

ENUGU STATE GOVERNMENT OF NIGERIA
REPORT



OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

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PROFILE

- EXECUTIVE GOVERNOR** : **HIS EXCELLENCY**
RT. HON. DR. IFEANYI UGWUANYI
GOVERNMENT HOUSE, ENUGU
- DEPUTY GOVERNOR** : **HER EXCELLENCY**
HON. BARR. MRS. CECILIA EZEILO
GOVERNMENT HOUSE, ENUGU
- SECRETARY TO STATE GOVERNMENT** : **PROF. UCHE ORTUANYA**
OFFICE OF THE SECRETARY TO STATE GOV'T, ENUGU
- CHIEF OF STAFF** : **RT. HON. DR. UZOR F.S.A., MB.BS (NIG.), MPA**
GOVERNMENT HOUSE, ENUGU
- COMMISSIONER FOR FINANCE** : **HON. ADAONAH KENE UYANWUNE (MRS.)**
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
- PERM. SECRETARY/ACCOUNTANT GENERAL** : **SIR. PASCHAL I.P. OKOLIE (JP), B.SC, M.SC, MBA, FCNA, FCTI, D.IPFM (London)**
OFFICE OF THE ACCOUNTANT GENERAL
STATE TREASURY HOUSE, STATE SECRETARIAT
ENUGU – ENUGU STATE
- QUALITY ASSURANCE CONSULTANTS** : **MOLD COMPUTERS & COMMUNICATIONS LTD**
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PROFILE



**HIS EXCELLENCY
RT. HON. DR. IFEANYI UGWUANYI
EXECUTIVE GOVERNOR
ENUGU STATE**



NEWLY CONSTRUCTED, UDI GENERAL HOSPITAL



**HER EXCELLENCY
HON. BARR. MRS. CECILIA EZEILO
DEPUTY GOVERNOR
ENUGU STATE**



NEWLY CONSTRUCTED, AGUABOR INTERCHANGE SLIP ROAD-NEW MARKET



**PROF. UCHE ORTUANYA
SECRETARY TO THE STATE GOVERNMENT
ENUGU STATE**



NEWLY CONSTRUCTED, STATE HOSPITAL MANAGEMENT BOARD, GENERAL HOSPITAL NSUKKA



RT. HON. DR. UZOR F.S.A., MBBS (Nig.), MPA
CHIEF OF STAFF
ENUGU STATE



NEWLY REHABILITATED IMT ROAD



**HON. ADAONAH KENE UYANWUNE (MRS)
HON. COMMISSIONER
MINISRTY OF FINANCE AND ECONOMIC DEVELOPMENT**



NEWLY CONSTRUCTED, COURT BUILDING



SIR PASCHAL I. P. OKOLIE (JP), BSc., M.Sc, MBA, FCNA, FCTI, D.IPFM (London)
PERMANENT SECRETARY/ACCOUNTANT GENERAL
OFFICE OF THE ACCOUNTANT GENERAL
STATE TREASURY HOUSE
ENUGU STATE



NEWLY CONSTRUCTED, RANGERS ESTATE

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, 2019 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.



Staff of Main Accounts Department during the Review and Finalization of 2019 Accounts

Sitting (L-R) Mr. Aneke Raymond -Director (Revenue Monitoring and Inspectorate) Mr. Ozioko Cosmas I.C. –Director (PFMU), Bar. Ugwu Alex -Director (Treasury), Sir Paschal I.P. Okolie (JP) Accountant General, Enugu State, Mr. Ekere Sam Tim – Mold Computers and Communications Ltd., Mr. Ogbonna Chinedu C. - Director (Main Accounts Production), Eze Eunice U. - Deputy Director (Pensions), Odo Remigius -Director Treasury (S.T. Hqtrs).

Standing (L-R) Rev. Sis. Mary Stanley O. Ugwudike -Acct II (Pensions), Mbogu Anthonia (Prin. Acct.), Ozioko Ifeoma (CDPO), Ugwu Sabina (PA), Agbo Justina (CDPO), Kanu Mba (PEO Accts.), Ani Ijeoma (ACDPO), Okolie Modesta (PA), Amadi Florence (EO Accts), Edeh Francisca (Prin. Acct.) Talatu Ezekiel (Corper), Joy Chibuzor Nwanka (Corper).

