002/23050102/11000002							3,000,000.00		
21003002/23010122/11000004							42,500,000.00	53,975,000.00	86,548,250.00
21003002/23050102/11000005			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	5,000,000.00	6,500,000.00
21003002/23050102/11000006			3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	4,000,000.00	5,080,000.00	
21003002/23050102/11000007			3,100,000.00	3,100,000.00	3,100,000.00+	100.00%+	1,000,000.00		
21003002/23010122/11000009			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+	32,400,000.00	41,148,000.00	52,257,000.00
21003002/23010122/11000010			500,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00	1,270,000.00	
21003002/23050102/11000011			800,000.00	800,000.00	800,000.00+	100.00%+	600,000.00		
21003002/23050102/11000012			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21003002/23050102/11000013			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21003002/23010136/11000014			141,000,000.00	141,000,000.00	141,000,000.00+	100.00%+	141,000,000.00	179,070,000.00	227,418,000.00
21003002/23050101/13000015							12,000,000.00	15,240,000.00	19,355,000.00
21003002/230010112/13000016							600,000.00		
21003002/23010117/01300017							140,000.00		
21003002/23050101/11000018							4,200,000.00	5,334,000.00	6,774,000.00
21003002/23050101/11000019							3,750,000.00	4,762,500.00	
21003002/23050101/00000020							1,480,000.00	1,879,000.00	2,387,000.00
21003002/23050101/11000021							1,500,000.00		
21003002/23010112/13000002							1,010,000.00	10,000,000.00	10,000,000.00
21003002/23010112/13000002			268,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21003002/23050102/14000001							630,000.00		
21003002/23010119/11000000			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	22,860,000.00	
35001001/23020118/09000006			150,000,000.00	145,174,410.00	145,174,410.00+	100.00%+	200,000,000.00	150,000,000.00	150,000,000.00
35001001/23020118/09000008			700,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	350,000,000.00		
35001001/23050101/09000008							180,000,000.00	150,000,000.00	150,000,000.00
35001001/23010129/09000083							50,000,000.00	10,000,000.00	10,000,000.00
35001001/23040106/09000084							15,000,000.00	10,000,000.00	10,000,000.00
35001001/23010129/09000085							5,000,000.00	5,000,000.00	30,000,000.00
35001001/23010129/09000086							25,000,000.00	5,000,000.00	2,000,000.00
35001001/23010115/09000087							10,000,000.00	3,000,000.00	3,000,000.00
35001001/23040102/00000088							15,000,000.00	3,000,000.00	3,000,000.00
35001001/23030128/09000090							30,000,000.00	10,000,000.00	10,000,000.00
35053001/23010112/09000002		6,314,700.00	16,000,000.00	16,000,000.00	9,685,300.00+	60.53%+			
35053001/23010105/09000003			250,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35053001/23010129/09000006			850,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35053001/23010138/09000009	57,781,664.06		425,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	300,000,000.00	1,200,000,000.00	1,320,000,000.00
35053001/23010104/09000012		5,253,500.00		5,253,900.00	400.00+	0.01%+	75,000,000.00	90,000,000.00	105,000,000.00
35053001/23010105/09000016			315,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
35053001/23010105/09000017			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
35053001/23050101/09000018			13,400,000.00	8,146,500.00	8,146,500.00+	100.00%+			
35053001/23010138/09000019							180,000,000.00	130,000,000.00	150,000,000.00
35053001/23010138/09000020							40,000,000.00	48,000,000.00	70,000,000.00
35053001/23010138/09000021							500,000,000.00	600,000,000.00	100,000,000.00
35053001/23010138/09000022							280,000,000.00	100,000,000.00	115,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35053001/23020104/13000001 Construction of 4 Zonal Offices.							200,000,000.00	240,000,000.00	
Total	21,296,378,105.92	60,415,899,991.47	65,645,045,400.00	94,778,510,990.00	34,362,610,998.53+	36.26%+	309,066,262,795.00	124,326,593,003.00	95,055,745,240.00
Note 1C - Enugu East Senatorial Zone - Enugu South LG									
34001001/23020114/17000017 Completion of the Reconstruction of section of awkunanaw str	9,274,309.39								
34001001/23020114/17000259 Construction of 2km Ologo road							300,000,000.00		
34001001/23030113/17000269 Rehabilitation of 2.5km Agbani Road (Police College - Prison							484,280,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000270 Rehabilitation of Owelli Street (Off Awkunanaw Street Timber							647,622,500.00	50,000,000.00	50,000,000.00
34001001/23030113/17000271 Rehabilitation of Amokwe Street - CIC School Junction Enugu							154,767,000.00	50,000,000.00	50,000,000.00
34001001/23030113/17000274 Rehabilitation/Maintenance of 1.805km road at Edozie - Kenya							200,000,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000276 Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu							103,107,600.00	50,000,000.00	
34001001/23030113/17000283 Rehabilitation of 0.690km/9m Robinson Street Road Uwani							140,535,350.00	100,000,000.00	
34001001/23020114/17000288 Construction/Reconstruction of David Nnaji Avenue - Moses Og							300,000,000.00	300,000,000.00	200,000,000.00
36001001/23020119/02000020 CAVES- Iheneka cave Coal mines Ribadu Oti Onyema Akwuke							100,000,000.00	80,000,000.00	50,000,000.00
36052001/23020119/02000018 Private Public Partnership on Akwuke Beach							100,000,000.00		
52104001/23020105/10000011 Constr ofnew bholes in S/towns Enugu E & S Nsk & Igbo-Etiti							50,000,000.00	80,000,000.00	70,000,000.00
51007001/23030109/09000004 Renovation and fencing of Idaw river fire station							45,000,000.00	47,000,000.00	47,000,000.00
21027017/23010112/04000062 Procurement of office equipment for Medical Social Services			750,000.00	750,000.00	750,000.00+	100.00%+			
21027017/23010100/04010189 Purchase of laboratory machines and equipment for Medical L			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21027017/23030105/04000109 Purchase of accreditation requirements for Ophthamology depa			30,000,000.00	10,231,700.00	10,231,700.00+	100.00%+	50,000,000.00		
21027017/23010122/04000123 Purchase of medical equipment for Radiology Department (1 No			500,000.00	500,000.00	500,000.00+	100.00%+			
21027017/23020106/04000133 Construction of TRIAG in Accident & Emergency							100,000,000.00	50,000,000.00	50,000,000.00
21027017/23020106/04000134 Conversion of Paediatrics bungalow to 3 storey building								300,000,000.00	
21027017/23020106/04000135 Conversion of Laboratory bungalow to 3 storey building								300,000,000.00	
21027017/23050103/05000002 Procurement of teaching and learning aid for school of midwi			15,000,000.00						
21027017/23020106/04000133 Accreditation requirements for Radiology department: Convers							250,000,000.00	50,000,000.00	100,000,000.00
21027017/23020106/04000134 Upgrading requirements for SON & SOM to collegiate program w							300,000,000.00	100,000,000.00	50,000,000.00
21027017/23020106/04000136 Purchase of accreditation equipments for Pathological Scienc								100,000,000.00	
21027017/23010108/13000019 Purchase of 2 no utility vehicles: pickup and 18 seater bus							70,000,000.00		
35001001/23050101/09000002 Waste Management and Control in Enugu State through Garbage	557,064,348.00	48,255,853.75		48,255,900.00	46.25+	0.00%+			
Total	566,338,657.39	48,255,853.75	81,250,000.00	94,737,600.00	46,481,746.25+	49.06%+	3,395,312,450.00	2,057,000,000.00	867,000,000.00
Note 1D - Enugu East Senatorial Zone - Isi Uzo LG									
34001001/23020118/17000094 Construction of Agumgbuji-Ogbete Ehe-Amufu Road Isi Uzo LGA							4,000,000,000.00		
34001001/23020114/17000342 Con of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road							1,000,000,000.00	500,000,000.00	300,000,000.00
31003001/23030102/14000019 Maintenance of St light in major cities in the 3 senatorial	132,117,380.00	156,968,855.00		156,968,900.00	45.00+	0.00%+			
26007001/23010104/13000001 Purchase of 11 (CG 125/150) Motorbikes for dispatch of mails			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,150,000.00	650,000.00	
26007001/23010112/13000006 Purchase of office equipment (5Nos Printers 3Nos Photocopie			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,171,200.00	726,400.00	
Total	132,117,380.00	156,968,855.00	7,000,000.00	163,968,900.00	7,000,045.00+	4.27%+	5,010,321,200.00	501,376,400.00	300,000,000.00
Note 1E - Enugu East Senatorial Zone - Nkanu East LG									
11001001/23040101/13000021 Procurement of machines for clearing grasses & others			8,000,000.00	2,249,800.00	2,249,800.00+	100.00%+			
34001001/23020118/17000233 Construction of 2-Span Bridge Across Idodo River Nkanu East			500,000,000.00	360,787,059.00	360,787,059.00+	100.00%+	200,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000262 Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road							2,000,000,000.00	3,000,000,000.00	3,000,000,000.00
34001001/23020114/17000253 Construction of Amechi Idodo/Amagunze Road							1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000264 Construction of Nara/Mburu/Nameh Road							1,500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000265 Construction Ugbawka/Ihuokpara Amagunze Road							1,500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000286 Construction of 2-Span Bridge Across Ogbafun River Agu Idum							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000326 Cons of Aguobu Umumba-Obinofia Ndiagu-Okposhi Ugwuoba							1,000,000,000.00	3,040,000,000.00	2,360,000,000.00
34001001/23020114/17000353 Construction of Owo-Ugwuomu road							1,000,000,000.00	1,000,000,000.00	1,000,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
34001001/23020114/17000355							1,000,000,000.00	500,000,000.00	700,000,000.00
34001001/23020114/17000357							1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000358							1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
52103001/23030104/10000041							100,000,000.00	210,000,000.00	220,000,000.00
52103001/23020105/10000042							25,000,000.00	52,500,000.00	55,000,000.00
52103001/23030104/10000043							1,750,000.00	3,675,000.00	3,850,000.00
52103001/23050101/10000044							3,000,000.00	6,300,000.00	6,600,000.00
52103001/23050108/10000045							6,250,000.00	13,125,000.00	13,750,000.00
52103001/23050103/10000046							5,000,000.00	5,500,000.00	6,000,000.00
52103001/23020118/10000047							10,000,000.00	10,000,000.00	10,000,000.00
52103001/23030128/10000048							10,000,000.00	5,000,000.00	5,000,000.00
52103001/23030124/10000049							1,250,000.00	2,625,000.00	2,750,000.00
52103001/23020118/10000050							3,500,000.00	3,000,000.00	3,000,000.00
52103001/23010113/13000002							1,200,000.00	1,300,000.00	1,300,000.00
52014001/23030104/10000005			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	20,000,000.00	15,000,000.00	20,000,000.00
31003001/23030102/14000002	62,878,221.00								
26051001/23010123/13000004			500,000.00	500,000.00	500,000.00+	100.00%+	550,000.00	500,000.00	500,000.00
17021001/23020104/13000014								180,000,000.00	
Total	62,878,221.00		514,500,000.00	369,536,859.00	369,536,859.00+	100.00%+	11,687,500,000.00	14,048,525,000.00	13,307,750,000.00
Note 1F - Enugu East Senatorial Zone - Nkanu West LG									
22001001/23050101/12000020							200,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/17000033	157,873,958.60	31,835,480.00	35,000,000.00	31,999,800.00	164,320.00+	0.51%+			
34001001/23020114/17000295							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000336							1,000,000,000.00	600,000,000.00	400,000,000.00
34001001/23020114/17000351							384,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000354							1,000,000,000.00	1,000,000,000.00	1,800,000,000.00
34001001/23020114/17000356							650,000,000.00		
52001001/23020105/10000039							20,000,000.00		
52001001/23020105/10000044							60,000,000.00	10,000,000.00	5,000,000.00
17021001/23020118/05000001		231,695,711.59		231,696,000.00	288.41+	0.00%+			
17021001/23010101/05000005			450,000,000.00					261,412,540.00	
17021001/23010114/05000006	825,000.00							150,000,000.00	
17021001/23010112/05000010	100,994,270.00	48,852,086.72		48,852,200.00	113.28+	0.00%+			
17021001/23010140/05000011	86,369,445.23		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+		100,000.00	
17021001/23010112/05000012	74,292,231.38	4,117,000.00		4,117,300.00	300.00+	0.01%+			
17021001/23010112/05000015	6,451,250.00								
17021001/23010125/05000016	4,462,280.00								
17021001/23010124/05000030								100,000,000.00	
17021001/23010138/10000001			120,000,000.00	79,417,000.00	79,417,000.00+	100.00%+		10,000,000.00	
17021001/23020105/10000002								30,000,000.00	
17021001/23020118/13000001	168,893,715.00								
17021001/23010107/13000003	60,000,000.00	35,582,500.00		35,582,800.00	300.00+	0.00%+		50,000,000.00	
17021001/23020107/13000004	4,000,000.00								
17021001/23020103/13000005	9,927,562.78								
17021001/23020118/13000012								55,000,000.00	
17021001/23020124/13000015		5,000,000.00		5,000,200.00	200.00+	0.00%+		50,000,000.00	
17021001/23010119/14000001								42,790,000.00	
17021001/23010119/14000002								40,000,000.00	
17021001/23010119/14000003								22,000,000.00	
17065001/23010125/05000021			39,000,000.00	39,000,000.00	39,000,000.00+	100.00%+	30,000,000.00	35,100,000.00	30,000,000.00
17065001/23010124/05000023			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	50,000,000.00	25,000,000.00	30,000,000.00
Total	674,089,712.99	357,082,778.31	702,000,000.00	533,665,300.00	176,582,521.69+	33.09%+	3,694,000,000.00	3,581,402,540.00	3,165,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed	
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
Note 2A - Northern Senatorial Zone - Igbo Etiti LG										
34001001/23020118/13000089	Complet of add Wks of (Comder's House Deputy Comder House	115,606,877.03		19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+			
34001001/23020114/17000018	Completion of the Construction of Aruotoma Ortuanya Road Oh	11,575,035.09								
34001001/23020114/17000284	Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Et						200,000,000.00	200,000,000.00		
34001001/23020114/17000317	Const of Eke Achara Ama Uwani to Umuoka Markudi Express Rd						500,000,000.00	840,000,000.00	560,000,000.00	
34001001/23020114/17000322	Const of Ubegu Agu Ukehe Linking Maduka Ugwogo Nike Rd						300,000,000.00	9,000,000,000.00	15,000,000,000.00	
52001001/23020105/10000021	Procurement of INo water level indicator			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	200,000.00		
52001001/23020105/10000042	Integration of Adada Scheme into Nsk Urban Water Suly Scheme						500,000,000.00	100,000,000.00	100,000,000.00	
Total		127,181,912.12		20,500,000.00	20,500,000.00	20,500,000.00+	100.00%+	1,500,200,000.00	10,140,000,000.00	15,660,000,000.00
Note 2B -Enugu North Senatorial Zonee - Igbo Eze North LG										
34001001/23020114/17000024	Completion of the Reconstruction of Amufie Road	32,396,470.14		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
34001001/23020114/17000111	Compof Ogrute Umuogbo Ulo Isiugwu Rd etc PhaseII IgboEze/N.						1,500,000,000.00	2,000,000,000.00	1,500,000,000.00	
34001001/23020114/17000226	Completion of the Erosion Control Works and protective works			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
34001001/23020118/17000234	Completion of the Construction of Ugbaike - Obollo Afor link			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
34001001/23020118/17000235	Completion of the Construction of Eke Amala - Otukpo Old Roa			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020118/17000236	Completion of the Construction of Amadi - Agbogwu - Amajioko			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
34001001/23020118/17000248	Completion of Construction of Eke Amala-Otukpo Old Road (1km			149,000,000.00	149,000,000.00	149,000,000.00+	100.00%+	49,000,000.00		
Total		32,396,470.14		217,000,000.00	217,000,000.00	217,000,000.00+	100.00%+	1,569,000,000.00	2,000,000,000.00	1,500,000,000.00
Note 2C -Enugu North Senatorial Zonee - Igbo Eze South LG										
34001001/23020118/13000085	Comp of the Construction of ESUT Teaching Hospital Igbo Eno	42,050,002.50								
34001001/23020114/17000046	Construction of 3km road - Ibagwa Ichi in Igbo Eze South LG	797,295,788.09								
34001001/23020114/17000047	Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze Sout	949,173,514.49	21,451,883.00		21,451,900.00	17.00+	0.00%+			
34001001/23020114/17000021	Completion of the Reconstruction of 3km Ibagwa Junction - Ib			548,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	288,762,519.00	300,000,000.00	
34001001/23020118/17000241	Completion of the Construction of Eke Likke-Iheaka Junction-			500,000,000.00	41,000,000.00	41,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	
34001001/23020118/17000242	Completion of Erosion Control Works Along Eke Likke-Iheaka J			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
34001001/23020114/17000291	Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno							400,000,000.00	3,250,000,000.00	
52001001/23020105/10000024	Completion of construction of borehole at Isiyi Nkpunano		13,700,000.00		13,700,100.00	100.00+	0.00%+			
Total		1,788,519,305.08	35,151,883.00	1,054,000,000.00	85,152,000.00	50,000,117.00+	58.72%+	788,762,519.00	3,650,000,000.00	3,250,000,000.00
Note 2D -Enugu North Senatorial Zonee - Nsukka LG										
48001001/23020101/13000008	Building of ENSIEC Office in Nsukka LGA for Emugu North Sena			16,299,000.00	16,299,000.00	16,299,000.00+	100.00%+	16,299,000.00	3,000,000.00	
29053001/23020124/13000003	Con of lockup shops ransit camp & toilet facil @ Nsuka Depot							4,000,000.00	5,000,000.00	
34001001/23020112/08000001	Completion of the Construction of Nsukka Stadium Nsukka LGA	66,923,730.28								
34001001/23020101/13000058	Completion of the construction of Nsukka Zonal Secretariat	80,388,339.77		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020118/13000071	Compl of Const of Facilities at the Proposed Mopol Squa Ekwe	522,907,782.16	18,872,270.34		18,872,400.00	129.66+	0.00%+	50,000,000.00		
34001001/23020118/13000079	Compl. of the Instal. of Astrotourf etc Wrks @ Nsuka Stadium	113,567,174.90	278,185,168.08		278,185,300.00	131.92+	0.00%+			
34001001/23020118/13000090	Completion of Construction of Nsukka Conference centre Nsukk			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
34001001/23020118/13000091	Completion of completion of Astrotourf and Tratan tracks fl			94,449,000.00	94,449,000.00	94,449,000.00+	100.00%+			
34001001/23020118/17000015	Completion of the Construction/Rehabilitation of Last Bus-St	230,024,409.93		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020118/17000025	Completion of the Construction of High Court Building		54,676,179.98		54,676,300.00	120.02+	0.00%+			
34001001/23020118/17000066	Completion of Erosion Control/Protective and Reclamation	3,612,097.42						50,000,000.00		
34001001/23020114/17000181	Comp of Con/Rehab of Onuiyi Rd Failed Culvert & Erosion etc	1,864,861.50								
34001001/23020114/17000221	Completion of Erosion Control/Protective Works at Onuiyi - A			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
34001001/23020118/17000229	Furnishing and equipping of the Nsukka Conference centre			400,000,000.00	41,000,000.00	41,000,000.00+	100.00%+			
34001001/23030113/17000316	Rehabilitation of University Market Road Nsukka							240,000,000.00	144,000,000.00	
34001001/23020114/17000321	Const of Ugwunkwo Otobo-Ogidi Aho-okwenye Eha Alumona Rd Nsk							500,000,000.00	480,000,000.00	
34001001/23020114/17000329	Construction of Neke - Umualor Railway line - Ehamufu road.							700,000,000.00	4,020,800,000.00	
34001001/23020114/17000334	Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka							400,000,000.00	240,000,000.00	
34001001/23020114/17000335	Construction of Old Anglican road Nsukka.							200,000,000.00	120,000,000.00	

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000344							1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000346							500,000,000.00	300,000,000.00	200,000,000.00
36001001/23020119/02000019							50,000,000.00	100,000,000.00	100,000,000.00
52001001/23020105/10000015			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52001001/23030104/10000026	4,000,000.00								
52001001/23020105/10000041							1,000,000,000.00	2,000,000,000.00	500,000,000.00
52102001/23030104/06000002							50,000,000.00		
52102001/23020105/10000009			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+			
52102001/23020105/10000016			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52102001/23020105/10000017			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000048							30,000,000.00	180,000,000.00	
52102001/23030104/10000049							250,000,000.00	150,000,000.00	50,000,000.00
51001003/23020118/13000003			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
51007001/23020105/09000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	9,000,000.00
60001001/23050101/06000003			60,000,000.00	42,362,400.00	42,362,400.00+	100.00%+			
60001001/23020104/06000004			120,000,000.00	76,801,800.00	76,801,800.00+	100.00%+	100,000,000.00	150,000,000.00	150,000,000.00
60001001/23050101/13000007			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	20,000,000.00
17008001/23030121/05000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,000.00	750,000.00	
21104001/23050101/04000001			39,000,000.00	39,000,000.00	39,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	3,000,000.00
21104001/23050101/04000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21104001/23010124/05000001							26,000,000.00	10,000,000.00	5,000,000.00
21104001/23020105/10000001			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
21104001/23020106/13000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Total	1,023,288,395.96	351,733,618.40	1,138,248,000.00	1,070,146,200.00	718,412,581.60+	67.13%+	5,248,299,000.00	8,461,550,000.00	5,547,200,000.00
Note 2E -Enugu North Senatorial Zonee - Udenu LG									
34001001/23020118/13000086			250,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00		
34001001/23020118/13000087			500,000,000.00	122,179,700.00	122,179,700.00+	100.00%+			
34001001/23020118/13000088	57,832,960.00	41,771,361.35	1,500,000,000.00	57,519,200.00	15,747,838.65+	27.38%+			
34001001/23020114/17000016	11,314,906.21								
34001001/23030113/17000020	9,311,672.47								
34001001/23020114/17000022	45,442,479.55		67,000,000.00	12,323,700.00	12,323,700.00+	100.00%+			
34001001/23020114/17000048	2,051,268,124.00								
34001001/23020118/17000243			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
34001001/23020118/17000244			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
34001001/23020118/17000245			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
34001001/23020118/17000247			144,000,000.00	144,000,000.00	144,000,000.00+	100.00%+	44,000,000.00		
34001001/23020114/17000315							702,000,000.00	421,200,000.00	280,800,000.00
52102001/23020105/10000024			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
31003001/23020103/14000022	141,072,500.00								
17021003/23010124/05000002		11,608,460.00		11,608,500.00	40.00+	0.00%+			
17021003/23010124/05000003		13,055,080.00		13,055,300.00	220.00+	0.00%+			
17021003/23010124/05000004		15,054,377.50		15,054,500.00	122.50+	0.00%+			
17021003/23010124/05000005		14,174,250.00		14,174,400.00	150.00+	0.00%+			
17021003/23010125/05000006		100,000.00		100,000.00			15,000,000.00	45,000,000.00	45,000,000.00
17021003/23010128/11000001			1,700,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	523,000,000.00	1,848,000,000.00	3,265,000,000.00
17021003/23020127/11000002							25,000,000.00		
17021003/23050102/11000003		1,945,000.00	100,000,000.00	44,643,000.00	42,698,000.00+	95.64%+			
17021003/23020102/11000004		14,006,825.00		14,006,900.00	75.00+	0.00%+			
17021003/23020127/11000005		21,922,550.00		21,922,600.00	50.00+	0.00%+	25,000,000.00	28,000,000.00	28,000,000.00
17021003/23020118/13000001		452,101,510.55		452,101,600.00	89.45+	0.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual 2022	Actual 2023	Budget 2023	Revised Budget 2023	Variance Amount 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021003/23010112/13000002		4,925,000.00	600,000,000.00	93,905,700.00	88,980,700.00+	94.76%+			
17021003/23010112/13000003		23,925,500.00	350,000,000.00	25,000,000.00	1,074,500.00+	4.30%+			
17021003/23020118/13000004		76,000,080.52	200,000,000.00	79,018,022.00	3,017,941.48+	3.82%+			
17021003/23020118/13000005		234,092,998.94	350,000,000.00	306,533,900.00	72,440,901.06+	23.63%+			
17021003/23010128/13000007		28,920,000.00		28,920,400.00	400.00+	0.00%+			
17021003/23050103/13000008							3,200,000.00		
17022003/23010100/13000009		33,915,450.00		33,915,500.00	50.00+	0.00%+	30,000,000.00		
17021003/23020118/13000010		1,834,980.00	100,000,000.00	100,000,000.00	98,165,020.00+	98.17%+			
17021003/23020110/13000011		831,000.00	200,000,000.00	200,000,000.00	199,169,000.00+	99.58%+			
17021003/23020118/13000012		27,738,087.50		27,738,400.00	312.50+	0.00%+			
17021003/23023101/13000013		7,607,022.00		7,607,300.00	278.00+	0.00%+			
17021003/23020118/13000014		31,127,200.85		31,127,300.00	99.15+	0.00%+			
17021003/23020118/13000015		23,258,175.00		23,258,278.00	103.00+	0.00%+			
17021003/23020101/13000016		7,220,000.00		7,220,300.00	300.00+	0.00%+			
17021003/23020118/13000017							50,000,000.00		
17021003/230120101/13000018							750,000,000.00		
17021003/23020101/13000019		2,330,000.00		2,330,300.00	300.00+	0.01%+			
17021003/23020105/13000020			41,000,000.00	41,000,000.00	41,000,000.00+	100.00%+			
17021003/23020118/13000021							100,000,000.00		
17021003/23010105/13000022		20,000,000.00	128,000,000.00	48,499,500.00	28,499,500.00+	58.76%+			
17021003/23010106/13000023		79,500,000.00		79,500,500.00	500.00+	0.00%+	34,000,000.00		
17021003/23010119/14000001		10,044,000.00	100,000,000.00	100,000,000.00	89,956,000.00+	89.96%+	50,000,000.00		
17021003/23010119/14000002		19,427,400.00		19,427,500.00	100.00+	0.00%+	40,000,000.00		
Total	2,316,242,642.23	1,218,436,309.21	6,595,000,000.00	2,593,692,300.00	1,375,255,990.79+	53.02%+	2,821,200,000.00	2,342,200,000.00	3,618,800,000.00
Note 2F -Enugu North Senatorial Zonee - Uzo Uwani LG									
15102001/23050101/01000025							2,705,000.00	2,000,000.00	2,188,000.00
28001001/23020118/12000004							100,000,000.00	70,000,000.00	50,000,000.00
34001001/23020118/17000076			500,000,000.00				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000077			500,000,000.00				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000078			500,000,000.00				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000333							500,000,000.00	2,440,000,000.00	960,000,000.00
31003001/23030102/14000003	25,932,086.00	99,714,255.00		99,714,300.00	45.00+	0.00%+			
Total	25,932,086.00	99,714,255.00	1,500,000,000.00	99,714,300.00	45.00+	0.00%+	1,202,705,000.00	3,112,000,000.00	1,612,188,000.00
Note 3A -Enugu West Senatorial Zone - Awgu LG									
48001001/230200101/06000002							16,299,000.00	3,000,000.00	2,000,000.00
48001001/23020101/13000010			16,299,000.00	16,299,000.00	16,299,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
34001001/23020114/04000004							80,000,000.00		
34001001/23020101/13000017	301,630,000.00								
34001001/23020114/17000287							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000314							500,000,000.00	1,200,000,000.00	800,000,000.00
34001001/23020114/17000325							1,000,000,000.00	2,356,000,000.00	1,000,000,000.00
34001001/23020114/17000338							500,000,000.00	1,000,000,000.00	400,000,000.00
34001001/23020114/17000359							1,000,000,000.00	500,000,000.00	400,000,000.00
36001001/23030118/02000018							50,000,000.00	200,000,000.00	250,000,000.00
36001001/23020119/02000021							50,000,000.00	80,000,000.00	100,000,000.00
17008001/23020121/05000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,000.00	750,000.00	
21001001/23020106/04000044	1,699,400.00		320,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21001001/23020106/04000165			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Total	303,329,400.00		441,299,000.00	141,299,000.00	141,299,000.00+	100.00%+	3,515,098,000.00	5,542,750,000.00	3,154,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 3B -Enugu West Senatorial Zone - Aninri LG									
15001001/23030112/01000070									
Clearing and Development of 100 000							21,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/13000045			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
Digitalization of the Contract Administration in MOWks									
34001001/23020118/13000047	3,244,388.08								
Completion of the construction of Perimetre Fence and Landsc									
34001001/23020114/17000345							1,000,000,000.00	300,000,000.00	200,000,000.00
Cons of Emudo Nenwe Sign Brd Jun Nome Rd with spur to Umulev									
Total	3,244,388.08		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	22,000,000,000.00	800,000,000.00	700,000,000.00
Note 3C -Enugu West Senatorial Zone - Ezeagu LG									
15001001/23050101/01000079							100,000,000.00	100,000,000.00	100,000,000.00
Agricultural Land Bank for large scale commercial agricultur									
36001001/23020119/02000015							100,000,000.00	200,000,000.00	250,000,000.00
Eco-Tourism Nature viewing wildlife forest recreation a									
52001001/23020105/10000017			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
Procurement of 1No borehole camera									
52102001/23030104/10000004			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Rehab of the semi-urban water scheme at Oji River town Agban									
52102001/23010141/10000032			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
Maintenance of Oji Augmentation Water Scheme (pumps starter									
52102001/23020105/10000034			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
Constr an instal of PH adjustment plant an chlorinatorat Iva									
52102001/23050101/10000037			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Feasibility studies for the development of Iyioku water sche									
21001001/23010122/04000069		67,586,000.00		67,586,300.00	300.00+	0.00%+			
Equipping of the school of Health Technology Oji-River									
21101002/23050101/04000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
Payment as acriteria for accreditation and re-accreditation									
21101002/23020118/04000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	23,000,000.00	20,000,000.00	20,000,000.00
Construction of perimeter fenceing to stop further encroachm									
21101002/23010112/04000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	13,000,000.00	10,000,000.00	8,000,000.00
Renovation and equiping of new Administrative blocks									
21101002/23020105/04000004			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Construction of deep motorised borehole required for accredi									
21101002/23020111/04000007							15,000,000.00	8,000,000.00	5,000,000.00
Construction of a standard Library for the College									
21101002/23050101/04000009			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Support to enviromental health and PHC tutors courses at uni									
21101002/23050101/04000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Support to reg. students for (i) West Africa Health Exam Boa									
17102002/23050101/04000011							17,900,000.00	10,000,000.00	12,000,000.00
Accreditation of three new courses introduced in the college									
21101002/23020101/13000002			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Procurement of one coaster bus 2 Kia Corento car and toyot									
21101002/23030113/17000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	5,000,000.00	4,000,000.00
Renovation and re-roofing of the school auditorium.									
Total		67,586,000.00	391,500,000.00	459,086,300.00	391,500,300.00+	85.28%+	283,900,000.00	353,000,000.00	399,000,000.00
Note 3D -Enugu West Senatorial Zone - Oji River LG									
15001001/23050101/01000079							100,000,000.00	100,000,000.00	100,000,000.00
Agricultural Land Bank for large scale commercial agricultur									
36001001/23020119/02000015							100,000,000.00	200,000,000.00	250,000,000.00
Eco-Tourism Nature viewing wildlife forest recreation a									
52001001/23020105/10000017			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
Procurement of 1No borehole camera									
52102001/23030104/10000004			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Rehab of the semi-urban water scheme at Oji River town Agban									
52102001/23010141/10000032			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
Maintenance of Oji Augmentation Water Scheme (pumps starter									
52102001/23020105/10000034			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
Constr an instal of PH adjustment plant an chlorinatorat Iva									
52102001/23050101/10000037			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Feasibility studies for the development of Iyioku water sche									
21001001/23010122/04000069		67,586,000.00		67,586,300.00	300.00+	0.00%+			
Equipping of the school of Health Technology Oji-River									
21101002/23050101/04000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
Payment as acriteria for accreditation and re-accreditation									
21101002/23020118/04000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	23,000,000.00	20,000,000.00	20,000,000.00
Construction of perimeter fenceing to stop further encroachm									
21101002/23010112/04000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	13,000,000.00	10,000,000.00	8,000,000.00
Renovation and equiping of new Administrative blocks									
21101002/23020105/04000004			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Construction of deep motorised borehole required for accredi									
21101002/23020111/04000007							15,000,000.00	8,000,000.00	5,000,000.00
Construction of a standard Library for the College									
21101002/23050101/04000009			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Support to enviromental health and PHC tutors courses at uni									
21101002/23050101/04000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Support to reg. students for (i) West Africa Health Exam Boa									
17102002/23050101/04000011							17,900,000.00	10,000,000.00	12,000,000.00
Accreditation of three new courses introduced in the college									
21101002/23020101/13000002			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Procurement of one coaster bus 2 Kia Corento car and toyot									
21101002/23030113/17000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	5,000,000.00	4,000,000.00
Renovation and re-roofing of the school auditorium.									
Total		67,586,000.00	391,500,000.00	459,086,300.00	391,500,300.00+	85.28%+	283,900,000.00	353,000,000.00	399,000,000.00
Note 3E -Enugu West Senatorial Zone - Udi LG									
23003001/23010136/11000033							15,000,000.00	22,000,000.00	33,000,000.00
Purchase of OB Digital Microwave									

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2023...Cont'd.

	Actual	Actual	Budget	Revised	Variance	% Variance	Approved	Proposed	Proposed
	2022	2023	2023	Budget 2023	Amount 2023	2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/23050101/12000018							200,000,000.00	500,000,000.00	500,000,000.00
Facilitate movements of mechanics to mechanics village									
34001001/23020114/17000021	169,598,791.42	11,505,570.31	14,340,000.00	14,340,000.00	2,834,429.69+	19.77%+			
Completion of the Construction of Okpeme-Udi Town to Ogwugwu									
34001001/23020118/17000043	2,812,104,809.88						100,000,000.00		
Construction of New University Gate at Nru Junction-9th Mile									
34001001/23020100/17000051	9,697,043.62	1,283,933.51	500,000,000.00	10,540,100.00	9,256,166.49+	87.82%+			
Construction of Amokwe Road Udi Station-Ibuzo Amokwe-Amokwe									
34001001/23020114/17000054	32,644,384.27								
Special Intervention on roads in Enugu West Senatorial Zone.									
34001001/23020114/17000224			300,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	200,000,000.00	100,000,000.00	
Comp/Con of Access & InterRd Network Golf Est Annex etc Udi									
34001001/23020114/17000289							50,000,000.00		
Construction of Okojo link road: Uzomike- Nsude-Umuasie Ngwo									
34001001/23020114/17000290							50,000,000.00		
Construction of St Petre Amabu road Okpatu-Uzomike-IVA Ukwun									
34001001/23020114/17000302							1,000,000,000.00	1,800,000,000.00	1,200,000,000.00
Cons/Recon/Reh of Amaowele Onyoho Ezima Nike to Awhum in Udi									
34001001/23020114/17000313							648,000,000.00	504,000,000.00	288,000,000.00
Construction of Nkwo Eziagu to Afor Nachi Road Udi LGA									
34001001/23020114/17000319							1,000,000,000.00	600,000,000.00	400,000,000.00
Const of Amankwo Amufia Eke Obdo Amankwo Eke to Afia Eke Rd									
34001001/23020114/17000320							1,000,000,000.00	3,000,000,000.00	2,000,000,000.00
Const of Umulumgbe Ogbek rd passing through Akpani farm Id									
34001001/23020114/17000332							1,000,000,000.00	1,080,000,000.00	720,000,000.00
Construction of Eke -Aku - Akpakume Nze - Uzueme Adada rd.									
34001001/23020114/17000349							300,000,000.00	300,000,000.00	200,000,000.00
Cons of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Rd									
34001001/23020114/17000352							500,000,000.00	1,000,000,000.00	550,000,000.00
Construction of Abor-Ebe-Eke Road									
52001001/23030128/10000035	1,070,000.00	11,441,984.00		11,442,000.00	16.00+	0.00%+			
Rehabilitation of 9th mile crash water scheme(drilling of bore									
52001001/23020105/10000043							1,000,000,000.00	2,000,000,000.00	3,000,000,000.00
Design & const of semi-urban water schemes across the State									
52001001/23020105/10000046							1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
Ext. of 9th mile crash water scheme compl of the pline									
Total	3,025,115,029.19	24,231,487.82	814,340,000.00	37,322,100.00	13,090,612.18+	35.07%+	8,063,000,000.00	12,906,000,000.00	9,891,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Note	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
		2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
		₦	₦	₦	₦	₦	%	₦	₦	₦
Program Code and Description										
01 Economic Empowerment Through Agriculture	1	71,496,296.37	3,492,195,504.42	3,035,900,000.00	6,547,209,005.00	3,420,699,208.05+	46.66%+	24,101,154,672.00	2,498,410,880.00	3,223,962,254.00
02 Societal Re-Orientation	2	33,648,107.85		509,310,000.00	509,310,000.00	33,648,107.85-		1,521,170,000.00	1,093,870,000.00	1,338,670,000.00
03 Poverty Alleviation	3		6,450,000.00	409,650,000.00	409,650,000.00	6,450,000.00+	98.43%+	6,196,000,000.00	6,577,000,000.00	6,077,000,000.00
04 Improvement to Human Health	4	661,463,450.75	315,980,213.00	4,852,410,000.00	3,357,198,832.00	345,483,237.75-	90.59%+	25,177,920,000.00	3,463,617,665.00	2,234,471,000.00
05 Enhancing Quality of Education	5	1,943,469,547.10	532,651,470.74	7,731,131,000.00	3,660,485,100.00	1,410,818,076.36-	85.45%+	12,555,561,742.00	6,013,744,358.00	5,156,261,717.00
06 Housing and Urban Development	6	289,322,200.00	3,233,630,715.83	1,413,230,000.00	5,721,069,743.00	2,944,308,515.83+	43.48%+	45,075,075,640.00	38,769,575,640.00	33,297,925,640.00
07 Gender	7			102,500,000.00	102,500,000.00			167,000,000.00	40,500,000.00	40,500,000.00
08 Youth	8	96,923,730.28	15,686,284.83	430,000,000.00	430,000,000.00	81,237,445.45-	96.35%+	1,185,707,000.00	1,498,707,000.00	1,711,707,000.00
09 Environmental Improvement	9	852,685,532.96	127,766,398.75	3,048,997,600.00	621,370,410.00	724,919,134.21-	79.44%+	6,396,550,000.00	4,900,000,000.00	4,657,000,000.00
10 Water Resources and Rural Development	10	94,751,790.00	42,386,524.00	5,596,500,000.00	2,516,214,800.00	52,365,266.00-	98.32%+	27,597,750,000.00	22,911,725,000.00	7,802,325,000.00
11 Information Communication and Technology	11	75,918,680.40	486,858,297.94	4,683,534,000.00	2,813,091,400.00	410,939,617.54+	82.69%+	7,089,517,720.00	5,142,886,000.00	6,172,282,450.00
12 Private Sector Growth and Development	12	9,275,800.00	12,114,800.00	1,533,300,000.00	1,445,458,300.00	2,839,000.00+	99.16%+	1,394,000,000.00	1,438,200,000.00	1,415,000,000.00
13 Reform of Government and Governance	13	10,014,497,750.24	24,056,042,149.21	29,576,669,800.00	40,679,211,900.00	14,041,544,398.97+	40.86%+	167,552,181,866.00	25,857,870,400.00	20,199,778,179.00
14 Power	14	764,039,611.85	763,597,526.00	1,344,645,000.00	1,077,431,700.00	442,085.85-	29.13%+	1,573,384,000.00	3,086,290,000.00	3,026,300,000.00
16 Water Ways	16							23,000,000.00		
17 Road	17	18,378,347,445.70	30,514,320,308.26	20,430,840,000.00	34,951,743,359.00	12,135,972,862.56+	12.70%+	73,313,147,360.00	102,085,200,000.00	90,144,800,000.00
18 Airways	18							13,400,000,000.00	9,200,000,000.00	6,200,000,000.00
Total Expenditure by Programme		33,285,839,943.50	63,599,680,192.98	84,698,617,400.00	104,841,944,549.00	30,313,840,249.48+	39.34%+	414,319,120,000.00	234,577,596,943.00	192,697,983,240.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 1 - Economic Empowerment Through Agriculture									
11001001/23030112/01000002		258,000.00	10,000,000.00	10,000,000.00	258,000.00+	97.42%+	15,000,000.00		
11001001/23010112/01000003			5,000,000.00	5,000,000.00			30,000,000.00	20,000,000.00	
11001001/23030112/01000001		3,040,500.00	15,000,000.00	15,000,000.00	3,040,500.00+	79.73%+	5,000,000.00		
11001001/23030112/01000005							7,000,000.00		
15001001/23050101/01000005		343,911,455.78		400,000,000.00	343,911,455.78+	14.02%+			
15001001/23050101/01000006		152,002,465.32		160,000,000.00	152,002,465.32+	5.00%+			
15001001/23010113/01000011	9,330,216.87	320,000.00		320,100.00	9,010,216.87-	0.03%+			
15001001/23010127/01000040			150,000,000.00	147,224,270.00			300,000,000.00	150,000,000.00	150,000,000.00
15001001/23020113/01000048		2,775,729.76		2,775,830.00	2,775,729.76+	0.00%+			
15001001/23050101/01000051		22,667,338.30	50,000,000.00	50,000,000.00	22,667,338.30+	54.67%+	30,000,000.00	50,000,000.00	50,000,000.00
15001001/23020113/01000065	14,049,710.00	83,883,357.77		83,883,400.00	69,833,647.77+	0.00%+			
15001001/23020113/01000066		220,500.00		220,800.00	220,500.00+	0.14%+			
15001001/23020113/01000067	48,116,369.50				48,116,369.50-				
15001001/23020113/01000069			50,000,000.00	50,000,000.00			50,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/01000070							21,000,000,000.00	500,000,000.00	500,000,000.00
15001001/23010127/01000071							20,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/01000072							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/01000073							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/01000074							100,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/01000075							20,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/01000076							20,000,000.00	20,000,000.00	20,000,000.00
15001001/23050101/01000077							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/01000078							200,000,000.00	100,000,000.00	100,000,000.00
15001001/23050101/01000079							100,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/01000080							30,000,000.00	10,000,000.00	10,000,000.00
15001001/23020113/12000003			20,000,000.00	20,000,000.00			30,000,000.00	30,000,000.00	30,000,000.00
17018001/23010127/01000014			6,000,000.00	6,000,000.00			6,000,000.00		
15102001/23050101/01000001		15,376,926.80		15,379,000.00	15,376,926.80+	0.01%+			
15102001/23010112/01000005			500,000.00	500,000.00					
15102001/23010127/01000008			3,500,000.00	3,500,000.00					
15102001/23010127/01000011			2,500,000.00	2,500,000.00					
15102001/23010127/01000012			1,000,000.00	1,000,000.00					
15102001/23010127/01000014			1,000,000.00	1,000,000.00					
15102001/23010127/01000018			3,000,000.00	3,000,000.00					
15102001/23020113/01000022		2,471,496,831.82		2,471,497,133.00	2,471,496,831.82+	0.00%+			
15102001/23020113/01000024			55,000,000.00	55,002,020.00					
15102001/23050101/01000025							2,705,000.00	2,000,000.00	2,188,000.00
35109001/23020113/01000001			35,000,000.00	35,000,000.00			20,000,000.00	21,000,000.00	23,000,000.00
35109001/23040101/01000012							40,000,000.00	45,000,000.00	50,000,000.00
15001002/23020113/01000000			1,000,000,000.00	1,000,000,000.00					
15102005/23010127/01000005							874,935,000.00	245,000,000.00	850,000,000.00
15102005/23010127/01000006							319,560,000.00	230,000,000.00	350,000,000.00
15102005/23020113/12000002							314,860,000.00	355,000,000.00	360,000,000.00
15102005/23050108/12000003							7,862,400.00		8,500,000.00
15102005/23050101/01000004							810,000.00	2,500,000.00	1,500,000.00
15102005/23050101/01000005							200,000.00	150,000.00	450,000.00
15102006/23010127/01000001		9,024,593.07	183,000,000.00	183,000,000.00	9,024,593.07+	95.07%+			
15102006/230100127/01000002							91,500,000.00	91,500,000.00	91,500,000.00
15102007/23010127/01000001			330,000,000.00	330,000,000.00					
15102007/23010127/01000002			468,400,000.00	468,400,000.00					