1.3 CONSOLIDATED FINANCIAL SUMMARY FOR THE FISCAL YEAR 2019

	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised Budget 2019 ₦	Variance Amount 2019 ₦	% Variance 2019	Budget 2020 ₦	Proposed 2021 ₦	Proposed 2022 ₦
Opening Balance	26,099,525,901.39	17,088,268,141.07	14,940,550,984.00	14,940,550,984.00	2,147,717,157.07+	14.38%+	30,817,961,279.00		
RECEIPTS:									
Statutory Allocation	47,988,716,380.22	43,743,406,528.57	54,475,243,000.00	54,475,243,000.00	10,731,836,471.43-	19.70%-	51,250,000,000.00	53,260,000,000.00	56,266,000,000.00
Share of Value Added Tax	11,577,774,427.78	12,720,611,852.67	11,490,000,000.00	11,490,000,000.00	1,230,611,852.67+	10.71%+	14,000,000,000.00	15,000,000,000.00	16,000,000,000.00
Sub Total: Allocation from FAAC	59,566,490,808.00	56,464,018,381.24	65,965,243,000.00	65,965,243,000.00	9,501,224,618.76-	14.40%-	65,250,000,000.00	68,260,000,000.00	72,266,000,000.00
Internally Generated Revenue	21,743,012,253.22	31,142,966,700.04	27,734,000,000.00	27,734,000,000.00	3,408,966,700.04+	12.29%+	28,435,958,300.00	31,285,576,800.00	34,835,687,900.00
Grants & Miscellaneous	964,971,000.00	1,647,912,441.05	4,000,000,000.00	4,000,000,000.00	2,352,087,558.95-	58.80%-	6,150,000,000.00	7,500,000,000.00	8,915,000,000.00
Miscellaneous Capital Receipts	145,604,100.00	9,057,523,307.74	500,000,000.00	500,000,000.00	8,557,523,307.74+	1,711.50%+	2,100,000,000.00	1,150,000,000.00	1,150,000,000.00
Total Current Year Receipts	82,420,078,161.22	98,312,420,830.07	98,199,243,000.00	98,199,243,000.00	113,177,830.07+	0.12%+	101,935,958,300.00	108,195,576,800.00	117,166,687,900.00
Total Projected Funds Available	108,519,604,062.61	115,400,688,971.14	113,139,793,984.00	113,139,793,984.00	2,260,894,987.14+	2.00%+	132,753,919,579.00	108,195,576,800.00	117,166,687,900.00
Recurrent Expenditure: Economic Classification:									
Employees Compensation	27,444,147,296.78	23,194,731,846.34	29,062,794,846.00	27,118,901,840.00	3,924,169,993.66+	14.47%+	27,343,469,798.00	28,075,935,195.00	28,439,392,652.00
Social Benefits	6,716,131,217.66	6,932,074,537.08	10,979,225,154.00	7,284,356,531.00	352,281,993.92+	4.84%+	9,532,500,000.00	10,997,500,000.00	10,997,500,000.00
Overhead Costs	18,102,401,840.57	23,640,990,847.00	21,843,880,000.00	24,495,074,230.00	854,083,383.00+	3.49%+	29,094,030,202.00	29,568,820,005.00	30,691,941,699.00
Repayment of External Loans - Principal	499,457,009.27	477,046,076.49	500,000,000.00	487,015,300.00	9,969,223.51+	2.05%+	500,000,000.00	500,000,000.00	500,000,000.00
Repayment of External Loans - Interest		349,865,678.40		350,000,000.00	134,321.60+	0.04%+			
Repayment of Internal Loans - Principal	2,578,681,109.44	1,296,988,639.66	500,000,000.00	1,300,000,000.00	3,011,360.34+	0.23%+	1,500,000,000.00	2,000,000,000.00	2,500,000,000.00
Repayment of Internal Loan - Interest		2,877,182,773.22	2,500,000,000.00	2,897,783,764.00	20,600,990.78+	0.71%+	500,000,000.00	500,000,000.00	500,000,000.00
CRFC - (Excluding Public Debt & Social Benefits)	5,755,175,911.06	3,210,502,140.70	320,000,000.00	1,772,768,335.00	1,437,733,805.70-	81.10%-	320,000,000.00	320,000,000.00	320,000,000.00
Transfer to Sinking Fund	147,102,561.99								
Total Recurrent Expenditure	61,243,096,946.77	61,979,382,538.89	65,705,900,000.00	65,705,900,000.00	3,726,517,461.11+	5.67%+	68,790,000,000.00	71,962,255,200.00	73,948,834,351.00
Capital Expenditure: Programme Classification:									
01 Economic Empowerment Through Agriculture	60,634,500.00	59,028,179.86	765,500,000.00	500,752,600.00	441,724,420.14+	88.21%+	883,520,000.00	1,458,650,000.00	751,300,000.00
02 Societal Re - Orientation	116,720,758.65		129,360,000.00	129,360,000.00	129,360,000.00+	100.00%+	126,810,000.00	83,000,000.00	22,000,000.00
03 Poverty Alleviation			1,063,000,000.00	912,900,000.00	912,900,000.00+	100.00%+	828,150,000.00	1,682,000,000.00	1,535,000,000.00
04 Improvement to Human Health	361,546,610.85	259,667,943.53	3,794,226,000.00	2,187,299,700.00	1,927,631,756.47+	88.13%+	5,610,100,000.00	3,564,800,000.00	2,825,000,000.00
05 Enhancing Skills and Knowledge	9,716,899,434.27	4,024,980,693.26	4,091,912,000.00	5,771,262,400.00	1,746,281,706.74+	30.26%+	14,780,804,000.00	6,403,910,500.00	5,719,450,000.00
06 Housing and Urban Development	43,621,650.00	46,477,250.00	1,451,900,000.00	865,119,000.00	818,641,750.00+	94.63%+	3,464,280,000.00	2,680,000,000.00	315,000,000.00
07 Gender		35,170,593.45	207,500,000.00	199,500,000.00	164,329,406.55+	82.37%+	182,000,000.00	95,000,000.00	40,000,000.00
08 Youth	1,600,000.00	33,031,395.00	81,000,000.00	81,000,000.00	47,968,605.00+	59.22%+	2,080,500,000.00	1,240,500,000.00	800,000,000.00
09 Environmental Improvement	60,093,356.00	22,856,400.00	768,300,000.00	798,300,000.00	775,443,600.00+	97.14%+	4,646,961,000.00	395,500,000.00	155,000,000.00
10 Water Resources and Rural Development	90,496,018.84	25,513,850.00	684,500,000.00	852,291,600.00	826,777,750.00+	97.01%+	1,950,050,000.00	2,020,500,000.00	665,000,000.00
11 Information Communication & Technology	21,864,023.12	58,087,529.00	783,940,000.00	614,205,100.00	556,117,571.00+	90.54%+	1,452,812,000.00	906,340,000.00	274,500,000.00
12 Growing the Private Sector	3,866,048.15	490,000.00	365,300,000.00	735,300,000.00	734,810,000.00+	99.93%+	7,515,070,000.00	800,000,000.00	78,000,000.00
13 Reform of Government and Governance	8,637,383,788.68	12,008,196,082.86	17,410,375,000.00	18,707,438,100.00	6,699,242,017.14+	35.81%+	33,069,675,900.00	13,885,630,000.00	8,320,570,000.00
14 Power	1,364,931,421.19	551,446,080.00	1,111,530,000.00	1,002,917,500.00	451,471,420.00+	45.02%+	2,200,475,400.00	1,120,500,000.00	985,000,000.00
17 Road	11,530,729,606.88	7,787,104,753.40	10,785,000,000.00	10,135,697,000.00	2,348,592,246.60+	23.17%+	21,976,450,000.00	12,526,000,000.00	11,360,000,000.00
Total Capital Expenditure by Programme	32,010,387,216.63	24,912,050,750.36	43,493,343,000.00	43,493,343,000.00	18,581,292,249.64+	42.72%+	100,767,658,300.00	48,862,330,500.00	33,845,820,000.00
Total Expenditure (Budget Size)	93,253,484,163.40	86,891,433,289.25	109,199,243,000.00	109,199,243,000.00	22,307,809,710.75+	20.43%+	169,557,658,300.00	120,824,585,700.00	107,794,654,351.00
Budget Surplus/(Deficit)	15,266,119,899.21	28,509,255,681.89	3,940,550,984.00	3,940,550,984.00	24,568,704,697.89+	623.48%+	36,803,738,721.00	12,629,008,900.00	9,372,033,549.00
Movement in Other Cash Equivalents:									
Below the Line Receipts	44,283,459,824.07	42,637,319,788.64			42,637,319,788.64				
Below the Line Payments	43,493,599,187.51	48,218,732,675.67			48,218,732,675.67				
Sub-Total: Movement in Other Cash Equivalents	789,860,636.56	(5,581,412,887.03)			5,581,412,887.03-				
Financing of Deficit by Borrowing:									
Internal Loans		700,000,000.00	5,000,000,000.00	5,000,000,000.00	4,300,000,000.00-	86.00%-	32,000,000,000.00	2,000,000,000.00	2,000,000,000.00
External Loans	1,032,287,605.30	4,123,320,904.10	6,000,000,000.00	6,000,000,000.00	1,876,679,095.90-	31.28%-	9,418,600,000.00	8,800,000,000.00	8,800,000,000.00
Total Loans	1,032,287,605.30	4,823,320,904.10	11,000,000,000.00	11,000,000,000.00	6,176,679,095.90-	56.15%-	41,418,600,000.00	10,800,000,000.00	10,800,000,000.00
Closing Balance	17,088,268,141.07	27,751,163,698.96	14,940,550,984.00	14,940,550,984.00	12,810,612,714.96+	85.74%+	4,614,861,279.00	1,829,008,900.00	20,172,033,549.00

1.3.1 ANALYSIS OF STATUTORY ALLOCATION

	January	February	March	April	May	June	July	August	September	October	November	December	Total Revenue
GROSS ALLOCATION RECEIVED													
Statutory Allocation from Federal Accounts	3,432,854,196.17	3,131,288,593.13	2,973,335,184.39	2,803,205,585.52	3,223,715,749.01	3,608,221,990.84	3,945,386,434.65	3,843,992,992.33	3,870,181,523.19	3,766,216,922.83	3,714,266,436.98	3,097,113,720.28	41,409,779,329.32
Share of VAT	1,035,501,307.99	1,113,140,840.38	1,040,181,714.74	974,309,650.50	1,020,022,026.38	1,113,558,214.76	1,181,783,987.08	1,105,479,307.93	1,023,221,933.23	1,004,536,648.17	1,134,717,217.11	974,159,004.40	12,720,611,852.67
Excess Crude					80,672,241.01								80,672,241.01
Budget Augmentation					339,077,011.17								339,077,011.17
NNPC Refunds					61,650,365.67								61,650,365.67
Refund from Paris Club		600,000,000.00											600,000,000.00
Exchange Rate Difference	6,190,756.76	4,123,083.33	5,338,663.62	4,073,576.12	4,957,555.87	7,271,481.03	6,534,158.26	6,369,570.27	6,484,083.77	5,942,638.00	6,997,086.21	4,921,723.72	69,204,376.96
Non Oil Revenue											53,926,109.85		53,926,109.85
Excess Bank Charges Recovered			86,023,242.00						12,435,759.55				98,459,001.55
Forex Equalization			308,251,828.34	272,349,236.09					123,290,090.57			326,746,938.04	1,030,638,093.04
Total Gross Allocation Received	4,474,546,260.92	4,848,552,516.84	4,413,130,633.09	4,053,938,048.23	4,730,094,949.11	4,729,051,686.63	5,133,704,579.99	4,955,841,870.53	5,035,613,390.31	4,776,696,209.00	4,909,906,850.15	4,402,941,386.44	56,464,018,381.24
Deductions at Source:													
Excess Crude Account 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	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	1,079,671,147.08
FGN Bailout 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	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	454,217,651.52
Foreign Loans	50,530,281.38	50,530,281.38	50,530,281.38	73,982,522.48	73,982,522.48	73,982,522.48	73,982,522.48	73,982,522.48	66,510,511.54	66,510,511.54	66,510,511.54	66,510,511.54	787,545,502.70
FGN Bond (Restructured Comm. Banks Loan)	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	943,731,748.08
Budget Support Facility Loan									225,241,769.75	152,567,179.41	152,567,179.41	152,567,179.41	682,943,307.98
Total Deductions at Source	256,998,660.27	256,998,660.27	256,998,660.27	280,450,901.37	280,450,901.37	280,450,901.37	280,450,901.37	280,450,901.37	498,220,660.18	425,546,069.84	425,546,069.84	425,546,069.84	3,948,109,357.36
Net Allocations Received:													
Statutory Allocation from Federal Accounts	3,175,855,535.90	2,874,289,932.86	2,716,336,524.12	2,522,754,684.15	2,943,264,847.64	3,327,771,089.47	3,664,935,533.28	3,563,542,090.96	3,371,960,863.01	3,340,670,852.99	3,288,720,367.14	2,671,567,650.44	37,461,669,971.96
Share of VAT	1,035,501,307.99	1,113,140,840.38	1,040,181,714.74	974,309,650.50	1,020,022,026.38	1,113,558,214.76	1,181,783,987.08	1,105,479,307.93	1,023,221,933.23	1,004,536,648.17	1,134,717,217.11	974,159,004.40	12,720,611,852.67
Excess Crude					80,672,241.01								80,672,241.01
Budget Augmentation					339,077,011.17								339,077,011.17
NNPC Refunds					61,650,365.67								61,650,365.67
Refund from Paris Club		600,000,000.00											600,000,000.00
Exchange Rate Difference	6,190,756.76	4,123,083.33	5,338,663.62	4,073,576.12	4,957,555.87	7,271,481.03	6,534,158.26	6,369,570.27	6,484,083.77	5,942,638.00	6,997,086.21	4,921,723.72	69,204,376.96
Non Oil Revenue											53,926,109.85		53,926,109.85
Excess Bank Charges Recovered			86,023,242.00						12,435,759.55				98,459,001.55
Forex Equalization			308,251,828.34	272,349,236.09					123,290,090.57			326,746,938.04	1,030,638,093.04
Total Net Allocation Received	4,217,547,600.65	4,591,553,856.57	4,156,131,972.82	3,773,487,146.86	4,449,644,047.74	4,448,600,785.26	4,853,253,678.62	4,675,390,969.16	4,537,392,730.13	4,351,150,139.16	4,484,360,780.31	3,977,395,316.60	52,515,909,023.88

1.4 **FIVE YEARS FINANCIAL SUMMARY**

DESCRIPTION	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation including Share of VAT	56,464,018,381.24	59,566,490,808.00	53,604,914,859.14	44,824,908,655.09	40,890,114,861.06
Independent Revenue	31,142,966,700.04	21,743,012,253.22	22,039,060,902.95	14,235,512,226.09	17,982,225,270.50
BTL Receipts	42,637,319,788.64	44,283,459,824.07	34,438,178,605.18	28,892,249,555.83	32,077,748,614.20
Capital Receipts	15,528,756,652.89	2,142,862,705.30	18,572,658,159.40	11,557,001,114.17	28,872,230,112.84
TOTAL RECEIPTS	145,773,061,522.81	127,735,825,590.59	128,654,812,526.67	99,509,671,551.18	119,822,318,858.60
PAYMENTS:					
Personnel Cost	23,194,731,846.34	27,444,147,296.78	20,335,737,166.89	23,796,926,469.54	23,675,810,343.40
Overhead Cost	23,640,990,847.00	18,102,401,840.57	16,152,890,328.10	13,500,693,810.29	18,573,781,352.18
Public Debt Charges	5,001,083,167.77	3,078,138,118.71	2,958,586,443.97	2,723,681,003.30	11,160,209,418.51
CRFC - Social Benefits	6,932,074,537.08	6,716,131,217.66	5,074,894,389.89	5,844,786,783.79	4,196,920,275.95
Capital Expenditure	24,912,050,750.36	32,010,387,216.63	33,344,107,450.32	25,983,552,622.85	21,827,655,320.22
CRFC - (Excluding Public Debt & Social Benefits)	3,210,502,140.70	5,755,175,911.06	5,619,166,904.92	281,332,942.75	-
Sinking Fund		147,102,561.99	1,765,230,779.88	592,366,877.99	-
BTL Payments	48,218,732,675.67	43,493,599,187.51	35,517,675,603.69	22,425,021,945.42	28,486,448,201.03
TOTAL PAYMENTS	135,110,165,964.92	136,747,083,350.91	120,768,289,067.66	95,148,362,455.93	107,920,824,911.29
CASH BALANCES:					
Net Cash Surplus/(Deficit)	10,662,895,557.89	(9,011,257,760.32)	7,886,523,459.01	4,361,309,095.25	11,901,493,947.31
Opening Cash Balance	17,088,268,141.07	26,099,525,901.39	18,213,002,442.38	13,851,693,347.13	1,950,199,399.82
CLOSING CASH BALANCE	27,751,163,698.96	17,088,268,141.07	26,099,525,901.39	18,213,002,442.38	13,851,693,347.13