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15102007/23050108/01000003							517,400.00	585,000.00	761,900.00
15102007/23050108/01000004							624,002.00	1,017,362.00	1,756,770.00
15102007/23050101/01000005							356,157.00	360,285.00	433,907.00
15102007/23020118/13000001			560,000,000.00	560,000,000.00					
15102007/23020113/17000002							1,223,480.00	1,297,000.00	870,444.00
15102008/23010127/13000001		380,006,252.32		380,006,452.00	380,006,252.32+	0.00%+	76,001,233.00	76,001,233.00	76,001,233.00
17003001/23020107/01000001		7,211,553.48	87,000,000.00	87,000,000.00	7,211,553.48+	91.71%+	87,000,000.00	87,000,000.00	87,000,000.00
Total	71,496,296.37	3,492,195,504.42	3,035,900,000.00	6,547,209,005.00	3,420,699,208.05+	46.66%+	24,101,154,672.00	2,498,410,880.00	3,223,962,254.00
Note 2 - Societal Reorientation									
36001001/23040106/02000012			25,000,000.00	25,000,000.00			66,600,000.00	20,000,000.00	20,000,000.00
36001001/23030124/02000014			28,000,000.00	28,000,000.00			50,000,000.00	10,000,000.00	10,000,000.00
36001001/23020119/02000015							100,000,000.00	200,000,000.00	250,000,000.00
36001001/23010130/02000016							50,000,000.00	200,000,000.00	250,000,000.00
36001001/23030118/02000017							94,000,000.00	100,000,000.00	200,000,000.00
36001001/23030118/02000018							50,000,000.00	200,000,000.00	250,000,000.00
36001001/23020119/02000019							50,000,000.00	100,000,000.00	100,000,000.00
36001001/23020119/02000020							100,000,000.00	80,000,000.00	50,000,000.00
36001001/23020119/02000021							50,000,000.00	80,000,000.00	100,000,000.00
36001001/23030118/02000022							50,000,000.00	100,000,000.00	100,000,000.00
36004001/23010112/02000005			15,000,000.00	15,000,000.00					
36004001/23010113/02000007			16,000,000.00	16,000,000.00					
36004001/23010130/02000010			9,000,000.00	9,000,000.00					
36004001/23010130/02000015			17,000,000.00	17,000,000.00					
36004001/23010130/02000016			8,000,000.00	8,000,000.00					
36004001/23010130/02000017			20,000,000.00	20,000,000.00					
36004001/23010130/02000018			3,500,000.00	3,500,000.00					
36004001/23020119/02000019			99,000,000.00	99,000,000.00					
36052001/23010115/02000004			1,000,000.00	1,000,000.00			12,000,000.00		
36052001/23010119/02000006							500,000.00		
36052001/23050101/02000009			2,000,000.00	2,000,000.00			4,000,000.00		
36052001/23010112/02000011			3,500,000.00	3,500,000.00			6,000,000.00		
36052001/23010119/02000013			250,000.00	250,000.00					
36052001/23020119/02000014							400,000,000.00		
36052001/23020119/02000015							35,000,000.00		
36052001/23020119/02000016							10,000,000.00		
36052001/23020119/02000017							40,000,000.00		
36052001/23020119/02000018							100,000,000.00		
36052001/23020119/02000019							100,000,000.00		
36052001/23020119/02000020							10,000,000.00		
36052001/23020119/02000021							100,000,000.00		
36052001/23020119/02000022							25,000,000.00		
18011001/23010119/02000001			560,000.00	560,000.00			670,000.00	670,000.00	670,000.00
18011001/23010105/02000002			150,000,000.00	150,000,000.00					
18011001/23010112/02000003			2,500,000.00	2,500,000.00			1,500,000.00	1,000,000.00	1,000,000.00
18011001/23010112/02000004			4,000,000.00	4,000,000.00			4,200,000.00	500,000.00	500,000.00
18011001/23010112/02000006	33,648,107.85		13,500,000.00	13,500,000.00	33,648,107.85-		10,000,000.00		5,000,000.00
18011001/23010123/02000007			1,500,000.00	1,500,000.00			1,700,000.00	1,700,000.00	1,500,000.00
18011001/23010105/02000008			60,000,000.00	60,000,000.00					
18011001/23010105/02000009			30,000,000.00	30,000,000.00					
Total	33,648,107.85		509,310,000.00	509,310,000.00	33,648,107.85-		1,521,170,000.00	1,093,870,000.00	1,338,670,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 3 - Poverty Alleviation									
38001001/23050101/03000001		6,450,000.00	300,000,000.00	300,000,000.00	6,450,000.00+	97.85%+	3,000,000,000.00	2,500,000,000.00	2,000,000,000.00
38001001/23010118/03000002							120,000,000.00	15,000,000.00	15,000,000.00
38001001/23010118/03000004							3,000,000,000.00	4,000,000,000.00	4,000,000,000.00
66001001/23030128/03000001							60,000,000.00	50,000,000.00	50,000,000.00
66001001/23010132/03000002			1,650,000.00	1,650,000.00			14,000,000.00	10,000,000.00	10,000,000.00
66001001/23010113/03000005			2,000,000.00	2,000,000.00			2,000,000.00	2,000,000.00	2,000,000.00
66001001/23010108/03000009			6,000,000.00	6,000,000.00					
66001001/23030128/03000014			100,000,000.00	100,000,000.00					
Total		6,450,000.00	409,650,000.00	409,650,000.00	6,450,000.00+	98.43%+	6,196,000,000.00	6,577,000,000.00	6,077,000,000.00
Note 4 - Improvement to Human Health									
11001001/23010122/04000001	6,951,191.00		80,000,000.00	6,603,800.00	6,951,191.00-		650,000,000.00	50,000,000.00	50,000,000.00
11001001/23010104/04000003			5,000,000.00	2,363,500.00			50,000,000.00		
11001001/23010122/13000056							250,000,000.00	150,000,000.00	150,000,000.00
11033001/23020122/04000006			20,000,000.00	20,000,000.00			14,949,000.00	30,349,000.00	35,449,000.00
11033001/23000022/04000008			32,400,000.00	32,400,000.00			4,000,000.00	42,555,000.00	45,550,000.00
23001001/23050101/13000017			14,330,000.00	14,330,000.00			14,330,000.00	7,165.00	19,165,000.00
17018001/23020118/04000001			30,000,000.00	30,000,000.00			30,000,000.00	15,000,000.00	15,000,000.00
22001001/23010140/13000039							40,000,000.00		5,000,000.00
34001001/23030114/04000003							80,000,000.00	100,000,000.00	
34001001/23020114/04000004							80,000,000.00		
34001001/23030105/04000006							30,000,000.00		
34001001/23020106/04000007							40,000,000.00		
34001001/23020106/04000008							76,000,000.00		
51001002/23030105/04000001			1,000,000,000.00	83,425,882.00					
51001003/23020106/04000002			7,780,000.00	7,780,000.00					
21001001/23010122/04000003			7,000,000.00	6,154,000.00			10,000,000.00	20,000,000.00	25,000,000.00
21001001/23030108/04000009			100,000,000.00	100,000,000.00					
21001001/23010139/04000012							2,000,000.00	2,000,000.00	4,000,000.00
21001001/23050101/04000013	1,030,000.00	846,000.00		846,800.00	184,000.00-	0.09%+	20,000,000.00	300,000,000.00	400,000,000.00
21001001/23010139/04000016	18,135,538.00		80,000,000.00	80,000,000.00	18,135,538.00-		60,000,000.00		
21001001/23050102/04000020			25,000,000.00	25,000,000.00			23,000,000.00	5,000,000.00	3,000,000.00
21001001/23050101/04000022	500,000.00		2,000,000.00	2,000,000.00	500,000.00-				
21001001/23020106/04000025			6,800,000.00	6,800,000.00			3,000,000.00	6,000,000.00	6,000,000.00
21001001/23010139/04000026			200,000,000.00	200,000,000.00					
21001001/23020106/04000037			35,000,000.00	35,000,000.00					
21001001/23020118/04000038			2,000,000.00	2,000,000.00			2,500,000.00		
21001001/23010106/04000042	6,167,361.30				6,167,361.30-				
21001001/23020106/04000044	1,699,400.00		320,000,000.00	20,000,000.00	1,699,400.00-				
21001001/23010104/04000046	412,265,825.00				412,265,825.00-				
21001001/23010112/04000048	9,088,570.00				9,088,570.00-		5,000,000.00		
21001001/23010112/04000049			7,000,000.00	7,000,000.00			5,000,000.00		
21001001/23020103/04000050							65,000,000.00	55,000,000.00	45,000,000.00
21001001/23020103/04000051			15,000,000.00	15,000,000.00			10,000,000.00	5,000,000.00	5,000,000.00
21001001/23050107/04000088		23,500.00	15,000,000.00	15,000,000.00	23,500.00+	99.84%+	15,000,000.00		
21001001/23050103/04000101			5,000,000.00	5,000,000.00					
21001001/23010100/04000106	115,000.00				115,000.00-				
21001001/23010105/13000120			38,000,000.00	38,000,000.00					
21001001/23020106/04000126			60,000,000.00	60,000,000.00					
21001001/23020118/04000143	3,320,000.00				3,320,000.00-		30,000,000.00	25,000,000.00	10,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23050108/04000146 Strengthening and equipment of the Logistics Mgt Coor unit	293,200.00		5,000,000.00	5,000,000.00	293,200.00-		2,000,000.00		
21001001/23010105/04000154 Procurement of Ambulances of 5 no low cabin PMS Driven			100,000,000.00	100,000,000.00			225,000,000.00	225,000,000.00	
21001001/23010122/04000157 Continuous active and passive case search for Guinea worm in			2,000,000.00	2,000,000.00			1,000,000.00	2,500,000.00	3,000,000.00
21001001/23010122/04000163 Recapitalization of the Drug Revolving Scheme (DRF)			100,000,000.00	100,000,000.00					
21001001/23020106/04000165 Completion of the construction Furnishing and external work			100,000,000.00	100,000,000.00					
21001001/23020106/04000166 Expansion of EOC to accommodate WASH Facilities for proper c			10,000,000.00	10,000,000.00					
21001001/23020106/04000167 Scale-up health promotion activities at all levels through (			7,000,000.00	7,000,000.00					
21001001/23010139/04000168 Promotion of Food safety hygiene and water safety surveilla			5,000,000.00	5,000,000.00			2,500,000.00	3,000,000.00	3,000,000.00
21001001/23050101/04000169 Support integration of disease surveillance activities at al			60,000,000.00	60,000,000.00					
21001001/23050103/04000170 Strengthening and equipment of Health State M&E office			8,000,000.00	8,000,000.00			2,000,000.00	2,000,000.00	2,500,000.00
21001001/23030108/04000171 Procure Gene X Pert machines for each LGA procure TB-LAMP Ma			21,000,000.00	21,000,000.00					
21001001/23050101/04000173 Procure Truenant Machine for TB testing in the State			10,200,000.00	10,200,000.00					
21001001/23010122/04000173 Domestication print and distribute policies and regulations			2,000,000.00	2,000,000.00					
21001001/23050103/04000174 Support to develop Health Sector Plan Joint Review of plan			5,000,000.00	5,000,000.00					
21001001/23010139/04000175 Procurement Distribution of 10 000 LLINs to pregnant mothers			17,000,000.00	17,000,000.00					
21001001/23010124/04000076 Review develop and print copies of relevant policy document							6,000,000.00	7,000,000.00	5,000,000.00
21001001/23050101/04000077 Review of the AOP MTSS and Annual Health sector Management							5,000,000.00	7,000,000.00	7,000,000.00
21001001/234000078/04000078 Strengthen mechanisms for the implemetation of PPP(e.g cont							5,000,000.00	2,500,000.00	1,600,000.00
21001001/23010122/04000079 Strengthen BHCPF implementation and coordination							3,000,000.00	5,500,000.00	7,000,000.00
21001001/23050101/04000080 Safe motherhood programme: Improve access to antalnatal							3,000,000.00	6,000,000.00	7,000,000.00
21001001/23010122/04000081 Expand and strengthen preventive diagnosis and treatment of							10,000,000.00	8,000,000.00	18,000,000.00
21001001/23010122/04000082 Procurement Prevention of HIV / Hepatitis transmission							30,000,000.00	70,000,000.00	100,000,000.00
21001001/23010122/04000083 Strengthen TB Leprosy and Buruli ulcer prevention							5,000,000.00	8,000,000.00	5,000,000.00
21001001/23050101/04000085 Improvement of the health of school children							2,000,000.00	2,500,000.00	3,000,000.00
21001001/23050101/04000086 Improvement of the health of Adolescents through sensitized							2,000,000.00	3,000,000.00	3,000,000.00
21001001/23050101/04000087 Awareness creation and early detection of non communicable d							3,000,000.00	4,500,000.00	4,000,000.00
21001001/23030105/04000089 Renovation of building and fencing							5,000,000.00	5,000,000.00	
21001001/23030105/04000091 Counterpart fund for the Upgrading of Central Medical Stores							50,000,000.00		
21001001/23030105/04000092 Renovation of buildings (State Ministry of Health)							7,000,000.00	7,000,000.00	20,000,000.00
21001001/23030105/04000093 Reconstruction of the CMS Annexe buildings							20,000,000.00	20,000,000.00	5,000,000.00
21001001/23030105/04000094 Equipping the students Demonstration Room and Equipping of t							5,000,000.00		
21001001/23010122/04000069 Equipping of the school of Health Technology Oji-River		67,586,000.00		67,586,300.00	67,586,000.00+	0.00%+			
21001001/23020106/04000103 Design & procure equip for isolation facility	3,320,000.00				3,320,000.00-				
21027017/23010122/04000001 Purchase of accreditation requirements for Radiology Departm							70,000,000.00		
21027017/23010122/04000002 Purchase of equipment for setting a drug information system			12,000,000.00	12,000,000.00					
21027017/23020106/04000004 Schools of Nursing & Midwifery Building	28,194,030.00	74,014,900.00		74,014,900.00	45,820,870.00+	0.00%+			
21027017/23010122/04000008 Purchase of OBS & GYNAE Equipments			20,000,000.00						
21027017/23020106/04000011 Construction of 2 storey building for offices & clinics		44,000,000.00	5,000,000.00	44,000,300.00	44,000,000.00+	0.00%+			
21027017/23010105/04000012 Purchase of official vehicles		7,752,850.00		7,753,000.00	7,752,850.00+	0.00%+			
21027017/23010122/04000015 Purchase of medical equipments for accreditation of Pediatri			20,000,000.00						
21027017/23010113/04000019 Procurement of office equipment for the upgrade of the admin			5,000,000.00	5,000,000.00					
21027017/23010120/04000020 Expansion and equipping of theraputic kitchen for Nutrition &			2,000,000.00	2,000,000.00					
21027017/23010112/04000022 Purchase of teaching aids office equipment hostel fittings			15,000,000.00						
21027017/23010113/04000024 Procurement of office equipment/safe for Accounts Department	3,528,740.00	27,032,750.00		27,032,950.00	23,504,010.00+	0.00%+			
21027017/23010112/04000041 Purchase of Office equipment for Community Medicine Departme	309,000.00	2,260,100.00	9,200,000.00	5,185,100.00	1,951,100.00+	56.41%+		120,000,000.00	
21027017/23010112/04000043 Purchase of medical equipment for Opthamology Department (1		1,790,357.00		1,790,900.00	1,790,357.00+	0.03%+			
21027017/23020101/04000044 Purchase of Office Furniture for School of Midwifery	207,707.00				207,707.00-				
21027017/23010122/04000054 Purchase of Hospital Equipment	58,109,303.57	63,752,306.00		63,752,800.00	5,643,002.43+	0.00%+			
21027017/23010112/04000062 Procurement of office equipment for Medical Social Services			750,000.00	750,000.00					
21027017/23010122/04000063 Purchase and installation of office equipment for Security D			5,500,000.00	5,500,000.00					
21027017/23010122/04000070 Purchase of Physiotherapy machines and equipments			10,000,000.00	10,000,000.00					

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027017/23010122/04000076			50,000,000.00	10,999,700.00					
21027017/23010122/04000077			7,000,000.00	7,000,000.00					
21027017/23010129/04000080			1,000,000.00	1,000,000.00					
21027017/23010100/04010189			35,000,000.00	35,000,000.00					
21027017/23010122/04000001			62,000,000.00	1,247,200.00					
21027017/23010122/04000002			10,000,000.00	7,000,000.00					
21027017/23030105/04000109			30,000,000.00	10,231,700.00			50,000,000.00		
21027017/23010122/04000110			3,500,000.00	500,000.00					
21027017/23010122/04000111			300,000.00	300,000.00					
21027017/23010122/04000123			500,000.00	500,000.00					
21027017/23020106/04000133							100,000,000.00	50,000,000.00	50,000,000.00
21027017/23020106/04000134								300,000,000.00	
21027017/23020106/04000135								300,000,000.00	
21027017/23020106/04000137							30,000,000.00		
21027017/23020106/04000133							250,000,000.00	50,000,000.00	100,000,000.00
21027017/23020106/04000134							300,000,000.00	100,000,000.00	50,000,000.00
21027017/23020106/04000136								100,000,000.00	
21003001/23050103/04000001	390,000.00		20,000,000.00	20,000,000.00	390,000.00-				
21003001/23050103/04000003	2,936,600.00		5,000,000.00	5,000,000.00	2,936,600.00-		7,000,000.00	10,000,000.00	10,000,000.00
21003001/23050108/04000004	1,715,600.00		30,000,000.00	30,000,000.00	1,715,600.00-				
21003001/23010122/04000006		5,835,500.00		5,835,700.00	5,835,500.00+	0.00%+			
21003001/23050108/04000008			30,000,000.00	30,000,000.00					
21003001/23010122/04000010			6,000,000.00	164,300.00					
21003001/23050101/04000011			5,000,000.00	5,000,000.00					
21003001/23050108/04000012			5,000,000.00	5,000,000.00					
21003001/23050108/04000013	3,700,000.00		5,000,000.00	5,000,000.00	3,700,000.00-		15,000,000.00	15,000,000.00	15,000,000.00
21003001/23030105/04000014			300,000,000.00	1,000,000.00			510,000,000.00	510,000,000.00	300,000,000.00
21003001/23010122/04000015			25,000,000.00	25,000,000.00			20,000,000.00	10,000,000.00	10,000,000.00
21003001/23050104/04000016	2,451,750.00	8,844,950.00	40,000,000.00	40,000,000.00	6,393,200.00+	77.89%+			
21003001/23050104/04000017	891,000.00	2,375,000.00	6,000,000.00	6,000,000.00	1,484,000.00+	60.42%+	10,000,000.00		
21003001/23050101/04000018			20,000,000.00	20,000,000.00					
21003001/23020106/04000019			4,000,000.00	4,000,000.00			15,000,000.00		
21003001/23050101/04000020	907,000.00		5,000,000.00	5,000,000.00	907,000.00-				
21003001/23050101/04000021			10,000,000.00	10,000,000.00					
21003001/23050101/04000022			30,000,000.00	30,000,000.00			30,000,000.00	75,000,000.00	80,000,000.00
21003001/23050104/04000024			5,500,000.00	5,500,000.00					
21003001/23020118/04000026			30,000,000.00	30,000,000.00					
21003001/23050101/04000027			6,000,000.00	6,000,000.00					
21003001/23050101/04000029			6,200,000.00	6,200,000.00			7,000,000.00	8,000,000.00	9,000,000.00
21003001/23050104/04000033			4,000,000.00	4,000,000.00					
21003001/23050101/04000034	9,610,000.00				9,610,000.00-				
21003001/23050104/04000035	22,246,600.00	7,756,000.00	30,000,000.00	30,000,000.00	14,490,600.00-	74.15%+	20,000,000.00	30,000,000.00	30,000,000.00
21003001/23020106/04000043	8,363,150.88				8,363,150.88-				
21003001/23020106/04000054			25,000,000.00	25,000,000.00					
21003001/23020106/04000055			6,000,000.00	6,000,000.00			6,000,000.00		
21003001/23020106/04000057	6,760,500.00				6,760,500.00-				
21003001/23020106/04000058	9,395,800.00				9,395,800.00-				
21003001/23020106/04000060	4,876,500.00		20,000,000.00	20,000,000.00	4,876,500.00-				
21003001/23020106/04000061	33,984,084.00				33,984,084.00-				
21003001/23020106/04000063			20,000,000.00	20,000,000.00			20,000,000.00		
21003001/23020106/04000064			450,000.00	450,000.00					

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23020106/04000065 Provision of drugs and consumables for PHCs		2,110,000.00	30,000,000.00	30,000,000.00	2,110,000.00+	92.97%+			
21003001/23020106/04000066 Monitoring and reporting of utilization of essential drugs i			5,000,000.00	5,000,000.00					
21003001/23020106/04000067 Provision of 40 No. of HB and blood sugar kits for 291 PHC f			5,000,000.00	5,000,000.00					
21003001/23050101/04000070 Logistics support to voluntary doctors at the primary health			25,000,000.00	25,000,000.00					
21003001/23050101/04000071 Provide adequate supplementary foods to children with modera			10,000,000.00	10,000,000.00					
21003001/23050101/04000072 State Counterpart Fund for 260 BHCPF PHC Facility overhead (			120,000,000.00	120,000,000.00			133,691,000.00	133,691,000.00	133,691,000.00
21003001/23020106/04000073 Construction of health center at Ogwuagor Enugu East LGA			40,000,000.00	40,000,000.00					
21003001/23010122/04000074 Dedicated fund for planned preventive maintenance(PPM) for			2,500,000.00	2,500,000.00					
21003001/23020106/04000075 Retention for Construction of Type 3 Primary Health Centre			14,000,000.00	14,000,000.00					
21003001/23050101/04000076 Strengthen capacities of the LGA and facility health worker			8,000,000.00	8,000,000.00					
21003001/23020106/04000077 Establishment of state and LGA Maternal perinatal death surv							3,000,000.00	3,300,000.00	4,000,000.00
21003001/2301022/04000078 Procurement and distribution of health commodities to both e							7,000,000.00	7,000,000.00	7,000,000.00
21003001/23020106/04000079 Provision of Data tools for the community Health influencer							4,000,000.00	4,000,000.00	4,000,000.00
21003001/23020106/04000080 Advocacy & Technical support for establishment of LEMCHIC in							3,000,000.00	4,000,000.00	5,000,000.00
21003001/23010101/04000081 Matching fund for UNICEF child vitamin foods							10,000,000.00	10,000,000.00	10,000,000.00
21003001/23020106/04000082 CNP - Construction of 230 type 2 Primary Health Care facili							21,000,000,000.00		
21003001/23010122/04000083 Cold Chain System (Purchase of 1No. Cold Van; 10 No. Freezer							20,000,000.00		
21003001/23050102/11000003 Establishment of E-Library and Procurement of ICT equipment			10,000,000.00	10,000,000.00			10,000,000.00		
21003001/23050101/13000010 Hosting Primary Healthcare summit to enhance public percepti			25,000,000.00	25,000,000.00					
21003001/23050101/04000077 Support active case finding of SAM and provide appropriate			7,000,000.00	7,000,000.00					
21003001/23010122/04000078 Out Break Response to possible disease outbreak such as; yel			30,000,000.00	30,000,000.00			20,000,000.00		
21102001/23030105/04000007 Clearing and landscaping of SHMB HQ							30,000,000.00		
21102001/23020106/04000009 Completion of fencing at Udi General Hospital			40,000,000.00	40,000,000.00					
21102001/23010122/04000022 Procurement of Infection Prevention and Contro (IPC) materia			50,000,000.00	50,000,000.00					
21102001/23020105/04000026 Equipping and furnishing of Agbani General Hospital			100,000,000.00	100,000,000.00					
21102001/23020105/04000029 Purchase of Medical Equipment for newly constructed Amenity			50,000,000.00	50,000,000.00					
21102001/23020105/04000030 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00					
21102001/23020105/04000031 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00					
21102001/23020105/04000032 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00					
21102001/23020105/04000033 Purchase of medical equipment and furnishing of Cottage Hosp			100,000,000.00	100,000,000.00					
21102001/23020105/04000034 Hospital/medical equipment and operationalisation of Infecti			120,000,000.00	120,000,000.00					
21102001/23010122/04000035 Procurement of consumables for the General Hospitals			50,000,000.00	50,000,000.00					
21102001/23030105/04000038 Upgrading /renovation of 6 cottage Hospitals infrastructure							300,000,000.00	300,000,000.00	300,000,000.00
21102001/23030105/04000040 Construction of ramps and conveniences in selected all healt							21,660,000.00	20,000,000.00	20,000,000.00
21101002/23050101/04000001 Payment as acriteria for accreditation and re-accreditation			6,000,000.00	6,000,000.00					
21101002/23020118/04000002 Construction of perimeter fenceing to stop further encroachm			20,000,000.00	20,000,000.00			23,000,000.00	20,000,000.00	20,000,000.00
21101002/23010112/04000003 Renovation and equiping of new Administrative blocks			20,000,000.00	20,000,000.00			13,000,000.00	10,000,000.00	8,000,000.00
21101002/23020105/04000004 Construction of deep motorised borehole required for accredi			25,000,000.00	25,000,000.00					
21101002/23020111/04000007 Construction of a standard Library for the College							15,000,000.00	8,000,000.00	5,000,000.00
21101002/23050101/04000009 Support to enviromental health and PHC tutors courses at uni			3,000,000.00	3,000,000.00					
21101002/23050101/04000010 Support to reg. students for (i) West Africa Health Exam Boa			10,000,000.00	10,000,000.00					
17102002/23050101/04000011 Accreditation of three new courses introduced in the college							17,900,000.00	10,000,000.00	12,000,000.00
21104001/23050101/04000001 Procurement of Educational equipment for accreditation			39,000,000.00	39,000,000.00			20,000,000.00	20,000,000.00	3,000,000.00
21104001/23020118/04000006 Construction and equiping of demonstration ground			15,500,000.00	15,500,000.00			19,860,000.00	8,000,000.00	5,000,000.00
21104001/23050101/04000008 Support to reg. students for (i) West Africa Health Exam Boa			10,000,000.00	10,000,000.00					
21104001/23020101/04000009 First phase building of building of an apartment for HODs of							20,000,000.00	6,000,000.00	3,000,000.00
21003002/23050101/13000015 Production of 24 000 beneficiary health insurance cards							12,000,000.00	15,240,000.00	19,355,000.00
21003002/230010112/13000016 Purchase of 1 750 liters Geepee tank							600,000.00		
21003002/23050101/11000018 Provisional accreditation and reaccreditation of secondary h							4,200,000.00	5,334,000.00	6,774,000.00
21003002/23050101/11000019 Purchase of 5 nos desktop							3,750,000.00	4,762,500.00	
21003002/23050101/0000020 Purchase of 2 nos 2000 WTS stabilizer and 20 UPS							1,480,000.00	1,879,000.00	2,387,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003002/23050101/11000021 Construction and installation of overhead tank with metal st							1,500,000.00		
Total	661,463,450.75	315,980,213.00	4,852,410,000.00	3,357,198,832.00	345,483,237.75-	90.59%+	25,177,920,000.00	3,463,617,665.00	2,234,471,000.00
Note 5 - Enhancing Quality of Education									
11001001/23010125/05000002 Purchase of library equipment (metal book shelves etc)	765,750.00		5,000,000.00	2,620,000.00	765,750.00-				
11101001/23020107/06000004 Provision for intervention in Schools and Public Institution							300,000,000.00	50,000,000.00	35,000,000.00
11184001/23050101/05000001 Rehabilitation of VSA skill acquisition centre							1,000,000.00		
38001001/23010118/03000003 Developemtt of State Economic Growth Plan (2023 - 2026)			10,000,000.00	10,000,000.00					
38001001/23050103/05000001 Development of training manual for sustainance of Capacity b				6,450,200.00					
38001001/23050101/05000009 Capacity build for Planning and Technical Officers on.RBM..			4,000,000.00	4,000,000.00					
38001001/23050101/05000010 Capacity Building on development of EFU BPS FSP and Memo/p			5,000,000.00	5,000,000.00					
66001001/23020118/05000001 Skill acquisition and empowerment programme for Rural WomenS			100,000,000.00	100,000,000.00					
17018001/23020107/05000012 Const of Buildings (600 capacity Iwollo Hostel 1000 capaci			250,000,000.00	5,000,000.00			700,000,000.00	700,000,000.00	340,000,000.00
17018001/23020107/05000044 Establishment of school of Agriculture at Udenu			200,000,000.00	5,000,000.00			200,000,000.00		
17018001/23020107/05000015 Rehabilitation and equiping of Enterpreneurship Deveopment			10,000,000.00	10,000,000.00			10,000,000.00	4,000,000.00	2,500,000.00
17018001/23030104/10000001 Rehab of bore hole & Reticulation of water in Udenu & Iwollo			15,000,000.00	15,000,000.00					
17018001/23020118/13000040 Constr Instal of Polytechnics Advtertorial Bill Board			20,000,000.00	20,000,000.00			20,000,000.00		
17018001/23010119/14000001 Purchase of Electricity Transformer (1No 500KVA and 1No 300K			15,000,000.00	15,000,000.00			15,000,000.00	15,000,000.00	6,000,000.00
51001002/23050101/04000002 Local Trainings (CPMC/CPMC Sub-committees) & GPMC							11,305,000.00		
51001002/23050108/04000003 Seminars/Conferences /Advocacy Visits sensitization & Parti							9,575,000.00		
26052001/23010125/05000001 Purchase of law library and periodicals			9,000,000.00	9,000,000.00			9,000,000.00		
17001001/23050101/05000007 Procurement of 1000 textbooks for our special Education Cent			6,000,000.00	6,000,000.00					
17001001/23010113/05000008 Purchof 36 Sets of Mobile Sci Laboratory Equip for schools			300,000,000.00	300,000,000.00					
17001001/23020118/05000037 Construction of 100 sitting capacity BECE/WAEC Exam Hall for			20,000,000.00	20,000,000.00					
17001001/23020118/05000046 Construction of one 4room laboratory			20,000,000.00	20,000,000.00					
17001001/23010125/05000053 Domestication of Nigeria Learning passport use in Enugu Stat			140,000,000.00	140,000,000.00					
17001001/23020107/05000054 Uplift and equiping of Ministry of Education Headquarters			25,231,000.00	25,231,000.00					
17001001/23010108/05000055 Promotion of Nutrition relevance in Enugu State in both Prim			49,885,000.00	49,885,000.00					
17001001/23020107/05000056 Renovation of 10 no classroom blocks							10,000,000.00	10,000,000.00	
17001001/23020107/05000057 Renovation of two nos male dormitories 1 hostel A of sixty							5,000,000.00	5,000,000.00	
17001001/23020107/05000058 Renovation of 1 female dormitory hostel A of 40 capacity							15,000,000.00		
17001001/23010112/05000059 Construct and equip 34 nos new technical and vocational Educ							4,000,000,000.00	2,000,000,000.00	2,000,000,000.00
17001001/23020107/05000060 Constr-equip 3nos Sc Tech Eng&Math high sch in each sen zone							400,000,000.00	400,000,000.00	400,000,000.00
17001001/23020107/05000061 Const&equip 3 nos Spe schfor the learners with special needs							400,000,000.00	400,000,000.00	400,000,000.00
17001001/23010124/05000063 Purchase of 60 pieces tablets							9,000,000.00	3,000,000.00	1,500,000.00
17001001/23010113/11000003 Purchase of Office furnitures (11nos office bookshelf/cabine							6,120,000.00	5,000,000.00	5,000,000.00
17001001/23010112/05000002 Procurement of steel shelves for files and documents at scho			15,000,000.00	15,000,000.00					
17003001/23020107/05000001 Construction of 12 units of 5 classroom blocks in all the 17	572,681,841.04	49,086,792.50	288,000,000.00	288,000,000.00	523,595,048.54-	82.96%+			
17003001/23030106/05000002 Renov of 88No dilapidated 5 classroom blocks across the Stat		50,567,550.00	1,292,000,000.00	50,568,000.00	50,567,550.00+	0.00%+	1,090,947,742.00		
17003001/23050101/05000003 Scope and survey 700 Public Primary and Junior Secondary		4,415,600.00	20,000,000.00	20,000,000.00	4,415,600.00+	77.92%+			
17003001/23020118/05000004 Construction of 16No 4 room WC squatting toilet			60,000,000.00	60,000,000.00			60,000,000.00	60,000,000.00	60,000,000.00
17003001/23010124/05000007 Procure and distribute 9 000 registers to Public Primary Sch			8,000,000.00	8,000,000.00			8,000,000.00	8,000,000.00	8,000,000.00
17003001/23050101/05000015 Enrolment drive campaign to reduce out-of-school			20,000,000.00	20,000,000.00					
17003001/23010124/05000016 Procure and distribute sports equipment (football net whis	319,563,101.56	1,480,100.00	44,000,000.00	44,000,000.00	318,083,001.56-	96.64%+	44,000,000.00	44,000,000.00	44,000,000.00
17003001/23020107/05000018 Renovation of 47 units dilapidated 6 classroom blocks			1,225,000,000.00	1,000,000.00			384,180,000.00	425,000,000.00	425,000,000.00
17003001/23010124/05000022 Procure & distribute 2 000 teachers desk 6 000 arm & arml	20,889,750.00		189,700,000.00	189,700,000.00	20,889,750.00-		189,700,000.00	189,700,000.00	189,700,000.00
17003001/23020105/05000033 Construction of mechanized Bore-hole in the 51 renovating JS	215,129,626.75				215,129,626.75-				
17003001/23010124/05000034 Procure and distribution 4 000No Plastic Lockers and Chairs			146,000,000.00	146,000,000.00			146,000,000.00	146,000,000.00	146,000,000.00
17003001/23010124/05000035 Procure and distribute 60 sets of office furniture	420,980,466.02				420,980,466.02-				
17003001/23010124/05000036 Print purchase and distribute Quality Assurance instruments			86,100,000.00	86,100,000.00			86,100,000.00	86,100,000.00	86,100,000.00
17003001/23010124/05000039 Procure and distribute 15 000 diaries to Public Primary Sch			10,000,000.00	10,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001/23020118/05000066		5,000,000.00	548,000,000.00	5,000,200.00	5,000,000.00+	0.00%+			
17003001/23010124/05000069			97,000,000.00	97,000,000.00			97,000,000.00	97,000,000.00	97,000,000.00
17003001/23050108/05000075							2,500,000,000.00		
17003001/23020107/05000076							15,000,000.00	4,000,000.00	2,000,000.00
17003001/23010125/05000078							2,452,000.00		
17003001/23010115/05000079							1,260,000.00		
17003001/23010112/05000080							450,000.00		
17003001/23010105/13000012			86,100,000.00	86,100,000.00			100,249,000.00	86,100,000.00	86,100,000.00
17003001/23020118/13000019			5,000,000.00	5,000,000.00			5,000,000.00	5,000,000.00	5,000,000.00
17003001/23020118/13000022			7,000,000.00	7,000,000.00			7,000,000.00	7,000,000.00	7,000,000.00
17003001/23010105/13000026			20,000,000.00	20,000,000.00					20,000,000.00
17008001/23030121/05000001			5,000,000.00	5,000,000.00			2,500,000.00	750,000.00	
17008001/23020121/05000002			5,000,000.00	5,000,000.00			2,500,000.00	750,000.00	
17008001/23010125/05000015			5,000,000.00	5,000,000.00			3,000,000.00	1,000,000.00	
17008001/23020111/05000028			100,000,000.00	100,000,000.00			50,000,000.00	50,000,000.00	
17008001/23020101/05000030							20,000,000.00	4,000,000.00	
17010001/23010124/05000008			2,000,000.00	2,000,000.00			2,000,000.00	2,875,818.00	4,141,717.00
17019001/23020107/05000007			27,500,000.00	27,500,000.00					
17019001/23020107/05000008			10,000,000.00	10,000,000.00			30,000,000.00		
17019001/23010113/05000017			8,415,000.00	8,415,000.00			6,440,000.00		
17019001/230020127/05000022			13,700,000.00	13,700,000.00					
17019001/23010136/05000030			8,400,000.00	8,400,000.00			540,000.00		
17019001/23020112/05000034			14,000,000.00	14,000,000.00			30,000,000.00		
17019001/23010124/05000035			12,000,000.00	12,000,000.00			8,000,000.00		
17019001/23050101/05000036							150,000,000.00		
17021001/23020118/05000001		231,695,711.59		231,696,000.00	231,695,711.59+	0.00%+			
17021001/23010101/05000005			450,000,000.00					261,412,540.00	
17021001/23010114/05000006	825,000.00				825,000.00-			150,000,000.00	
17021001/23010119/05000009		24,500,000.00		24,500,200.00	24,500,000.00+	0.00%+			
17021001/23010112/05000010	100,994,270.00	48,852,086.72		48,852,200.00	52,142,183.28-	0.00%+			
17021001/23010140/05000011	86,369,445.23		30,000,000.00	30,000,000.00	86,369,445.23-			100,000.00	
17021001/23010112/05000012	74,292,231.38	4,117,000.00		4,117,300.00	70,175,231.38-	0.01%+			
17021001/23010112/05000015	6,451,250.00				6,451,250.00-				
17021001/23010125/05000016	4,462,280.00				4,462,280.00-				
17021001/23010124/05000030								100,000,000.00	
17021001/23050101/05000034								40,000,000.00	
20007001/46010101/05000035							301,000,000.00		
17021001/23020118/05000036							200,000,000.00		
17051001/23040102/05000002	16,115,900.00				16,115,900.00-				
17051001/23010107/05000004			30,000,000.00	30,000,000.00					
17051001/23020118/05000005			120,000,000.00	120,000,000.00					
17051001/23000000/05000006	18,900,000.00				18,900,000.00-				
17051001/23030106/05000014	6,010,000.00		214,000,000.00	214,000,000.00	6,010,000.00-		327,310,000.00	243,519,000.00	301,963,000.00
17051001/23010140/05000017			27,000,000.00	27,000,000.00			25,000,000.00	31,000,000.00	38,440,000.00
17051001/23030206/05000022	7,200,000.00				7,200,000.00-				
17051001/23000000/05000030			272,000,000.00	272,000,000.00			10,000,000.00	12,400,000.00	15,376,000.00
17051001/23050101/14000003							25,000,000.00	31,000,000.00	38,000,000.00
17054001/23030121/05000001		3,203,000.00		3,203,900.00	3,203,000.00+	0.03%+			
17054001/23010124/05000002			12,000,000.00	12,000,000.00			15,000,000.00	18,750,000.00	23,438,000.00
17054001/23010112/05000003							70,000,000.00	50,000,000.00	62,500,000.00
17054001/23020118/05000004		16,468,000.00		16,468,800.00	16,468,000.00+	0.00%+			