1.5 **2019 ENUGU STATE DEBT PROFILE**

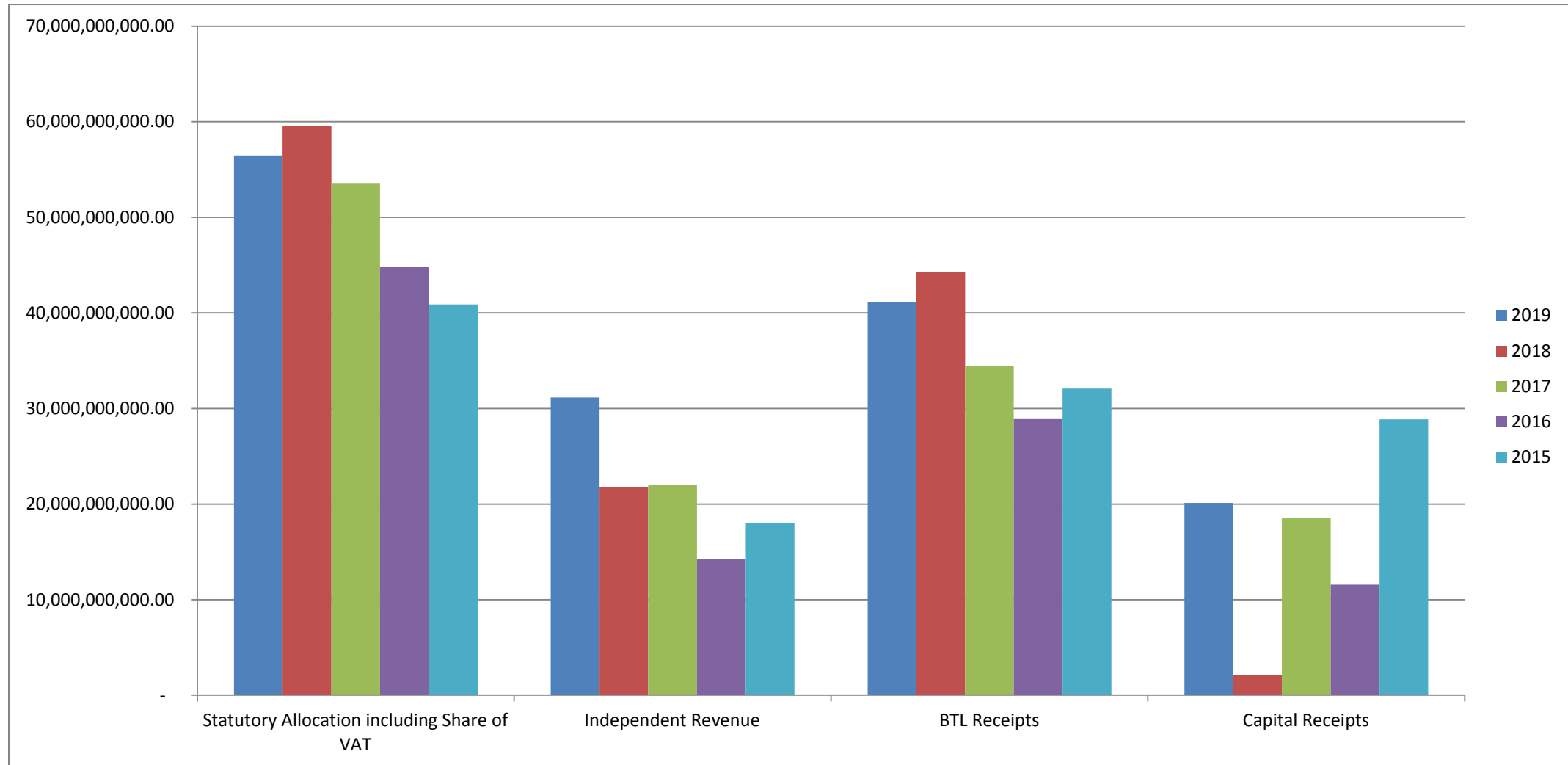
2019 ENUGU STATE DEBT PROFILE							
EXTERNAL DEBT							
1	2	3	4	5	6	7	8
S/N	Loan Details in Naira	Opening Balance ₦	Additional Loan/Drawdown	Adjustment	Loans Repayment/ Servicing (As Per DMO Doc)	Net Movement in 2019 4 + 5-6	Closing Balance (₦) 31/12/2019
		01/01/2019	2019	8-(3+6)			3+7
1	Rural Acces Mobility Project 2 - AFDI (RAMP2)	1,989,000,000.00		59,357,387.59	(59,357,387.59)	(0.00)	1,989,000,000.00
2	HIV/AIDS Prog. Development	396,811,497.60		1,149,173.47	(16,747,991.65)	(15,598,818.18)	381,212,679.42
3	Universal Basic Education	720,696,325.50		6,748,456.79	(44,998,456.79)	(38,250,000.00)	682,446,325.50
4	Health System Development Project	1,590,377,634.18		4,524,091.88	(60,872,966.78)	(56,348,874.90)	1,534,028,759.28
5	Community and Social Development Project	1,369,319,041.98		2,441,381.83	(37,821,713.83)	(35,380,332.00)	1,333,938,709.98
6	Health System Dev. Project - Additiona Financing	874,286,920.80		2,379,804.00	(29,786,164.62)	(27,406,360.62)	846,880,560.18
7	Rural Acces Mobility Project 2 - IDA (RAMP2)	6,884,725,199.76		58,985,369.50	(98,586,895.00)	(39,601,525.50)	6,845,123,674.26
8	Local Empowerment& Environment Mgt.Project (LEEP)	2,151,219,963.60		16,046,833.01	(57,640,513.37)	(41,593,680.36)	2,109,626,283.24
9	National Urban Water Sector Reform Project	3,747,078,143.46		10,922,885.89	(162,070,931.05)	(151,148,045.16)	3,595,930,098.30
10	Comm. Agric Dev. Project (CADP)	6,375,149,874.72		10,222,311.01	(196,432,139.11)	(186,209,828.10)	6,188,940,046.62
11	Nat Urb Watr Sect Refor - Addition Fin	1,477,577,227.50		2,855,980.97	(11,355,130.97)	(8,499,150.00)	1,469,078,077.50
12	Nigera Erosion & Watershed Mgt Proj. (NEWMAP)	11,034,122,813.28		(12,227,749.28)	(51,241,464.10)	(63,469,213.38)	10,970,653,599.90
	Sub-Total as per DMO Balance as at 31/12/2019	38,610,364,642.38	-	163,405,926.66	(826,911,754.86)	(663,505,828.20)	37,946,858,814.18
13	Community and Social Dev. Proj - 2019 Drawdown*		601,685,795.21			601,685,795.21	601,685,795.21
14	Nigeria Erosion & Watershed Mgt Proj. (NEWMAP) - 2019 Drawdown**		3,521,635,108.89			3,521,635,108.89	3,521,635,108.89
	Total External Loan as at 31/12/2019	38,610,364,642.38	4,123,320,904.10	163,405,926.66	(826,911,754.86)	3,459,815,075.90	42,070,179,718.28
DOMESTIC DEBT							
1	Access Bank - Infrastructural Loan	9,344,502,434.80		830,909,918.92	(1,079,671,144.15)	(248,761,225.23)	9,095,741,209.57
2	Unity Bank Infrastructure Loan	696,827,233.52		28,956,241.95	(288,095,969.02)	(259,139,727.07)	437,687,506.45
3	Zenith Bank Loan (NEWMAP Counterpart Fund Loan)	422,550,465.14		63,837,525.19	(216,914,373.24)	(153,076,848.05)	269,473,617.09
4	Federal Government of Nigeria Bail Out Facility	3,931,232,174.34		349,564,077.10	(454,217,924.55)	(104,653,847.45)	3,826,578,326.89
5	Federal Government of Nigeria Bond (Restructured Comm. Banks Loan)	5,715,726,746.05		840,834,311.27	(943,731,748.05)	(102,897,436.78)	5,612,829,309.27
6	Federal Government of Nigeria Budget Support Facility - Principal	16,869,000,000.00	700,000,000.00	-	(38,820,602.71)	661,179,397.29	17,530,179,397.29
7	Federal Government of Nigeria Budget Support Facility - Interest***	-		763,080,799.16	(763,080,799.16)	-	-
8	CBN - Single Digital Funding MSMEs Facility			2,000,000,000.00	(389,638,852.00)	1,610,361,148.00	1,610,361,148.00
		36,979,839,053.85	700,000,000.00	4,877,182,873.59	(4,174,171,412.88)	1,403,011,460.71	38,382,850,514.56
PENSION AND GRATUITY							
1	Oustanding Pension and Gratuities	18,052,228,794.57	6,664,215,801.46	-	(463,490,019.29)	6,200,725,782.17	24,252,954,576.74

* Comm & Social Dev. Drawdown for 2019 amounting to N601,685,795.21 has not yet been reconciled with the Debt Management Office as at 31/12/2019

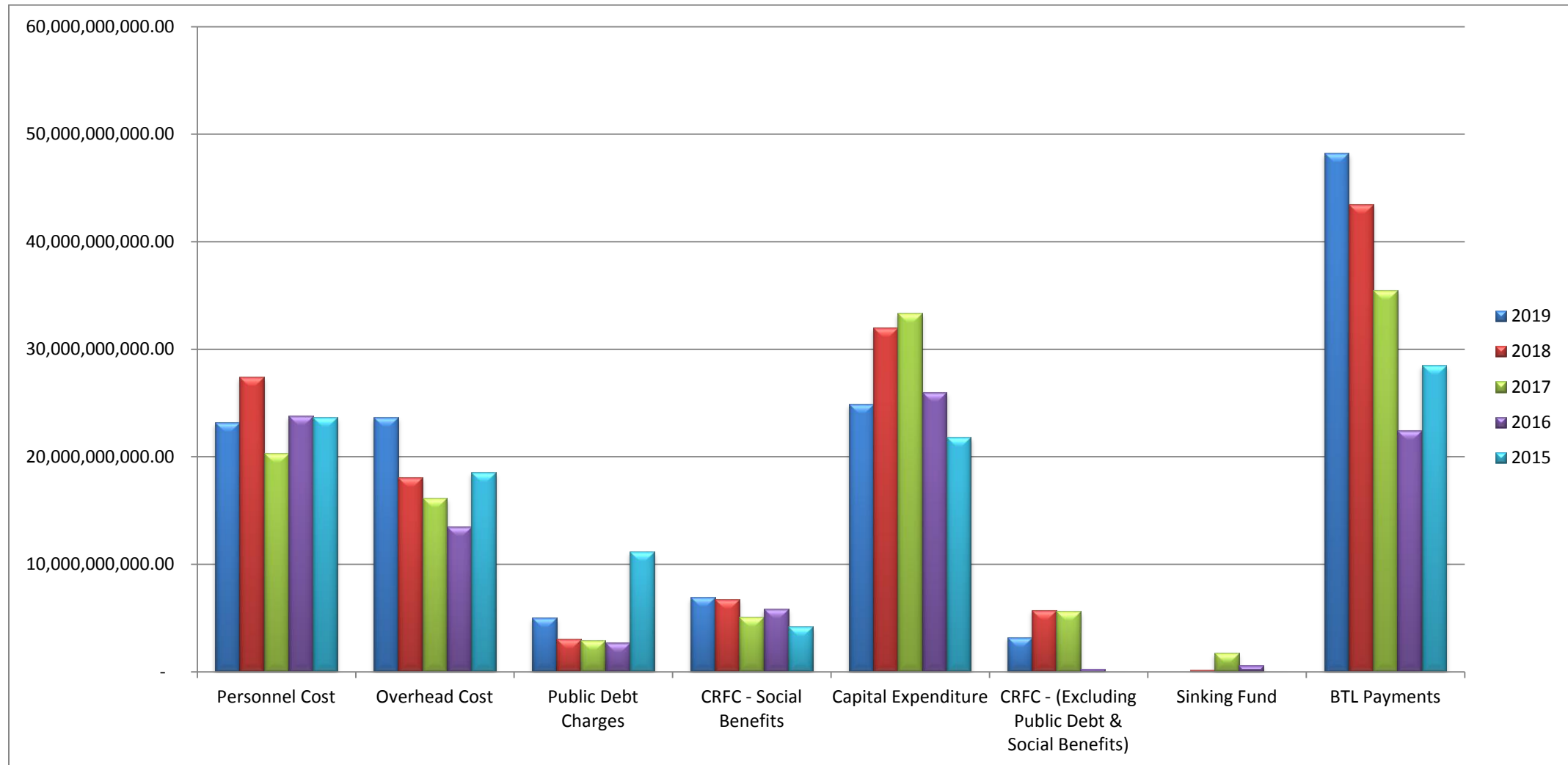
** NEWMAP Drawdown for 2019 amounting to N3,521,635,108.89 has not yet been reconciled with the Debt Management Office as at 31/12/2019

*** FGN Budget Support Facility interest amounting to N763,080,799.16 was repaid in 2019, this amount however does not form part of the opening balance as at 01/01/2019.

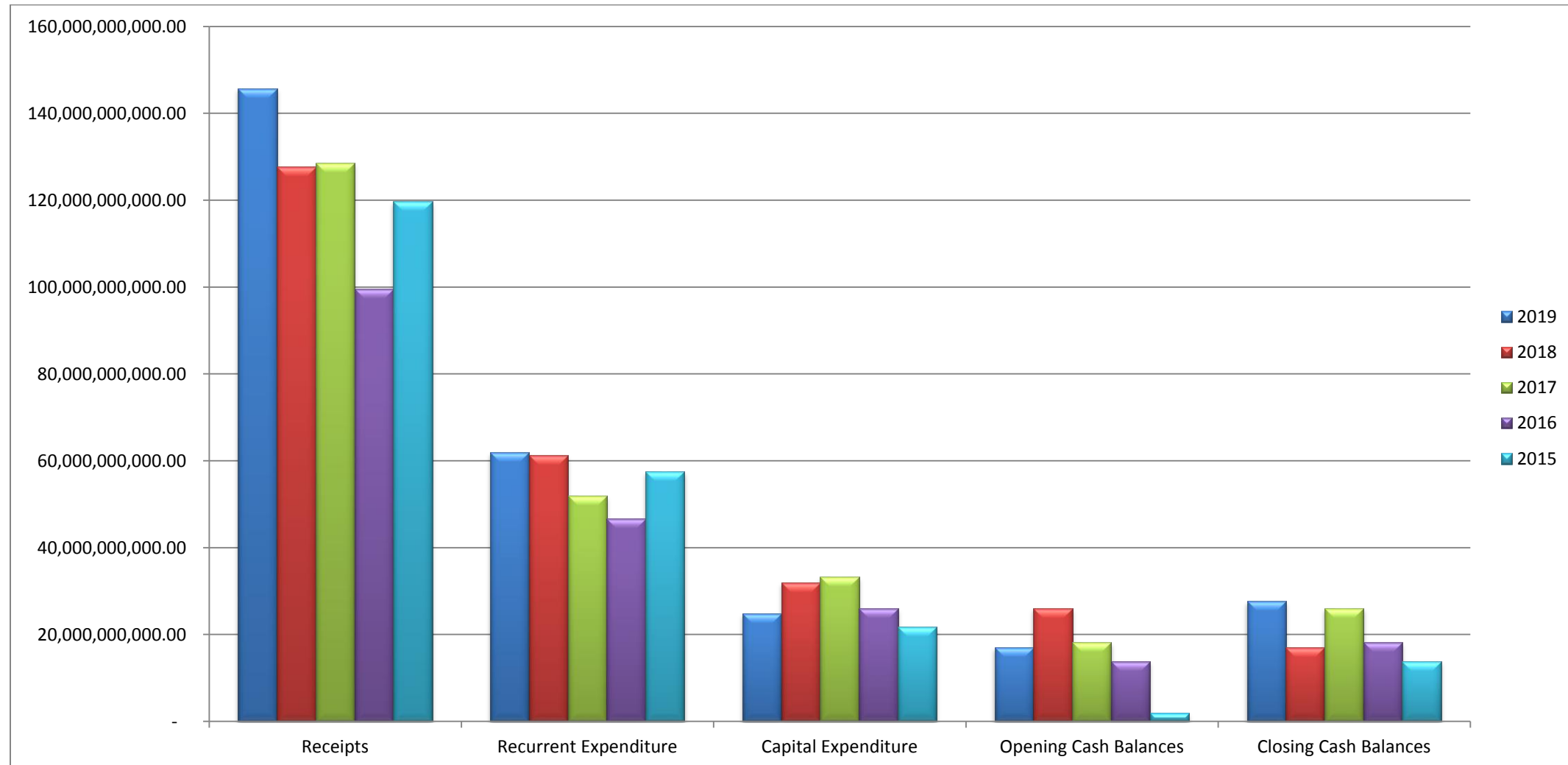
Actual Receipts for 5 Years



Actual Payments for 5 Years



Receipts and Payments 2019 and 2018



2.0 STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Government of Enugu State of Nigeria in the preparation of her 2019 Financial Statements:

2.1 BASIS OF ACCOUNTING

The Financial statements have been prepared under the historical cost convention, using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

2.2 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 of **N24,252,954,596.73** has been accrued and stated in the Statement of Assets and Liabilities on page 32. 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 as soon as relevant extant laws are amended

2.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

2.4 INVESTMENTS

The State Government Shares held under the Ministry of Finance Incorporated (MOFI) are stated at the market values as at December 2019. Shares of companies that are moribund, or quoted companies that have been delisted by the Nigerian Stock Exchange are stated at per values. Also stated at per values are shares of companies that have been liquidated or whose going concerns have been negatively confirmed by their resident auditors.