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17054001/23010112/05000006 Purchase of furniture (office seats tables steel cabinets	538,800.00				538,800.00-				
17054001/23030106/05000008 Rehabilitation of dilapidated Buildings in STV Schools/ Coll	9,714,900.00				9,714,900.00-				
17054001/23010105/05000009 Procurement of 2no 14 seater Buses (IVM 6499) for Awgu and O			56,000,000.00	36,327,300.00					
17054001/23010112/05000010 Purchase of office equipment (Photocopying Machine)	180,000.00				180,000.00-				
17054001/23020118/05000011 Perimeter fencing of Hostel/Refectory and encroachment prone			45,000,000.00	45,000,000.00			41,347,000.00	51,683,000.00	64,604,000.00
17054001/23010113/05000012 Purchase of Computer Equipment	657,000.00				657,000.00-				
17054001/23010119/05000013 Procurement of 6no SUMEC FIREMAN 3KVA Generator			1,500,000.00	1,500,000.00			1,950,000.00		
17054001/23010129/05000020 Procurement and Installation of Technical/Vocational Equipme			20,000,000.00	20,000,000.00			25,000,000.00	31,250,000.00	39,063,000.00
17054001/23000000/05000000 Procure 20 no tools and equipment in block and brick laying	13,820,000.00				13,820,000.00-				
17054001/23010112/05000056 Purchase of 3no HP 3in1 printers (for printing scanning and			600,000.00	600,000.00			975,000.00		
17054001/23030127/05000057 create drainages control erosion as well as landscaping at			10,000,000.00	10,000,000.00			12,500,000.00	15,625,000.00	19,532,000.00
17054001/23010112/05000058 Construction of 10 no classroom blocks			72,000,000.00	72,000,000.00					
17056001/23010113/05000003 Purchase of Office equipment (5Nos Laptops 2Nos Printers 1			8,000,000.00	8,000,000.00			6,161,000.00	7,629,000.00	9,304,000.00
17065001/23030106/05000001 Rehabilitation of school building	15,662,235.12	23,340,962.43		23,341,000.00	7,678,727.31+	0.00%+			
17065001/23010113/05000002 Computer Equipment	1,085,000.00	1,241,000.00		1,241,500.00	156,000.00+	0.04%+			
17065001/23020118/05000003 Other Infrastructure	179,100.00	8,997,500.00		8,997,900.00	8,818,400.00+	0.00%+			
17065001/23010129/05000005 Industrial Machine and Equipment		450,000.00		450,500.00	450,000.00+	0.11%+			
17065001/23010124/05000008 Purch of teaching/learning aids (projectors loud speake etc	28,916,600.00				28,916,600.00-		20,000,000.00	24,000,000.00	25,000,000.00
17065001/23010112/05000009 Purchase of Office furniture	1,085,000.00				1,085,000.00-				
17065001/23010105/05000012 Purchase of 2no. Toyota Hilux for Rector & Estate Works.			30,000,000.00	30,000,000.00					
17065001/23030128/05000013 Completion and Roofing of Industrial Center Main Structure			69,000,000.00	16,301,200.00					
17065001/23020101/05000014 Construction of a New Administrative Block		319,000.00		319,500.00	319,000.00+	0.16%+			
17065001/23030121/05000016 Renovation of existing office blocks: Examination							50,000,000.00	11,000,000.00	29,000,000.00
17065001/23010125/05000021 Purchase of Accreditation Equipment and Materials Campus 3			39,000,000.00	39,000,000.00			30,000,000.00	35,100,000.00	30,000,000.00
17065001/23010124/05000023 Establishment of Online Teaching and Learning Programme			28,000,000.00	28,000,000.00			50,000,000.00	25,000,000.00	30,000,000.00
17021003/23010124/05000002 Architecture & Quantity Survey Laboratory and Teaching Equip		11,608,460.00		11,608,500.00	11,608,460.00+	0.00%+			
17021003/23010124/05000003 Pharmacy Laboratory and Teaching Equipment		13,055,080.00		13,055,300.00	13,055,080.00+	0.00%+			
17021003/23010124/05000004 Medical & Basic Science Laboratory and Teaching Equipment		15,054,377.50		15,054,500.00	15,054,377.50+	0.00%+			
17021003/23010124/05000005 Engineering Laboratory and Teaching Equipment		14,174,250.00		14,174,400.00	14,174,250.00+	0.00%+			
17021003/23010125/05000006 E-Library set up facilities and equipment procurement		100,000.00		100,000.00	100,000.00+	0.00%+	15,000,000.00	45,000,000.00	45,000,000.00
17021003/23010112/13000002 Furnishing of classrooms		4,925,000.00	600,000,000.00	93,905,700.00	4,925,000.00+	94.76%+			
17021003/23050101/13000027 Procurement of Office Equipments (Laptops desk tops etc) fo							25,000,000.00		
21001001/23050101/04000090 Strengthening and funding Research							5,000,000.00		
21027017/23050103/05000002 Procurement of teaching and learning aid for school of midwi			15,000,000.00						
21027017/23020106/05000103 Procurement of accreditation requirements for Anaesthesia De							100,000,000.00		
21104001/23010124/05000001 Renovation and equipping of two storey building for offices							26,000,000.00	10,000,000.00	5,000,000.00
Total	1,943,469,547.10	532,651,470.74	7,731,131,000.00	3,660,485,100.00	1,410,818,076.36-	85.45%+	12,555,561,742.00	6,013,744,358.00	5,156,261,717.00
Note 6 - Housing and Urban Development									
11101001/23020102/06000001 Construction of Other Public Building	6,994,000.00				6,994,000.00-				
11101001/23030121/13000005 Upgrading Other Public Building		2,930,710,186.17		4,019,588,000.00	2,930,710,186.17+	27.09%+			
35109001/23030128/010000016 Renovation of headquarter office block							7,000,000.00		
20001001/23030121/06000001 Reconstruction renovation lanscaping works and erosion con							150,000,000.00		
28001001/23020118/06000001 Capital Grant for Enugu Tech Hub	40,000,000.00				40,000,000.00-				
52102001/23030101/06000001 Rehab of headquarters office complex to improve better wkin		11,053,000.00	15,000,000.00	15,000,000.00	11,053,000.00+	26.31%+	150,000,000.00	50,000,000.00	
52102001/23030104/06000002 The renovation of office building at Nsukka zonal office							50,000,000.00		
53001001/23020104/06000015 Completion of 50mm thick asphalted access and internal road			214,500,000.00	214,500,000.00					
53001001/23020103/06000016 Provision of power supply to Satelite Estate phase 1&2 inclu			50,000,000.00	50,000,000.00					
53001001/23010133/06000017 Procurement of surveying equipment quantity surveyors softw			15,730,000.00	15,730,000.00			20,000,000.00	22,000,000.00	25,000,000.00
53001001/23020104/06000018 constr of 10 Blks of 12 2 b/m apartment at Akpuoga Nike							150,000,000.00	200,000,000.00	250,000,000.00
53001001/23020104/06000019 Establishment of New Enugu City							200,000,000.00	200,000,000.00	200,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001/23020104/06000020							153,000,000.00	180,000,000.00	230,000,000.00
53010001/23010133/06000001		147,192,369.16		147,192,401.00	147,192,369.16+	0.00%+			
53010001/23020104/06000002		15,825,689.50		15,825,700.00	15,825,689.50+	0.00%+			
53010001/23010129/06000003		1,575,000.00		1,576,000.00	1,575,000.00+	0.06%+			
53010001/23020118/06000009			160,000,000.00	160,000,000.00			100,000,000.00		
53010001/23020104/06000014							2,000,000,000.00	2,000,000,000.00	
53010001/23030103/06000015							1,000,000,000.00	500,000,000.00	
53010001/23030128/06000016							2,000,000.00		
53010001/23050101/06000017							5,000,000,000.00	20,000,000,000.00	20,000,000,000.00
53010001/23020104/06000018							5,000,000,000.00	15,000,000,000.00	12,000,000,000.00
60001001/23050101/06000001		15,137,500.00		15,137,600.00	15,137,500.00+	0.00%+			
60001001/23050101/06000003			60,000,000.00	42,362,400.00					
60001001/23020104/06000004			120,000,000.00	76,801,800.00			100,000,000.00	150,000,000.00	150,000,000.00
60001001/23010101/06000006			100,000,000.00	100,000,000.00			200,000,000.00	100,000,000.00	100,000,000.00
60001001/23010129/06000008			28,000,000.00	28,000,000.00			20,000,000.00		
60001001/23020118/06000011		43,198,100.00		43,198,200.00	43,198,100.00+	0.00%+			
60001001/23020118/06000012			50,000,000.00	50,000,000.00					
60001001/23050101/06000012			100,000,000.00	100,000,000.00					
60001001/23020118/01000014			50,000,000.00	50,000,000.00			30,000,000.00		
60001001/23020118/06000003			10,000,000.00	10,000,000.00					
60002001/23020101/06000001			15,000,000.00	15,000,000.00			20,000,000.00		
60002001/23050100/06000002			85,000,000.00	85,000,000.00			85,000,000.00	93,500,000.00	102,850,000.00
60003001/23020100/13000001							30,000,000,000.00		
65001001/23020118/06000002			250,000,000.00	313,218,671.00			500,000,000.00	200,000,000.00	200,000,000.00
65001001/23010121/06000016		5,200,000.00		5,200,200.00	5,200,000.00+	0.00%+			
65001001/23020100/06000030	242,328,200.00	63,738,871.00		63,738,871.00	178,589,329.00-	0.00%+			
65001001/23020124/06000036			18,000,000.00	18,000,000.00			25,000,000.00	15,000,000.00	
65001001/23020118/06000049			22,000,000.00	15,999,900.00			50,000,000.00		
65001001/23050102/13000062							25,000,000.00	20,000,000.00	
17009001/23030121/06000001			50,000,000.00	50,000,000.00			38,075,640.00	39,075,640.00	40,075,640.00
Total	289,322,200.00	3,233,630,715.83	1,413,230,000.00	5,721,069,743.00	2,944,308,515.83+	43.48%+	45,075,075,640.00	38,769,575,640.00	33,297,925,640.00
Note 7 - Gender									
14001001/23020118/05000037							10,000,000.00		
14001001/23010113/07000004			500,000.00	500,000.00					
14001001/23030121/07000014			50,000,000.00	50,000,000.00			50,000,000.00		
14001001/23050101/07000021			52,000,000.00	52,000,000.00			50,000,000.00		
14001001/23020119/07000040							20,000,000.00	10,000,000.00	10,000,000.00
14001001/23010122/07000041							25,000,000.00	30,000,000.00	30,000,000.00
14001001/23010136/07000042							2,000,000.00		
14001001/23010136/07000043							10,000,000.00	500,000.00	500,000.00
Total	96,923,730.28	15,686,284.83	532,500,000.00	532,500,000.00	81,237,445.45-	97.05%+	1,352,707,000.00	1,539,207,000.00	1,752,207,000.00
Note 8 - Youth									
17018001/23010126/08000002			20,000,000.00	20,000,000.00			20,000,000.00		
34001001/23020112/08000001	66,923,730.28				66,923,730.28-				
13001001/23030100/08000027							40,000,000.00	45,000,000.00	50,000,000.00
13001001/23030100/08000030			45,000,000.00	45,000,000.00			20,000,000.00	25,000,000.00	30,000,000.00
13001001/23030100/08000031			15,000,000.00	15,000,000.00			20,000,000.00	23,000,000.00	25,000,000.00
13001001/23030100/08000032		15,686,284.83	50,000,000.00	50,000,000.00	15,686,284.83+	68.63%+			
13001001/23030100/08000033			200,000,000.00	200,000,000.00			450,000,000.00	470,000,000.00	500,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23030100/08000034	30,000,000.00		100,000,000.00	100,000,000.00	30,000,000.00-				
13001001/23010126/08000038							160,707,000.00	165,707,000.00	201,707,000.00
13001001/23030111/08000039							15,000,000.00	20,000,000.00	25,000,000.00
13001001/23030111/08000040							60,000,000.00	140,000,000.00	160,000,000.00
13001001/23020112/08000041							300,000,000.00	350,000,000.00	400,000,000.00
13001001/23020112/08000042							50,000,000.00	55,000,000.00	60,000,000.00
13001001/23020112/08000043							50,000,000.00	55,000,000.00	60,000,000.00
13001001/23020112/08000044								150,000,000.00	200,000,000.00
Total	96,923,730.28	15,686,284.83	430,000,000.00	430,000,000.00	81,237,445.45-	96.35%+	1,185,707,000.00	1,498,707,000.00	1,711,707,000.00
Note 9 - Environmental Improvement									
35109001/23040101/09000013			23,597,600.00	23,597,600.00			25,000,000.00	27,000,000.00	28,000,000.00
35109001/23010112/01000005							4,000,000.00		
34001001/23020114/17000231			23,000,000.00	23,000,000.00					
51001002/23020101/13000004							5,000,000.00		
51007001/23010123/09000001	16,157,700.00	70,695,845.00	30,000,000.00	70,695,900.00	54,538,145.00+	0.00%+	30,000,000.00	32,000,000.00	32,000,000.00
51007001/23020105/09000002			5,000,000.00	5,000,000.00			8,000,000.00	8,000,000.00	9,000,000.00
51007001/23030109/09000003			5,000,000.00	5,000,000.00			8,000,000.00	8,000,000.00	8,000,000.00
51007001/23030109/09000004							45,000,000.00	47,000,000.00	47,000,000.00
51007001/23000000/00000000			10,000,000.00	10,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
51007001/23030109/09000007	186,681,820.90		15,000,000.00	15,000,000.00	186,681,820.90-		15,000,000.00	15,000,000.00	
51007001/23020110/09000010			30,000,000.00	30,000,000.00			12,000,000.00	12,000,000.00	12,000,000.00
51007001/23020110/09000011							50,000,000.00	500,000,000.00	900,000,000.00
51007001/23020103/09000014							7,000,000.00	7,000,000.00	8,000,000.00
51007001/23020118/09000015							15,000,000.00	15,000,000.00	
60001001/23050101/09000001		2,500,000.00		2,500,100.00	2,500,000.00+	0.00%+			
65001001/23040105/06000060							100,000,000.00	400,000,000.00	400,000,000.00
65001001/23040105/06000061							200,000,000.00	200,000,000.00	200,000,000.00
65001001/23020118/09000002	35,000,000.00		150,000,000.00	150,000,000.00	35,000,000.00-		80,000,000.00	80,000,000.00	80,000,000.00
65001001/23010129/09000041							197,550,000.00	75,000,000.00	
65001001/23040104/13000020							100,000,000.00	100,000,000.00	100,000,000.00
65001001/23040106/13000022							100,000,000.00	200,000,000.00	200,000,000.00
17001001/23030104/09000062							5,000,000.00		
17051001/23020107/05000031							3,000,000,000.00	500,000,000.00	500,000,000.00
35001001/23050101/09000002	557,064,348.00	48,255,853.75		48,255,900.00	508,808,494.25-	0.00%+			
35001001/23020118/09000006			150,000,000.00	145,174,410.00			200,000,000.00	150,000,000.00	150,000,000.00
35001001/23020118/09000080			700,000,000.00	1,000,000.00			350,000,000.00		
35001001/23050101/09000081							180,000,000.00	150,000,000.00	150,000,000.00
35001001/23010129/09000083							50,000,000.00	10,000,000.00	10,000,000.00
35001001/23040106/09000084							15,000,000.00	10,000,000.00	10,000,000.00
35001001/23010129/09000085							5,000,000.00	5,000,000.00	30,000,000.00
35001001/23010129/09000086							25,000,000.00	5,000,000.00	2,000,000.00
35001001/23010115/09000087							10,000,000.00	3,000,000.00	3,000,000.00
35001001/23040102/00000088							15,000,000.00	3,000,000.00	3,000,000.00
35001001/23030128/09000090							30,000,000.00	10,000,000.00	10,000,000.00
35053001/23010112/09000002		6,314,700.00	16,000,000.00	16,000,000.00	6,314,700.00+	60.53%+			
35053001/23010105/09000003			250,000,000.00	10,000,000.00					
35053001/23010129/09000006			850,000,000.00	10,000,000.00					
35053001/23010138/09000009	57,781,664.06		425,000,000.00	5,000,000.00	57,781,664.06-		300,000,000.00	1,200,000,000.00	1,320,000,000.00
35053001/23010105/09000016			315,000,000.00	5,000,000.00					
35053001/23010105/09000017			38,000,000.00	38,000,000.00					

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35053001/23050101/09000018			13,400,000.00	8,146,500.00					
35053001/23010138/09000019							180,000,000.00	130,000,000.00	150,000,000.00
35053001/23010138/09000020							40,000,000.00	48,000,000.00	70,000,000.00
35053001/23010138/09000021							500,000,000.00	600,000,000.00	100,000,000.00
35053001/23010138/09000022							280,000,000.00	100,000,000.00	115,000,000.00
35053001/23020104/13000001							200,000,000.00	240,000,000.00	
Total	852,685,532.96	127,766,398.75	3,048,997,600.00	621,370,410.00	724,919,134.21-	79.44%+	6,396,550,000.00	4,900,000,000.00	4,657,000,000.00
Note 10 - Water Resources and Rural Development									
34001001/23030104/10000001			4,500,000.00	4,500,000.00					
52001001/23020118/10000001	65,181,790.00		300,000,000.00	300,000,000.00	65,181,790.00-				
52001001/23020127/10000002			50,000,000.00	35,155,700.00					
52001001/23050101/10000005			25,000,000.00	25,000,000.00			17,000,000.00		
52001001/23020105/10000015			30,000,000.00	30,000,000.00					
52001001/23020105/10000017			2,500,000.00	2,500,000.00					
52001001/23020105/10000021			1,500,000.00	1,500,000.00			200,000.00		
52001001/23020105/10000024		13,700,000.00		13,700,100.00	13,700,000.00+	0.00%+			
52001001/23030104/10000026	4,000,000.00				4,000,000.00-				
52001001/23050103/10000030			10,000,000.00	10,000,000.00			10,000,000.00		
52001001/23030128/10000035	1,070,000.00	11,441,984.00		11,442,000.00	10,371,984.00+	0.00%+			
52001001/23050103/10010037		15,744,540.00	100,000,000.00	100,000,000.00	15,744,540.00+	84.26%+	1,747,000,000.00	2,000,000,000.00	1,000,000,000.00
52001001/23020105/10000038							10,000,000.00	10,000,000.00	10,000,000.00
52001001/23020105/10000039							20,000,000.00		
52001001/23020105/10000040							200,000,000.00	100,000,000.00	150,000,000.00
52001001/23020105/10000041							1,000,000,000.00	2,000,000,000.00	500,000,000.00
52001001/23020105/10000042							500,000,000.00	100,000,000.00	100,000,000.00
52001001/23020105/10000043							1,000,000,000.00	2,000,000,000.00	3,000,000,000.00
52001001/23020105/10000044							60,000,000.00	10,000,000.00	5,000,000.00
52001001/23020105/10000045							5,000,000.00		
52001001/23020105/10000046							1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
52102001/23010129/10000002			150,000,000.00	150,000,000.00			250,000,000.00		
52102001/23030104/10000004			100,000,000.00	100,000,000.00					
52102001/23020105/10000009			75,000,000.00	75,000,000.00					
52102001/23030100/10000010			200,000,000.00	200,000,000.00					
52102001/23010138/10000011			20,000,000.00	20,000,000.00					
52102001/23030104/10000014			65,000,000.00	65,000,000.00					
52102001/23020105/10000016			50,000,000.00	50,000,000.00					
52102001/23020105/10000017			20,000,000.00	20,000,000.00					
52102001/23030128/10000019			10,000,000.00	10,000,000.00					
52102001/23030104/10000021			130,000,000.00	130,000,000.00					
52102001/23030104/10000023			50,000,000.00	50,000,000.00					
52102001/23020105/10000024			35,000,000.00	35,000,000.00					
52102001/23050102/10000029			12,000,000.00	12,000,000.00					
52102001/23010141/10000031			60,000,000.00	60,000,000.00					
52102001/23010141/10000032			40,000,000.00	40,000,000.00					
52102001/23020105/10000034			30,000,000.00	30,000,000.00					
52102001/23050101/10000037			15,000,000.00	15,000,000.00					
52102001/23030100/10000038			25,000,000.00	25,000,000.00					
52102001/23020105/10000039			30,000,000.00	30,000,000.00					
52102001/23020105/10000040			200,000,000.00	200,000,000.00					
52102001/23020105/10000041			30,000,000.00	30,000,000.00					