2.5 CONSOLIDATED REVENUE FUND

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

2.6 CAPITAL DEVELOPMENT FUND

Capital Development Fund represents the aggregated balance after the capital receipts and 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.

2.7 STATUTORY ALLOCATION

Statutory Allocation is made up of revenue collected on a monthly basis which represents the State's Share of the Federation Account. The State's share of Federation Account, Excess Crude Receipts, Refund from Paris Club and Exchange Rate Gain are all included in Gross Statutory Allocation in the Financial statements. Statutory Allocations are recognized in the Financial statements when received.

2.8 RECURRENT REVENUE AND EXPENDITURE

Recurrent revenue are revenue generated by the State from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on government land, Rent on Government building, Income from Investments and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditures are expenditure on Personnel, Pension and Gratuities, Salaries of statutory office holders, other Overheads and Public Debt Charges. They are recognized in the Financial Statements of the state when payments are made.

2.9 CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.

2.10 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) – see Note 10B.

2.10 FOREIGN CURRENCY

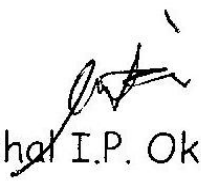
Transactions in foreign currencies are stated at their naira value at the exchange rate of N306/\$1 as at 31st December, 2019.

3.0 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 Practice (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, 2019 and its operations for the year ended on that date.



Sir. Paschal I.P. Okolie (JP), JA, FCTI, D.IPFM (London)
(FRC/2013/ANAN/00000001536)
Permanent Secretary/Accountant General
Office of the Accountant General
State Treasury House
Enugu State

GOVERNMENT OF ENUGU STATE OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL

Telephone: (042-258864
256212



Your Ref: _____
Our Ref: ENS/AUD/MF/S.910/11/82
(Please address all letters to the Auditor-General)

HEADQUARTERS
2 Garden Avenue
P. O. Box 400
Enugu.
24th April, 2020.

AUDIT CERTIFICATE

RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

In accordance with the provision of Finance (Control and Management) Act, 1958 now CAP F.26 LFN 2004, Section 0201 of Enugu State Financial Instructions and the Constitution of the Federal Republic of Nigeria, 1999 places responsibility on the Accountant-General of the State to prepare and submit for audit the Financial Statements reflecting the Financial Performance and position of the State Government.

While it is the responsibility of the Auditor-General to express an independent opinion on the Financial Statements prepared by the Accountant-General.

BASIS OF OPINION

In compliance with section 125 sub-section 2 of the Constitution of the Federal Republic of Nigeria and Audit Law, 2004 (Laws of Enugu State), I have examined the Accounts and Financial Statements of Enugu State Government of Nigeria for the year ended 31st December, 2019.

The Audit was conducted in accordance with National, International, and generally accepted Public Sector and INTOSAI auditing standards.

In course of the Audit, I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose and appropriate to provide basis for my independent opinion.

OPINION

In my opinion, subject to the observations/Comments as contained in this report, the Financial Statements together with the supporting Notes reflect a true and fair view of the financial position of the State for the period ended 31st December, 2019.


Okoro-Livinus U. FCNA
Auditor-General

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	2019	2018
		Actual	Actual
		₦	₦
Cash Flow From Operating Activities:			
Statutory Allocation		43,743,406,528.57	47,988,716,380.22
Share of VAT		12,720,611,852.67	11,577,774,427.78
Independent Revenue	1	31,142,966,700.04	21,743,012,253.22
Total Receipts		87,606,985,081.28	81,309,503,061.22
Payments:			
Employees Compensation	2	23,194,731,846.34	27,444,147,296.78
Social Benefits	3	6,932,074,537.08	6,716,131,217.66
Overhead Costs	4	23,640,990,847.00	18,102,401,840.57
CRFC - Excluding Public Debt and Social Benefits		3,210,502,140.70	5,755,175,911.06
Transfers to Sinking Fund Investment			147,102,561.99
Total Payments		56,978,299,371.12	58,164,958,828.06
Net Cash Flow from Operating Activities		30,628,685,710.16	23,144,544,233.16
Cash Flow From Investment Activities:			
Economic Empowerment Through Agriculture		59,028,179.86	60,634,500.00
Societal Re-Orientation			116,720,758.65
Improvement to Human Health		259,667,943.53	361,546,610.85
Enhancing Skills and Knowledge		4,024,980,693.26	9,716,899,434.27
Housing and Urban Development		46,477,250.00	43,621,650.00
Gender		35,170,593.45	
Youth		33,031,395.00	1,600,000.00
Environmental Improvement		22,856,400.00	60,093,356.00
Water Resources and Rural Development		25,513,850.00	90,496,018.84
Information and Communication Technology		58,087,529.00	21,864,023.12
Growing the Private Sector		490,000.00	3,866,048.15
Reform of Government and Governance		12,008,196,082.86	8,637,383,788.68
Power		551,446,080.00	1,364,931,421.19
Road		7,787,104,753.40	11,530,729,606.88
Net Cash Flow from Investment Activities	5	24,912,050,750.36	32,010,387,216.63
Cash Flow from Financing Activities:			
Proceeds from Aids and Grants		1,647,912,441.05	964,971,000.00
Proceeds from External Loans		4,123,320,904.10	1,032,287,605.30
Proceeds from Internal Loans		700,000,000.00	
Proceeds from Other Capital Receipts		9,057,523,307.74	145,604,100.00
Repayment of External Loans		826,911,754.89	499,457,009.27
Repayment of Internal Loans		4,174,171,412.88	2,578,681,109.44
Net Cash Flow From Financing Activities		10,527,673,485.12	935,275,413.41
Movement in Other Cash Equivalents:			
BTL Receipts	6	42,637,319,788.64	44,283,459,824.07
BTL Payments	7	48,218,732,675.67	43,493,599,187.51
Net Movement in Other Cash Equivalent		(5,581,412,887.03)	789,860,636.56
Net Surplus/(Deficit) for the Year		10,662,895,557.89	9,011,257,760.32
Opening Cash Balance		17,088,268,141.07	26,099,525,901.39
Closing Cash Balance	8	27,751,163,698.96	17,088,268,141.07

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2019	2018
		₦	₦
Liquid Assets:			
Treasuries and Banks	8	27,751,163,698.96	17,088,268,141.07
Sub Total		27,751,163,698.96	17,088,268,141.07
Investments and Other Assets:			
Investments	9	1,577,690,812.31	3,572,564,758.67
Liability Over Assets	10	103,128,294,017.26	90,069,867,732.13
Sub Total		104,705,984,829.57	93,642,432,490.80
Total Assets		132,457,148,528.53	110,730,700,631.87
Public Funds:			
Consolidated Revenue Fund	11	25,322,255,786.47	15,076,725,034.68
Capital Development Fund	12	2,428,907,912.49	2,011,543,106.39
Sub Total - Public Funds		27,751,163,698.96	17,088,268,141.07
Liabilities:			
Internal Loans	13	38,382,850,514.56	36,979,839,053.85
External Loans	14	42,070,179,718.28	38,610,364,642.38
Pension & Gratuities	15	24,252,954,596.73	18,052,228,794.57
Sub Total: Liabilities		104,705,984,829.57	93,642,432,490.80
Public Fund + Liabilities		132,457,148,528.53	110,730,700,631.87