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52102001/23020105/10000042			3,070,000,000.00	20,000,000.00					
52102001/23030104/10000044			45,000,000.00	45,000,000.00					
52102001/23030104/10000047							2,000,000,000.00		
52102001/23030104/10000048							30,000,000.00	180,000,000.00	
52102001/23030104/10000049							250,000,000.00	150,000,000.00	50,000,000.00
52102001/23030104/10000050							10,000,000,000.00		
52102001/23030104/10000051							12,500,000.00	1,500,000.00	1,000,000.00
52102001/23030104/10000052							200,000,000.00	150,000,000.00	100,000,000.00
52102001/23030104/10000053							7,200,000,000.00	12,000,000,000.00	12,000,000.00
52102001/23030104/10000054							170,000,000.00	248,000,000.00	242,000,000.00
52102001/23030104/10000055							400,000,000.00	300,000,000.00	100,000,000.00
52102001/23030104/10000056							480,000,000.00	150,000,000.00	
52103001/23030104/10000001	24,500,000.00				24,500,000.00-				
52103001/23020105/10000006			200,000,000.00	200,000,000.00					
52103001/23050101/10000008			200,000,000.00	198,500,000.00			525,000,000.00	525,000,000.00	550,000,000.00
52103001/23030101/10000036		1,500,000.00		1,500,000.00	1,500,000.00+	0.00%+			
52103001/23030104/10000041							100,000,000.00	210,000,000.00	220,000,000.00
52103001/23020105/10000042							25,000,000.00	52,500,000.00	55,000,000.00
52103001/23030104/10000043							1,750,000.00	3,675,000.00	3,850,000.00
52103001/23050101/10000044							3,000,000.00	6,300,000.00	6,600,000.00
52103001/23050108/10000045							6,250,000.00	13,125,000.00	13,750,000.00
52103001/23050103/10000046							5,000,000.00	5,500,000.00	6,000,000.00
52103001/23020118/10000047							10,000,000.00	10,000,000.00	10,000,000.00
52103001/23030128/10000048							10,000,000.00	5,000,000.00	5,000,000.00
52103001/23030124/10000049							1,250,000.00	2,625,000.00	2,750,000.00
52103001/23020118/10000050							3,500,000.00	3,000,000.00	3,000,000.00
52103001/23020105/10000051							120,000,000.00	210,000,000.00	220,000,000.00
52103001/23020105/10000052							75,000,000.00	157,500,000.00	165,375,000.00
52103001/23020105/10000053							20,000,000.00	63,000,000.00	66,000,000.00
52014001/23030104/10000001			25,000,000.00	25,000,000.00			30,000,000.00	65,000,000.00	70,000,000.00
52014001/23030104/10000005			6,000,000.00	6,000,000.00			20,000,000.00	15,000,000.00	20,000,000.00
52104001/23020105/10000011							50,000,000.00	80,000,000.00	70,000,000.00
52104001/23020105/10000012							30,000,000.00	45,000,000.00	45,000,000.00
52104001/23010113/11000005							300,000.00		
51001003/23020105/10000001			38,000,000.00	38,000,000.00					
17021001/23010138/10000001			120,000,000.00	79,417,000.00				10,000,000.00	
17021001/23020105/10000002								30,000,000.00	
21104001/23020105/10000001			22,000,000.00	22,000,000.00					
Total	94,751,790.00	42,386,524.00	5,596,500,000.00	2,516,214,800.00	52,365,266.00-	98.32%+	27,597,750,000.00	22,911,725,000.00	7,802,325,000.00
Note 11 - Information Communication and Technology									
11001001/23010113/11000001	7,001,000.00	23,016,000.00		23,016,100.00	16,015,000.00+	0.00%+			
11001001/23010136/11000002		229,679,225.00		229,679,300.00	229,679,225.00+	0.00%+			
11001001/23010128/13000054				24,000,100.00			500,000,000.00		
11001001/23030127/13000055							180,000,000.00	100,000,000.00	100,000,000.00
11001001/23010136/13000061							40,000,000.00		
11001001/23010136/13000063							2,000,000.00	2,000,000.00	
11008001/23000036/11000003			7,000,000.00	7,000,000.00					
11052001/23050102/11000001			167,000.00	167,000.00			300,000.00	400,000.00	400,000.00
11052001/23010112/11000002			2,900,000.00	2,900,000.00			2,000,000.00	2,400,000.00	2,900,000.00
12003001/23050102/11000001			10,000,000.00	10,000,000.00			10,000,000.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23000000/11000006 Pur.of 8 Sharp-5623N Photo. for ENHA			4,000,000.00	4,000,000.00			4,000,000.00		
12003001/23010136/11000026 Installation of Solar Energy in Enugu State House of Assembl			700,000,000.00	700,000,000.00			700,000,000.00		
12003001/23010136/11000027 Installation of 50 nos of solar powered street light			5,000,000.00	5,000,000.00			5,000,000.00		
23001001/23020118/11000003 Construction of Standard production/premiere studio of 20x16							48,000,000.00	50,000,000.00	52,000,000.00
23001001/23010136/11000022 Purchase of Communication and Recording Equipment		18,000,000.00		18,000,000.00	18,000,000.00+	0.00%+			
23001001/23010113/11000039 Procurement and installation of editing suit component			5,160,000.00	5,160,000.00			5,160,000.00	7,740,000.00	8,100,000.00
23001001/23020118/11000043 Construction of new FM Radio Station and Transmission House								87,000,000.00	87,000,000.00
23001001/23010130/11000047 Recopy & Reprinting of blurred historic pictures & storage			3,950,000.00	3,950,000.00					
23001001/23030121/11000048 Renovation and furnishing of Ministry of Information Hall							10,000,000.00	5,000,000.00	5,000,000.00
23001001/23010136/13000018 Purchase of 1 no direct image business hub c 415							1,950,000.00	2,150,000.00	2,450,000.00
23001001/23010136/13000019 purchase of 9 nos TV sets							1,800,000.00	9,000,000.00	9,000,000.00
23001001/23010136/13000020 Purchase of 17 sets of public address system							87,000,000.00	87,000,000.00	87,000,000.00
23001001/23010113/13000021 Purchase of office equipments							5,850,000.00	5,000,000.00	5,000,000.00
23003001/23010112/11000004 Purchase of office furniture							6,800,000.00	7,000,000.00	7,500,000.00
23003001/23000002/11000009 Purchase and Installation of Eurotel 2.5KW each Amplifier fo			25,000,000.00	25,000,000.00					
23003001/23010112/11000011 Purchase of Modern studio lighting kit			6,000,000.00	6,000,000.00			1,294,800.00	1,942,200.00	2,913,300.00
23003001/23010136/11000033 Purchase of OB Digital Microwave							15,000,000.00	22,000,000.00	33,000,000.00
23003001/23010136/11000034 Purchase of 2Nos Digital Camera			3,069,000.00	3,069,000.00					
23003001/23050102/11000039 Purchase of different software packages to upgrade ESBS							130,500,000.00	200,000,000.00	200,000,000.00
23003001/23010136/11000040 Purchase of FM transmission System							58,291,500.00	87,436,800.00	131,155,200.00
23003001/23010136/11000041 Purchase of AVR 45KVA Three phase (Electro servo control							4,180,400.00	6,270,600.00	9,405,800.00
23003001/23010136/11000042 Purchase of DEVA Advanced FM processor and RDS Encoder							2,557,500.00	3,836,300.00	5,754,400.00
23003001/23010136/11000043 Purchase UPS 40KVA Tescom Three Phase with output transforme							16,357,200.00	24,535,800.00	36,803,600.00
23003001/23050101/11000044 Installation of power conditioning equipment							5,967,500.00	8,951,300.00	13,426,900.00
23003001/23050101/11000045 Installation services set and shipping charges							54,250,000.00	60,000,000.00	65,000,000.00
23003001/23050101/11000046 Relocation of equipment from Okpatu and Nsukka to Enugu							21,000,000.00	31,000,000.00	41,000,000.00
23003001/23050101/11000047 Reinstallation of equipment from Okpatu and Nsukka to Enugu							25,000,000.00	37,500,000.00	40,000,000.00
23003001/23010136/11000048 Purchase of 2 Nos prompter Techno broadcast							7,000,000.00		
23003001/23010119/11000049 Purchase of Solar Energy system installation							15,000,000.00	22,500,000.00	33,000,000.00
23003001/23030128/17000004 Reconstruction of transmitter base at Enugu							25,000,000.00	25,000,000.00	30,000,000.00
23003001/23020125/17000005 Costruction ESBS Giant Generator House							16,752,900.00	25,000,000.00	3,800,000.00
23013001/23010136/11000005 Completion of the Construction and equipping of Press Centre			200,000,000.00	200,000,000.00					
23013001/23010114/11000012 Purchase of printing and press equipment			102,500,000.00	102,500,000.00			125,000,000.00	80,000,000.00	80,000,000.00
23055001/23010114/11000001 Purchase of Printing Machines; binding machine stitching m			15,000,000.00	15,000,000.00				4,000,000.00	12,000,000.00
23055001/23010113/11000002 Purchase of Computer equipment and accessories: 5Nos pavilio			2,250,000.00	2,250,000.00			4,020,000.00	3,500,000.00	7,000,000.00
23055001/23030121/11000005 Purch of Furniture: 17Nos office executive chair 6Nos piece			1,300,000.00	1,300,000.00				2,300,000.00	
23055001/23010136/11000009 Purchase of Electronics (1No 42 LED Samsung TV 2Nos 32 LE			2,390,000.00	2,390,000.00			2,400,000.00	520,000.00	
23055001/23030128/11000015 Refurbishment of printing machines							2,000,000.00		
25001001/23010112/13000024 Procurement and installation of Electronic clock-in machines			20,000,000.00	20,000,000.00			9,000,000.00	10,000,000.00	30,000,000.00
38001001/23010113/11000002 Purch/Install of 12 no laptops for the new PlanningOfficer/			5,000,000.00	5,000,000.00			6,000,000.00		
38001001/23010114/11000003 Purch of 1 no HPScanner withits accessories 1no sprial bind			250,000.00	250,000.00			250,000.00		
38001001/23050101/11000005 Intro&Insti of Integr S/ware for PIP BSC Modl inthe sta etc			5,000,000.00	5,000,000.00					
38004004/23010133/11000001 Procurement of survey equipment (CAPI Laptops) Buiding of			100,000,000.00	100,000,000.00			100,000,000.00	90,000,000.00	45,000,000.00
47001001/23010136/11000001 Procurement of 1No Canon EOS 600D Camera (18Mega Pixel)			300,000.00	300,000.00					
47001002/23010113/11000001 Procurement of 15 nos Desktop computer sets and installation			3,400,000.00	3,400,000.00					
47001002/23010136/11000002 Establishment of M&E system for planning Research and Statis			3,000,000.00	3,000,000.00					
51001001/23050102/10000001 Establishment of Local Government data base: procurement of			2,900,000.00	2,900,000.00					
51001001/23050102/11000004 Creation of Local Government Website							2,000,000.00	2,000,000.00	2,000,000.00
51001001/23010136/11000008 Purchase of 7 no Laptops pavillion X360 intel core i5							2,450,000.00		
51001001/23010114/11000009 Purchase of printer canan TR4640							120,000.00		
51001001/23010115/11000010 Purchase of photocopying machine AK-7024V							488,000.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
62001002/23010114/11000001	Purchase of 2No Printers (Laser jet 182 N HP) and 1 No Photo		1,800,000.00	1,800,000.00					
62001002/23010114/11000002	Establishment of server at the Ministry of Chieftaincy Matte		4,300,000.00	4,300,000.00					
62001002/23010136/11000003	Purchase of Handcam Video Still Photo Digital Camera 3 No		2,300,000.00	2,300,000.00					
62001002/23030103/13000007	Renovation of House of Chiefs Chamber in ENHA complex		70,000,000.00	70,000,000.00					
62001002/23010125/11000009	Provision of 50 No Certificate of Recognition for Traditiona		1,200,000.00	1,200,000.00					
63001001/23010114/11000001	Purchase of 1No Printer machine		160,000.00	160,000.00					
29001001/23010113/11000001	Equip of riders perm off in Enu West & North20 comp set etc		30,000,000.00	30,000,000.00			5,008,000.00	3,000,000.00	3,000,000.00
29001001/23050101/11000003	Biometrics of ministry activities						10,000,000.00	10,000,000.00	10,000,000.00
29001001/23010136/11000004	Installation of 100 No digital management cameras						400,000,000.00	200,000,000.00	200,000,000.00
29001001/23010128/11000005	Provision of IOT vehicle tracking system vai PPP						1,000,000,000.00	600,000,000.00	400,000,000.00
29001001/23010136/11000006	Development of 1 No STP Operating system						150,000,000.00	150,000,000.00	100,000,000.00
31001001/23010113/11000002	Pur of facili/equipfor dev of database for oil&Gas in Enu St						25,000,000.00		
31001001/23010113/11000003	Purchase of Media equipment (VIDO Machines Cameras)						5,000,000.00		
31001001/23010113/11000001	Pur of equip for comp of the Min of Energy&Mineral Resour						50,000,000.00		
31001001/23010113/11000004	Purchase of desktop and laptop computers						2,500,000.00		
31004001/23010113/11000004	ICT Networking telephone/conferenceing system webportal						20,000,000.00		
31004001/23010113/11000001	Purchase of 5 laptops						7,000,000.00		
31004001/23010113/11000001	Purchase of 25 desktop						19,000,000.00		
31004001/23010113/11000003	1 ERP - Mircsoft dynamics buy desighn 365 (30 users)						100,750,000.00		
15102005/23010113/11000001	4 nos labtops computers (CORE i5) for data capture Analysis		2,500,000.00	2,500,000.00					
15102005/23010003/11000002	Purchase of 11 nos anti virus (1 for 3 persons)		99,000.00	99,000.00					
20001001/23010113/11000001	Purchase of 10Nos laptop Computer and 10 no steel cabinets	2,000,000.00	3,500,000.00	3,500,000.00	2,000,000.00+	42.86%+	10,000,000.00		
20001001/23050101/11000002	Development of Asset management software		50,000,000.00	50,000,000.00			100,000,000.00		
20001001/23010112/11000003	Installation of Common Wealth Secretariat and Debt Managemen		50,000,000.00	50,000,000.00			100,000,000.00		
20001001/23050100/11000005	Purchase of shares/right issues		20,000,000.00	20,000,000.00			20,000,000.00		
20007001/23020127/11000001	Development of E-Payment Contractor Ledger Modules and Acce	11,940,904.20	300,000,000.00	1,000,000.00	11,940,904.20-		100,000,000.00		
20007001/23050101/11000003	2nd Batch of linking Additional MDAs Finance and Accounts d		300,000,000.00	1,000,000.00			100,000,000.00		
20008001/23010113/11000002	Purchase of 25No laptops for ESIRS officers for efficient se	16,038,417.70		16,038,600.00	16,038,417.70+	0.00%+			
20008001/23010114/11000004	Purc of Office equipment10No Laptop Computers 82Nos Des etc		12,600,000.00	12,600,000.00			43,800,000.00	24,600,000.00	15,000,000.00
20008001/23010112/11000006	Procur of office furniture and fittings (150Nos Chairs etc		13,200,000.00	13,200,000.00			34,050,000.00	83,000,000.00	
20008001/23030127/13000010	Purchase of 2 nos photocopier machine						976,000.00	150,000.00	
20012001/23010115/11000001	Pur of office equipment (2 Nos C220 Photocopying machine)		800,000.00	800,000.00			1,050,000.00	1,250,000.00	1,350,000.00
22001001/23010136/11000001	Purchase of Internet wireless Routers		300,000.00	300,000.00			1,000,000.00		600,000.00
27001001/23050102/11000001	Establishment of Management Information System/software		19,100,000.00	19,100,000.00					
27001001/23010115/11000002	Pur of 2nos Photocopying machine and Printer for Commi.an PS		500,000.00	500,000.00			1,300,000.00	1,500,000.00	1,000,000.00
28001001/23050103/11000004	E-Human Resource Management (E-HRM)	42,226,776.20			42,226,776.20-				
28001001/23010113/11000010	Purchase and installation of 100 Desktop Computers and acces	13,000,000.00			13,000,000.00-				
28001001/23010112/11000015	Programming Animation and Robotic intership programs for ch		170,000,000.00	170,000,000.00			120,000,000.00	100,000,000.00	100,000,000.00
28001001/23050102/11000017	Development Of Software Application Package For Biometric						60,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000018	Establishment of Raw Materials Library and complete Upgradin						30,000,000.00	10,000,000.00	5,000,000.00
28001001/23050101/11000019	Establishment of a model Science Laboratory						60,000,000.00	60,000,000.00	50,000,000.00
28001001/23050101/11000020	FN - Engage in periodic conduct of food consumption and nutr						20,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000021	Digitalization of State MDAs		129,250,280.24	129,250,700.00	129,250,280.24+	0.00%+	1,000,000,000.00	500,000,000.00	300,000,000.00
28001001/23010136/13000008	Procurement of 12additional 250 WA Batteries.						30,000,000.00	30,000,000.00	20,000,000.00
34001001/23050102/11000001	Digitalization of the Contract Administration						50,000,000.00		
36004001/23010136/11000001	Purchase of camera edit/dupl mach for estab of recor studie						5,000,000.00	5,000,000.00	3,000,000.00
36052001/23010136/11000002	Development of website for State Tourism Board		2,000,000.00	2,000,000.00			8,000,000.00		
52102001/23050102/11000001	Procurement/Installation of public address systems advertis		5,000,000.00	5,000,000.00					
52102001/23050101/11000003	Procur and instal of modern ICT equipment at the corporatio		15,000,000.00	15,000,000.00			30,000,000.00	26,000,000.00	24,000,000.00
60001001/23010113/11000002	Purchase of office equipment for Fin town planning PRS etc		9,454,000.00	9,454,000.00			15,257,320.00		
6002001/23010113/11000001	Purch of Office Computers Equipment(6nos laptop etc		11,075,000.00	10,705,000.00			14,251,600.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60002001/23010133/11000002 Purchase of Survey software and equipments		25,000,000.00	24,630,000.00	25,000,000.00	25,000,000.00+	0.00%+			
60002001/23050101/11000005 Map Archiving Map Production and Equipment			49,830,000.00	49,830,000.00					
64001001/23010113/11000005 Purchase and installation of Intra-Net and its accessories (			10,000,000.00	10,000,000.00					
64001001/23050102/11000006 Development of Enugu State Plan (2024 - 2034)			100,000,000.00	100,000,000.00					
64001001/23050102/11000007 Delovelment of Integreted Budget Management System			85,000,000.00	85,000,000.00			100,000,000.00		
65001001/23010136/11000004 Provision and installation of security circuit (72 CCTV came		6,000,000.00		6,000,100.00	6,000,000.00+	0.00%+			
65001001/23020127/11000007 Develop of SMS based automated building plan approval status			6,000,000.00	6,000,000.00					
18011001/23050102/11000001 Purchase and Installation of V.SAT internet facilities			2,500,000.00	2,500,000.00			2,700,000.00		
26001001/23010136/11000001 Estab of ICT infra Unit for automation in Min of Justice			40,200,000.00	40,200,000.00			50,000,000.00	1,000,000.00	1,000,000.00
26001001/23010125/11000002 Purchase and installation of E-Library and library equipment			10,000,000.00	10,000,000.00			14,000,000.00	10,000,000.00	5,000,000.00
17001001/23010113/11000002 Purchase of office equipments:(53 laserjet printers etc							16,120,000.00	10,000,000.00	10,000,000.00
17019001/23010124/11000002 Purchase of E-learning Equipments for easy learning develop			15,500,000.00	15,500,000.00			20,000,000.00		
17019001/23020107/11000005 Provision and Installation of Intercom telephone services fo			2,350,000.00	2,350,000.00					
17054001/23010113/11000001 Procurement of 60no HP Desktop computer sets and accessories	1,750,000.00		15,000,000.00	15,000,000.00	1,750,000.00-		9,375,000.00		
17021003/23010128/11000001 Provis of Laboratory and scientific equipment for faculties			1,700,000,000.00	1,000,000.00			523,000,000.00	1,848,000,000.00	3,265,000,000.00
17021003/23020127/11000002 Procurement of Hospital Management Software and hardware							25,000,000.00		
17021003/23050102/11000003 Procurement of integrated soft and hardware requirements		1,945,000.00	100,000,000.00	44,643,000.00	1,945,000.00+	95.64%+			
17021003/23020102/11000004 Development of University Website and portal		14,006,825.00		14,006,900.00	14,006,825.00+	0.00%+			
17021003/23020127/11000005 Procurement of ICT Infrastructure internet radios etc		21,922,550.00		21,922,600.00	21,922,550.00+	0.00%+	25,000,000.00	28,000,000.00	28,000,000.00
21001001/23010124/04000088 Procurement of ICT equipment for the PRO unit (PAS Digital							1,000,000.00		
21027017/23010113/01100002 CNP - Requirement for ICT upgrade to e-clarking e-lab and			3,500,000.00	3,500,000.00			30,000,000.00		50,000,000.00
21003001/23010113/11000004 Procurement of 10 Laptops 3 desktops and accessories 5 UPS			7,000,000.00	7,000,000.00			15,000,000.00		
21003002/23050102/11000002 Expansion of local server from 5TB to 10TB							3,000,000.00		
21003002/23010122/11000004 Purchase of enrolment equipment for ESAUHC (17No 10 fingers							42,500,000.00	53,975,000.00	86,548,250.00
21003002/23050102/11000005 Procurement of 1Nos card writers and accessories			3,000,000.00	3,000,000.00			4,000,000.00	5,000,000.00	6,500,000.00
21003002/23050102/11000006 Procurement of 1No fago card printers and accessories			3,200,000.00	3,200,000.00			4,000,000.00	5,080,000.00	
21003002/23050102/11000007 Purchase of Office Equipment; 1No heavy duty photocopier 2N			3,100,000.00	3,100,000.00			1,000,000.00		
21003002/23010122/11000009 Construction and Installation of ESAUHC Advertorial Bill Boa			6,500,000.00	6,500,000.00			32,400,000.00	41,148,000.00	52,257,000.00
21003002/23010122/11000010 Purchase of branded ESAUHC Jacket for field work 70 pics for			500,000.00	500,000.00			1,000,000.00	1,270,000.00	
21003002/23050102/11000011 Purchase of public Address system			800,000.00	800,000.00			600,000.00		
21003002/23050102/11000012 Purchase of office Equipment - Printer and Scanner for each			5,500,000.00	5,500,000.00					
21003002/23050102/11000013 Purchase of Office Desk and Chairs for each of the 17 LGAs E			3,000,000.00	3,000,000.00					
21003002/23010136/11000014 Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)			141,000,000.00	141,000,000.00			141,000,000.00	179,070,000.00	227,418,000.00
21003002/23010117/013000017 Purchase of 1 no paper shredder							140,000.00		
21003002/23010119/11000000 Purchase of solar energy panel and accessories			15,000,000.00	15,000,000.00			18,000,000.00	22,860,000.00	
Total	75,918,680.40	486,858,297.94	4,683,534,000.00	2,813,091,400.00	410,939,617.54+	82.69%+	7,089,517,720.00	5,142,886,000.00	6,172,282,450.00
Note 12 - Growing the Private Sector									
31001001/23020124/12000001 Construction of Truck/Tipper Park							20,000,000.00		
15001001/23020113/12000001 Establishment of new abattoirs/upgrading of 4 in the State			100,000,000.00	100,000,000.00					
15102005/23020113/12000001 Upgrading 62 wet markets to function safely across the 17 LG							493,000,000.00	180,000,000.00	500,000,000.00
22001001/23050101/12000005 Compre Sta-wide Projec on Biz Census & Survey in rural& urb			70,000,000.00	70,000,000.00			70,000,000.00	70,000,000.00	70,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CP/T		10,004,000.00		10,004,500.00	10,004,000.00+	0.00%+			
22001001/23010140/12000013 Purchase of uniform dress kits for CP&T			2,000,000.00	2,000,000.00			2,000,000.00		3,000,000.00
22001001/23020118/13000045 Special Revenue court for Enugu State Ministry of Trade Inv							12,500,000.00	2,000,000.00	2,000,000.00
22018001/23050101/12000007 IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)			555,000,000.00	555,000,000.00					
22018001/23020118/12000013 SME Production Facilities: Shared Mechanised equipment							45,000,000.00	145,800,000.00	157,000,000.00
22018001/23050101/12000015 Enhancement of the Enugu Jobs Platform and Implementation							20,000,000.00	100,000,000.00	80,000,000.00
22018001/23050101/12000016 Implementation of Remote Work and Business Process Outsourc							20,000,000.00	100,000,000.00	87,000,000.00
22018001/23050101/12000017 Establishment of Creative Industry Development Programs							40,000,000.00	106,400,000.00	120,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22018001/23050101/12000018 Establishment of Accredited Skills Development Programs							75,000,000.00	200,000,000.00	163,000,000.00
22018001/23050101/12000019 Establishment of Small and Medium Enterprises (SME)							30,000,000.00	74,000,000.00	58,000,000.00
22001002/23030121/06000001 Major renovation and re-roofing of Investment building							50,000,000.00		
22001002/23010113/12000003 Purch and instal of office equipment(Laptop intel corei7 et	2,678,100.00	2,110,800.00	7,000,000.00	7,000,000.00	567,300.00-	69.85%+	6,000,000.00		
22001002/23010112/13000004 Purchase of 10 Split Unit A/C 1.5H	792,000.00				792,000.00-				
22001002/23010112/13000005 Purch of office furn & fum of the entire complex	5,805,700.00		45,000,000.00	45,000,000.00	5,805,700.00-				
22001002/23010113/12000007 Purchase and installation of office furnitures (Office Chair			10,000,000.00	10,000,000.00			10,000,000.00		
22001002/23010112/13000008 Purchase of 15 Seater Toyota Hiace Bus			40,000,000.00	40,000,000.00					
22001002/23010112/13000009 Purchase of 1 no Hilux Truck			35,000,000.00	35,000,000.00					
22001002/23010119/14000002 Purchase of 15KVA Solar Alternative power system							10,000,000.00		
28001001/23020118/12000004 Establishment of a model Kaolin plant at Okpuje Urobo							100,000,000.00	70,000,000.00	50,000,000.00
28001001/23010129/12000008 Procurement of learning materials and rehabilitation of faci			29,800,000.00	29,800,000.00			30,000,000.00	30,000,000.00	20,000,000.00
34001001/23020124/12000017 Payment of retention for the following completed road constr			424,000,000.00	326,153,800.00			300,000,000.00	250,000,000.00	
36001001/23050104/12000001 Establishment and equipping of a State Orchestral Band for p			13,000,000.00	13,000,000.00			50,000,000.00	100,000,000.00	100,000,000.00
36004001/23050104/12000001 Relocation of office and development of Arts Gallary			2,500,000.00	2,500,000.00			10,500,000.00	10,000,000.00	5,000,000.00
36004002/23010110/12000003 Take-Off Grant for Zik Centre (ICT Equipment for on line vis			200,000,000.00	200,000,000.00					
Total	9,275,800.00	12,114,800.00	1,533,300,000.00	1,445,458,300.00	2,839,000.00+	99.16%+	1,394,000,000.00	1,438,200,000.00	1,415,000,000.00
Note 13 - Reform of Government and Governance									
11001001/23010112/13000001 Purchase of Furnitures and Fittings: 32 inches Plasma TV set	50,685,300.00	254,656,778.72	120,000,000.00	254,656,800.00	203,971,478.72+	0.00%+	12,000,000.00	6,000,000.00	5,000,000.00
11001001/23010103/13000002 Pur. of office furn.& fittings- & other furniture & fittings	7,950,000.00	47,532,388.81		47,532,400.00	39,582,388.81+	0.00%+			
11001001/23010128/13000004 Purchase of communication equipment for security personnel	751,000.00	73,609,500.00	100,000,000.00	100,000,000.00	72,858,500.00+	26.39%+	200,000,000.00		
11001001/23010105/13000005 Purchase of Road Motor Vehicle		2,250,000.00		2,250,100.00	2,250,000.00+	0.00%+			
11001001/23010129/13000007 Procurement of grass mowing machines	1,397,500.00	7,500,000.00		7,500,900.00	6,102,500.00+	0.01%+			
11001001/23010113/13000008 Purchase of Computer Equipment	14,322,500.00	41,233,000.00		41,233,600.00	26,910,500.00+	0.00%+			
11001001/23010119/13000009 Power Generating Plant	1,380,000.00	23,600,000.00		23,600,900.00	22,220,000.00+	0.00%+			
11001001/23020101/13000012 Cons./Reconstruction/Renovation of offices/Lounges in GH	3,527,300.00	95,300,000.00	150,000,000.00	108,898,500.00	91,772,700.00+	12.49%+			
11001001/23020105/13000013 Construction of water Tank	7,315,500.00	2,636,300.00		2,636,500.00	4,679,200.00-	0.01%+			
11001001/23020101/13000014 Comple.of Enugu State Govr's lodge with L/Office in Abuja		3,500,000.00		3,500,100.00	3,500,000.00+	0.00%+			
11001001/23050101/13000015 Governor's Special Project & intervention includg AUDA-NEPAD	991,700,845.88	14,220,904,763.03	1,000,000,000.00	14,220,905,000.00	13,229,203,917.15+	0.00%+	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
11001001/23010113/13000018 Procurement of office equipment: 3 No Hp 15.6 Laptop Comput	466,000.00	2,824,000.00	80,000,000.00	3,000,000.00	2,358,000.00+	5.87%+	30,000,000.00	5,000,000.00	
11001001/23010117/13000019 Purchase of Electrical fittings (compressors/ contactors LE	1,244,200.00	25,641,247.50	150,000,000.00	26,032,000.00	24,397,047.50+	1.50%+	20,000,000.00	50,000,000.00	
11001001/23040101/13000021 Procurement of machines for clearing grasses & others			8,000,000.00	2,249,800.00					
11001001/23040104/13000022 Fumigation of Govt. House and Lodge	1,200,000.00				1,200,000.00-				
11001001/23010121/13000023 Purchase of laundry equipment: Washing Machine & others.	26,325,000.00	12,500,000.00	50,000,000.00	31,462,500.00	13,825,000.00-	60.27%+			
11001001/23010120/13000025 Purchase of Kitchen equipments for Kitchen One (1) and two (		738,780.00	50,000,000.00	18,898,200.00	738,780.00+	96.09%+	4,500,000.00		
11001001/23010132/13000026 Upgrading and equipping of Enugu State Security Outfit	700,000.00		1,000,000,000.00	1,000,000,000.00	700,000.00-		1,500,000,000.00	50,000,000.00	50,000,000.00
11001001/23030101/13000031 Renovation of Old Govt's lodge in Enugu		61,104,000.00		61,104,800.00	61,104,000.00+	0.00%+			
11001001/23010118/13000033 Upgrading of lion Building (Additional features)		11,000,000.00		11,000,900.00	11,000,000.00+	0.01%+			
11001001/23030128/13000036 Rehabilitation of public toilet in Government house Enugu	6,994,000.00		60,000,000.00	2,343,200.00	6,994,000.00-		50,000,000.00		
11001001/23020118/13000037 Security fencing of Government House (see through fence)		2,289,000.00		2,289,000.00	2,289,000.00+	0.00%+			
11001001/23030125/13000038 Renov. of fuel dump office to accom an office for Govt House		2,380,000.00		2,380,000.00	2,380,000.00+	0.00%+			
11001001/23010113/13000043 Recons. of Plumbing System /Pur.of Plumbing Materials: etc.	5,573,900.00		50,500,000.00	9,266,400.00	5,573,900.00-				
11001001/23010112/13000050 Provision of office furniture and fittings for Focal person	2,544,000.00				2,544,000.00-				
11001001/23010101/13000051 Renovation of general & private kitchens in Government House		7,536,350.00		7,536,600.00	6,124,050.00+	0.00%+			
11001001/23020101/13000052 Construction of new refridgerator and air conditioner electr	3,625,600.00				3,625,600.00-		150,000,000.00		
11001001/23010134/13000053 Purchase of two (2) Potable Public Address (PA) System	9,504,000.00				9,504,000.00-				
11001001/23010112/13000057 Procurement of 9 no steel carbinets for Principal Secretary							1,179,000.00		
11001001/23010112/13000058 Purchase of 3 No Shredding machine							650,000.00		
11001001/23010115/13000059 Purchase of photocopiers and Printer							9,000,000.00		
11001001/23010105/13000060 Procurement of official and security vehicles							7,200,000,000.00	5,000,000,000.00	2,000,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001/23030121/13000062							200,000,000.00		
11001001/23010120/13000064							500,000.00		
11001002/23010112/13000002		65,854,000.00	60,000,000.00	65,854,000.00	65,854,000.00+	0.00%+	70,000,000.00	10,000,000.00	5,000,000.00
11001002/23010113/13000003							10,000,000.00	6,000,000.00	5,500,000.00
11001002/23010112/13000007							2,000,000.00		800,000.00
11001002/23010130/13000009							5,460,550.00	6,000,000.00	
11001002/23010114/13000011			20,000,000.00	14,146,000.00					
11001002/23010136/13000023			5,000,000.00	5,000,000.00			10,000,000.00		6,000,000.00
11001002/23030103/13000027							200,000,000.00	10,000,000.00	20,000,000.00
11008001/23010129/13000001			50,000,000.00	50,000,000.00			50,000,000.00	100,000,000.00	120,000,000.00
11008001/23010112/13000004			1,800,000.00	1,800,000.00			2,000,000.00		
11008001/23010134/13000010			5,000,000.00	5,000,000.00			5,000,000.00	3,000,000.00	2,000,000.00
11008001/23020100/13000014			10,000,000.00	10,000,000.00					
11008001/23010129/13000015			5,000,000.00	5,000,000.00			5,000,000.00	500,000.00	500,000.00
11008001/23050101/13000016			50,000,000.00	50,000,000.00					
11010001/23010112/13000002			2,300,000.00	2,300,000.00					
11010001/23010112/13000003			1,000,000.00	1,000,000.00					
11010001/23010111/13000004			1,200,000.00	1,200,000.00					
11010001/23000001/13000006			17,000,000.00	14,000,000.00			700,000.00	1,766,000.00	3,000,000.00
11010001/23010112/13000007							4,913,000.00	5,200,000.00	5,600,000.00
11010001/23010113/13000008							3,325,000.00	4,000,000.00	4,770,000.00
11013001/23010105/13000001	24,990,000.00				24,990,000.00-				
11013001/23010112/13000002	40,000,000.00	10,000,000.00	7,000,000.00	10,000,000.00	30,000,000.00-	0.00%+			
11013001/23050102/13000008		104,248,000.00		104,248,500.00	104,248,000.00+	0.00%+			
11013001/23010119/13000009		23,600,000.00		23,600,500.00	23,600,000.00+	0.00%+			
11013001/23010112/13000011	168,403,765.00	102,116,999.53		102,117,000.00	66,286,765.47-	0.00%+			
11013001/23010112/13000012			80,000,000.00	80,000,000.00			100,000,000.00		
11013001/23000005/13000017	2,033,108,392.40	3,455,933,417.73	1,500,000,000.00	3,711,658,600.00	1,422,825,025.33+	6.89%+			
11013001/23000012/13000019	620,000.00	9,920,862.47	3,500,000.00	9,920,900.00	9,300,862.47+	0.00%+	30,000,000.00		
11013001/23000012/13000020	13,160,000.00				13,160,000.00-		20,000,000.00		
11013001/23020105/13000024		654,000.00		654,000.00	654,000.00+	0.00%+			
11013001/23010112/13000025							50,000,000.00		
11013001/23010136/13000026							150,000.00		
11013001/23010105/13000027							800,000,000.00		
11013001/23010128/13000028							20,000,000.00		
11013001/23010112/13000029							10,000,000.00		
11013001/23010107/13000030							160,000,000.00		
11033001/23050101/13000012							10,000,000.00	20,000,000.00	29,683,000.00
11101001/23030128/06000003							20,000,000.00	10,000,000.00	10,000,000.00
11101001/23010112/13000001							898,000.00	300,000.00	200,000.00
11101001/23010106/13000002							38,000,000.00		
11101001/23030121/13000003		681,719,200.00		681,719,300.00	681,719,200.00+	0.00%+			
11101001/23030128/13000007							150,000,000.00	50,000,000.00	30,000,000.00
11101001/23020102/13000019	1,762,000.00				1,762,000.00-				
11101001/23040102/13000028							15,000,000.00	8,000,000.00	5,000,000.00
11101001/23010113/13000029							1,951,000.00	1,000,000.00	700,000.00
11184001/23010105/13000002			400,000.00	400,000.00					
11184001/23010112/13000003			300,000.00	300,000.00					
11184001/23010129/13000005			300,000.00	300,000.00			500,000.00		
11184001/23000012/13000008			35,000,000.00	35,000,000.00					
11184001/23010112/13000009							1,000,000.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11184001/23050108/13000010							500,000.00		
11184001/23050108/13000011							500,000.00		
11184001/23050108/13000012							500,000.00		
11052001/23010112/13000001			600,000.00	600,000.00			900,000.00	700,000.00	9,000,000.00
67001001/23050108/03000003							30,000,000.00	20,000,000.00	20,000,000.00
67001001/23050101/03000004							24,000,000.00	15,000,000.00	15,000,000.00
67001001/23050101/03000005							7,000,000.00	6,800,000.00	6,800,000.00
67001001/23050101/03000006							25,000,000.00	20,000,000.00	20,000,000.00
67001001/23050101/03000007							15,000,000.00	15,000,000.00	15,000,000.00
67001001/23020118/03000008							25,000,000.00	25,000,000.00	25,000,000.00
67001001/23050101/03000009							25,000,000.00	20,000,000.00	20,000,000.00
67001001/23010114/13000002			2,000,000.00	2,000,000.00					
67001001/23010115/13000003			1,500,000.00	1,500,000.00					
67001001/23010112/13000006			2,000,000.00	2,000,000.00					
67001001/23010107/13000007			2,000,000.00	2,000,000.00					
67001001/23020118/13000013							4,000,000.00	5,000,000.00	6,000,000.00
12003001/23000000/13000000			16,200,000.00	16,200,000.00			16,200,000.00		
12003001/23010136/11000008			1,000,000.00	1,000,000.00			1,000,000.00		
12003001/23010128/13000001			30,000,000.00	30,000,000.00			30,000,000.00		
12003001/23010122/13000002			50,000,000.00	50,000,000.00			50,000,000.00		
12003001/23030121/13000003			100,000,000.00	100,000,000.00			100,000,000.00		
12003001/23020111/13000016			100,000,000.00	100,000,000.00			100,000,000.00		
12003001/23020118/13000018			400,000.00	400,000.00			400,000.00		
12003001/23020118/13000019			3,000,000.00	3,000,000.00			3,000,000.00		
12003001/23010136/13000023			5,000,000.00	5,000,000.00			5,000,000.00		
12003001/23010122/13000024			10,000,000.00	10,000,000.00			10,000,000.00		
12003001/23010125/13000034			7,000,000.00	7,000,000.00			7,000,000.00		
12003001/23030128/13000037			100,000,000.00	100,000,000.00			100,000,000.00		
12003001/23010105/13000039			1,950,000,000.00	1,950,000,000.00			1,950,000,000.00		
12003001/23010105/13000040			60,000,000.00	60,000,000.00			60,000,000.00		
12003001/23010112/13000045			500,000.00	500,000.00			500,000.00		
12003001/23010136/13000046			500,000.00	500,000.00			500,000.00		
12003001/23010112/13000049			10,000,000.00	10,000,000.00			10,000,000.00		
12003001/23010112/13000052			1,200,000.00	1,200,000.00			1,200,000.00		
12003001/23010112/13000053			500,000.00	500,000.00			500,000.00		
12003001/23010112/13000055			1,000,000.00	1,000,000.00			1,000,000.00		
12003001/23010129/13000057			3,000,000.00	3,000,000.00			3,000,000.00		
12003001/23010106/13000060			50,000,000.00	50,000,000.00			50,000,000.00		
12003001/23010112/13000067			2,000,000.00	2,000,000.00			2,000,000.00		
12003001/23010106/13000072			100,000,000.00	100,000,000.00			100,000,000.00		
12003001/23010108/13000073			50,000,000.00	50,000,000.00			50,000,000.00		
12003001/23020101/13000083			30,000,000.00	30,000,000.00			30,000,000.00		
12003001/23010112/13000085			1,200,000.00	1,200,000.00			1,200,000.00		
12003001/23020118/13000087			30,000,000.00	30,000,000.00			30,000,000.00		
12003001/23020118/13000088			200,000,000.00	200,000,000.00			200,000,000.00		
12003001/23010112/13000089			150,000,000.00	150,000,000.00			150,000,000.00		
12003001/23010113/13000091							1,000,000.00		
12003001/23010113/11000001			1,500,000.00	1,500,000.00			1,500,000.00		
12003001/23010114/11000002			750,000.00	750,000.00			750,000.00		
12003001/23010114/11000003			450,000.00	450,000.00			450,000.00		
12003001/23010113/11000004			1,250,000.00	1,250,000.00			1,250,000.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23010136/11000005 Purchase of 5 Nos Plasma Televisions and Decoder			600,000.00	600,000.00			600,000.00		
12003001/23010105/13000001 Procurement of vehicles for the commission			500,000,000.00	500,000,000.00					
12003001/23010112/13000005 Procurement of 5 Nos Executive Tables for Service Commission			1,000,000.00	1,000,000.00			1,000,000.00		
12003001/23010112/13000007 Procurement of 10 Nos Office Tables			1,000,000.00	1,000,000.00			1,000,000.00		
12003001/23010112/13000010 Procurement of 4 Nos sets of Uphostery seat for Service Comm			2,000,000.00	2,000,000.00			4,000,000.00		
12003001/23010112/13000011 Procurement of Thermocool Airconditioner for srvice commiss			1,200,000.00	1,200,000.00			1,200,000.00		
12003001/23010112/13000012 Procurement of 5 Nos Steel Cabinets			500,000.00	500,000.00			500,000.00	500,000.00	
12003001/23020101/13000013 Construction and equiping of 1 No Conference Room for Servi			8,000,000.00	8,000,000.00			8,000,000.00	8,000,000.00	8,000,000.00
12003001/23020101/13000014 Construction of Office Building Block			100,000,000.00	100,000,000.00			50,000,000.00		
12003001/23020101/13000015 Construction of 2 nos toilet facilities for the commission			3,000,000.00	3,000,000.00			3,000,000.00		
23001001/23020118/13000007 Takeoff Grant for ENS Arch & Proc of Archives Mat			25,000,000.00	7,000,000.00			21,000,000.00	10,000,000.00	11,000,000.00
23013001/23010113/11000013 Purchase of office equipments							1,728,000.00	1,728,000.00	1,728,000.00
25001001/23010105/13000001 Purchase of 1no. Commuter bus			40,000,000.00	40,000,000.00					
25001001/23010112/13000003 Purchase of office equipment: 240Nos Laptop and 240Nos Deskt			180,000,000.00	180,000,000.00					
25001001/23010112/13000025 Purchase of office equipment for public Service Biometric En			700,000.00	700,000.00					
25001001/23050101/13000026 Production of revised Edition of 2014 public Service rules							10,000,000.00		
25005001/23010112/13000003 Purchase of Office furniture for Perm Sec HODs and other (			1,900,000.00	1,900,000.00					
25005001/23010112/13000006 Purchase of 5No Standing Fans			240,000.00	240,000.00			300,000.00	300,000.00	300,000.00
25005001/23010112/13000007 Purchase of 2no files/ document racks			300,000.00	300,000.00			200,000.00	200,000.00	200,000.00
25005001/23010112/13000008 Purchase of Steel cabinet			480,000.00	480,000.00			300,000.00	400,000.00	500,000.00
25005001/23010114/13000009 Purchase of office equipment							2,000,000.00	400,000.00	500,000.00
25005002/23010113/13000002 Purchase of Office equipments and accessories			900,000.00	900,000.00			2,000,000.00	2,000,000.00	2,000,000.00
25005002/23010112/13000008 Purchase of office furniture (tables padded seats) for staff			550,000.00	550,000.00			1,000,000.00	700,000.00	900,000.00
38001001/23050101/13000003 Establiment of SPP Dept for Impl of ESSPP in coll wth MDAs			5,000,000.00	5,000,000.00			6,000,000.00		
38001001/23050101/13000005 Pur.of 2No Gubabi Steel file cabinet for HODs Admin an Act.			300,000.00	300,000.00			400,000.00		
38001001/23010114/13000006 Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 v			600,000.00	600,000.00			700,000.00		
38001001/23050101/13000007 Dev of M & E Framewk for the State/Donor Partn Program			4,000,000.00	4,000,000.00			12,000,000.00		
38001001/23050101/13000009 Monitoring and Evaluation of the implementation of Social Pr			3,000,000.00	3,000,000.00					
38001001/23010136/13000013 Installation of wireless storage device & networking of ICT			3,000,000.00	3,000,000.00			400,000.00		
38001001/23010112/13000015 Purchase of furniture & fitting for conference room;			930,000.00	930,000.00			3,324,000.00		
38001001/23010112/13000017 Purchase & installation of office Fittings (4 Nos 2 Hp Inve			96,000.00	96,000.00			2,500,000.00		
38001001/23010112/13000018 Purchase of 6 No HP LaserJet Pro M404n Printers							1,320,000.00		
38001001/23010112/13000019 Purchase of 2 No Sharp AR-6020v Photocopier with accessor							1,000,000.00		
38001001/23010112/13000020 Renovation of Ex Secretary's and Account Department Off							2,520,000.00		
38001002/23010101/13000003 Purchase of 1Non Toyota Hilux 4WD DC ATP LS Prem ED			36,000,000.00	36,000,000.00					
38001002/23050101/13000006 Purch of 6 No Motorcycles for data collection at zonal offic			2,400,000.00	2,400,000.00			3,000,000.00		
38004004/23050101/13000010 Data collection on financial and human resources in Enugu							100,000,000.00	120,000,000.00	100,000,000.00
38004004/23050103/13000013 GRID3 Project - Updating of Enugu State datasets on GRID3 Po			6,000,000.00	6,000,000.00			10,000,000.00	6,000,000.00	3,000,000.00
38001002/23050103/13000015 Pur of 1 No LG 43 UP9550 Smart TV for dashbd & monitoring							258,000.00		
13002001/23010130/13000002 Purchase of training kits and equipment			6,000,000.00	6,000,000.00			7,000,000.00	7,500,000.00	8,000,000.00
13002001/23010113/13000005 Purchase of communication equipments (including accessories			3,000,000.00	3,000,000.00			3,500,000.00	3,500,000.00	3,500,000.00
13002001/23000007/13000007 Provision of seat around Uwani Training pitch			2,500,000.00	2,500,000.00			5,000,000.00	6,000,000.00	6,000,000.00
13002001/23000018/13000008 Construction of Fence around Uwani Trainig Pitch			25,000,000.00	25,000,000.00					
13002001/23010113/13000009 Purchase of 4 computer equipment and accessories			1,500,000.00	1,500,000.00			5,000,000.00	4,700,000.00	4,800,000.00
13002001/23010119/13000014 Purchase of 1No 3.5KVA Power Generating Set			2,000,000.00	2,000,000.00			300,000.00	300,000.00	400,000.00
40001001/23010105/13000001 Purchase of 1No Toyota Hilux Van 4WD			28,000,000.00	28,000,000.00					
40001001/23010114/13000003 Purchase of office equipment: 2Nos printers 2Nos Desktop an			2,910,000.00	2,910,000.00			1,467,000.00		2,050,000.00
40001001/23010112/13000004 Pur of Off Fur & Fitt: Exec. Table & Chairs window blinds			2,750,000.00	2,750,000.00			2,533,000.00	2,350,000.00	1,000,000.00
40001001/23010108/13000005 Establishment of State Audit Commission			50,000,000.00	50,000,000.00			50,000,000.00	50,000,000.00	50,000,000.00
40001001/23010112/13000010 Renovation of Generator House			3,000,000.00	3,000,000.00			3,000,000.00		
40001002/23010105/13000001 Purchase of 1No Toyota Hilux Van (2.7 VVT.1)			36,000,000.00	36,000,000.00					

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
40001002/23010113/13000002			3,000,000.00	3,000,000.00			3,500,000.00	3,000,000.00	3,000,000.00
40001002/23010112/13000003			2,600,000.00	2,600,000.00			6,000,000.00	2,000,000.00	2,000,000.00
40001002/23010113/13000004			50,000,000.00	50,000,000.00					
47001001/23010112/13000003			4,000,000.00	4,000,000.00			5,000,000.00		
47001001/23010104/13000004			450,000.00	450,000.00			600,000.00		
47001001/23010112/13000007	1,967,000.00		3,480,000.00	3,480,000.00	1,967,000.00-		5,760,000.00		
47001001/23030121/13000008			57,000,000.00	57,000,000.00			28,000,000.00		
47001001/23020101/13000009			6,500,000.00	6,500,000.00					
47001002/23010108/13000003			36,000,000.00	36,000,000.00					
47001002/23030121/13000006							6,000,000.00		
47001002/23010112/13000007							20,000,000.00		
48001001/230200101/06000002							16,299,000.00	3,000,000.00	2,000,000.00
48001001/23010112/13000003			7,500,000.00	7,500,000.00			7,500,000.00		
48001001/23010112/13000007			504,000.00	504,000.00			2,000,000.00		
48001001/23020101/13000008			16,299,000.00	16,299,000.00			16,299,000.00	3,000,000.00	2,000,000.00
48001001/23020101/13000010			16,299,000.00	16,299,000.00			16,299,000.00	3,000,000.00	2,000,000.00
48001001/23050101/13000011							200,000,000.00		
48001001/23010106/13000012							35,000,000.00		
48001001/23010108/13000108							25,000,000.00		
48001001/23010113/13000014							2,800,000.00		
51001001/23050102/13000001			1,500,000.00	1,500,000.00					
51001001/23010128/13000005							60,000,000.00	60,000,000.00	60,000,000.00
51001001/23020101/13000010							60,000,000.00		
51001002/23010113/13000002							5,000,000.00	5,000,000.00	5,000,000.00
51001002/23010112/13000003							3,000,000.00	3,000,000.00	3,000,000.00
51001002/23030121/13000004							15,000,000.00	15,000,000.00	15,000,000.00
62001002/23010102/13000003			100,000,000.00	100,000,000.00					
62001002/23010125/13000005			3,500,000.00	3,500,000.00					
62001002/23010112/13000011			1,500,000.00	1,500,000.00					
63001001/23010112/13000002		4,000,000.00		4,000,800.00	4,000,000.00+	0.02%+			
63001001/23010112/13000005		4,690,000.00	1,000,000.00	4,690,500.00	4,690,000.00+	0.01%+			
63001001/23050101/13000006			300,000,000.00	292,308,700.00					
63001001/23050101/13000008			2,700,000.00	2,700,000.00					
63001001/23050101/13000009			300,000,000.00	300,000,000.00					
66001001/23050104/03000015							10,000,000.00	20,000,000.00	20,000,000.00
66001001/23010112/03000016							12,000,000.00	12,000,000.00	12,000,000.00
66001001/23010112/03000017							2,000,000.00		
66001001/23050101/05000002							178,000,000.00	100,000,000.00	100,000,000.00
29001001/23020123/13000003	3,346,000.00		8,000,000.00	2,799,600.00	3,346,000.00-		10,000,000.00	10,000,000.00	10,000,000.00
29001001/23020127/13000004			4,000,000.00	4,000,000.00			6,000,000.00	6,000,000.00	6,000,000.00
29001001/23010104/13000005			30,000,000.00	30,000,000.00			8,000,000.00	4,000,000.00	4,000,000.00
29001001/23010114/13000010			5,000,000.00	5,000,000.00			1,724,000.00	1,000,000.00	1,000,000.00
29001001/23010112/13000011		10,200,000.00	5,000,000.00	10,200,400.00	10,200,000.00+	0.00%+	2,740,000.00	1,000,000.00	1,000,000.00
29001001/23010129/13000019		20,760,000.00		20,760,800.00	20,760,000.00+	0.00%+			
29001001/23020118/13000023			50,000,000.00	29,239,200.00			150,000,000.00	150,000,000.00	150,000,000.00
29001001/23010136/13000025			10,000,000.00	10,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
29001001/23010136/13000026		255,724,630.00		255,724,800.00	255,724,630.00+	0.00%+			
29001001/23010104/13000028			5,000,000.00	5,000,000.00					
29001001/23010107/13000029			100,000,000.00	100,000,000.00					
29001001/23020118/13000030							1,000,000,000.00	250,000,000.00	250,000,000.00
29001001/23020118/13000031							1,000,000,000.00	500,000,000.00	500,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001001/23020124/13000032							2,000,000,000.00	314,000,000.00	300,000,000.00
29001001/23020118/13000033							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020118/13000034							500,000,000.00	300,000,000.00	200,000,000.00
29001001/23010105/13000035							4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
29001001/23050101/13000036							100,000,000.00	100,000,000.00	100,000,000.00
29001001/23010104/13000037							575,000,000.00	200,000,000.00	200,000,000.00
29001001/23010129/13000038							2,000,000.00	2,000,000.00	2,000,000.00
29001001/23020101/13000039							2,000,000.00	2,000,000.00	2,000,000.00
29001001/23030128/13000040							4,000,000.00	4,000,000.00	4,000,000.00
29001001/23010112/13000041							4,065,000.00	2,000,000.00	2,000,000.00
29001001/23020103/14000001							1,000,000,000.00	500,000,000.00	500,000,000.00
29001001/23020115/15000001							6,000,000,000.00	3,000,000,000.00	1,000,000,000.00
21001001/23020101/13000001							20,000,000.00		
31001001/23010112/13000002							15,000,000.00		
31001001/23010112/13000003							100,000,000.00		
31004001/23020101/13000001							5,000,000.00		
31004001/23010112/13000002							22,000,000.00		
31004001/23010105/13000003							45,000,000.00		
31004001/23010140/13000004							50,000,000.00		
31004001/23010112/13000005							50,000,000.00		
15001001/23020113/01000055			60,000,000.00	60,000,000.00					
17018001/23020101/05000046							300,000,000.00	300,000,000.00	89,000,000.00
17018001/23050101/13000001			6,000,000.00	6,000,000.00			6,000,000.00		
17018001/23010125/13000020	550,894.73		50,000,000.00	50,000,000.00	550,894.73-		50,000,000.00	40,000,000.00	22,000,000.00
17018001/23010105/13000033		12,159,500.00	80,000,000.00	80,000,000.00	12,159,500.00+	84.80%+			
17018001/23010105/13000038			61,500,000.00	61,500,000.00			61,500,000.00		
17018001/23010112/13000043			200,000,000.00	5,000,000.00			200,000,000.00		
17018001/23020118/13000044			40,000,000.00	40,000,000.00			40,000,000.00	15,000,000.00	10,000,000.00
35109001/23010138/13000001							1,000,000.00		
35109001/23010129/13000002							1,200,000.00		
35109001/23010104/13000003							7,200,000.00		
35109001/23010114/00000004							1,200,000.00		
15102005/23010113/13000001			2,065,000.00	2,065,000.00					
15102005/23010127/13000002			112,000.00	112,000.00					
15102005/23010128/13000003			23,800.00	23,800.00					
15102005/23010112/13000004			990,000.00	990,000.00					
15102007/23050100/13000002			19,600,000.00	19,600,000.00					
20001001/23050101/11000006							20,000,000.00		
20001001/23050101/11000007							120,000,000.00		
20001001/23050102/11000008							50,000,000.00		
20001001/23050102/11000009							50,000,000.00		
20001001/23050101/13000001			5,000,000.00	5,000,000.00			50,000,000.00		
20001001/23010119/13000004	13,022,000.00		8,000,000.00	8,000,000.00	13,022,000.00-				
20001001/23010100/13000008			3,500,000.00	999,500.00					
20001001/23010112/13000009			2,000,000.00	2,000,000.00			5,000,000.00		
20001001/23010112/13000011		6,000,000.00	3,500,000.00	6,000,500.00	6,000,000.00+	0.01%+	50,000,000.00		
20007001/23010141/13000012			4,000,000.00	4,000,000.00			10,000,000.00		
20001001/23010112/13000014			80,000,000.00	80,000,000.00					
20007001/23010119/14000002			10,000,000.00	10,000,000.00					
20007001/23020101/13000003	15,752,515.00				15,752,515.00-				
20007001/23010115/13000006	1,067,625.00	5,075,725.00		5,075,900.00	4,008,100.00+	0.00%+	2,860,000.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20007001/23050102/13000018			200,000,000.00	194,924,100.00			100,000,000.00		
20007001/23050102/13000019			500,000.00	500,000.00			1,242,000.00		
20007001/23050102/13000022			250,000,000.00	250,000,000.00			250,000,000.00		
20007001/23010115/13000023		5,800,000.00	10,800,000.00	10,800,000.00	5,800,000.00+	46.30%+			
20007001/23010115/13000024		4,451,162.79	870,000.00	4,451,300.00	4,451,162.79+	0.00%+	1,000,000.00		
20007001/23020101/13000025			5,000,000.00	1,418,700.00			5,500,000.00		
20007001/23010113/13000026							1,800,000.00		
20007001/23010112/013000027							18,980,000.00		
20007001/23010112/13000028							898,000.00		
20007001/23010112/13000029							10,000,000.00		
20007001/23010112/13000030							660,000.00		
20008001/23020101/13000006			115,000,000.00	131,038,600.00			50,000,000.00	20,000,000.00	10,000,000.00
20008001/23050107/13000009							25,000,000.00	15,000,000.00	
20008001/23030127/13000011							13,326,000.00	10,000,000.00	7,000,000.00
20012001/23010112/13000010			2,540,000.00	2,540,000.00			3,600,000.00	4,300,000.00	5,050,000.00
20012001/23010105/13000011			300,000.00	300,000.00			350,000.00	400,000.00	450,000.00
20012001/23010104/14000002			960,000.00	960,000.00			1,100,000.00	1,250,000.00	1,350,000.00
22001001/23050101/12000015							5,000,000.00		2,000,000.00
22001001/23020129/12000016							40,000,000.00	25,000,000.00	20,000,000.00
22001001/23020111/12000017							20,000,000.00	5,000,000.00	5,000,000.00
22001001/23050101/12000018							200,000,000.00	500,000,000.00	500,000,000.00
22001001/23050101/12000019							150,000,000.00	500,000,000.00	500,000,000.00
22001001/23050101/12000020							200,000,000.00	500,000,000.00	500,000,000.00
22001001/23050101/12000021							50,000,000.00	40,000,000.00	40,000,000.00
22001001/23050101/12000021							5,000,000.00		
22001001/23010112/13000013			1,600,000.00	1,600,000.00			10,000,000.00		4,000,000.00
20008001/23010129/13000018								3,000,000.00	2,000,000.00
20008001/23010106/13000021			60,000,000.00	49,995,500.00					
20008001/23020118/13000026	5,999,100.00		10,000,000.00	10,000,000.00	5,999,100.00-		20,000,000.00	20,000,000.00	25,000,000.00
20008001/23050102/13000029			6,000,000.00	6,000,000.00			6,000,000.00	7,000,000.00	8,000,000.00
22001001/23010114/13000033		1,080,875.00	4,000,000.00	4,000,000.00	1,080,875.00+	72.98%+	13,000,000.00	2,000,000.00	6,000,000.00
20008001/23020118/13000035			10,000,000.00	10,000,000.00					
20008001/23020118/13000036			10,000,000.00	10,000,000.00					
20008001/23020118/13000037			6,000,000.00	6,000,000.00			6,000,000.00		3,000,000.00
20008001/23010113/13000038			3,500,000.00	3,500,000.00			5,000,000.00		2,000,000.00
22001001/23010141/13000040							10,000,000.00		10,000,000.00
22001001/23010112/13000041							5,000,000.00		
22001001/23010136/13000042							5,000,000.00		5,000,000.00
22001001/23010129/13000043							9,000,000.00		
22001001/23010140/13000044							14,000,000.00	5,000,000.00	5,000,000.00
22018003/23030121/13000004			103,123,000.00	103,123,000.00					
22018003/23050101/13000005							200,000,000.00	200,000,000.00	200,000,000.00
22018001/23000000/13000001							50,000,000.00	150,000,000.00	149,000,000.00
27001001/23010113/13000001			2,000,000.00	2,000,000.00			4,600,000.00	4,900,000.00	5,000,000.00
27001001/23050101/13000004			200,000.00	200,000.00					
27001001/23010121/13000010							21,000,000.00	24,000,000.00	24,000,000.00
27001001/23010112/13000011			1,750,000.00	1,750,000.00			1,130,000.00	1,000,000.00	1,000,000.00
27001001/23010121/13000010			720,000.00	720,000.00					
27001001/23010124/13000013			950,000.00	950,000.00					
28001001/23020127/11000016			450,000,000.00	320,749,300.00			50,000,000.00	50,000,000.00	50,000,000.00
28001001/23010129/13000007			120,000,000.00	120,000,000.00					

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29053001/23010108/13000001	Pur of 10 Coal City Bus (Ashock layland 38 seater buses)		450,000,000.00	446,473,500.00					
29053001/23010124/13000006	Purchase of Workshop Tools: 5 sets of different tool boxes		507,000.00	507,000.00					
29053001/23020101/13000008	Construction of Security House	3,526,250.00		3,526,500.00	3,526,250.00+	0.01%+			
29053001/23010124/13000021	Purchase of 1no Leventis injector/Nozzle power service machi		1,400,000.00	1,400,000.00					
29053001/23010129/13000022	Purchase of service machine 1 no complete tool box						750,000.00	788,000.00	826,000.00
29053001/23010129/13000023	Purchase of 1 No. Vulcanize pumping machine						200,000.00	210,000.00	220,000.00
29053001/23010129/13000024	Purchase of 1 No compressor machine						250,000.00	263,000.00	276,000.00
29053001/23010129/13000025	Purchase of 1 No engine/Gear box Hoist						269,000.00	282,000.00	296,000.00
29053001/23010105/13000001	Purchase of 5No Toyota Hiace Bus		40,000,000.00	40,000,000.00			30,000,000.00	30,000,000.00	30,000,000.00
29053001/23020124/13000002	Con of lockup shops transit camp & toilet facil @ Enu Depot		5,000,000.00	5,000,000.00			4,000,000.00	5,000,000.00	5,000,000.00
29053001/23020124/13000003	Con of lockup shops ransit camp & toilet facil @ Nsuka Depot						4,000,000.00	5,000,000.00	5,000,000.00
29053001/23020101/13000005	Opening of new depots/routes in Lagos and Abuja		3,000,000.00	3,000,000.00			2,000,000.00	3,000,000.00	3,000,000.00
29053001/23010112/13000006	Purchase of office equipment		1,000,000.00	1,000,000.00			1,500,000.00	3,000,000.00	3,000,000.00
34001001/23020106/04000005	Construction of Health Centre at Umuaji Mgbagbuowa Ezeagu						60,000,000.00		
34001001/23020100/17008003	Completion of the Const. of International Confer. Center		37,415,250.00	37,415,400.00	37,415,250.00+	0.00%+			
34001001/23030121/13000002	Repair renovat and mainte of Enugu State House of Assembly	2,362,000.00		2,362,000.00-					
34001001/23020101/13000003	Construction of Fence	26,729,375.00	9,659,000.00	9,659,300.00	17,070,375.00-	0.00%+			
34001001/23030121/13000005	Repair and Renovation work at the office Enugu State	124,785,813.75		124,785,813.75-					
34001001/23010133/13000006	Purchase of Office Equipment	181,236,073.72	3,323,801.00	3,323,900.00	177,912,272.72-	0.00%+	80,000,000.00		
34001001/23020101/13000009	Construction of Facilities at Enugu State University of Scie	224,871,047.96		224,871,047.96-					
34001001/23030121/13000012	Constr of block Wall Fence at En & Nsk Area Offices	10,754,602.05		10,754,602.05-					
34001001/23030121/13000014	Construction/Renovation of Public Buildings in Enugu State	1,066,164,303.65	1,536,230,684.40	1,542,480,800.00	470,066,380.75+	0.41%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020101/13000017	Construction of block Wall Fence at NYSC Orientation Camp	301,630,000.00		301,630,000.00-					
34001001/23020119/13000018	External Works and Landscaping at SUMAS Igbo-Eno		1,000,000,000.00	1,000,000,000.00					
34001001/23020123/13000022	Provision of Solar Power Street Lightings and Generating Set	23,348,300.00	3,496,000.00	3,496,500.00	19,852,300.00-	0.01%+	200,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/13000027	Construction of 7 KM perimeter fence and gate house at SUMAS		1,000,000,000.00	1,000,000,000.00					
34001001/23020118/13000030	Completion of the Construction of Facilities landscaping		19,573,170.24	50,000,000.00	50,000,000.00	19,573,170.24+	60.85%+		
34001001/23020102/13000032	Const and Completion of Governor's Lodge Asokoro Abuja	94,619,707.42		94,619,707.42-					
34001001/23020105/13000033	Const of Twin water fall and Swim Pool Governo lodge	301,148,540.00	81,366,151.80	81,366,500.00	219,782,388.20-	0.00%+			
34001001/23030101/13000037	Comple of constr of 1 no 10 clasrm build for faculty of Dent	145,228,675.58		93,653,000.00	93,653,000.00	145,228,675.58-	50,000,000.00		
34001001/23020118/13000038	Completion of construction of 1 no 10 classroom building for	48,409,558.38	93,652,528.47	93,653,000.00	93,653,000.00	45,242,970.09+	0.00%+		
34001001/23020118/13000039	Comple of constr of 1 no 12 clasrom build for colleg of Med	124,267,918.52	58,859,583.26	225,697,000.00	225,697,000.00	65,408,335.26-	73.92%+		
34001001/23020118/13000040	Comple of constr of 1 no 12 classroom for faculty of Medi Sci	124,267,918.52		96,520,000.00	96,520,000.00	124,267,918.52-	50,000,000.00		
34001001/23020118/13000041	Completion of Construction of 1 no 8 classroom building for	54,946,658.32	48,766,228.13	122,361,000.00	122,361,000.00	6,180,430.19-	60.15%+		
34001001/23020118/13000042	Comple of const of 1no 8 clasrombuild for factly App Sci/Hum	129,181,414.36	48,126,144.30	48,127,000.00	48,127,000.00	81,055,270.06-	0.00%+		
34001001/23020118/13000043	Completion of construction of 120 bneedroom hostel at SUMAS	225,763,335.31		67,704,000.00	12,759,300.00	225,763,335.31-	90,000,000.00		
34001001/23020118/13000045	Digitalization of the Contract Administration in MOWks			50,000,000.00	50,000,000.00				
34001001/23020118/13000046	Compl of the Constr of 3 Storey Stud Hostel build COE	114,195,246.13		30,000,000.00	30,000,000.00	114,195,246.13-			
34001001/23020118/13000047	Completion of the construction of Perimetre Fence and Landsc	3,244,388.08				3,244,388.08-			
34001001/23010140/13000050	Estab of Enu Sta Matl Testing Lab Quality control/Inspec etc			200,000,000.00	200,000,000.00		5,000,000.00		
34001001/23020118/13000052	Fumishing of 10No Duplex Govt Houses @ Old Government Lodge		16,009,621.48	200,000,000.00	200,000,000.00	16,009,621.48+	100,000,000.00		
34001001/23020101/13000055	External Works - Landscaping Water and Electricity etc	41,767,436.77				41,767,436.77-			
34001001/23020105/13000056	Ext Wks Lscape @the 5New Cons Fire Services Sta @Ogurute etc		285,550,000.00		285,550,500.00	285,550,000.00+	0.00%+		
34001001/23020109/13000057	Con & Lscaping of International Confere Center (ICC) Enugu		2,127,828.23		2,127,900.00	2,127,828.23+	0.00%+		
34001001/23020101/13000058	Completion of the construction of Nsukka Zonal Secretariat	80,388,339.77		10,000,000.00	10,000,000.00	80,388,339.77-			
34001001/23020118/13000062	Comp/Con of Fence etc of the Customary Court of Appeal Enu	7,423,521.00				7,423,521.00-			
34001001/23030101/13000063	Comp of Old Govt Lodge Enu & Con of Annex GRA Enugu.	6,855,172.70	15,401,326.00		15,401,400.00	8,546,153.30+	0.00%+		
34001001/23020118/13000065	Comp of the construction of Proposed Court of Appeal Enugu	133,733,560.00				133,733,560.00-			
34001001/23020118/13000066	Comp/Con ofPerimeterFencing etc @DiamondCityEstate GRA Enu.		80,762,500.00		80,762,600.00	80,762,500.00+	0.00%+		
34001001/23020118/13000071	Compl of Const of Facilities at the Proposed Mopol Squa Ekwe	522,907,782.16	18,872,270.34		18,872,400.00	504,035,511.82-	0.00%+	50,000,000.00	
34001001/23020118/13000073	Comp/Con of Enu Sta Infect Disease Hospi Coliery Hosp LOIII	1,563,866.65				1,563,866.65-			

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020118/13000075	Comp/Con of 34 Model Customary Court Buildings in Enu State	10,805,364.86			10,805,364.86-				
34001001/23020118/13000078	Cons. of Customary Court of Appeal Conference Hall E/North	2,573,463.15			2,573,463.15-				
34001001/23020118/13000079	Compl. of the Instal.of Astrotourf etc Wrks @ Nsuka Stadium	113,567,174.90	278,185,168.08		278,185,300.00	164,617,993.18+	0.00%+		
34001001/23020118/13000083	Gen Lscaping wks Prov& Instal of Exter Elect @ Old GovtLodge	148,857,108.67				148,857,108.67-			
34001001/23020118/13000085	Comp of the Construction of ESUT Teaching Hospital Igbo Eno	42,050,002.50				42,050,002.50-			
34001001/23020118/13000086	Construction and lightening of Helipad at SUMAS Igbo-Eno			250,000,000.00	150,000,000.00		200,000,000.00		
34001001/23020118/13000087	Completeion of access and internal road network at SUMAS Igb			500,000,000.00	122,179,700.00				
34001001/23020118/13000088	Completion of the construction and equipping of SUMAS Teachi	57,832,960.00	41,771,361.35	1,500,000,000.00	57,519,200.00	16,061,598.65-	27.38%+		
34001001/23020118/13000089	Complet of add Wks of (Comder's House Deputy Comder House	115,606,877.03		19,000,000.00	19,000,000.00	115,606,877.03-			
34001001/23020118/13000090	Completion of Construction of Nsukka Confernce centre Nsukk			38,000,000.00	38,000,000.00				
34001001/23020118/13000091	Completion of completion of Astrotourf and Tratan tracks fl			94,449,000.00	94,449,000.00				
34001001/23020118/13000093	Proposed Works in Phase II at Old Government Lodge Enugu No			650,000,000.00	650,000,000.00				
34001001/23010100/13000094	Furnishing of Court of Appeal GRA Enugu Enugu State.			50,000,000.00	50,000,000.00				
34001001/23030121/13000095	Construction/ Remodelling of Ministry of Works and Infrastru						50,000,000.00		
34001001/23020118/13000097	Completion of the construction of International Conference C						2,000,000,000.00	400,000,000.00	300,000,000.00
34001001/23030121/13000098	Renovation of State Secretariat Enugu						250,000,000.00	100,000,000.00	
34001001/23030128/13000099	Renovation Fencing Landscaping of NCFC Buiding GRA Enugu						50,000,000.00	30,000,000.00	
34001001/23030128/13000100	Remodeling and reconstruction of Hotel Presidential Enugu						2,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23010105/13000101	Purchase of 2 Nos Electrical Department Project Vehicle						20,000,000.00		
34001001/23010129/13000102	Procurement of Ashphalt Plant						1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23010121/13000103	Furnishing and equiping of the 24 Nos appartments at Old Gov						70,000,000.00		
34001001/23020101/13000105	Renovation of Old House of Assembly Building						70,000,000.00		
34001001/23010129/13000106	Purchase of Equipments for Enugu State Ministry of Works Mat						10,000,000.00	20,000,000.00	
34001001/23010129/13000107	Purchase and Installation of Concrete equipment						100,000,000.00		
34001001/23010107/13000108	Procurement of Earth moving machines						1,000,000,000.00		
34001001/23020114/13000056	Earthroad/Spot improvement/connectivity to Communities	72,685,763.20				72,685,763.20-			
34001001/23020118/17000228	Furnishing and equiping of the 24 Nos appartments at Old Gov			360,000,000.00	74,449,500.00				
34001001/23020118/17000229	Furnishing and equiping of the Nsukka Conference centre			400,000,000.00	41,000,000.00				
34001002/23000114/13000002	State Counterpart fund Provision for (RAAMP)			400,000,000.00	400,000,000.00				
36001001/23010100/13000002	Purchase of Computer equipment and accessories (Photocopiers						315,000.00	1,500,000.00	2,000,000.00
36001001/23010113/13000003	Purchase of public add system & other digital equ						50,000,000.00	100,000,000.00	150,000,000.00
36004001/23010112/13000004	Purchase of furniture and fittings						1,500,000.00	500,000.00	500,000.00
36004001/23010114/13000005	Purchase of office equ & acce Printer & Photocopiers						1,200,000.00	1,000,000.00	1,000,000.00
36052001/23010108/13000005	Purchase of transit bus to convey passengers						20,000,000.00		
52001001/23010136/13000008	Purchase of 1 No. Projector with its accessories						300,000.00		
52001001/23010113/13000009	Pur of 10No Ltop Hp Com set 6 No Dtop&1No pcopy Mita 2030						6,000,000.00		
52001001/23010114/13000010	Purchase of 4No.Hp Printers set with its accessories						2,000,000.00		
52102001/23050101/13000001	Urban Water Sector: State Counterpart funding		111,699,397.98		111,699,600.00	111,699,397.98+	0.00%+		
52102001/23050101/13000003	Control of effluent from factories to our water production s			7,000,000.00	7,000,000.00				
52102001/23050101/13000006	Procur. of 5 add operational veh to enhance robust logistics			105,000,000.00	105,000,000.00		200,000,000.00	50,000,000.00	
52102001/23010112/13000007	The procurement of office equipment at the corporation						10,000,000.00	6,000,000.00	4,000,000.00
52103001/23010113/13000002	Purch of office equip 2nos printer 2 nos compu set &acsesory						1,200,000.00	1,300,000.00	1,300,000.00
53010001/23010105/13000001	Procurement of vehicles		7,600,000.00		7,600,100.00	7,600,000.00+	0.00%+		
54001001/23020118/13000012	Implementation & Evaluation of second tranch of One Communit			1,494,000,000.00	450,000.00				
54001001/23050101/13000010	Development & Production of Town Union Laws & Guidelines (Con			6,000,000.00	6,000,000.00				
51001002/23050101/13000001	State Counterpart contribution for financing of State Micro		1,500,000.00		1,500,200.00	1,500,000.00+	0.01%+		
51001002/23020105/13000002	Construction of 130 Nos Community Development Plan (CDPs) i						560,000,000.00		
51001002/23010113/13000003	HP Notebook Laptop Computers (No.9) @ 500 000 corei5						2,500,000.00		
51001003/23020118/13000003	Construction of Civic Centres in the 3 Senatorial zones			50,000,000.00	50,000,000.00				
51001003/23020118/13000005	Completion of CDP ongoing 16 projects in the 3 senatorial zo			48,000,000.00	48,000,000.00		187,807,000.00		
51001003/23050103/13000006	Conduct monitoring and evaluation of CDP projects			4,500,000.00	4,500,000.00		579,000.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
51007001/23010136/13000006 Procurement and installation of HF/VHF/UHF Radio Communicati			12,000,000.00	12,000,000.00			12,000,000.00	14,000,000.00	14,000,000.00
51007001/23010107/13000009 Purchase of 3No water tanker			90,000,000.00				50,000,000.00	150,000,000.00	150,000,000.00
51007001/23010112/13000011 Purchase of office furniture tables chairs tv sets etc.			35,000,000.00	35,000,000.00			35,000,000.00	35,000,000.00	
51007001/23010104/13000012 Purchase of Ambulance							35,000,000.00	35,000,000.00	
51007001/23010113/13000013 Purchase of 5 computer system (Hp Laptops) 3 printers							25,000,000.00	25,000,000.00	
60001001/23010105/13000002 Purchase of Motor Vehicles: 2No Hilux Van			72,000,000.00	72,000,000.00					
60001001/23030121/13000004 Renovation of Office building (Perm Sec Town Planning etc)			7,000,000.00	7,000,000.00			8,000,000.00		
60001001/23050112/13000005 Purchase of furniture and fittings for PS general offic etc			17,200,000.00	17,200,000.00			11,000,000.00		
60001001/23050101/13000007 Development of subject plan maps for Enugu and Nsukka Urban			42,000,000.00	42,000,000.00			50,000,000.00	30,000,000.00	20,000,000.00
60002001/23010112/13000001 Pur of Office Furniture(19 no Exe tables 19 no armed wooden			8,505,000.00	8,505,000.00			9,189,560.00		
60002001/23010106/13000002 Purchase of 2Nos Hilux (Toyota)			72,000,000.00	72,000,000.00					
64001001/23010112/13000002 Purch of office equipment (1No 2Hp AC steel cabinet etc			4,500,000.00	4,500,000.00			5,000,000.00		
64001001/23050101/13000000 FN - UNICEF Counterpart contribution /Capacity Building for			200,000,000.00	200,000,000.00			200,000,000.00		
64001001/23010104/13000008 Purchase of 1No motorcycles for dispatch			500,000.00	500,000.00			650,000.00		
64001001/23050103/13000009 Development of M&E Framework for the State			70,000,000.00	70,000,000.00			10,000,000.00		
64001001/23010112/13000010 Purchase of office Furniture and Fittings for State CARES Co		391,012,898.21	5,000,000.00	391,020,000.00	391,012,898.21+	0.00%+	2,000,000.00		
64001001/23010112/13000011 Purchase of security uniform and gadgets for 2 security offi			500,000.00	500,000.00					
65001001/23010112/09000042 Purchase of office equipments - 6 no. HP computers 6 no. HP							6,000,000.00	3,000,000.00	
65001001/23030128/13000021 Design and consultancy of low income mass housing in the eva							60,000,000.00	50,000,000.00	30,000,000.00
18011001/23000000/00000000 Pur of Computer Equipment:16Nos Desktop4Nos Photocopiersetc			16,330,000.00	16,330,000.00			14,060,000.00	10,000,000.00	5,000,000.00
18011001/23020102/06000001 Design construction and furnishing of 20Nos 5 bedroom duple			600,000,000.00	1,000,000.00			400,000,000.00	400,000,000.00	400,000,000.00
18011001/23010108/13000002 Purchase of 1No Toyota Hiace utility vehicle for the Commiss			30,000,000.00	30,000,000.00					
18011001/23010112/13000006 Purchase of 5No Gubabi fire proof safe			2,950,000.00	2,950,000.00			3,250,000.00		
18011001/23010121/130000009 Furnishing of rented apartments for appointment of 20Nos Hon			200,000,000.00	200,000,000.00			144,000,000.00		150,000,000.00
18011001/23010105/13000010 Purchase of 2 No Motorcycles for the despatch of mails			800,000.00	800,000.00			1,300,000.00	650,000.00	650,000.00
26001001/23010114/11000003 Purchase of 40No Desktop Computers 10No Photocopy machines:			19,600,000.00	19,600,000.00			20,000,000.00	10,000,000.00	5,000,000.00
26001001/23020101/13000002 Purchase of office furniture/fittings for Enugu Task Force							4,000,000.00	3,000,000.00	3,000,000.00
26001001/23010105/13000004 Purchase of 10 nos security fireproof steel cabinets							10,500,000.00	5,000,000.00	5,000,000.00
26001001/23020127/13000012 Furnishing and equipping of AGPT CRMC ESIRT Offices			25,000,000.00	25,000,000.00					
26001001/23010112/13000014 Furnishing and equipping of zonal DPP offices and other depa								7,000,000.00	3,000,000.00
26001001/23010128/13000016 Purchase of office equipment for Enugu State Task Force							2,680,000.00	2,000,000.00	1,000,000.00
26001001/23010129/13000019 Furnishing and equipping of zonal DPP offices and other Depa							10,000,000.00		
26051001/23010112/13000002 Pur. of office furniture and fittings (84 leather seats etc		37,766,000.00	10,000,000.00	37,766,200.00	37,766,000.00+	0.00%+	20,000,000.00	10,000,000.00	10,000,000.00
26051001/23010113/13000003 Pur. & Instal of office equipment(15Nos Computer etc	7,200,900.00		1,000,000.00	1,000,000.00	7,200,900.00-		4,050,000.00	1,000,000.00	500,000.00
26051001/23010123/13000004 Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire			500,000.00	500,000.00			550,000.00	500,000.00	500,000.00
26051001/23010129/13000005 Pur. of communication equipment for Judges (131No Glo mobile	5,412,200.00		500,000.00	500,000.00	5,412,200.00-				
26051001/23020102/13000006 Const of office build: 3Nos high court buildings in Udi etc	75,104,429.00		700,000,000.00	50,000,000.00	75,104,429.00-		206,705,038.00	200,000,000.00	200,000,000.00
26051001/23030101/13000008 Rehab of Post House of 10 Hon. Judges to be appoint in 2024		15,965,400.00	15,000,000.00	15,965,600.00	15,965,400.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
26051001/23020101/13000010 Construction of Court	42,213,360.00				42,213,360.00-				
26051001/23030121/13000011 Rehab/Repair of Magistrate Court Buildings at Awgu udi etc			10,000,000.00	10,000,000.00					
26051001/23010101/13000012 Purchase of 5No Motocycles/2No. Tricycles for Court bailiffs			2,500,000.00	2,500,000.00					
26051001/23010108/13000015 Purch. of 1No.18 Seaters Toyota for Judiciary			40,000,000.00	11,268,200.00					
26051001/23010114/13000016 Purchase of 10No Hpprinters			500,000.00	500,000.00					
26051001/23010118/13000017 Purchase of 10Nos Mustel 600CP Scanners			200,000.00	200,000.00					
26051001/23020127/13000022 Purchase of 1 No Projector for High Court of Justice Enugu			200,000.00	200,000.00					
26051001/23030127/13000023 Rehab/Repair of ICT infrastructure: Repair of ICT			12,000,000.00	12,000,000.00					
26051001/23050102/13000024 Acquisition of Computer Software application in law account			500,000.00	500,000.00			500,000.00	500,000.00	500,000.00
26051001/23010112/13000025 Purchase of 10No sharp Photocoping Machine			1,000,000.00	1,000,000.00					
26051001/23010117/13000026 Purchase of 5Nos Blue Pencil Shreding Machine			500,000.00	500,000.00					
26051001/23010125/13000027 Purchase of Library books and equipments: LB-SBW steel book			1,000,000.00	1,000,000.00			1,100,000.00	1,000,000.00	1,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23010128/13000028 Purchase of security equipments (CCTV human scanning implem			1,000,000.00	1,000,000.00			1,200,000.00	1,000,000.00	1,000,000.00
26051001/23010102/13000031 Purchase of Gubabi safe for Enugu North South and East Magi			800,000.00	800,000.00			800,000.00	500,000.00	300,000.00
26051001/23030121/13013032 General Landscaping Furnishing and Equiping of 10 No. Magis			750,000,000.00	50,000,000.00			100,000,000.00	20,000,000.00	10,000,000.00
26051001/23010112/13000033 Furnishing of magistrate court building 1x8 court rooms			12,000,000.00	12,000,000.00					
26051001/23020101/13000034 Completion of the construction furnishing of High court of			130,000,000.00	130,000,000.00					
26051001/23020101/13000035 Completion of the construction and furnishing of High court			130,000,000.00	130,000,000.00					
26051001/23010105/13000036 Purchase of vehicles for High Court Judges Magistrates and			750,000,000.00	50,000,000.00					
26052001/23020118/13000001 Construction of Customary Court of Appeal Enugu building	5,950,000.00				5,950,000.00-				
26052001/23010112/13000002 Purchase of Office furniture	14,017,000.00				14,017,000.00-				
26052001/23010105/13000003 Purchase of 2No Prado Jeep for Customary Court Judges			140,000,000.00	140,000,000.00					
26052001/23020101/13000006 Furnishing of 31Nos Customary Courts across the State	54,173,000.00		150,000,000.00	150,000,000.00	54,173,000.00-				
26052001/23020125/13000009 Construction of Generator house at the Permanent Site of Cus			1,650,000.00	1,650,000.00					
26052001/23020101/13000014 Construction furnishing and equiping of new customary court			1,000,000,000.00	100,000,000.00					
26052001/23020124/13000015 Construction of car park for Hon. Judges of Customary Court							8,000,000.00		
26052001/23020118/13000016 Construction furnishing and Equiping of Modern Hall							102,515,253.00		
26007001/2302127/110000001 Purchase and installation of 40Nos wireless networked microp			4,000,000.00	4,000,000.00			3,054,000.00	2,358,000.00	2,000,000.00
26007001/23010104/13000001 Purchase of 11 (CG 125/150) Motorbikes for dispatch of mails			5,000,000.00	5,000,000.00			7,150,000.00	650,000.00	
26007001/23010112/13000006 Purchase of office equipment (5Nos Printers 3Nos Photocopie			2,000,000.00	2,000,000.00			3,171,200.00	726,400.00	
26007001/23010104/13000009 Purchase of 5No Fire proof steel cabinets			3,920,000.00	3,920,000.00			4,810,000.00		
26007002/23010112/13000001 Furnishing of AG/PT offices (conference hall etc			1,604,800.00	1,604,800.00			3,240,000.00	936,000.00	684,000.00
26007002/23010104/13000002 Pur of 3No (CG125/150 motorbikes for dispatch of mails			601,800.00	601,800.00			1,950,000.00	650,000.00	650,000.00
26007002/23010112/13000004 Procurement of Office equipments			920,400.00	920,400.00			3,288,000.00	1,000,000.00	1,000,000.00
13001001/23010130/08000036 Facelift of Nnamdi Azikiwe Stadium complex							90,000,000.00	98,000,000.00	100,000,000.00
13001001/23010130/08000037 Repair of lighting system at Nnamdi Azikiwe stadium							20,000,000.00	25,000,000.00	300,000,000.00
13001001/23030111/01300004 Rehabilitation of Existing structures at NYSC Camp Awgu							100,000,000.00	150,000,000.00	200,000,000.00
14001001/23010124/07000044 Provision of Educational materials for 1 000 Nursery School							20,000,000.00	10,000,000.00	10,000,000.00
14001001/23010113/01300001 Equipping GBV situation room in Ministry of Children Gender							6,000,000.00		
17001001/23010112/13000001 Purchase of office furniture (Executive tables chairs) for			6,000,000.00	6,000,000.00					
17003001/23050108/05000077 CNP Cons of Inte Mod Smart Sch Comp of 3clas in the 17 LGAs							115,750,000,000.00	3,000,000.00	3,000,000.00
17003001/23010102/13000002 Drilling of 4 boreholes for public primary and Junior second			69,200,000.00	69,200,000.00			642,251,000.00	99,200,000.00	94,000,000.00
17003001/23010112/13000008 Furnishing of offices	1,250,476,750.34				1,250,476,750.34-		20,000,000.00	19,900,000.00	20,000,000.00
17003001/23010113/13000023 Procure and distribute 7 laptops for PRS Department			1,200,000.00	1,200,000.00			3,290,000.00		
17010001/23030121/13000001 Reconstruction of office building/Vocational Skill Acquisiti			10,000,000.00	10,000,000.00			7,000,000.00	12,000,000.00	14,000,000.00
17010001/23010119/13000004 Purchase of Generating Plant for SAME Office/Literacy/Vocati			600,000.00	600,000.00			700,000.00		
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquist			3,000,000.00	3,000,000.00			2,312,765.00		
17019001/23010125/13000002 Purchase of office furniture for e-library department			24,000,000.00	24,000,000.00					
17019001/23010129/13000003 Purchase of office equipments 5 nos colored printers 5 nos			5,500,000.00	5,500,000.00			5,100,000.00		
17019001/23010105/13000011 Construction of Galvanized iron overhead tank and reticulati			36,000,000.00	36,000,000.00					
17019001/23010105/13000012 Landscapping and external work at the surroundings of 4 nos.			23,000,000.00	23,000,000.00					
17019001/23010105/13000013 Purc of 6 nos.Rush 1.5 LATFS High grade for six Princi offic			166,925,000.00	925,000.00			150,000,000.00		
17021001/23020118/13000001 Infrastructural Development fund	168,893,715.00				168,893,715.00-				
17021001/23010107/13000003 Purchase of 9 nos KIA cerato 1.6 litr engine push boton	60,000,000.00	35,582,500.00		35,582,800.00	24,417,500.00-	0.00%+		50,000,000.00	
17021001/23020107/13000004 Const of Labo & Workshop building for Environmental Sciences	4,000,000.00				4,000,000.00-				
17021001/23020103/13000005 Electricity Supply Infrastructure	9,927,562.78				9,927,562.78-				
17021001/23020118/13000012 Construction of building for Works department/works yard								55,000,000.00	
17021001/23020104/13000014 Construction of building for central stores/warehouse								180,000,000.00	
17021001/23020124/13000015 Provision of parking lots and landscaping		5,000,000.00		5,000,200.00	5,000,000.00+	0.00%+		50,000,000.00	
17054001/23020101/13000001 Construction of Workshops in TC Obinagu Uwani Akpugo TC ede			60,000,000.00	60,000,000.00			100,000,000.00	70,313,000.00	87,891,000.00
17054001/23030106/13000004 Renovation of Examination halls in 6 STV schools across the			72,000,000.00	72,000,000.00			75,000,000.00	75,000,000.00	93,750,000.00
17054001/23010104/13000011 Purchase of 1 No KC SANYA 125 CG Motor Cycle for mail dispat							750,000.00		
17054001/23050102/13000012 Purchase of 1 No projector and accessories (ACER)							437,500.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed	
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
17065001/23020107/13000003	20000m Perimeter fencing of IMT premises						10,000,000.00	26,000,000.00	24,000,000.00	
17065001/23010105/13000005	Purchase of 5no Toyota Corolla1.8L deluxe full option saloon	168,332,625.00			168,332,625.00-					
17065001/23010108/13000006	Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater		17,887,500.00		17,887,900.00	17,887,500.00+	0.00%+			
17065001/23010124/13000008	Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus		28,000,000.00	28,000,000.00			50,000,000.00	30,950,000.00	30,950,000.00	
17065001/23030106/13000009	Reconstruction of Science Lab Tech/ Mechanical Engr Ceramic		21,000,000.00	21,000,000.00			50,189,000.00	22,000,000.00	20,204,179.00	
17065001/23030106/13000010	Reconstruction of Chemical Engr Statistics Civil Engr Bui		20,000,000.00	20,000,000.00			50,000,000.00	20,000,000.00	25,000,000.00	
17065001/23030106/13000011	Reconstruction of Academic Department of Printing technology		36,000,000.00	36,000,000.00			50,000,000.00	27,000,000.00		
17009001/23010125/13000004	Construction of shelve with cement pavement for safe keeping						5,500,000.00	6,000,000.00	6,500,000.00	
17009001/23010118/13000005	Construction of shelve boxes for safe keeping of certificate						2,500,000.00	3,000,000.00	3,500,000.00	
17021003/23020118/13000001	Construction of 7 km Perimeter fence and gate house at State	452,101,510.55		452,101,600.00	452,101,510.55+	0.00%+				
17021003/23010112/13000003	Furniture and fittings for Hostels block A & B	23,925,500.00	350,000,000.00	25,000,000.00	23,925,500.00+	4.30%+				
17021003/23020118/13000004	Proposed Construction Furnishing and equipping of modern Mo	76,000,080.52	200,000,000.00	79,018,022.00	76,000,080.52+	3.82%+				
17021003/23020118/13000005	Proposed Constr furnishing and equipping of medical library	234,092,998.94	350,000,000.00	306,533,900.00	234,092,998.94+	23.63%+				
17021003/23010128/13000007	CCTV SECURITY EQUIPMENT with IP Cameras	28,920,000.00		28,920,400.00	28,920,000.00+	0.00%+				
17021003/23050103/13000008	Visitors and mail management system for automation of the en						3,200,000.00			
17022003/23010100/13000009	Procurement of Office Furniture (Tables Chairs air conditio	33,915,450.00		33,915,500.00	33,915,450.00+	0.00%+	30,000,000.00			
17021003/23020118/13000010	Costruction of 2 No central workshops	1,834,980.00	100,000,000.00	100,000,000.00	1,834,980.00+	98.17%+				
17021003/23020110/13000011	construction of fire service station	831,000.00	200,000,000.00	200,000,000.00	831,000.00+	99.58%+				
17021003/23020118/13000012	Construction of 2 No. Hostel 120 bedspaces each (all in-suit	27,738,087.50		27,738,400.00	27,738,087.50+	0.00%+				
17021003/23023101/13000013	Security Administration Building 120 sqm (With Seminar room	7,607,022.00		7,607,300.00	7,607,022.00+	0.00%+				
17021003/23020118/13000014	Main University Gate House 98 sqm	31,127,200.85		31,127,300.00	31,127,200.85+	0.00%+				
17021003/23020118/13000015	Four (4) No. University Service Gate 23 sqm Security Room/Po	23,258,175.00		23,258,278.00	23,258,175.00+	0.00%+				
17021003/23020101/13000016	Administration Building 5006 sqm (3 floors) Reception office	7,220,000.00		7,220,300.00	7,220,000.00+	0.00%+				
17021003/23020118/13000017	Construction of works services workshop 350sqm reception						50,000,000.00			
17021003/230120101/1300018	Construction of university library reception						750,000,000.00			
17021003/23020101/13000019	2 nos. Office Building 1815 sqm (3 floors) Reception 41 sin	2,330,000.00		2,330,300.00	2,330,000.00+	0.01%+				
17021003/23020105/13000020	Completion of the Construction and Repayment of tax element		41,000,000.00	41,000,000.00						
17021003/23020118/13000021	Construction of Central stores building with offices						100,000,000.00			
17021003/23010105/13000022	Procurement of 4 No. Vehicles and Insurance Policy for Prin	20,000,000.00	128,000,000.00	48,499,500.00	20,000,000.00+	58.76%+				
17021003/23010106/13000023	Purchase of 2 No. Toyota Hilux for vice chancellor and works	79,500,000.00		79,500,500.00	79,500,000.00+	0.00%+	34,000,000.00			
21027017/230101012/1300012	Students Classroom furniture auditorium seat Stud classrom	8,060,600.00		8,060,900.00	8,060,600.00+	0.00%+				
21027017/23020101/13000014	Procurement of office furnitures for Medical Social Services	2,913,000.00	750,000.00	2,913,800.00	2,913,000.00+	0.03%+				
21027017/23010119/13000015	Purchase of Power Generating Set &Other Equipt for Sch of Mi	654,700.00			654,700.00-					
21027017/23010108/13000019	Purchase of 2 no utility vehicles: pickup and 18 seater bus						70,000,000.00			
21003001/23020105/13000005	Construction/provision of water facilities (2 overhead plast		3,000,000.00	3,000,000.00			5,000,000.00			
21003001/23010132/13000008	Purchase of Office Safe for the Accounts department		2,000,000.00	2,000,000.00			2,000,000.00	2,000,000.00		
21003001/23010124/13000011	Purchase of legal report						500,000.00	500,000.00	500,000.00	
21102001/23030128/04000039	Upgrading of 3 standard General Hospitals infrastructures at						200,000,000.00	200,000,000.00	200,000,000.00	
21102001/23030121/13000004	Completion of Renovation and Furnishing at SHMB Hqters		50,000,000.00	50,000,000.00			50,000,000.00	10,000,000.00		
21101002/23020101/13000002	Procurement of one coaster bus 2 Kia Corento car and toyot		100,000,000.00	100,000,000.00						
21101002/23030113/17000002	Renovation and re-roofing of the school auditorium.		20,000,000.00	20,000,000.00			15,000,000.00	5,000,000.00	4,000,000.00	
21104001/23020106/13000001	Completion & equipping of of students kitchen construction		25,000,000.00	25,000,000.00						
21003002/23010112/13000002	Procurement of gubabi model 108 safe and other items for Acc						1,010,000.00	10,000,000.00	10,000,000.00	
21003002/23010112/13000002	Procurement of gubabi model 108 safe and other items for Acc		268,000,000.00	3,000,000.00						
35053001/23010104/09000012	Purchase of 15Nos Tricycle Trucks for waste disposal		5,253,500.00	5,253,900.00	5,253,500.00+	0.01%+	75,000,000.00	90,000,000.00	105,000,000.00	
Total		10,014,497,750.24	24,056,042,149.21	29,576,669,800.00	40,679,211,900.00	14,041,544,398.97+	40.86%+	167,552,181,866.00	25,857,870,400.00	20,199,778,179.00
Note 14 - Power										
11001001/23010119/14000001	Prochase and installation of Power Generating Set		100,000,000.00	2,000,000.00			120,000,000.00	150,000,000.00		
67001001/23010119/14000001	Purchase of Generator Set		5,000,000.00	5,000,000.00						
12003001/23010119/14000002	Procurement of 10Nos 2000w Stabilizers		400,000.00	400,000.00			400,000.00			