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
		₦	₦	₦	₦	₦		₦	₦	₦
Opening Balance		24,655,615,704.56	15,076,725,034.68	12,892,017,748.00	12,892,017,748.00	2,184,707,286.68-	16.95%-	29,754,074,083.00		
Add: Recurrent Revenue:										
Statutory Allocation		47,988,716,380.22	43,743,406,528.57	54,475,243,000.00	54,475,243,000.00	10,731,836,471.43-	19.70%-	51,250,000,000.00	53,260,000,000.00	56,266,000,000.00
Share of Value Added Tax		11,577,774,427.78	12,720,611,852.67	11,490,000,000.00	11,490,000,000.00	1,230,611,852.67+	10.71%+	14,000,000,000.00	15,000,000,000.00	16,000,000,000.00
Sub Total: Allocation from FAAC		59,566,490,808.00	56,464,018,381.24	65,965,243,000.00	65,965,243,000.00	9,501,224,618.76-	14.40%-	65,250,000,000.00	68,260,000,000.00	72,266,000,000.00
Direct Taxes	16	8,868,178,294.39	8,293,417,478.90	11,902,222,000.00	11,902,222,000.00	3,608,804,521.10-	30.32%-	13,396,527,000.00	15,147,276,000.00	17,315,963,000.00
Licenses	17	399,658,210.04	369,225,563.03	293,600,000.00	293,600,000.00	75,625,563.03+	25.76%+	364,010,000.00	431,435,000.00	511,050,000.00
Fees	20	9,216,987,985.58	7,618,176,995.56	9,286,333,000.00	9,286,333,000.00	1,668,156,004.44-	17.96%-	9,286,474,800.00	9,750,159,000.00	10,288,286,900.00
Fines	21	252,829,453.50	164,384,074.83	1,011,324,000.00	1,011,324,000.00	846,939,925.17-	83.75%-	1,388,433,000.00	1,461,964,000.00	1,565,942,000.00
Sales	22	674,420,404.55	1,580,383,398.19	914,608,000.00	914,608,000.00	665,775,398.19+	72.79%+	860,788,500.00	935,906,000.00	1,091,386,000.00
Earnings	23	160,282,197.39	152,661,976.20	354,070,000.00	354,070,000.00	201,408,023.80-	56.88%-	900,539,000.00	913,412,800.00	950,587,000.00
Rent of Government Building	24	218,903,871.33	331,479,498.91	173,936,000.00	173,936,000.00	157,543,498.91+	90.58%+	251,546,000.00	259,529,000.00	266,533,000.00
Rent on Government Lands	25	223,055,406.20	221,419,097.54	283,000,000.00	283,000,000.00	61,580,902.46-	21.76%-	311,400,000.00	383,450,000.00	455,500,000.00
Repayments	26	1,384,177,731.66	12,150,572,719.27	2,580,200,000.00	2,580,200,000.00	9,570,372,719.27+	370.92%+	1,546,700,000.00	1,855,800,000.00	2,226,900,000.00
Investment Income	27		53,086,321.11	70,020,000.00	70,020,000.00	16,933,678.89-	24.18%-	50,040,000.00	55,045,000.00	60,040,000.00
Interest Earned	28	209,359,134.12	181,632,680.15	209,647,000.00	209,647,000.00	28,014,319.85-	13.36%-	500,000.00	600,000.00	500,000.00
Re-Imbursement	29	1,115.44								
Miscellaneous	30	135,158,449.02	26,526,896.35	655,040,000.00	655,040,000.00	628,513,103.65-	95.95%-	79,000,000.00	91,000,000.00	103,000,000.00
Sub Total: Independent Revenue		21,743,012,253.22	31,142,966,700.04	27,734,000,000.00	27,734,000,000.00	3,408,966,700.04+	12.29%+	28,435,958,300.00	31,285,576,800.00	34,835,687,900.00
Total Recurrent Revenue		81,309,503,061.22	87,606,985,081.28	93,699,243,000.00	93,699,243,000.00	6,092,257,918.72-	6.50%-	93,685,958,300.00	99,545,576,800.00	107,101,687,900.00
Total Funds Available		105,965,118,765.78	102,683,710,115.96	106,591,260,748.00	106,591,260,748.00	3,907,550,632.04-	3.67%-	123,440,032,383.00	99,545,576,800.00	107,101,687,900.00
Less: Recurrent Expenditure:										
Employees Compensation	31	27,444,147,296.78	23,194,731,846.34	29,062,794,846.00	27,118,901,840.00	3,924,169,993.66+	14.47%+	27,343,469,798.00	28,075,935,195.00	28,439,392,652.00
Social Benefits	32	6,716,131,217.66	6,932,074,537.08	10,979,225,154.00	7,284,356,531.00	352,281,993.92+	4.84%+	9,532,500,000.00	10,997,500,000.00	10,997,500,000.00
Overhead Charges	33	18,102,401,840.57	23,640,990,847.00	21,843,880,000.00	24,495,074,230.00	854,083,383.00+	3.49%+	29,094,030,202.00	29,568,820,005.00	30,691,941,699.00
CRFC - (Excluding Public Debt Charges & Social Benefits)	34	5,755,175,911.06	3,210,502,140.70	320,000,000.00	1,772,768,335.00	1,437,733,805.70-	81.10%-	320,000,000.00	320,000,000.00	320,000,000.00
Sub Total: Recurrent Expenditure		58,017,856,266.07	56,978,299,371.12	62,205,900,000.00	60,671,100,936.00	3,692,801,564.88+	6.09%+	66,290,000,000.00	68,962,255,200.00	70,448,834,351.00
Repayment of External Loans - Principal		499,457,009.27	477,046,076.49	500,000,000.00	487,015,300.00	9,969,223.51+	2.05%+	500,000,000.00	500,000,000.00	500,000,000.00
Repayment of External Loans - Interest			349,865,678.40		350,000,000.00	134,321.60+	0.04%+			
Repayment of Internal Loans - Principal		2,578,681,109.44	1,296,988,639.66	500,000,000.00	1,300,000,000.00	3,011,360.34+	0.23%+	1,500,000,000.00	2,000,000,000.00	2,500,000,000.00
Repayment of Internal Loans - Interest			2,877,182,773.22	2,500,000,000.00	2,897,783,764.00	20,600,990.78+	0.71%+	500,000,000.00	500,000,000.00	500,000,000.00
Sub Total: Loans Repayment		3,078,138,118.71	5,001,083,167.71	3,500,000,000.00	5,034,799,064.00	33,715,896.23+	0.67%+	2,500,000,000.00	3,000,000,000.00	3,500,000,000.00
Total Expenditure		61,095,994,384.78	61,979,382,538.89	65,705,900,000.00	65,705,900,000.00	3,726,517,461.11+	5.67%+	68,790,000,000.00	71,962,255,200.00	73,948,834,351.00
Operating Balance		44,869,124,381.00	40,704,327,577.07	40,885,360,748.00	40,885,360,748.00	181,033,170.93-	0.44%-	54,650,032,383.00	27,583,321,600.00	33,152,853,549.00
Appropriation and Transfers										
Transfer to Capital Development Fund		30,435,157,420.89	8,304,612,575.93	27,993,343,000.00	27,993,343,000.00	18,192,684,096.43+	64.99%+	51,099,058,300.00	56,208,964,130.00	61,829,860,543.00
Transfer to Sinking Fund		147,102,561.99								
Sub Total: Transfers		30,582,259,982.88	8,304,612,575.93	27,993,343,000.00	27,993,343,000.00	18,192,684,096.43+	64.99%+	51,099,058,300.00	56,208,964,130.00	61,829,860,543.00
Movement in Other Cash Equivalents:										
Below the Line Receipts	35	44,283,459,824.07	42,637,319,788.64			42,637,319,788.64+				
Below the Line Payments	36	43,493,599,187.51	48,218,732,675.67			48,218,732,675.67-				
Sub-Total: Movement in Other Cash Equivalents		789,860,636.56	(5,581,412,887.03)			5,581,412,887.03-				
Closing Balance		15,076,725,034.68	25,322,255,786.47	12,892,017,748.00	12,892,017,748.00	12,430,238,038.47+	96.42%+	3,550,974,083.00	28,625,642,530.00	28,677,006,994.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Original	Final	Variance Amount	% Variance	Budget	Proposed	Proposed
		2018	2019	Budget2019	Budget2019	2019	2019	2020	Budget2021	Budget2022
		₦	₦	₦	₦	₦		₦	₦	₦
Opening Balance		1,443,910,196.83	2,011,543,106.39	2,048,533,236.00	2,048,533,236.00	36,990,129.61-	1.81%-	1,063,887,196.00		
Add Capital Receipts:										
Transfer from Consolidated Revenue Fund		30,435,157,420.89	9,800,658,903.57	27,993,343,000.00	27,993,343,000.00	18,192,684,096.43-	64.99%-	51,099,058,300.00	56,208,964,130.00	61,829,860,543.00
External Loans	37	1,032,287,605.30	4,123,320,904.10	6,000,000,000.00	6,000,000,000.00	1,876,679,095.90+	31.28%+	9,418,600,000.00	8,800,000,000.00	8,800,000,000.00
Internal Loans	38		700,000,000.00	5,000,000,000.00	5,000,000,000.00	4,300,000,000.00-	86.00%-	32,000,000,000.00	2,000,000,000.00	2,000,000,000.00
Other Capital Receipts	39	1,110,575,100.00	10,705,435,748.79	4,500,000,000.00	4,500,000,000.00	6,205,435,748.79+	137.90%+	8,250,000,000.00	8,650,000,000.00	10,065,000,000.00
Sub Total: Capital Receipts		32,578,020,126.19	25,329,415,556.46	43,493,343,000.00	43,493,343,000.00	18,163,927,443.54-	41.76%-	100,767,658,300.00	75,658,964,130.00	82,694,860,543.00
Total Capital Funds Available		34,021,930,323.02	27,340,958,662.85	45,541,876,236.00	45,541,876,236.00	18,200,917,573.15-	39.97%-	101,831,545,496.00	75,658,964,130.00	82,694,860,543.00
Less: Capital Expenditure										
General Public Services	40	2,885,766,616.15	3,555,767,902.34	6,776,255,000.00	8,200,824,700.00	4,645,056,797.66+	56.64%+	21,110,614,800.00	6,232,890,000.00	3,374,800,000.00
Public Order and Safety	42	58,712,260.50	26,682,000.00	1,189,220,000.00	410,560,000.00	383,878,000.00+	93.50%+	1,574,592,500.00	1,314,000,000.00	465,000,000.00
Economic Affairs	43	16,422,087,546.87	10,783,523,448.67	18,973,812,000.00	17,397,986,700.00	6,614,463,251.33+	38.02%+	40,515,325,000.00	20,502,500,000.00	15,832,620,000.00
Environmental Protection	44	413,864,952.15	3,544,491,508.89	2,887,300,000.00	2,910,649,300.00	633,842,208.89-	21.78%-	3,532,761,000.00	297,500,000.00	135,000,000.00
Housing and Community Amenities	45	1,886,510,695.45	2,622,324,075.07	3,756,900,000.00	4,649,688,700.00	2,027,364,624.93+	43.60%+	8,114,630,000.00	6,430,500,000.00	2,810,000,000.00
Health	46	362,648,010.85	259,667,943.53	3,952,726,000.00	2,430,799,700.00	2,171,131,756.47+	89.32%+	5,597,326,000.00	3,447,940,000.00	2,827,000,000.00
Recreation Culture and Religion	47	82,541,928.30	22,566,375.00	223,950,000.00	712,534,000.00	689,967,625.00+	96.83%+	4,605,550,000.00	1,779,500,000.00	1,023,000,000.00
Education	48	9,898,255,206.36	4,083,957,442.86	5,443,380,000.00	6,730,499,900.00	2,646,542,457.14+	39.32%+	15,559,209,000.00	8,755,500,500.00	7,358,400,000.00
Social Protection	49		13,070,054.00	289,800,000.00	49,800,000.00	36,729,946.00+	73.75%+	157,650,000.00	102,000,000.00	20,000,000.00
Total Capital Expenditure by Main Functions		32,010,387,216.63	24,912,050,750.36	43,493,343,000.00	43,493,343,000.00	18,581,292,249.64+	42.72%+	100,767,658,300.00	48,862,330,500.00	33,845,820,000.00
Closing Balance		2,011,543,106.39	2,428,907,912.49	2,048,533,236.00	2,048,533,236.00	380,374,676.49+	18.57%+	1,063,887,196.00	26,796,633,630.00	48,849,040,543.00