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23010121/14000003			850,000.00	850,000.00			850,000.00		
23013001/23010119/14000001			10,500,000.00	10,500,000.00			12,500,000.00	12,500,000.00	12,500,000.00
47001001/23010119/13000010							2,740,000.00		
51001001/23010119/14000011			3,000,000.00	3,000,000.00			2,000,000.00		
51001001/23010119/14000001			1,500,000.00	1,500,000.00					
62001002/23010119/14000001			1,100,000.00	1,100,000.00					
66001001/23010119/03000018							10,000,000.00		
31001001/23010140/14000001							60,000,000.00	10,000,000.00	10,000,000.00
31004001/2301010119/140001							11,000,000.00		
31004001/23010119/14000002							40,000,000.00		
31004001/23010136/14000003							50,000,000.00		
31004001/23010119/14000004							50,000,000.00		
15102007/23010119/14000001			322,000,000.00	2,000,000.00					
20012001/23010119/14000003			10,000,000.00	10,000,000.00			5,140,000.00	6,700,000.00	8,700,000.00
22001001/23010119/14000001			500,000.00	500,000.00			2,500,000.00		800,000.00
22001002/23010119/14000001			15,000,000.00	15,000,000.00					
27001001/23010119/14000003			350,000.00	350,000.00					
34001001/23010119/14000002							40,000,000.00	20,000,000.00	20,000,000.00
34001001/23010119/14000003							8,000,000.00	15,000,000.00	7,000,000.00
36004001/23010119/14000001							300,000.00	300,000.00	300,000.00
31003001/23020103/14000001			200,000,000.00	3,736,200.00			300,000,000.00	650,000,000.00	700,000,000.00
31003001/23030102/14000002	62,878,221.00				62,878,221.00-				
31003001/23030102/14000003	25,932,086.00	99,714,255.00		99,714,300.00	73,782,169.00+	0.00%+			
31003001/23030102/14000005	6,234,068.00				6,234,068.00-				
31003001/23020103/14000006			200,000,000.00	40,000,000.00			240,000,000.00	600,000,000.00	750,000,000.00
31003001/23010119/14000007	14,131,058.00	135,788,977.00	155,000,000.00	143,899,900.00	121,657,919.00+	5.64%+			
31003001/23010107/140014011			80,000,000.00	80,000,000.00			50,000,000.00		
31003001/23020123/14000012	54,300,000.00				54,300,000.00-				
31003001/23020103/14000013	35,229,150.00	994,831.00		995,000.00	34,234,319.00-	0.02%+			
31003001/23020103/14000014		38,200,000.00		38,300,000.00	38,200,000.00+	0.26%+			
31003001/23020123/14000016	24,998,500.00		100,000,000.00	285,500.00	24,998,500.00-		400,000,000.00	1,500,000,000.00	1,500,000,000.00
31003001/23010119/14000017	127,194,484.00	291,359,208.00		291,359,300.00	164,164,724.00+	0.00%+			
31003001/23030102/14000019	132,117,380.00	156,968,855.00		156,968,900.00	24,851,475.00+	0.00%+			
31003001/23020123/14000020	4,957,480.00	11,100,000.00		11,100,100.00	6,142,520.00+	0.00%+			
31003001/23020103/14000022	141,072,500.00				141,072,500.00-				
31003001/23010107/14000025			4,000,000.00	4,000,000.00			10,000,000.00		
60001001/23010123/14000001			10,445,000.00	10,445,000.00			17,324,000.00		
26001001/23010119/14000001							10,000,000.00	2,000,000.00	2,000,000.00
26051001/23010119/13000009	134,609,684.85		15,000,000.00	15,000,000.00	134,609,684.85-		30,000,000.00	5,000,000.00	5,000,000.00
17021001/23010119/14000001								42,790,000.00	
17021001/23010119/14000002								40,000,000.00	
17021001/23010119/14000003								22,000,000.00	
17021003/23010119/14000001		10,044,000.00	100,000,000.00	100,000,000.00	10,044,000.00+	89.96%+	50,000,000.00		
17021003/23010119/14000002		19,427,400.00		19,427,500.00	19,427,400.00+	0.00%+	40,000,000.00		
21001001/23050104/14000001	385,000.00				385,000.00-				
21003001/23010119/14000001			10,000,000.00	10,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
21003002/23050102/14000001							630,000.00		
Total	764,039,611.85	763,597,526.00	1,344,645,000.00	1,077,431,700.00	442,085.85-	29.13%+	1,573,384,000.00	3,086,290,000.00	3,026,300,000.00
Note 16 - Water Ways									
34001001/23020116/16000001							23,000,000.00		
Total							23,000,000.00		

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 17 - Road									
15102007/23020114/17000001 Provision farm access road			1,800,000,000.00	1,800,000,000.00					
22001001/23030113/12000014 Rehabilitation & Asphaltting new heaven shopping complex							60,000,000.00		
34001001/23030128/13000096 Remodelling/Construction of Gate House at MOW&I Area Office							35,000,000.00		
34001001/23020118/17000002 Construction/Renovation of Public Buildings in Enugu State	5,005,137.20		1,500,000,000.00		5,005,137.20-				
34001001/23050101/17000014 Consultancy Services on Road and Public Building Constructio	40,347,000.00	50,000,000.00	200,000,000.00	200,000,000.00	9,653,000.00+	75.00%+	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000015 Completion of the Construction/Rehabilitation of Last Bus-St	230,024,409.93		25,000,000.00	25,000,000.00	230,024,409.93-				
34001001/23020114/17000016 Completion of the Construction of Umuokereigugu Agu Mgbugbo	11,314,906.21				11,314,906.21-				
34001001/23020114/17000017 Completion of the Reconstruction of section of awkunanaw str	9,274,309.39				9,274,309.39-				
34001001/23020114/17000018 Completion of the Construction of Aruotoma Ortuanya Road Oh	11,575,035.09				11,575,035.09-				
34001001/23030113/17000020 Completion of the Rehabilitation of section of Obollo Afor	9,311,672.47				9,311,672.47-				
34001001/23020114/17000021 Completion of the Construction of Okpeme-Udi Town to Ogwugwu	169,598,791.42	11,505,570.31	14,340,000.00	14,340,000.00	158,093,221.11-	19.77%+			
34001001/23020114/17000022 Completion of the Construction of Asphaltic Concrete Road	45,442,479.55		67,000,000.00	12,323,700.00	45,442,479.55-				
34001001/23020114/17000023 Completion of the Construction of Mission Junction - Owollot	12,722,241.88				12,722,241.88-				
34001001/23020114/17000024 Completion of the Reconstruction of Amufie Road	32,396,470.14		1,000,000.00	1,000,000.00	32,396,470.14-				
34001001/23020118/17000025 Completion of the Construction of High Court Building		54,676,179.98		54,676,300.00	54,676,179.98+	0.00%+			
34001001/23020118/17000031 Completion of the Construction of Restaurant at Old Court Lo	12,076,294.85	4,750,000.00	20,000,000.00	10,013,400.00	7,326,294.85-	52.56%+			
34001001/23020118/17000032 Completion of the Construction of Lawn Tennis Court ETC	32,253,604.28	6,750,000.00	8,000,000.00	8,000,000.00	25,503,604.28-	15.63%+	8,000,000.00		
34001001/23020118/17000033 Completion of the Construction of 600 Seaters Banquet Hall a	157,873,958.60	31,835,480.00	35,000,000.00	31,999,800.00	126,038,478.60-	0.51%+			
34001001/23020114/17000035 Rehab/Recon of N/Mkt Round About-Agu Abor Interchange		455,650,499.80		455,650,900.00	455,650,499.80+	0.00%+			
34001001/23020118/17000036 Proposed Construction/Remodelling (including external works		3,000,000.00		3,000,200.00	3,000,000.00+	0.01%+			
34001001/23020118/17000037 Finishing and Equipping of 600 Seaters Banquet Hall 24 No Ap	624,375,255.50	9,986,561.13		9,986,600.00	614,388,694.37-	0.00%+			
34001001/23030121/17000040 Renovation of Old House of Assembly Building Enugu North LG	19,734,741.99	20,768,175.72	50,000,000.00	28,548,100.00	1,033,433.73+	27.25%+			
34001001/23020118/17000043 Construction of New University Gate at Nru Junction-9th Mile	2,812,104,809.88				2,812,104,809.88-		100,000,000.00		
34001001/23030113/17000044 Rehabilitation of Enugu Urban Township Roads	203,491,994.93	11,291,722,624.41		11,291,722,700.00	11,088,230,629.48+	0.00%+			
34001001/23030113/17000045 Rehabilitation of Agbani Road-Police College-Gariki Flyover	1,894,019,125.94				1,894,019,125.94-				
34001001/23020114/17000046 Construction of 3km road - Ibagwa Ichi in Igbo Eze South LG	797,295,788.09				797,295,788.09-				
34001001/23020114/17000047 Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze Sout	949,173,514.49	21,451,883.00		21,451,900.00	927,721,631.49-	0.00%+			
34001001/23020114/17000048 Provision of Access and Internal road network at ESUT Colleg	2,051,268,124.00				2,051,268,124.00-				
34001001/23020114/17000049 Constr/Recon/Reh of Announ junct - Obinagu Nchatancha		357,685,459.50	600,000,000.00	600,000,000.00	357,685,459.50+	40.39%+			
34001001/23030114/17000050 Proposed construction of Justice Nwazota - Ilogu Close	355,244,294.14	607,366,754.48	150,000,000.00	607,366,900.00	252,122,460.34+	0.00%+	250,000,000.00		
34001001/23020100/17000051 Construction of Amokwe Road Udi Station-Ibuzo Amokwe-Amokwe	9,697,043.62	1,283,933.51	500,000,000.00	10,540,100.00	8,413,110.11-	87.82%+			
34001001/23020114/17000052 Special Intervention on roads in Enugu North Senatorial Zone	3,333,918,200.18				3,333,918,200.18-				
34001001/23020114/17000053 Special Intervention on roads in Enugu East Senatorial Zone.	735,030,050.96				735,030,050.96-				
34001001/23020114/17000054 Special Intervention on roads in Enugu West Senatorial Zone.	32,644,384.27				32,644,384.27-				
34001001/23020100/17000055 Strategic intervention and Urban renewal in Enugu State	121,432,940.63	9,509,937.72	1,000,000,000.00	9,510,000.00	111,923,002.91-	0.00%+	300,000,000.00	500,000,000.00	
34001001/23020100/17000057 Emergency Erosion control and protective works in Enugu St	231,793,878.40	33,809,188.13		33,809,300.00	197,984,690.27-	0.00%+			
34001001/23020114/17000059 Con/Recon/Rehab of Urban & Rural Roads in Enugu State	1,777,906,575.03	17,263,054,858.58	6,000,000,000.00	17,263,054,900.00	15,485,148,283.55+	0.00%+	2,000,000,000.00	6,000,000,000.00	6,000,000,000.00
34001001/23020114/17000060 Completion of the Construction of Ugwogo Nike - Agu Ukehe -	250,874,378.93	66,559,968.75	200,000,000.00	200,000,000.00	184,314,410.18-	66.72%+	100,000,000.00	100,000,000.00	
34001001/23020118/17000066 Completion of Erosion Control/Protective and Reclamation	3,612,097.42				3,612,097.42-		50,000,000.00		
34001001/23020118/17000076 Construction of 2-Span Bridge Across Ogurigu River Uzo - Uw			500,000,000.00				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000077 Construction of 2-Span Bridge Across Adada River Uzo - Uwan			500,000,000.00				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000078 Construction of 2-Span Bridge Across River Obina Uzo - Uwani			500,000,000.00				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020118/17000079 Construction of Asata River Bridge at Akani Ancestral Layout			500,000,000.00				200,000,000.00		
34001001/23020118/17000094 Construction of Agumgbuji-Ogbete Ehe-Amufu Road Isi Uzo LGA							4,000,000,000.00		
34001001/23020114/17000111 Compof Ogrute Umuogbo Ulo Isigwu Rd etc PhaseII IgboEze/N.							1,500,000,000.00	2,000,000,000.00	1,500,000,000.00
34001001/23040102/17000130 Erosion Control Works at Ebe Ano Tunnel GRA Enugu			148,000,000.00	148,000,000.00					
34001001/23020114/17000171 Emergency Erosion control and protective works in Enu State			500,000,000.00	377,506,600.00			200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000172 add wks for the Constr of Nike lake Rd TJun Flyover	675,050,674.39	212,493,233.24	90,000,000.00	212,493,400.00	462,557,441.15-	0.00%+	100,000,000.00		
34001001/23020114/17000181 Comp of Con/Rehab of Onuiyi Rd Failed Culvert & Erosion etc	1,864,861.50				1,864,861.50-				
34001001/23020114/17000204 Strategic Intervention and urban renewal in Enugu State	718,598,400.40				718,598,400.40-				

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000221			1,500,000.00	1,500,000.00			1,500,000.00		
34001001/23020114/17000224			300,000,000.00	1,000,000.00			200,000,000.00	100,000,000.00	
34001001/23020114/17000226			5,000,000.00	5,000,000.00					
34001001/23020114/17000021			548,000,000.00	3,000,000.00			288,762,519.00	300,000,000.00	
34001001/23020118/17000233			500,000,000.00	360,787,059.00			200,000,000.00	300,000,000.00	200,000,000.00
34001001/23020118/17000234			20,000,000.00	20,000,000.00			20,000,000.00		
34001001/23020118/17000235			20,000,000.00	20,000,000.00					
34001001/23020118/17000236			22,000,000.00	22,000,000.00					
34001001/23020118/17000237			2,000,000,000.00	1,000.00			300,000,000.00	500,000,000.00	
34001001/23020118/17000238			600,000,000.00	41,000,000.00					
34001001/23020118/17000239			130,000,000.00	130,000,000.00					
34001001/23020118/17000240			5,000,000.00	5,000,000.00			5,000,000.00		
34001001/23020118/17000241			500,000,000.00	41,000,000.00			100,000,000.00	100,000,000.00	
34001001/23020118/17000242			6,000,000.00	6,000,000.00					
34001001/23020118/17000243			20,000,000.00	20,000,000.00			20,000,000.00		
34001001/23020118/17000244			10,000,000.00	10,000,000.00			10,000,000.00		
34001001/23020118/17000245			200,000,000.00	200,000,000.00			200,000,000.00		
34001001/23020118/17000246			30,000,000.00	30,000,000.00					
34001001/23020118/17000247			144,000,000.00	144,000,000.00			44,000,000.00		
34001001/23020118/17000248			149,000,000.00	149,000,000.00			49,000,000.00		
34001001/23020118/17000249			90,000,000.00	90,000,000.00					
34001001/23020118/17000250			24,000,000.00	24,000,000.00					
34001001/23020118/17000251			10,000,000.00	10,000,000.00			10,000,000.00		
34001001/23020118/17000252			70,000,000.00	70,000,000.00			20,000,000.00		
34001001/23020118/17000253			10,000,000.00	10,000,000.00			13,000,000.00		
34001001/23020114/17000255			50,000,000.00	50,000,000.00					
34001001/23020114/17000256			58,000,000.00	58,000,000.00			58,000,000.00		
34001001/23020114/17000257							25,000,000.00		
34001001/23020114/17000258							1,000,000,000.00	1,116,000,000.00	744,000,000.00
34001001/23020114/17000259							300,000,000.00		
34001001/23030113/17000260							60,000,000.00	50,000,000.00	
34001001/23020114/17000261							2,000,000,000.00	2,500,000,000.00	
34001001/23020114/17000262							2,000,000,000.00	3,000,000,000.00	3,000,000,000.00
34001001/23020114/17000253							1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000264							1,500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000265							1,500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000266							1,000,000,000.00	3,000,000,000.00	5,000,000,000.00
34001001/23020114/17000267							2,000,000,000.00		
34001001/23030113/17000268							1,400,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23030113/17000269							484,280,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000270							647,622,500.00	50,000,000.00	50,000,000.00
34001001/23030113/17000271							154,767,000.00	50,000,000.00	50,000,000.00
34001001/23030113/17000272							562,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23030113/17000273							200,000,000.00	300,000,000.00	200,000,000.00
34001001/23030113/17000274							200,000,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000275							96,000,000.00		
34001001/23030113/17000276							103,107,600.00	50,000,000.00	
34001001/23030113/17000277							1,094,244,900.00	2,000,000,000.00	2,000,000,000.00
34001001/23030113/17000278							100,000,000.00	30,000,000.00	
34001001/23020113/17000279							1,000,000,000.00	200,000,000.00	100,000,000.00
34001001/23030113/17000280							201,513,355.00	100,000,000.00	100,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030113/17000281							465,814,136.00	300,000,000.00	100,000,000.00
34001001/23030113/17000282							500,000,000.00	1,000,000,000.00	1,500,000,000.00
34001001/23030113/17000283							140,535,350.00	100,000,000.00	
34001001/23020114/17000284							200,000,000.00	200,000,000.00	
34001001/23020114/17000285							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000286							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000287							300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000288							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000289							50,000,000.00		
34001001/23020114/17000290							50,000,000.00		
34001001/23020114/17000291							400,000,000.00	3,250,000,000.00	3,250,000,000.00
34001001/23030113/17000292							400,000,000.00	1,500,000,000.00	1,000,000,000.00
34001001/23030113/17000293							400,000,000.00	400,000,000.00	200,000,000.00
34001001/23020114/17000294							400,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000295							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000296							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000297							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000298							1,000,000,000.00	6,000,000,000.00	5,000,000,000.00
34001001/23020114/17000299							1,000,000,000.00	600,000,000.00	400,000,000.00
34001001/23020114/17000300							200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/17000301							500,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000302							1,000,000,000.00	1,800,000,000.00	1,200,000,000.00
34001001/23020114/17000303							1,000,000,000.00	900,000,000.00	600,000,000.00
34001001/23020114/17000304							270,000,000.00	210,000,000.00	120,000,000.00
34001001/23020114/17000305							360,000,000.00	280,000,000.00	160,000,000.00
34001001/23020114/17000306							300,000,000.00	180,000,000.00	120,000,000.00
34001001/23020114/17000307							360,000,000.00	280,000,000.00	160,000,000.00
34001001/23020114/17000308							400,000,000.00	240,000,000.00	160,000,000.00
34001001/23020114/17000309								200,000,000.00	100,000,000.00
34001001/23020114/17000310							674,000,000.00	404,400,000.00	269,600,000.00
34001001/23020114/17000311							450,000,000.00	350,000,000.00	200,000,000.00
34001001/23020114/17000312							566,000,000.00	339,600,000.00	226,400,000.00
34001001/23020114/17000313							648,000,000.00	504,000,000.00	288,000,000.00
34001001/23020114/17000314							500,000,000.00	1,200,000,000.00	800,000,000.00
34001001/23020114/17000315							702,000,000.00	421,200,000.00	280,800,000.00
34001001/23030113/17000316							240,000,000.00	144,000,000.00	96,000,000.00
34001001/23020114/17000317							500,000,000.00	840,000,000.00	560,000,000.00
34001001/23020114/17000318							632,000,000.00	379,200,000.00	252,800,000.00
34001001/23020114/17000319							1,000,000,000.00	600,000,000.00	400,000,000.00
34001001/23020114/17000320							1,000,000,000.00	3,000,000,000.00	2,000,000,000.00
34001001/23020114/17000321							500,000,000.00	480,000,000.00	320,000,000.00
34001001/23020114/17000322							300,000,000.00	9,000,000,000.00	15,000,000,000.00
34001001/23020114/17000323							1,000,000,000.00	2,280,000,000.00	2,520,000,000.00
34001001/23020114/17000324							130,000,000.00	78,000,000.00	52,000,000.00
34001001/23020114/17000325							1,000,000,000.00	2,356,000,000.00	1,000,000,000.00
34001001/23020114/17000326							1,000,000,000.00	3,040,000,000.00	2,360,000,000.00
34001001/23030113/17000327							260,000,000.00	156,000,000.00	104,000,000.00
34001001/23030113/17000328							200,000,000.00	120,000,000.00	80,000,000.00
34001001/23020114/17000329							700,000,000.00	4,020,800,000.00	3,347,200,000.00
34001001/23030113/17000330							600,000,000.00	360,000,000.00	240,000,000.00
34001001/23020114/17000331							1,000,000,000.00	5,000,000,000.00	4,400,000,000.00

Schedule Of Detailed Capital Expenditure by Programme/Project For The Year Ended 31st December, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000332							1,000,000,000.00	1,080,000,000.00	720,000,000.00
34001001/23020114/17000333							500,000,000.00	2,440,000,000.00	960,000,000.00
34001001/23020114/17000334							400,000,000.00	240,000,000.00	160,000,000.00
34001001/23020114/17000335							200,000,000.00	120,000,000.00	80,000,000.00
34001001/23020114/17000336							1,000,000,000.00	600,000,000.00	400,000,000.00
34001001/23020114/17000337							1,000,000,000.00	2,400,000,000.00	2,600,000,000.00
34001001/23020114/17000338							500,000,000.00	1,000,000,000.00	400,000,000.00
34001001/23020114/17000339							400,000,000.00	240,000,000.00	160,000,000.00
34001001/23020114/17000340							220,000,000.00	132,000,000.00	88,000,000.00
34001001/23020114/17000341							290,000,000.00	174,000,000.00	116,000,000.00
34001001/23020114/17000342							1,000,000,000.00	500,000,000.00	300,000,000.00
34001001/23020114/17000343							700,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000344							1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000345							1,000,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000346							500,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000347							200,000,000.00		
34001001/23020114/17000348							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000349							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000350							300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000351							384,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000352							500,000,000.00	1,000,000,000.00	550,000,000.00
34001001/23020114/17000353							1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000354							1,000,000,000.00	1,000,000,000.00	1,800,000,000.00
34001001/23020114/17000355							1,000,000,000.00	500,000,000.00	700,000,000.00
34001001/23020114/17000356							650,000,000.00		
34001001/23020114/17000357							1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000358							1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020114/17000359							1,000,000,000.00	500,000,000.00	400,000,000.00
17065001/23020105/17000002		460,000.00		460,500.00	460,000.00+	0.11%+			
Total	18,378,347,445.70	30,514,320,308.26	20,430,840,000.00	34,951,743,359.00	12,135,972,862.56+	12.70%+	73,313,147,360.00	102,085,200,000.00	90,144,800,000.00
Note 18 - Airways									
29001001/23030116/18000001							400,000,000.00	200,000,000.00	200,000,000.00
29001001/23010131/18000002							13,000,000,000.00	9,000,000,000.00	6,000,000,000.00
Total							13,400,000,000.00	9,200,000,000.00	6,200,000,000.00

PART THREE

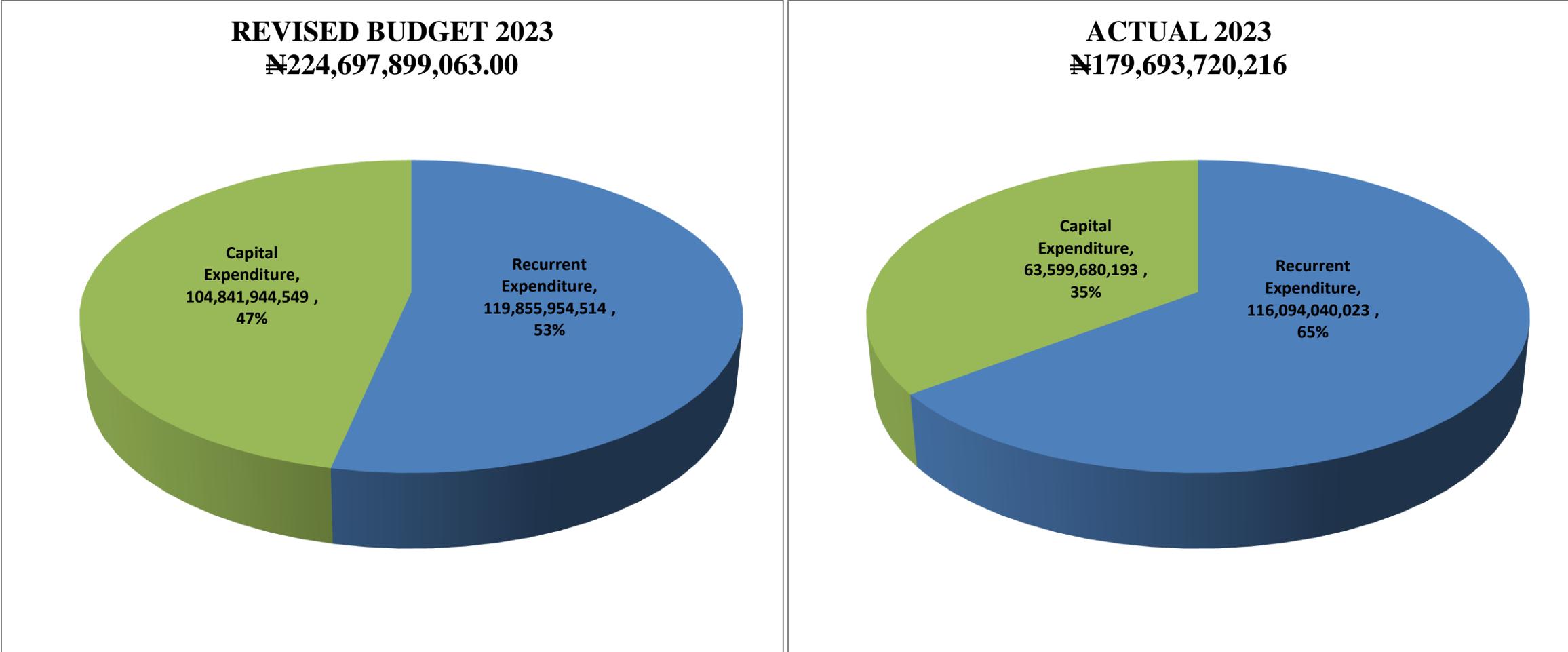
STATISTICAL ANALYSIS

GRAPHICAL PRESENTATION OF 2023 RECURRENT AND CAPITAL EXPENDITURE

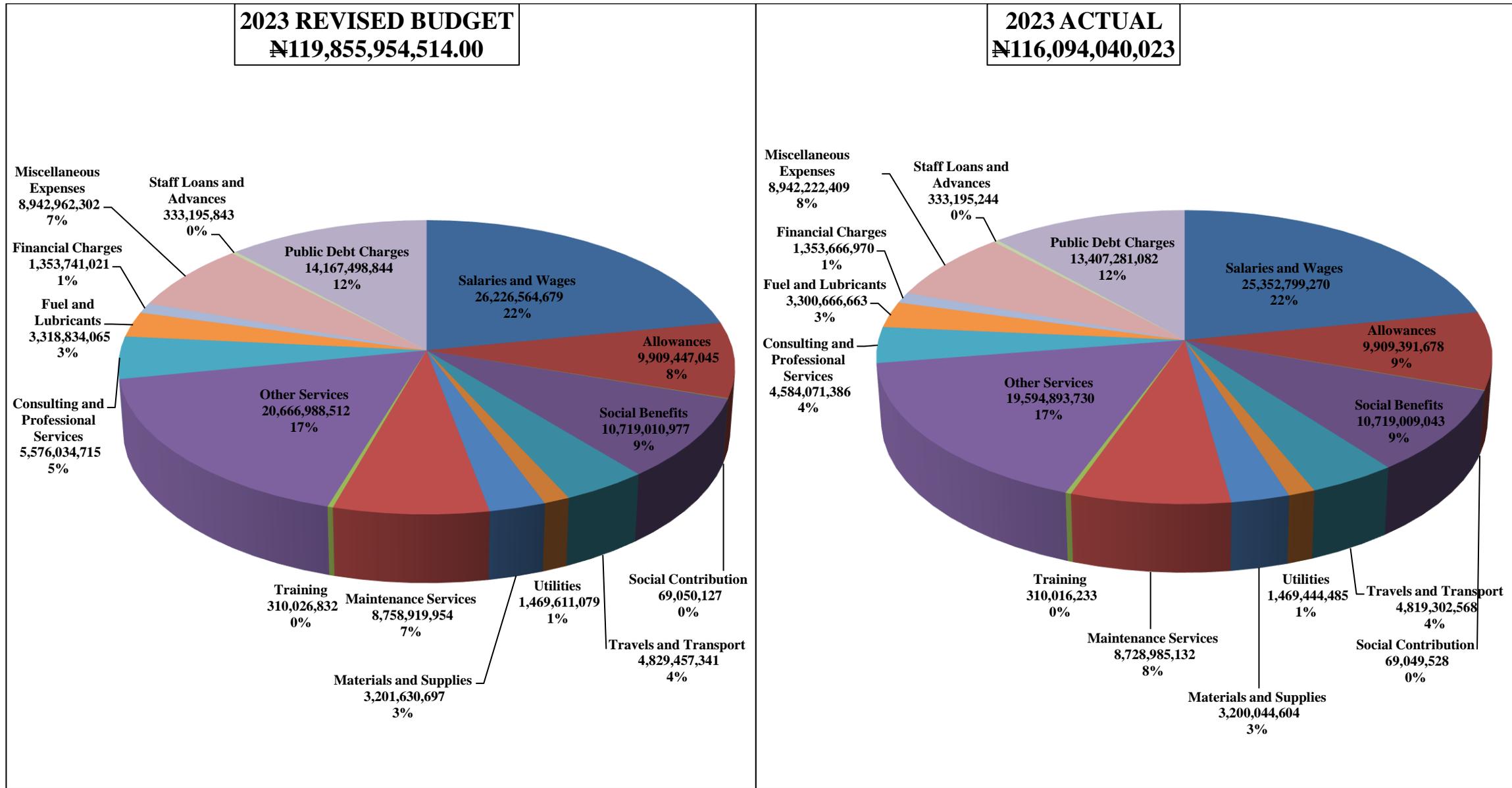
The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below from pages 342 - 346

The Cross Classification of Expenditure are also presented from pages 347- 360.

**2023 RECURRENT AND CAPITAL EXPENDITURE
REVISED BUDGET AND ACTUAL**

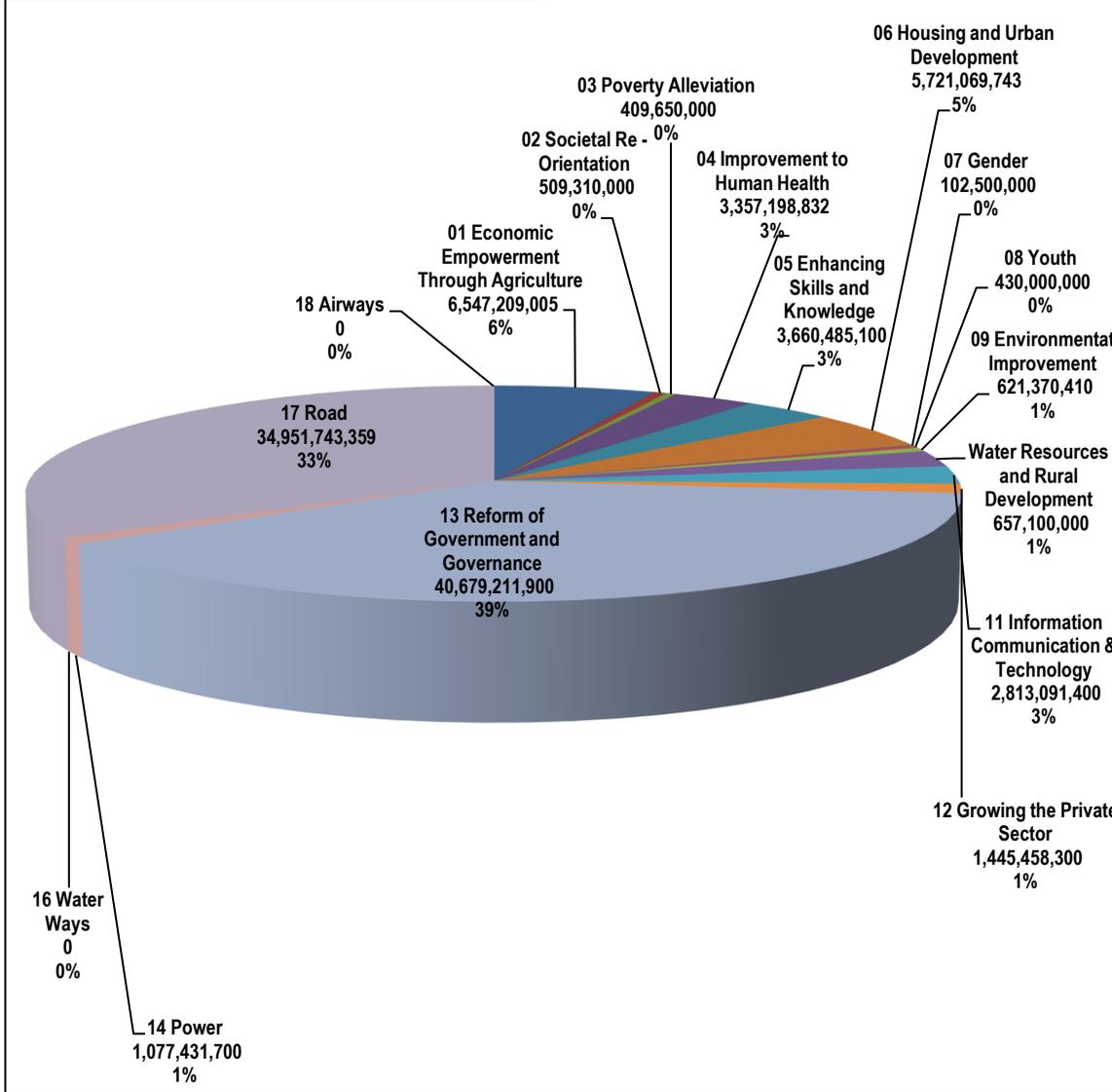


**2023 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION
REVISED BUDGET AND ACTUAL**

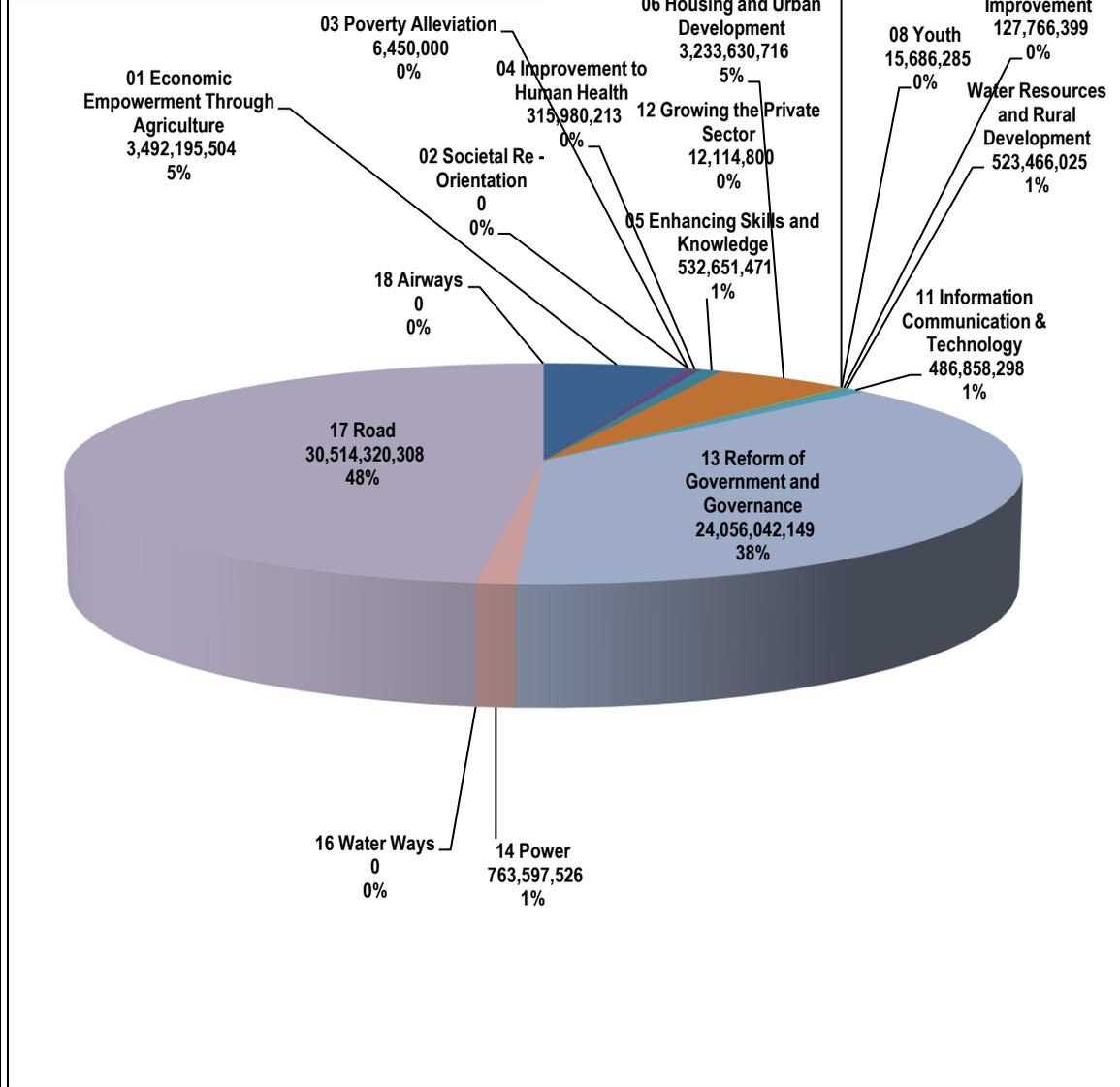


**2023 CAPITAL EXPENDITURE BY PROGRAMME
REVISED BUDGET AND ACTUAL**

**REVISED BUDGET 2023
CAPITAL EXPENDITURE BY PROGRAMME
₦104,841,944,549**

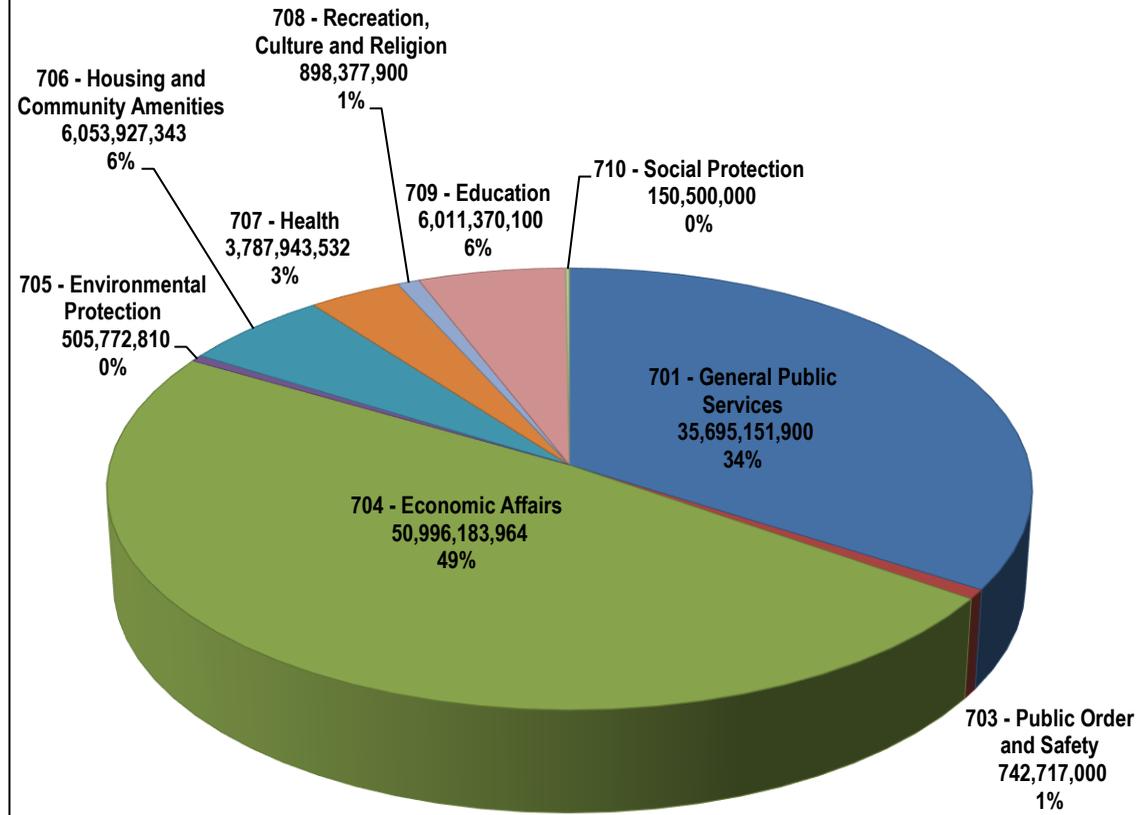


**ACTUAL 2023
CAPITAL EXPENDITURE BY PROGRAMME
₦63,599,680,193**

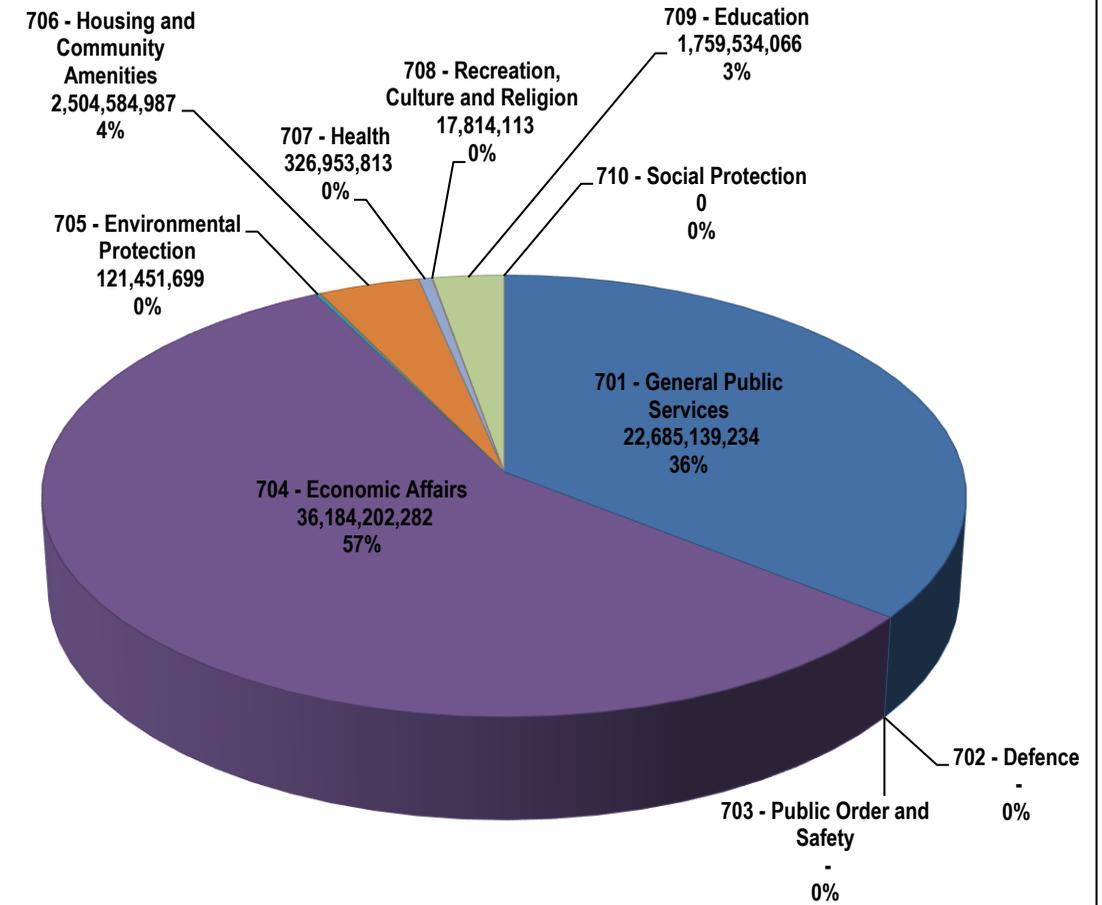


**2023 CAPITAL EXPENDITURE BY MAIN FUNCTION
REVISED BUDGET AND ACTUAL**

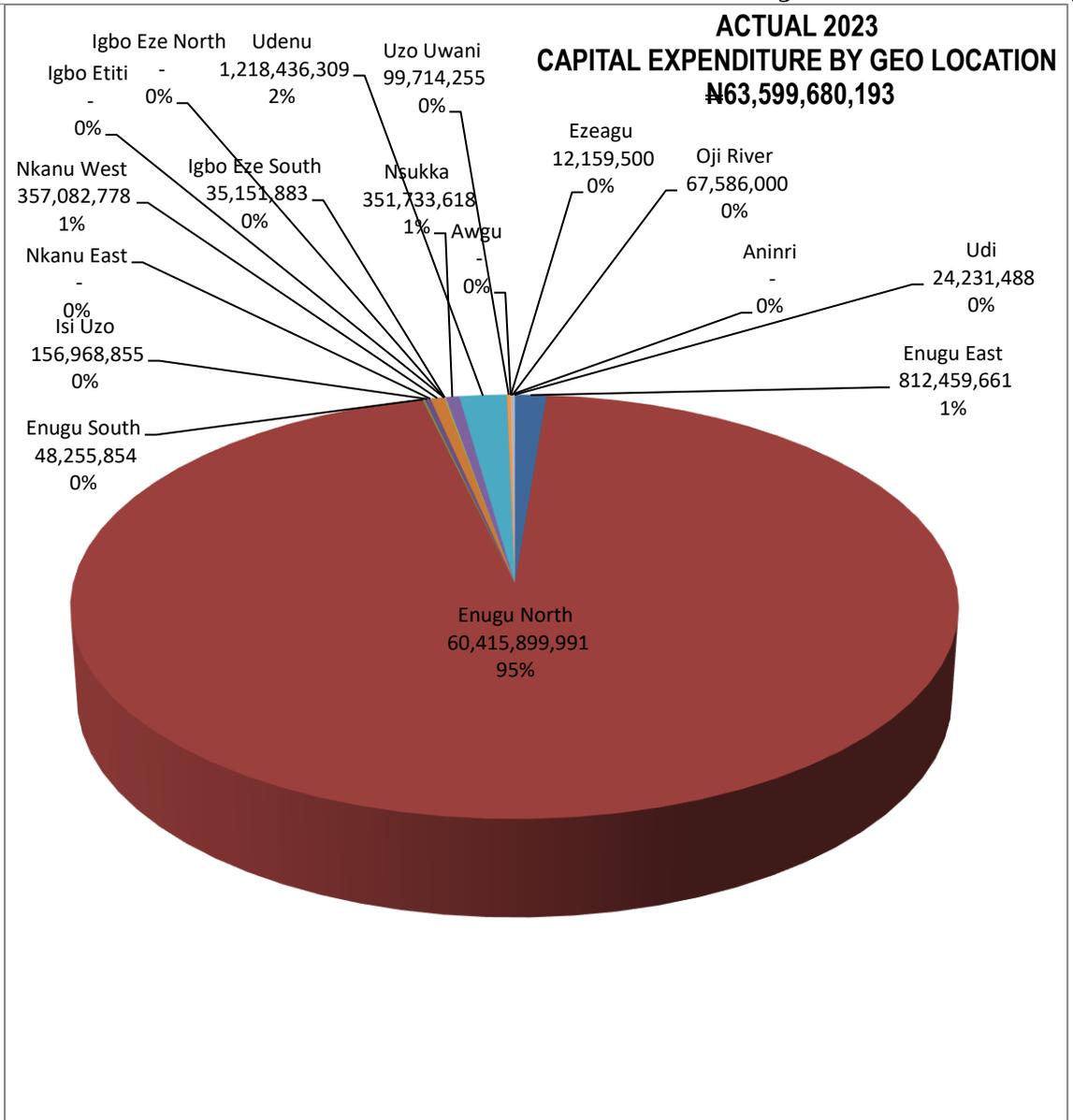
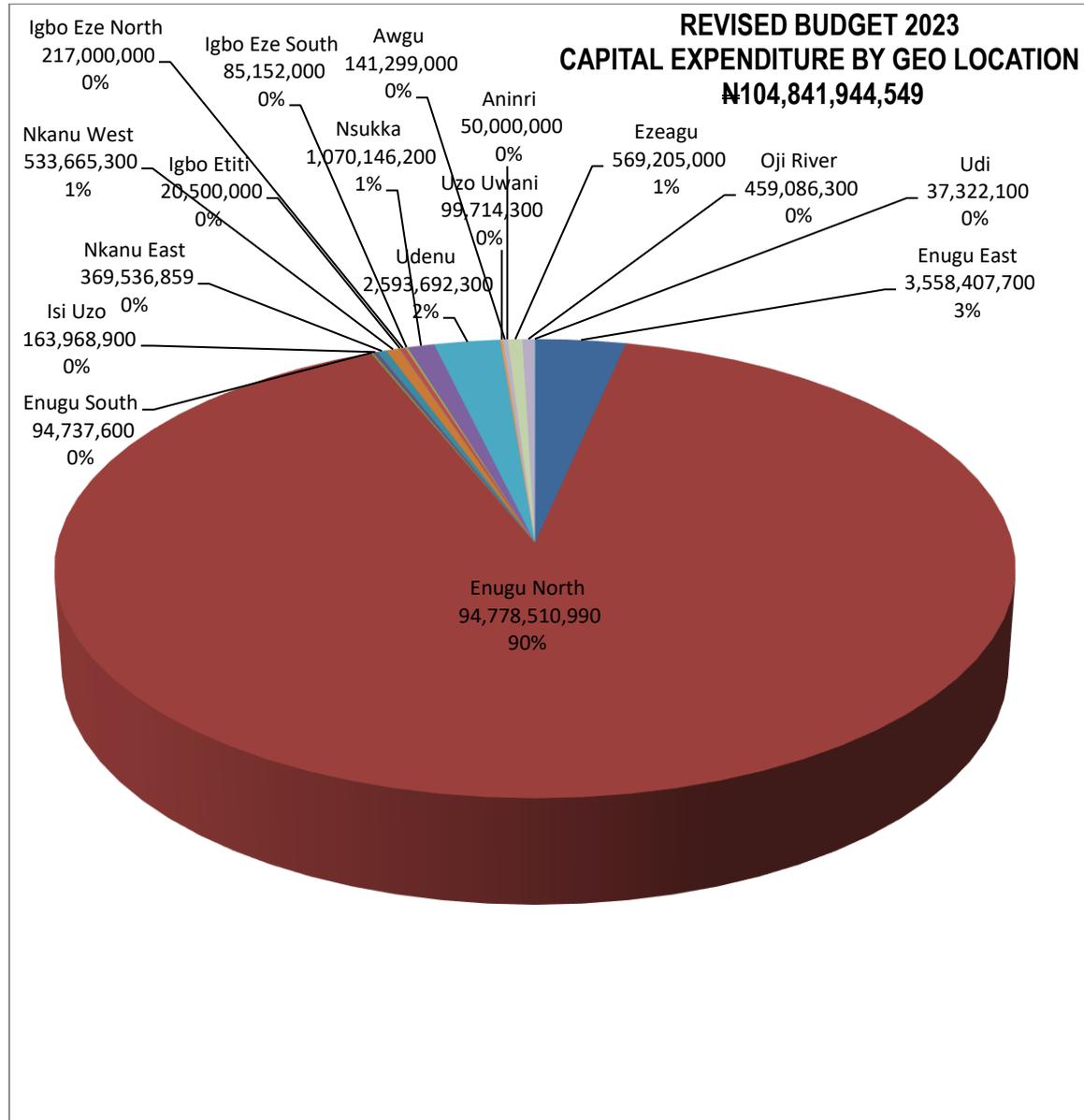
**REVISED BUDGET 2023
CAPITAL EXPENDITURE BY MAIN FUNCTION
₦104,841,944,549**



**ACTUAL 2023
CAPITAL EXPENDITURE BY MAIN FUNCTION
₦63,599,680,193**



**2023 CAPITAL EXPENDITURE BY GEO LOCATION
REVISED BUDGET AND ACTUAL**



4.0 USES OF COFOG AND ANALYSIS OF TOTAL GOVERNMENT EXPENDITURE BY FUNCTIONAL AND ECONOMIC CLASSIFICATIONS

- 4.01 Classification of Functions of Government (COFOG) permits trends in government expenditure on particular functions or policy to be examined over time. Conventional government accounts are not usually suitable for this purpose because they reflect the organizational structures of government. Not only might time series be distorted by organization changes, but at a specific time some organization may be responsible for more than one function, and responsibility for one function might be divided among several organizations. For example, if a government establishes a new department that brings together some of the functions previously administered by several departments or at several levels of government, it will not usually be possible to use conventional accounts (GPFS) to compare expenditure on these purposes over time. For example, at the Federal Level, the Ministry of Works; Housing and Urban Development; and Ministry of Power were hitherto different ministries, which were merged into one Ministry of Power, Works, and Housing in the Federal Budget.
- 4.02 COFOG is also used for making international comparisons of the extent to which governments are involved in particular economic and social functions. Just as COFOG avoids the problems of organizational changes in a single government, so too does it avoid the problem of Organizational differences among countries. In one country, for example, all functions connected with water supply may be undertaken by a single government agency, while in another country they may be distributed among departments dealing with the environment, housing, or industrial development. In Nigeria, the Ministry of Water Resources and Rural Development and Ministry of Agriculture provide water services.
- 4.03 For particular kinds of analyses, COFOG provides key aggregates that could be used as indicators or measures of results. For example, in studies of social assistance, information on past expenditure on the social protection function could give an indication of changes in the support provided by government for the welfare of the population. Similarly, analyzing the impact of economic growth on the environment may require information on the expenditure on environmental protection.
- 4.04 Government services can benefit the community either individually or collectively. COFOG is used to distinguish between individual and collective goods and services provided simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region. One major characteristic of collective service is that its provision to one individual does not reduce the amount available to others in the same community or section of the community. There is no rivalry in consuming these services. An individual consumption good or services is one that is acquired by a household and used to satisfy the needs or wants of members of that household. Individual goods and services are essentially private as distinct from “Public” goods and services. One characteristic of individual consumption is that the household must have agreed to accept the provision of the good or services and take whatever action is necessary to make it possible, for example, by attending a school or clinic.
- 4.05 Expenditure incurred by government in connection with individual services such as health and education are treated as collective services when they are concerned with the formulation and administration of government policy, the setting and enforcement of public standards, the regulation, licensing or supervision of producers, etc. For example, the expenditure incurred by Ministries of health or education at the state government level have been included in collective consumption as they are concerned with general matters of policy, standards, and regulations. The units of classification are, in principle, individual transactions. Each purchase of goods and services, wages payable, transfer, or other expenditure have been assigned a COFOG code according to the function that the transaction serves in the State 2020 Budget and Accounts, which is also consistent with the national guideline.
- 4.06 All of the Main Function Codes 701 to 706 is collective services, as are sub function section 7075 of health, sections 7083 to 7086 of recreation, culture and religion, section 7097 and 7098, sections 7108 and 7109 of social protection. These sections cover expenditure on general administration, regulation, research, that is recorded as investment in nonfinancial assets, and so on. The remaining sections of health, recreation, culture and religion, education and social protection are considered to be individual services.

ENUGU STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS

Main Function Codes and Descriptions	Economic Classification Codes and Descriptions																	Actual
	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2023
	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
701 - General Public Services	1,442,323,760	940,562,397	-	10,695,489,881	2,736,079,295	877,389,475	1,010,838,680	3,214,492,131	106,145,550	18,198,653,642	2,533,558,452	1,478,509,242	633,091,805	6,136,930,287	-	13,407,281,082	22,685,139,234	86,096,484,913
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	1,015,228,006	875,909,104	-	-	494,282,710	76,143,913	205,564,484	42,259,073	5,822,000	23,624,900	57,381,300	67,190,375	848,626	413,744,001	-	-	-	3,277,998,492
704 - Economic Affairs	1,650,746,836	653,101,918	34,255,395	1,534,264	256,250,190	241,506,015	408,941,288	1,855,182,781	144,466,000	44,070,772	1,646,996,583	1,247,442,553	559,658,055	342,713,986	-	-	36,184,202,282	45,271,068,920
705 - Environmental Protection	206,583,230	21,972,017	-	-	7,645,000	1,483,220	33,170,414	585,842,875	-	752,188,788	8,958,851	25,229,400	23,191,686	3,958,520	-	-	121,451,699	1,791,675,698
706 - Housing and Community Amenities	840,720,710	50,040,620	-	8,974,237	114,608,106	50,769,425	183,702,014	2,607,688,870	1,824,000	392,307,775	115,415,413	111,930,492	82,352,791	57,915,473	-	-	2,504,584,987	7,122,834,914
707 - Health	5,721,851,180	2,591,842,265	-	2,553,060	153,207,870	86,122,799	482,585,045	216,169,094	37,109,832	33,920,103	72,479,384	11,919,511	489,734	320,732,298	-	-	326,953,813	10,057,935,990
708 - Recreation, Culture and Religion	243,918,279	45,113,967	34,794,132	-	597,157,373	11,761,859	77,829,254	57,215,341	1,350,000	14,512,803	510,000	141,268,667	197,943	533,505,988	-	-	17,814,113	1,776,949,720
709 - Education	13,937,760,884	4,689,694,668	-	10,457,601	447,404,023	123,811,778	748,668,705	136,341,667	13,298,851	131,650,947	148,771,403	213,824,636	53,815,815	1,119,143,556	333,195,244	-	1,759,534,066	23,867,373,843
710 - Social Protection	293,666,385	41,154,721	-	-	12,668,000	456,000	48,744,719	13,793,300	-	3,964,000	-	3,351,787	20,514	13,578,300	-	-	-	431,397,725
Total Expenditure by Economic	25,352,799,270	9,909,391,678	69,049,528	10,719,009,043	4,819,302,568	1,469,444,485	3,200,044,604	8,728,985,132	310,016,233	19,594,893,730	4,584,071,386	3,300,666,663	1,353,666,970	8,942,222,409	333,195,244	13,407,281,082	63,599,680,193	179,693,720,216

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY FUNCTION

Main Function Codes and Descriptions	Jan - Dec 2023 Actual Expenditure by Main Function	Jan - Dec 2023 Budgeted Expenditure by Main Function	Jan - Dec 2023 Actual as % of Total Actual Expenditure	Jan - Dec 2023 Budget as % of Total Budgeted Expenditure	Jan - Dec 2022 Actual Expenditure by Main Function	Jan - Dec 2022 Budgeted Expenditure by Main Function	Jan - Dec 2022 Actual as % of Total Actual Expenditure	Jan - Dec 2022 Budget as % of Total Budgeted Expenditure
701 - General Public Services	86,096,484,913	100,961,783,099	48%	45%	59,068,146,619	85,449,971,869	45%	36%
702 - Defense	-	-	0%	0%	-	-	0%	0%
703 - Public Order and Safety	3,277,998,492	4,033,255,257	2%	2%	3,205,315,236	5,852,528,257	2%	2%
704 - Economic Affairs	45,271,068,920	60,568,129,687	25%	27%	27,762,155,127	58,838,904,723	21%	25%
705 - Environmental Protection	1,791,675,698	2,178,012,806	1%	1%	992,769,203	3,738,904,996	1%	2%
706 - Housing and Community Amenities	7,122,834,914	10,672,236,180	4%	5%	4,215,718,556	17,273,048,837	3%	7%
707 - Health	10,057,935,990	13,518,959,681	6%	6%	9,835,470,906	24,339,386,149	8%	10%
708 - Recreation, Culture and Religion	1,776,949,720	2,679,375,348	1%	1%	1,497,534,732	6,727,797,448	1%	3%
709 - Education	23,867,373,843	29,504,237,787	13%	13%	23,469,996,192	32,536,957,687	18%	14%
710 - Social Protection	431,397,725	581,909,218	0%	0%	429,865,841	647,340,318	0%	0%
Grand Total	179,693,720,216	224,697,899,063	100%	100%	130,476,972,410	235,404,840,284	100%	100%

Key Facts in 2023 Financial Year:

- ✓ General Public Services which include public debt charges consumed 48% and 45% of Total Expenditure in 2023 and 2022 respectively.
- ✓ Public Order and Safety consumed 2% Total Expenditure in both 2023 and 2022 respectively.
- ✓ Economic Affairs which includes Road Construction and Agriculture increased to 25% of Total Expenditure from 21% in the previous year.
- ✓ Health Function consumed 6% of Total Expenditure in 2023 and 8% in 2022.
- ✓ Education consumed 13% and 20% of Total Expenditure in both 2023 and 2022 respectively.

ENUGU STATE GOVERNMENT - Jan - Dec 2023

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions																Actual	
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2023
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
70111	Executive and Legislative Organs	768,755,755	255,412,536	-	10,601,504,540	2,659,864,042	845,889,491	849,246,735	3,087,760,365	96,678,550	18,139,861,687	2,523,184,452	928,598,398	622,829,573	6,002,246,016	-	-	17,819,273,644	65,201,105,783
70112	Financial and Fiscal Affairs	45,633,585	15,243,384	-	93,985,341	2,952,250	290,000	2,623,932	5,613,950	910,000	9,289,359	-	2,137,899	4,699,074	8,528,350	-	8,871,816,107	6,000,000	9,069,723,232
70121	Econ Aid to Dev Countries&Countries in Transitt	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600
70131	General Personnel Services	549,545,940	644,825,712	-	-	38,667,810	261,600	33,565,068	66,859,133	8,197,000	16,093,996	5,675,000	11,938,400	469,668	15,520,750	-	-	2,636,300	1,394,256,377
70132	Overall Planning and Statistical Services	-	-	-	-	-	-	-	3,834,850	-	-	-	-	-	282,140	-	-	-	4,116,990
70133	Other General Services	77,938,480	25,080,165	-	-	33,518,193	30,948,384	125,132,945	50,149,394	360,000	33,408,600	4,699,000	535,819,546	4,862,957	110,353,031	-	-	4,857,229,290	5,889,499,983
70150	Research and Development General Public Services	-	-	-	-	-	-	-	-	-	-	-	-	225,997	-	-	-	-	225,997
70160	General Public Services Not Elsewhere Classified	450,000	-	-	-	1,077,000	-	270,000	274,439	-	-	-	15,000	4,537	-	-	-	-	2,090,976
70170	Public Debt Transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,535,464,975	-	4,535,464,975
70310	Police Services	-	24,860,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,860,000
70320	Fire Protection Services	-	22,724,779	-	-	211,129	-	35,000	3,025,000	-	-	-	5,904,215	119,580	-	-	-	-	32,019,704
70330	Law Courts	1,015,228,006	828,324,324	-	-	494,071,581	60,303,627	205,529,484	38,103,694	5,822,000	23,468,500	57,381,300	61,286,160	729,046	413,744,001	-	-	-	3,203,991,723
70340	Prisons	-	-	-	-	-	15,840,286	-	1,130,379	-	-	-	-	-	-	-	-	-	16,970,665
70350	Research and Development Public Order and Safety	-	-	-	-	-	-	-	-	-	156,400	-	-	-	-	-	-	-	156,400
70411	General Economic and Commercial Affairs	620,815,425	187,421,581	34,255,395	-	148,008,015	86,211,995	339,443,273	88,356,112	31,861,700	37,269,568	1,604,626,204	30,112,529	556,802,114	282,890,289	-	-	20,149,218	4,068,223,417
70412	General Labour Affairs	16,123,913	3,880,923	-	-	4,290,175	49,050	6,188,175	8,366,150	2,500,000	16,000	-	677,900	2,533	4,071,150	-	-	-	46,165,969
70421	Agriculture	422,486,167	248,569,720	-	-	36,979,650	3,369,750	32,625,430	12,720,921	100,875,550	2,446,800	32,135,429	9,906,468	344,652	30,076,729	-	-	3,462,316,613	4,394,853,879
70422	Forestry	20,031,332	5,428,202	-	-	-	190,000	-	-	-	-	-	-	4,614	202,000	-	-	-	25,856,147
70423	Fishing Livestock and Hunting	-	-	-	-	84,000	-	840,000	276,000	-	-	-	-	-	-	-	-	-	1,200,000
70431	Coal and Other Solid Minerals	5,266,259	69,011,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,277,396
70435	Electricity	138,651,371	52,406,946	-	-	15,959,000	146,124,805	741,800	50,666,345	-	-	-	6,300,000	105,388	1,327,000	-	-	737,622,126	1,149,904,781
70441	Mining of Mineral Res. Other than Mineral Fuels	-	-	-	-	8,922,000	1,475,050	3,797,723	1,595,783,664	2,511,750	573,404	12,000	147,700	2,038,598	7,637,890	-	-	-	1,622,899,779
70442	Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,004,000	10,004,000
70443	Construction	145,278,486	39,600,575	-	-	2,406,000	5,141,455	39,940,200	-	951,000	1,620,000	1,184,040,406	26,892	8,063,528	-	-	-	837,229,555	2,264,298,098
70451	Road Transport	155,240,280	37,751,838	-	-	40,216,950	1,671,000	18,004,030	33,746,900	-	2,414,000	3,235,000	15,309,550	8,531	8,162,400	-	-	30,766,361,188	31,082,121,668
70460	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	319,902,244	319,902,244
70472	Hotels and Restaurants	85,715,660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,715,660
70473	Tourism	4,519,830	247,331	-	1,534,264	-	8,365	-	16,552,100	-	400,000	5,278,250	-	-	-	-	-	-	28,540,141
70474	Multipurpose Development Projects	-	-	-	-	1,790,400	-	2,159,402	8,774,390	6,717,000	-	89,700	798,000	324,732	283,000	-	-	7,950,000	28,886,624
70482	R & D Agriculture Forestry Fishing and Hunting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,667,338	22,667,338
70483	R & D Fuel and Energy	-	-	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-	-	150,000
70487	R & D Other Industries	36,618,112	8,783,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,401,778
70510	Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,255,854	48,255,854
70540	Protection of Biodiversity and Landscape	-	-	-	-	-	-	534,450	-	-	-	-	-	-	-	-	-	-	534,450
70560	Environmental Protection	206,583,230	21,972,017	-	-	7,645,000	1,483,220	32,635,964	585,842,875	-	752,188,788	8,958,851	25,229,400	23,191,686	3,958,520	-	-	73,195,845	1,742,885,395
70610	Housing Development	495,556,385	32,453,053	-	-	16,096,306	1,098,105	31,089,667	38,673,600	500,000	47,892,900	114,394,413	25,328,228	6,412,032	17,488,362	-	-	1,955,872,694	2,782,855,745
70620	Community Development	20,895,055	6,868,307	-	-	1,125,000	335,000	4,016,350	204,050	1,324,000	222,116	-	2,768,500	9,921	5,902,500	-	-	68,938,871	112,609,670
70630	Water Supply	324,269,270	10,719,260	-	8,974,237	97,386,800	49,336,320	148,595,997	2,565,998,220	-	344,192,759	1,021,000	83,833,764	75,930,838	34,524,611	-	-	439,635,922	4,184,418,999
70650	R & D Housng and Community Amenities	-	-	-	-	-	-	-	2,813,000	-	-	-	-	-	-	-	-	40,137,500	42,950,500
70721	General Medical Services	-	-	-	-	-	-	-	-	2,885,000	-	-	-	-	-	-	-	146,362,363	149,247,363

ENUGU STATE GOVERNMENT - Jan - Dec 2023

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS – CONT'D

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions																Actual	
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2023
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Sub Function
70722	Specialized Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	846,000	846,000
70731	General Hospital Services	-	-	-	-	-	-	-	-	2,158,270	-	-	6,120,588	-	-	-	-	152,800,500	161,079,358
70740	Public Health Services	5,721,851,180	2,591,842,265	-	2,553,060	153,207,870	86,122,799	482,585,045	216,169,094	32,066,562	33,920,103	72,479,384	5,798,923	489,734	320,732,298	-	-	26,921,450	9,746,739,769
70750	R & D Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,500	23,500
70810	Recreational and Sporting Services	63,258,187	2,467,850	-	-	16,103,899	-	14,049,240	33,462,269	1,165,000	4,500,000	-	26,705,587	1,958	438,203,280	-	-	17,814,113	617,731,384
70820	Cultural Services	59,574,199	13,559,863	1,917,000	-	2,833,000	139,000	11,517,500	5,603,400	-	3,000,000	-	294,000	4,239	59,629,830	-	-	-	158,072,031
70830	Broadcasting and Publishing Services	121,085,894	29,086,254	32,877,132	-	5,234,799	11,622,859	52,242,514	18,149,671	185,000	7,012,803	510,000	114,269,080	191,746	35,652,877	-	-	-	428,120,631
70840	Religious and Other Community Services	-	-	-	-	572,985,675	-	-	-	-	-	-	-	-	-	-	-	-	572,985,675
70850	R & D Recreation Culture and Religion	-	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000	-	-	-	40,000
70912	Primary Education	136,564,473	-	-	-	24,868,766	3,925,550	17,506,912	40,575,769	-	293,590	4,486,250	41,823,056	-	29,560,551	-	-	113,106,896	412,711,813
70922	Upper Secondary Education	7,067,349,887	4,192,665,680	-	-	19,956,500	330,000	23,211,700	18,491,625	-	3,967,200	1,960,900	3,297,900	18,434,328	25,369,300	-	-	19,671,000	11,394,706,020
70930	Post Secondary Non Tertiary Education	-	-	-	-	-	-	-	-	-	4,318,000	8,167,500	6,588	613,797	3,478,200	-	-	-	16,584,085
70941	First Stage of Tertiary Education	243,375,583	98,096,955	-	137,865	328,378,623	96,942,627	273,890,828	52,048,489	9,789,801	86,382,187	100,881,293	142,098,506	32,590,328	755,297,321	333,195,244	-	100,478,324	2,653,583,975
70942	Second Stage of Tertiary Education	6,145,301,695	353,350,218	-	-	16,798,393	3,091,666	44,875,348	18,528,715	-	6,019,710	7,597,838	1,067,200	1,041,629	36,314,896	-	-	1,521,862,246	8,155,849,553
70950	Education Not Defined by Level	345,169,246	45,581,816	-	-	57,401,741	19,521,935	389,183,918	6,697,068	3,509,050	30,670,260	25,677,622	24,895,886	1,135,732	265,950,285	-	-	-	1,215,394,559
70960	Subsidiary Services to Education	-	-	-	10,319,735	-	-	-	-	-	-	-	635,500	-	2,169,004	-	-	4,415,600	17,539,839
70970	R & D Education	-	-	-	-	-	-	-	-	-	-	-	-	-	1,004,000	-	-	-	1,004,000
71030	Survivors	-	7,436,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,436,714
71040	Family and Children	-	-	-	-	-	-	-	-	-	-	-	-	-	229,000	-	-	-	229,000
71050	Unemployment	-	2,950,834	-	-	1,515,000	271,000	-	520,800	-	3,590,000	-	1,691,200	-	300,000	-	-	-	10,838,834
71070	Social Exclusions	235,554,615	-	-	-	-	-	-	-	-	-	-	-	4,769	-	-	-	-	235,559,384
71080	R & D Social Protection	58,111,769	30,767,173	-	-	11,153,000	185,000	48,744,719	13,272,500	-	374,000	-	1,660,587	15,745	13,049,300	-	-	-	177,333,793
Total by Sub Function		25,352,799,270	9,909,391,678	69,049,528	10,719,009,043	4,819,302,568	1,469,444,485	3,200,044,604	8,728,985,132	310,016,233	19,594,893,730	4,584,071,386	3,300,666,663	1,353,666,970	8,942,222,409	333,195,244	13,407,281,082	63,599,680,193	179,693,720,216

ENUGU STATE GOVERNMENT -Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATION

Program Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure By Programme	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
01000000	Economic Empowerment Through Agriculture	93,448,451	1,235,548,570	2,481,484,115	4,261,274,983	3,298,500	25,000,000	-	-	913,964,439	1,025,385,452	3,492,195,504	6,547,209,005
02000000	Societal Re-Orientation	-	323,560,000	-	99,250,000	-	59,500,000	-	25,000,000	-	2,000,000	-	509,310,000
03000000	Poverty Allevation	-	9,650,000	-	-	-	100,000,000	-	-	-	300,000,000	6,450,000	409,650,000
04000000	Improvement to Human Health	176,009,863	1,079,555,750	120,124,900	1,381,545,200	-	11,231,700	-	2,363,500	19,845,450	882,502,682	315,980,213	3,357,198,832
05000000	Enhancing Skills and Knowledge	139,557,354	1,799,407,400	311,567,004	1,447,213,400	77,111,512	342,414,100	-	-	4,415,600	71,450,200	532,651,471	3,660,485,100
06000000	Housing and Urban Development	153,967,369	297,698,601	59,023,790	1,032,544,271	2,941,763,186	4,084,588,000	-	-	78,876,371	306,238,871	3,233,630,716	5,721,069,743
07000000	Gender	-	500,000	-	-	-	50,000,000	-	-	-	52,000,000	-	102,500,000
08000000	Youth	-	20,000,000	-	-	15,686,285	410,000,000	-	-	-	-	15,686,285	430,000,000
09000000	Environmental Improvement	77,010,545	154,695,900	-	331,174,410	-	30,000,000	-	46,597,600	50,755,854	58,902,500	127,766,399	621,370,410
10000000	Water Resources and Rual Development	-	464,417,000	13,700,000	862,355,800	12,941,984	828,942,000	-	-	15,744,540	360,500,000	42,386,524	2,516,214,800
11000000	Information Communication and Technology	319,733,643	1,330,722,200	21,922,550	735,272,600	-	71,300,000	-	-	145,202,105	675,796,600	486,858,298	2,813,091,400
12000000	Growing the Private Sector	12,114,800	149,004,500	-	426,153,800	-	29,800,000	-	-	-	840,500,000	12,114,800	1,445,458,300
13000000	Reform of Government and Governance	5,185,113,617	12,740,761,800	2,112,239,411	8,890,586,500	2,320,336,960	3,110,827,700	-	2,249,800	14,438,352,161	15,934,786,100	24,056,042,149	40,679,211,900
14000000	Power	456,619,585	725,481,700	50,294,831	95,266,800	256,683,110	256,683,200	-	-	-	-	763,597,526	1,077,431,700
17000000	Road	-	-	19,151,829,508	23,169,472,559	11,312,490,800	11,434,270,800	-	148,000,000	50,000,000	200,000,000	30,514,320,308	34,951,743,359
Total Capital Expenditure By Economic		6,613,575,227	20,331,003,421	24,322,186,109	42,732,110,323	16,940,312,338	20,844,557,500	-	224,210,900	15,723,606,520	20,710,062,405	63,599,680,193	104,841,944,549

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY PROGRAMME - Jan - Dec 2023

Programme Codes	Programme Description	Jan - Dec 2023 Actual Expenditure by Programme	Jan - Dec 2023 Budgeted Expenditure by Programme	Jan - Dec 2023 Actual as % of Total Actual Expenditure	Jan - Dec 2023 Budget as % of Total Budgeted Expenditure	Jan - Dec 2022 Actual Expenditure by Programme	Jan - Dec 2022 Budgeted Expenditure by Programme	Jan - Dec 2022 Actual as % of Total Actual Expenditure	Jan - Dec 2022 Budget as % of Total Budgeted Expenditure
01000000	Economic Empowerment Through Agriculture	3,492,195,504	6,547,209,005	5%	6%	71,496,296	10,519,680,000	0%	9%
02000000	Societal Re-orientation	0	509,310,000	0%	0%	33,648,108	1,769,450,000	0%	2%
03000000	Poverty Allevation	6,450,000	409,650,000	0%	0%	0	366,081,100	0%	0%
04000000	Improvement to Human Health	315,980,213	3,357,198,832	0%	3%	661,463,451	14,391,935,000	2%	12%
05000000	Enhancing Skills and Knowledge	532,651,471	3,660,485,100	1%	3%	1,943,469,547	8,864,702,760	6%	8%
06000000	Housing and Urban Development	3,233,630,716	5,721,069,743	5%	5%	289,322,200	1,969,265,000	1%	2%
07000000	Gender	0	102,500,000	0%	0%	0	178,900,000	0%	0%
08000000	Youth	15,686,285	430,000,000	0%	0%	96,923,730	3,076,100,000	0%	3%
09000000	Environmental Improvement	127,766,399	621,370,410	0%	1%	852,685,533	2,457,160,000	3%	2%
10000000	Water Resources and Rual Development	42,386,524	2,516,214,800	0%	2%	94,751,790	4,113,000,000	0%	4%
11000000	Information Communication and Technology	486,858,298	2,813,091,400	1%	3%	75,918,680	2,798,095,000	0%	2%
12000000	Growing the Private Sector	12,114,800	1,445,458,300	0%	1%	9,275,800	3,599,850,000	0%	3%
13000000	Reform of Government and Governance	24,056,042,149	40,679,211,900	38%	39%	10,014,497,750	31,257,306,910	30%	27%
14000000	Power	763,597,526	1,077,431,700	1%	1%	764,039,612	2,115,360,000	2%	2%
15000000	Rail	0	0	0%	0%	0	0	0%	0%
16000000	Water Ways	0	0	0%	0%	0	0	0%	0%
17000000	Road	30,514,320,308	34,951,743,359	48%	33%	18,378,347,446	28,072,000,000	55%	24%
18000000	Airways	0	0	0%	0%	0	0	0%	0%
19000000	Sea Ports	0	0	0%	0%	0	0	0%	0%
20000000	Shipping	0	0	0%	0%	0	0	0%	0%
21000000	Oil and Gas Infrastructure	0	0	0%	0%	0	0	0%	0%
Grand Total		63,599,680,193	104,841,944,549	100%	100%	33,285,839,944	115,548,885,770	100%	100%

Key Facts in 2023 Financial Year:

- ✓ Economic Empowerment Through Agriculture consumed 5% of Total Actual Capital Expenditure in both 2023 and 0% in 2022.
- ✓ Housing and Urban Development consumed 5% and 1% of Total Actual Capital Expenditure in 2023 and 2022 respectively.
- ✓ Reform of Government and Governance consumed 38% of Total Actual Capital Expenditure in 2023 and 30% in the previous year.
- ✓ Road consumed 48% of Total Capital Expenditure in 2023 down from 55% in 2022.

ENUGU STATE GOVERNMENT - Jan - Dec 2023

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS

Org Code	Descriptions	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2023
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Admin
11000000	Office of the Executive Governor	611,291,195	80,663,876	-	14,514,204	3,138,121,442	852,797,891	943,316,448	2,627,002,472	83,965,000	18,136,536,683	2,513,460,152	921,394,943	627,672,989	4,526,425,770	-	-	22,539,486,499	57,616,649,564
12000000	Enugu State House of Assembly	104,085,033	146,839,535	-	-	144,159,000	852,500	10,351,150	384,886,480	10,000,000	11,790,990	-	23,354,800	74,821	1,539,800,296	-	-	-	2,376,194,604
13000000	Ministry of Youth and Sports	498,812,802	23,018,926	-	-	36,713,899	1,281,150	17,414,240	33,983,069	1,515,000	8,090,000	-	28,396,787	4,881,604	452,553,580	-	-	15,686,285	1,122,347,342
14000000	Ministry of Gender Affairs & Social Development	58,111,769	20,603,645	-	-	11,153,000	5,000	48,731,519	13,272,500	-	374,000	-	1,660,587	15,745	6,663,800	-	-	-	160,591,564
15000000	Ministry of Agriculture & Natural Resources	413,749,428	158,677,483	-	-	37,063,650	3,369,750	33,465,430	12,996,921	100,875,550	2,446,800	32,135,429	9,906,468	344,652	30,076,729	-	-	3,481,685,451	4,316,793,741
17000000	Ministry of Education	13,746,497,623	4,779,586,905	-	10,457,601	447,674,023	139,739,198	756,857,315	150,798,186	15,507,121	134,329,427	149,051,403	219,945,224	54,022,560	1,152,067,372	333,195,244	-	1,728,700,305	23,818,429,506
18000000	The State Judiciary	402,649,790	410,874,936	-	-	251,094,546	18,231,238	151,805,631	13,552,707	5,442,000	23,317,500	-	33,536,450	644,809	349,875,546	-	-	-	1,661,025,153
20000000	Ministry of Finance & Economic Development	418,231,475	127,939,810	-	-	106,695,251	65,384,095	116,035,918	60,227,731	14,234,600	27,100,468	1,555,460,204	22,257,038	556,715,312	220,838,630	-	13,407,281,082	39,365,305	16,737,766,919
21000000	Ministry of Health	5,721,851,180	2,591,842,265	-	2,553,060	151,749,870	79,740,380	473,896,436	201,347,574	34,901,562	20,665,137	72,013,384	5,551,923	291,795	288,037,482	-	-	326,953,813	9,971,395,862
22000000	Ministry of Commerce & Industry	225,939,264	33,103,376	-	-	27,647,119	18,256,800	6,791,941	1,117,375	10,337,000	4,720,500	23,971,000	2,257,593	46,578	23,847,350	-	-	13,195,675	391,231,571
23000000	Ministry of Information	121,085,894	29,086,254	32,877,132	-	5,234,799	11,622,859	52,242,514	13,844,271	185,000	7,112,803	510,000	114,269,080	191,746	35,893,877	-	-	18,000,000	442,156,231
25000000	Office of the Head of State Civil Service	489,188,989	639,667,242	-	10,680,975,677	439,000	261,600	25,037,318	48,882,466	1,000,000	31,989,500	5,675,000	8,546,900	450,449	11,883,750	-	-	-	11,943,997,890
26000000	Ministry of Justice	612,578,216	465,034,168	-	-	242,977,035	58,092,675	53,737,053	26,793,066	380,000	47,837,400	57,381,300	27,749,710	84,237	64,149,455	-	-	53,731,400	1,710,525,714
27000000	Ministry of Labour and Productivity	16,123,913	3,880,923	-	-	3,612,375	49,050	1,257,175	8,366,150	2,500,000	16,000	-	427,910	1,103	407,115	-	-	-	40,305,739
28000000	Ministry of Science and Solid Mineral Development	36,618,112	8,783,666	-	-	8,922,000	1,475,050	3,967,723	1,595,783,664	2,511,750	1,993,404	12,000	147,700	2,038,598	7,637,890	-	-	129,250,280	1,799,141,838
29000000	Ministry of Transport	160,506,540	38,612,013	-	-	40,216,950	1,671,000	18,004,030	33,746,900	-	7,314,000	3,235,000	15,309,550	12,687	8,162,400	-	-	290,210,880	617,001,950
31000000	Ministry of Energy and Mineral Resources	33,354,211	-	-	-	15,959,000	146,124,805	741,800	50,666,345	-	-	-	6,300,000	105,388	1,327,000	-	-	734,126,126	988,704,675
34000000	Ministry of Works and Infrastructure	145,278,486	39,600,575	-	-	-	2,406,000	5,141,455	39,940,200	-	951,000	1,620,000	1,184,040,406	26,892	8,063,528	-	-	33,193,008,925	34,620,077,469
35000000	Ministry of Environment	226,614,561	27,400,219	-	-	8,509,800	2,145,220	33,975,966	586,521,875	-	752,220,088	8,958,851	25,913,400	23,199,149	4,467,520	-	-	59,824,054	1,759,750,702
36000000	Ministry of Culture and Tourism	64,094,029	13,812,694	1,917,000	1,534,264	2,833,000	147,365	11,517,500	22,155,500	-	3,400,000	5,278,250	294,000	50,466	59,629,830	-	-	-	186,663,899
38000000	State Economic Planning Commission	25,810,132	20,796,020	34,255,395	-	5,438,454	10,000	183,512,312	11,988,450	7,290,100	517,300	2,600,000	4,275,098	16,114	1,681,040	-	-	6,450,000	304,640,415
40000000	Office of the Auditor General State/Local Government	45,633,585	15,158,196	-	-	2,937,250	290,000	1,847,750	5,605,450	910,000	9,242,359	-	2,132,899	17,428	8,039,350	-	-	-	91,814,267
47000000	Service Commission State/Local Government	60,356,952	16,660,659	-	-	248,000	122,000	8,572,750	27,090,667	7,197,000	609,496	-	3,591,500	20,745	3,815,350	-	-	-	128,285,119
48000000	Enugu State Independence Electoral Commission	68,061,135	19,316,085	-	-	3,505,000	160,000	5,655,457	5,162,500	10,000	1,609,100	30,000	10,154,000	63,348	1,837,550	-	-	-	115,564,176
51000000	Min of Local Govt, Chieftancy Affairs & Rural Dev.	24,302,535	7,676,465	-	-	750,308	-	2,903,900	4,125,000	-	1,230,616	10,000,000	7,206,215	273,748	630,500	-	-	72,195,845	131,295,131
52000000	Ministry of Water Resources	324,520,270	10,719,260	-	8,974,237	97,386,800	49,336,320	148,595,997	2,565,998,220	-	344,192,759	1,021,000	83,833,764	75,953,180	34,524,611	-	-	165,138,922	3,910,195,341
53000000	Ministry of Housing	133,737,324	9,368,943	-	-	11,048,256	1,878,334	6,826,217	35,757,666	-	14,859,000	48,702,327	11,141,822	6,207,473	33,881,781	-	-	172,193,059	485,602,200
54000000	Ministry of Rural Development	105,297,160	52,406,946	-	-	1,468,500	-	1,607,002	2,020,000	6,717,000	-	-	798,000	2,915	192,000	-	-	-	170,509,523
60000000	Ministry of Lands and Urban Development	294,208,288	82,397,480	-	-	1,438,050	501,500	14,660,300	16,862,550	500,000	113,400	6,725,000	3,915,775	156,280	14,593,062	-	-	85,835,600	521,907,284
62000000	Ministry of Chieftancy Matters	17,739,334	6,453,657	-	-	40,000	10,000,000	10,369,525	80,198,000	2,713,550	-	-	267,000	3,519	35,000	-	-	-	127,819,585
63000000	Ministry of Inter Ministerial Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,690,000	8,690,000
64000000	Ministry of Budget and Planning	36,299,214	5,912,113	-	-	8,227,191	2,561,100	36,687,600	18,337,406	-	-	25,195,000	1,038,800	18,535	36,805,409	-	-	391,012,898	562,095,266
65000000	Ministry of Enugu Capital Territory	67,610,774	8,837,592	-	-	3,610,000	596,605	10,297,600	21,952,950	1,324,000	220,000	61,036,087	10,270,632	48,280	2,535,300	-	-	74,938,871	263,278,689
66000000	Ministry of Human Capital Dev. & Poverty Reduction	20,895,055	6,868,307	-	-	692,000	335,000	2,234,450	134,050	-	47,000	-	2,017,000	4,215	5,610,500	-	-	-	38,837,577
67000000	Ministry of Special Duties	21,665,003	7,791,443	-	-	1,737,000	-	1,985,182	7,866,770	-	47,000	-	508,763,700	9,612	2,568,000	-	-	-	552,433,710
Grand Total		25,352,799,270	9,909,391,678	69,049,528	10,719,009,043	4,819,302,568	1,469,444,485	3,200,044,604	8,728,985,132	310,016,233	19,594,893,730	4,584,071,386	3,300,666,663	1,353,666,970	8,942,222,409	333,195,244	13,407,281,082	63,599,680,193	179,693,720,216

ENUGU STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Location Zone	Location Codes and Description												Total Capital Expenditure by Geo Location	
			23010100		23020100		23030100		23040100		23050100		Jan - Dec 2023	
			Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
			Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	
Enugu East Sen Zone	414103	Enugu East	114,617,000	389,309,500	636,738,661	2,769,493,400	61,104,000	201,104,800	-	-	-	198,500,000	812,459,661	3,558,407,700
	414104	Enugu North	6,056,011,623	18,495,801,521	22,089,406,284	35,640,358,364	16,611,083,244	20,189,095,800	-	221,961,100	15,659,398,841	20,231,294,205	60,415,899,991	94,778,510,990
	414105	Enugu South	-	36,250,000	-	-	-	10,231,700	-	-	48,255,854	48,255,900	48,255,854	94,737,600
	414110	Isi Uzo	-	7,000,000	-	-	156,968,855	156,968,900	-	-	-	-	156,968,855	163,968,900
	414111	Nkanu East	-	500,000	-	360,787,059	-	6,000,000	-	2,249,800	-	-	-	369,536,859
	414112	Nkanu West	88,551,587	264,969,300	268,531,192	268,696,000	-	-	-	-	-	-	357,082,778	533,665,300
Enugu East Sen Zone Total			6,259,180,209	19,193,830,321	22,994,676,137	39,039,334,823	16,829,156,099	20,563,401,200	-	224,210,900	15,707,654,695	20,478,050,105	61,790,667,140	99,498,827,349
Enugu North Sen. Zone	414207	Igbo Etit	-	-	-	20,500,000	-	-	-	-	-	-	-	20,500,000
	414208	Igbo Eze North	-	-	-	217,000,000	-	-	-	-	-	-	-	217,000,000
	414209	Igbo Eze South	-	-	35,151,883	85,152,000	-	-	-	-	-	-	35,151,883	85,152,000
	414213	Nsukka	-	61,000,000	351,733,618	870,783,800	-	5,000,000	-	-	-	133,362,400	351,733,618	1,070,146,200
	414215	Udenu	274,649,518	484,161,800	927,834,967	2,050,880,600	-	-	-	-	15,951,825	58,649,900	1,218,436,309	2,593,692,300
	414217	Uzo Uwani	-	-	-	-	99,714,255	99,714,300	-	-	-	-	99,714,255	99,714,300
Enugu North Sen. Zone Total			274,649,518	545,161,800	1,314,720,468	3,244,316,400	99,714,255	104,714,300	-	-	15,951,825	192,012,300	1,705,036,066	4,086,204,800
Enugu West Sen. Zone	414301	Awgu	-	-	-	136,299,000	-	5,000,000	-	-	-	-	-	141,299,000
	414302	Aninri	-	-	-	50,000,000	-	-	-	-	-	-	-	50,000,000
	414306	Ezeagu	12,159,500	364,425,000	-	158,780,000	-	40,000,000	-	-	-	6,000,000	12,159,500	569,205,000
	414314	Oji River	67,586,000	227,586,300	-	77,500,000	-	120,000,000	-	-	-	34,000,000	67,586,000	459,086,300
	414316	Udi	-	-	12,789,504	25,880,100	11,441,984	11,442,000	-	-	-	-	24,231,488	37,322,100
Enugu West Sen. Zone Total			79,745,500	592,011,300	12,789,504	448,459,100	11,441,984	176,442,000	-	-	-	40,000,000	103,976,988	1,256,912,400
Total Expenditure by Economic Classification			6,613,575,227	20,331,003,421	24,322,186,109	42,732,110,323	16,940,312,338	20,844,557,500	-	224,210,900	15,723,606,520	20,710,062,405	63,599,680,193	104,841,944,549

ENUGU STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description	Geo Location Classification Codes and Descriptions																				Total Capital Expenditure by Programme					
	Enugu East							Enugu North							Enugu West											
	414104	414111	414103	414105	414112	414110	Total	414213	414217	414208	414207	414215	414209	Total	414316	414301	414314	414306	414302	Total						
Enugu North	Nkanu East	Enugu East	Enugu South	Nkanu West	Isi Uzo	Enugu East Zone	Nsukka	Uzo Uwani	Igbo Eze North	Igbo Eiti	Udenu	Igbo Eze South	Enugu North Zone	Udi	Awgu	Oji River	Ezeagu	Aninri	Enugu West Zone							
01000000	Economic Empowerment Through Agriculture	3,492,195,504		-	-		3,492,195,504	-	-					-	-	-	-	-	-	-	3,492,195,504					
02000000	Societal Re-Orientation	-		-	-		-	-						-	-	-	-	-	-	-	-					
03000000	Poverty Alleviation	6,450,000					6,450,000														6,450,000					
04000000	Improvement to Human Health	248,394,213		-	-	-	248,394,213	-	-	-	-	-	-	-	-	-	67,586,000	-	-	-	67,586,000	315,980,213				
05000000	Enhancing Skills and Knowledge	189,069,505			-	284,664,798	473,734,303	-				58,917,168	58,917,168	-	-	-	-	-	-	-	532,651,471					
06000000	Housing and Urban Development	3,233,630,716		-	-		3,233,630,716	-						-	-	-	-	-	-	-	3,233,630,716					
07000000	Gender	-		-	-		-														-					
08000000	Youth	15,686,285					15,686,285	-						-	-	-	-	-	-	-	15,686,285					
09000000	Environmental Improvement	79,510,545		-	48,255,854		127,766,399	-						-	-	-	-	-	-	-	127,766,399					
10000000	Water Resources and Rual Development	17,244,540		-	-	-	17,244,540	-						13,700,000	13,700,000	11,441,984					11,441,984	42,386,524				
11000000	Information Communication and Technology	448,983,923		-	-		448,983,923	-						37,874,375	37,874,375							486,858,298				
12000000	Growing the Private Sector	12,114,800		-	-		12,114,800	-						-	-	-	-	-	-	-	-	12,114,800				
13000000	Reform of Government and Governance	22,438,348,345		-	175,721,000	-	40,582,500	22,654,651,844	297,057,438					1,092,173,367	1,389,230,805						12,159,500	24,056,042,149				
14000000	Power	477,443,016		-			156,968,855	634,411,871						29,471,400	129,185,655							763,597,526				
16000000	Water Ways			-																		-				
17000000	Road	29,756,828,600		-	636,738,661		31,835,480	30,425,402,741	54,676,180						21,451,883	76,128,063	12,789,504					12,789,504	30,514,320,308			
18000000	Airways																					-				
Total Capital Expenditure by Geo Location		60,415,899,991		-	812,459,661	48,255,854	357,082,778	156,968,855	61,790,667,140	351,733,618	99,714,255			-	1,218,436,309	35,151,883	1,705,036,066	24,231,488			-	67,586,000	12,159,500	-	103,976,988	63,599,680,193

ENUGU STATE GOVERNMENT - Jan - Dec 2023

ANALYSIS OF CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND GEO LOCATION CLASSIFICATIONS

Sub Function/Classes Code and Description	Geo Location Classification Codes and Descriptions																				Total Capital Expenditure by Sub Function	
	Enugu East							Enugu North							Enugu West							
	414104	414111	414103	414105	414112	414110	Total	414213	414217	414208	414207	414215	414209	Total	414316	414301	414314	414306	414302	Total		
	Enugu North	Nkanu East	Enugu East	Enugu South	Nkanu West	Isi Uzo	Enugu East Zone	Nsukka	Uzo Uwani	Igbo Eze North	Igbo Etitu	Udenu	Igbo Eze South	Enugu North Zone	Udi	Awgu	Oji River	Ezeagu	Aninri	Enugu West Zone		
70111	Executive and Legislative Organs	17,745,669,644	-	73,604,000																	17,819,273,644	
70112	Financial and Fiscal Affairs	6,000,000					6,000,000														6,000,000	
70131	General Personnel Services	2,636,300					2,636,300														2,636,300	
70133	Other General Services	4,458,054,852		102,117,000			4,560,171,851	297,057,438						297,057,438							4,857,229,290	
70411	General Economic and Commercial Affairs	20,149,218					20,149,218														20,149,218	
70421	Agriculture	3,462,316,613					3,462,316,613														3,462,316,613	
70435	Electricity	480,939,016				156,968,855	637,907,871	99,714,255						99,714,255							737,622,126	
70442	Manufacturing	10,004,000					10,004,000														10,004,000	
70443	Construction	837,229,555					837,229,555														837,229,555	
70451	Road Transport	30,008,869,480		636,738,661		31,835,480	30,677,443,621	54,676,180					21,451,883	76,128,063	12,789,504						30,766,361,188	
70460	Communication	319,902,244					319,902,244														319,902,244	
70474	Multipurpose Development Projects	7,950,000					7,950,000														7,950,000	
70482	R & D Agriculture, Forestry, Fishing and Hunting	22,667,338					22,667,338														22,667,338	
70510	Waste Management				48,255,854		48,255,854														48,255,854	
70560	Environmental Protection N.E.C	73,195,845					73,195,845														73,195,845	
70610	Housing Development	1,955,872,694					1,955,872,694														1,955,872,694	
70620	Community Development	68,938,871					68,938,871														68,938,871	
70630	Water Supply	414,493,938					414,493,938						13,700,000	13,700,000	11,441,984						439,635,922	
70650	R & D Housing and Community Amenities	40,137,500					40,137,500														40,137,500	
70721	General Medical Services	78,776,363					78,776,363										67,586,000			67,586,000	146,362,363	
70722	Specialized Medical Services	846,000					846,000														846,000	
70731	General Hospital Services	152,800,500					152,800,500														152,800,500	
70740	Public Health Services	26,921,450					26,921,450														26,921,450	
70750	R & D Health	23,500					23,500														23,500	
70810	Recreational and Sporting Services	17,814,113					17,814,113														17,814,113	
70912	Primary Education	113,106,896					113,106,896														113,106,896	
70922	Upper Secondary Education	19,671,000					19,671,000														19,671,000	
70941	First Stage of Tertiary Education	41,547,462				5,000,000	46,547,462					41,771,361		41,771,361				12,159,500		12,159,500	100,478,324	
70942	Second Stage of Tertiary Education	24,950,000				320,247,298	345,197,298					1,176,664,948		1,176,664,948							1,521,862,246	
70960	Subsidiary Services to Education	4,415,600					4,415,600														4,415,600	
Total Capital Expenditure by Geo Location		60,415,899,991		812,459,661	48,255,854	357,082,778	156,968,855	61,790,667,140	351,733,618	99,714,255			1,218,436,309	35,151,883	1,705,036,066	24,231,488		67,586,000	12,159,500		103,976,988	63,599,680,193

**ENUGU STATE GOVERNMENT JAN - DEC 2023
ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS**

STATISTICAL ANALYSIS OF RECURRENT REVENUE								
Revenue Descriptions	Jan - Dec 2023 Actual Recurrent Revenue	Jan - Dec 2023 Budgeted Recurrent Revenue	Jan - Dec 2023 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2023 Budget as % of Total Budgeted Recurrent Revenue	Jan - Dec 2022 Actual Recurrent Revenue	Jan - Dec 2022 Budgeted Recurrent Revenue	Jan - Dec 2022 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2022 Budget as % of Total Budgeted Recurrent Revenue
1 - Government Share of Federation Accounts	85,996,195,103	92,400,000,000	70%	72%	77,974,720,680	67,919,129,000	74%	67%
2 - Independent Revenue	37,491,418,986	36,111,092,912	30%	28%	26,810,965,634	34,000,000,000	26%	33%
Grand Total	123,487,614,089	128,511,092,912	100%	100%	104,785,686,314	101,919,129,000	100%	100%

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description	Economic Classification															Total Recurrent Revenue by Sub Organisation Jan - Dec
	11010000	12010000	12020000	12020200	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	
	State Government Share of Federation Accounts	Taxes	Licenses	Royalties	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	
	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	
Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Actual	
11013001 Office of the Secretary to the State Government					3,286,578				28,760,248							32,046,826
13001001 Ministry of Youth and Sport					15,000				6,210,000							6,225,000
14001001 Ministry of Children, Gender Affairs and Social Development					1,971,850			3,185,600	1,841,000							6,998,450
15001001 Ministry of Agriculture and Agro-Industrialization			56,000		6,428,500		1,503,000	36,000		2,459,000						10,482,500
17001001 Ministry of Education					50,831,100											50,831,100
17003001 Enugu State Universal Basic Education Board					16,693,260											16,693,260
17008001 Enugu State Library Board								1,939,576	180,000							2,119,576
17009001 Examinations Development Centre					518,566,580		2,710,600									521,277,180
17010001 Agency for Mass Literacy					95,000											95,000
17018001 Enugu State Polytechnic Iwollo					3,539,100		5,423,081	5,000								8,967,181
17019001 Enugu State College of Education (Technical)					156,528,083							4,297,090				160,825,173
17021001 Enugu State University of Science and Technology (ESUT)					4,728,217,364		11,400,950	208,595,325								4,948,213,639
17021002 ESUT College of Medicine (Teaching Hospital)					51,578,000		124,900									51,702,900
17021003 State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)					201,226,605											201,226,605
17033001 Institute of Management and Technology (IMT)					1,642,503,510	406,000	41,254,550									1,684,164,060
17051001 Post-Primary Schools Management Board (PPSMB)					2,715,050											2,715,050
17054001 Enugu State Science Technical and Vocational Sch. Mgt. Board					31,280,400											31,280,400
20001001 Ministry of Finance and Economic Development					5,969,781		106,199,920									112,169,701
20007001 Office of the State Accountant- General	117,500,675,594										46,015,789			403,949,908		117,950,641,291
20008001 Enugu State Internal Revenue Service		15,566,920,553	120,356,543		541,806,025		97,129,430				5,479,270,509					21,805,483,061
20012001 Enugu State Gaming Commission		37,945,200	100,066,150				33,245,330	51,000								171,307,680
21001001 Ministry of Health			52,500		79,936,384											79,988,884
21027017 ESUT Teaching Hospital Park Lane, Enugu					518,689,745			5,787,830								524,477,575
21102001 State Health Board (SHB)					30,242,075			63,000								30,305,075
22001001 Ministry of Trade Investment and Industry					91,470,700											91,470,700
23001001 Ministry of Information and Communication							900,000	71,000								971,000
23003001 Enugu State Broadcasting Service - Radio/TV ESBS/TV								23,577,663								23,577,663
23013001 Government Printing and Stationery Dept. (Govt. Press)								35,000								35,000
23055001 Enugu State Printing and Publishing Company (Daily Star)							590,470		48,000							638,470
25001001 Office of the Head of State Civil Service									1,283,800							1,283,800

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – CONT'D

Sub Organisation Codes and Description	Economic Classification															Total Recurrent Revenue by Sub Organisation Jan - Dec Actual
	11010000	12010000	12020000	12020200	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	
	State Government Share of Federation Accounts	Taxes	Licenses	Royalties	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	
	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Actual	
26001001 Ministry of Justice					2,558,398		1,633,330	5,667,650								9,859,378
26007001 Citizens' Rights and Mediation Centre					163,100											163,100
26051001 Enugu State High Court					338,680,769	1,444,400										340,125,169
26051025 Enugu State Multi Door Court House					4,155,652		537,400									4,693,052
26052001 Customary Court of Appeal					20,199,342											20,199,342
28001001 Ministry of Science and Technology					16,250,000											16,250,000
29001001 Ministry of Transport			8,167,900		25,931,750	17,442,900	1,700,000	434,000								53,676,550
29053001 Enugu State Transport Company ENTRACO								1,459,610								1,459,610
29053002 Coal City Transport Services					615,000		2,015,250	740,000								3,370,250
34001001 Ministry of Works and Infrastructure					53,974,950	380,000			13,260							54,368,210
35001001 Ministry of Environment and Climate Change		13,704,800			29,828,798	152,000		300,000	60,000							44,045,598
35001003 Enugu State Structure for signage and Advertisement Agency					36,319,684											36,319,684
35002001 Forestry Commission			374,000				33,000									407,000
35053001 Enugu State Waste Management Authority (ESWAMA)					394,587,324		1,500,000									396,087,324
36001001 Ministry of Culture and Tourism								3,302,500								3,302,500
36052001 Tourism Board					1,630,510			55,775,210								57,405,720
40001001 Office of the State Auditor General					4,865,926											4,865,926
40001002 Office of the Auditor General for Local Government					707,200											707,200
47001001 Civil Service Commission (CSC)					761,000											761,000
48001001 Enugu State Independent Electoral Commission		8,738,309														8,738,309
51001001 Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.					67,815,366											67,815,366
51001001 Ministry of Rural Development					1,319,500											1,319,500
51007001 Fire Service Department					8,719,500											8,719,500
52001001 Ministry of Water Resources			945,000		370,000											1,315,000
52102001 Enugu State Water Corporation					41,179,736		38,828,463									80,008,198
53010001 Enugu State Housing Development Corporation		1,121,806,061			1,089,133,295	367,950	1,627,950,402	4,350,000		189,820,614						4,033,428,322
60001001 Ministry of Lands and Urban Development					533,650,568		1,020,170	13,135,000		437,777,510						985,583,248
60002001 Office of the Surveyor General					10,639,310											10,639,310
65001001 Enugu Capital Territory Development Authority					77,350,330	130,171,773										207,522,103
66001001 Ministry of Human Development and Poverty Eradication					8,035,543											8,035,543
Grand Total	117,500,675,594	16,749,114,923	230,018,093	-	11,455,723,009	150,398,023	1,975,667,245	328,510,963	38,396,308	630,057,124	5,525,286,298	-4,297,090	-	403,949,908	-	154,992,094,580

ENUGU STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Program Codes and Description		Economic Classification										Total Capital Receipts by Sub Organisation	
		13000000		14010100		14020200		14030100		14030200			
		Aids and Grants		Transfer from Consolidated Revenue Fund		Other Capital Receipts		Domestic Loans/Borrowing Receipts		International Loans/Borrowing Receipts			
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget		
11001002	Office of the Deputy Governor					-	-					-	-
11018001	Enugu State Coordinating Unit (SOCU)	-	-									-	-
11033001	Enugu State Action Committee on Aids (ENSACA)	-	-									-	-
12003001	Enugu State House of Assembly (The Legislature)	-	-									-	-
13001001	Ministry of Youth and Sport											-	-
14001004	Family Support Programme Center	-	-									-	-
15001001	Ministry of Agriculture and Agro-Industrialization	-	-			-	-					-	-
15102001	Enugu State Agricultural Development Programme (ENADEP)									2,336,454,086	2,940,000,000	2,336,454,086	2,940,000,000
17001001	Ministry of Education	-	-									-	-
17003001	Enugu State Universal Basic Education Board	3,452,215,969	4,000,000,000									3,452,215,969	4,000,000,000
17021001	Enugu State University of Science and Technology (ESUT)	31,322,679	-									31,322,679	-
17021003	State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)	3,365,311,633	-									3,365,311,633	-
17033001	Institute of Management and Technology (IMT)	-	-									-	-
20001001	Ministry of Finance and Economic Development	2,939,363,600	-	13,157,516,349	29,746,976,080	-	-	700,000,000	-	-	-	16,796,879,949	29,746,976,080
20007001	Office of the State Accountant- General					-	-	30,000,000,000	13,529,065,000			30,000,000,000	13,529,065,000
21001001	Ministry of Health	-	-			95,549,736	-			-	-	95,549,736	-
21003001	Enugu State Primary Health Care Development Agency									-	-	-	-
22001001	Ministry of Trade Investment and Industry									-	-	-	-
22001002	Enugu State Investment Development Authority	-	-							-	-	-	-
31003001	Rural Electrification Board (REB)									-	-	-	-
31004001	State Electricity Regulatory Commission					23,200,000	-					23,200,000	-
34001002	Rural Access Mobility Project (RAMP)									-	3,000,000,000	-	3,000,000,000
35001001	Ministry of Environment and Climate Change									-	-	-	-
35001002	Nigerian Erosion Watershed Programme	-	-									-	-
38001001	State Economic Planning Commission	-	500,000,000			390,274,631	2,000,000,000					390,274,631	2,500,000,000
40001002	Office of the Auditor General for Local Government					3,400,000	-					3,400,000	-
51001002	Community and Social Development Agency									-	-	-	-
52001001	Ministry of Water Resources									-	-	-	-
52102001	Enugu State Water Corporation									247,919,919	745,100,000	247,919,919	745,100,000
52103001	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	-	-									-	-
60001001	Ministry of Lands and Urban Development											-	-
64001001	Ministry of Budget and Planning	1,464,540,751	2,500,000,000									1,464,540,751	2,500,000,000
Total Capital Receipts by Economic		11,252,754,633	7,000,000,000	13,157,516,349	29,746,976,080	512,424,367	2,000,000,000	30,700,000,000	13,529,065,000	2,584,374,006	6,685,100,000	58,207,069,355	58,961,141,080

ENUGU STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classifications										Total Recurrent Revenue by Sub Organisation Jan - Dec 2023	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
11001001	Office of the Executive Governor	744,780,920	1,858,353,100	114,725,300	128,325,000	74,318,850	98,364,600	-	4,613,300	14,220,904,763	14,220,905,000	15,154,729,833	16,310,561,000
11001002	Office of the Deputy Governor	65,854,000	85,000,000	-	-	-	-	-	-	-	-	65,854,000	85,000,000
11008001	Enugu State Emergency Management Agency	-	68,800,000	-	10,000,000	-	-	-	-	-	50,000,000	-	128,800,000
11010001	Dept of Due Process and Budget Monitoring	-	3,300,000	-	1,200,000	-	-	-	-	-	14,000,000	-	18,500,000
11013001	Office of the Secretary to the State Government	3,601,571,280	3,857,297,000	654,000	80,654,000	-	-	-	-	104,248,000	104,248,500	3,706,473,280	4,042,199,500
11033001	Enugu State Action Committee on Aids (ENSACA)	-	52,400,000	-	-	-	-	-	-	-	-	-	52,400,000
11052001	SERVICOM Department	-	3,500,000	-	-	-	-	-	-	-	167,000	-	3,667,000
11101001	Project Development and Implementation Dept.	-	-	-	-	3,612,429,386	4,701,307,300	-	-	-	-	3,612,429,386	4,701,307,300
11184001	Volunteer Service Agency	-	35,600,000	-	-	-	400,000	-	-	-	-	-	36,000,000
12003001	Enugu State House of Assembly (The Legislature)	-	2,503,500,000	-	1,069,250,000	-	200,000,000	-	-	-	10,000,000	-	3,782,750,000
12004001	Enugu State House of Assembly Service Commission	-	510,250,000	-	111,000,000	-	-	-	-	-	-	-	621,250,000
13001001	Ministry of Youth and Sport	-	-	-	-	15,686,285	410,000,000	-	-	-	-	15,686,285	410,000,000
13002001	Rangers Management Corporation	-	15,000,000	-	25,000,000	-	-	-	-	-	-	-	40,000,000
14001001	Ministry of Children, Gender Affairs and Social Development	-	500,000	-	-	-	50,000,000	-	-	-	52,000,000	-	102,500,000
15001001	Ministry of Agriculture and Agro-Industrialization	84,423,858	231,648,570	2,775,730	212,775,830	-	-	-	-	518,581,259	630,000,000	605,780,847	1,074,424,400
15102001	Enugu State Agricultural Development Programme (ENADEP)	-	11,500,000	2,471,496,832	2,526,499,153	-	-	-	-	15,376,927	15,379,000	2,486,873,759	2,553,378,153
15102005	FADAMA	-	5,690,800	-	1,000,000,000	-	-	-	-	-	99,000	-	1,005,789,800
15102006	IFAD/Value Chain Development Programme Office	9,024,593	183,000,000	-	-	-	-	-	-	-	-	9,024,593	183,000,000
21003001	Enugu State Primary Health Care Development Agency	5,835,500	92,500,000	2,110,000	202,450,000	-	1,000,000	-	-	18,975,950	457,700,000	26,921,450	753,650,000
21003002	Enugu State Agency for Universal Health Coverage	-	177,600,000	-	-	-	-	-	-	-	7,000,000	-	184,600,000
21027017	ESUT Teaching Hospital Park Lane, Enugu	113,561,963	218,786,350	118,014,900	118,015,200	-	10,231,700	-	-	-	-	231,576,863	347,033,250
21102001	State Health Board (SHB)	-	100,000,000	-	710,000,000	-	50,000,000	-	-	-	-	-	860,000,000
22001001	Ministry of Trade Investment and Industry	11,084,875	71,900,000	-	20,000,000	-	16,000,000	-	-	-	76,000,000	11,084,875	183,900,000
22001002	Enugu State Investment Development Authority	2,110,800	152,000,000	-	-	-	-	-	-	-	-	2,110,800	152,000,000
22018001	Small and Medium Scale Enterprises Promotion	-	-	-	-	-	-	-	-	-	555,000,000	-	555,000,000
22018003	Enugu Marketing Company	-	-	-	-	-	103,123,000	-	-	-	-	-	103,123,000
23001001	Ministry of Information and Communication	18,000,000	27,110,000	-	7,000,000	-	-	-	-	-	14,330,000	18,000,000	48,440,000
23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV	-	9,069,000	-	-	-	-	-	-	-	25,000,000	-	34,069,000
23013001	Government Printing and Stationery Dept. (Govt. Press)	-	313,000,000	-	-	-	-	-	-	-	-	-	313,000,000
23055001	Enugu State Printing and Publishing Company (Daily Star)	-	19,640,000	-	-	-	1,300,000	-	-	-	-	-	20,940,000
25001001	Office of the Head of State Civil Service	-	240,700,000	-	-	-	-	-	-	-	-	-	240,700,000
25005001	Establishment, Pension and Training	-	2,920,000	-	-	-	-	-	-	-	-	-	2,920,000
25005002	Public Service Department	-	1,450,000	-	-	-	-	-	-	-	-	-	1,450,000
26001001	Ministry of Justice	-	69,800,000	-	25,000,000	-	-	-	-	-	-	-	94,800,000
26007001	Citizens' Rights and Mediation Centre	-	10,920,000	-	4,000,000	-	-	-	-	-	-	-	14,920,000
26007002	Administrator-General/Public Trustees	-	3,127,000	-	-	-	-	-	-	-	-	-	3,127,000
26051001	Enugu State High Court	37,766,000	123,534,400	-	322,200,000	15,965,400	87,965,600	-	-	-	500,000	53,731,400	534,200,000
26052001	Customary Court of Appeal	-	149,000,000	-	251,650,000	-	-	-	-	-	-	-	400,650,000
27001001	Ministry of Labour and Productivity	-	5,550,000	-	-	-	720,000	-	-	-	19,300,000	-	25,570,000
28001001	Ministry of Science and Technology	-	-	-	440,749,300	-	29,800,000	-	-	129,250,280	299,250,700	129,250,280	769,800,000
29001001	Ministry of Transport	286,684,630	473,485,600	-	29,239,200	-	-	-	-	-	-	286,684,630	502,724,800

ENUGU STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – CONT'D

Sub Organisation Codes and Description		Economic Classifications										Total Recurrent Revenue by Sub Organisation Jan - Dec 2023	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
29053001	Enugu State Transport Company ENTRACO	-	41,000,000	-	8,000,000							-	49,000,000
29053002	Coal City Transport Services	-	448,380,500	3,526,250	3,526,500							3,526,250	451,907,000
31003001	Rural Electrification Board (REB)	427,148,185	519,259,200	50,294,831	94,416,800	256,683,110	256,683,200					734,126,126	870,359,200
34001001	Ministry of Works and Infrastructure	3,323,801	368,773,400	20,275,562,314	26,567,367,459	12,864,122,811	13,085,806,000	-	171,000,000	50,000,000	200,000,000	33,193,008,925	40,392,946,859
34001002	Rural Access Mobility Project (RAMP)				400,000,000								400,000,000
35001001	Ministry of Environment and Climate Change				146,174,410					48,255,854	48,255,900	48,255,854	194,430,310
35002001	Forestry Commission				35,000,000				23,597,600				58,597,600
35053001	Enugu State Waste Management Authority (ESWAMA)	11,568,200	89,253,900								8,146,500	11,568,200	97,400,400
36001001	Ministry of Culture and Tourism						28,000,000		25,000,000		13,000,000		66,000,000
36004001	Council for Arts and Culture		57,000,000		99,000,000		31,500,000				2,500,000		190,000,000
36004002	Zik Monument Centre										200,000,000		200,000,000
36052001	Tourism Board		6,500,000		250,000						2,000,000		8,750,000
38001001	State Economic Planning Commission		9,876,000							6,450,000	342,750,200	6,450,000	352,626,200
38001002	State Bureau of Statistics		136,000,000								8,400,000		144,400,000
40001001	Office of the State Auditor General		33,660,000		50,000,000		3,000,000						86,660,000
40001002	Office of the Auditor General for Local Government		88,600,000								3,000,000		91,600,000
47001001	Civil Service Commission (CSC)		8,230,000		6,500,000		57,000,000						71,730,000
47001002	Local Government Service Commission		42,400,000										42,400,000
48001001	Enugu State Independent Electoral Commission		11,004,000		32,598,000								43,602,000
51001001	Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.		1,500,000								4,400,000		5,900,000
51001001	Ministry of Rural Development				450,000						6,000,000		6,450,000
51001002	Community and Social Developmnt Agency									1,500,000	84,926,082	1,500,000	84,926,082
51001003	Community Development Agency				143,780,000						4,500,000		148,280,000
51007001	Fire Service Department	70,695,845	117,695,900		35,000,000		30,000,000					70,695,845	182,695,900
52001001	Ministry of Water Resources			13,700,000	382,855,800	11,441,984	11,442,000			15,744,540	135,000,000	40,886,524	529,297,800
52102001	Enugu State Water Corporation		490,000,000		215,000,000	11,053,000	800,000,000			111,699,398	165,699,600	122,752,398	1,670,699,600
52103001	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)				200,000,000	1,500,000	1,500,000				198,500,000	1,500,000	400,000,000
52104001	Small Town Water and Sanitation Agency						31,000,000						31,000,000
53001001	Ministry of Housing		15,730,000		264,500,000								280,230,000
53010001	Enugu State Housing Development Corporation	156,367,369	156,368,501	15,825,690	175,825,700							172,193,059	332,194,201
60001001	Ministry of Lands and Urban Development		237,099,000	43,198,100	230,000,000		7,000,000			17,637,500	202,000,100	60,835,600	676,099,100
60002001	Office of the Surveyor General	25,000,000	116,210,000		15,000,000						134,830,000	25,000,000	266,040,000
62001001	Ministry of Chieftaincy Matters		111,400,000				70,000,000				4,300,000		185,700,000
63001001	Ministry of Inter Ministerial Affairs	8,690,000	8,851,300								595,008,700	8,690,000	603,860,000
64001001	Ministry of Budget and Planning	391,012,898	491,520,000								370,000,000	391,012,898	861,520,000
65001001	Enugu Capital Territory Development Authority	11,200,000	11,200,300		503,218,571					63,738,871	63,738,871	74,938,871	578,157,742
66001001	Ministry of Human Development and Poverty Eradication		9,650,000		100,000,000		100,000,000						209,650,000
67001001	Ministry of Special Duties		12,500,000										12,500,000
Total Capital Expenditure by Economic		6,613,575,227	20,331,003,421	24,322,186,109	42,732,110,323	16,940,312,338	20,844,557,500		224,210,900	15,723,606,520	20,710,062,405	63,599,680,193	104,841,944,549