NOTES TO CASH FLOW STATEMENT

	Note	2019	2018
		Actual	Actual
		₦	₦
Note 1 - Independent Revenue			
Tax Revenue	1A	8,293,417,478.90	8,868,178,294.39
Non Tax Revenue	1B	22,849,549,221.14	12,874,833,958.83
Total Independent Revenue		31,142,966,700.04	21,743,012,253.22
Note 1A - Tax Revenue			
Taxes		8,293,417,478.90	8,868,178,294.39
Sub Total Tax Revenue		8,293,417,478.90	8,868,178,294.39
Note 1B - Non Tax Revenue			
Licenses		369,225,563.03	399,658,210.04
Fees		7,618,176,995.56	9,216,987,985.58
Fines		164,384,074.83	252,829,453.50
Sales		1,580,383,398.19	674,420,404.55
Earnings		152,661,976.20	160,282,197.39
Rent on Government Property		331,479,498.91	218,903,871.33
Rent on Lands & Others General		221,419,097.54	223,055,406.20
Repayments General		12,150,572,719.27	1,384,177,731.66
Investments General		53,086,321.11	
Interest		181,632,680.15	209,359,134.12
Re-Imbursements			1,115.44
Miscellaneous		26,526,896.35	135,158,449.02
Sub Total Non Tax Revenue		22,849,549,221.14	12,874,833,958.83
Total Independent Revenue		31,142,966,700.04	21,743,012,253.22
Note 2 - Compensation of Employees:			
Salaries and Wages	2A	13,474,139,572.66	18,257,173,289.97
Allowances		9,697,048,365.22	9,143,296,658.03
Social Contributions	2B	23,543,908.46	43,677,348.78
Total		23,194,731,846.34	27,444,147,296.78
Note 2A - Salaries and Wages			
Basic Salary		13,456,609,746.14	18,249,023,890.80
Overtime Payments		17,250,004.52	6,929,399.17
Consolidated Revenue Fund Charges - Salaries			500,000.00
Wages		279,822.00	720,000.00
Total		13,474,139,572.66	18,257,173,289.97
Note 2B - Social Contributions			
Government Contribution to Pension		6,365,496.75	16,911,932.33
Employer's Compensation Fund		4,376,596.27	4,825,361.58
Housing Fund Contribution		12,801,815.44	21,940,054.87
Total		23,543,908.46	43,677,348.78

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Note	2019	2018
		Actual	Actual
		₦	₦
Note 3 - Social Benefits			
Gratuity		571,918,267.31	974,016,837.63
Pension		6,347,169,880.35	5,742,114,380.03
Death Benefits		12,986,389.42	
Total		6,932,074,537.08	6,716,131,217.66
Note 4 - Overhead Costs:			
Transport and Travelling		2,329,358,148.36	1,338,793,342.32
Utilities		487,036,612.93	955,411,351.13
Material and Supplies		1,829,042,158.06	1,845,322,849.42
Maintenance Services		2,290,528,909.19	2,045,164,547.23
Training		386,194,247.20	246,249,853.50
Other Services		5,318,993,065.16	5,310,158,553.49
Consulting & Professional Services		4,252,232,137.98	591,630,040.18
Fuel and Lubricants		878,661,503.70	904,704,430.36
Financial Charges		786,464,962.17	588,164,511.19
Miscellaneous Expenses		4,621,141,942.40	4,043,597,027.52
Staff Loans and Advances		461,337,159.85	219,912,984.23
Local Grants and Contributions			13,292,350.00
Total		23,640,990,847.00	18,102,401,840.57
Note 5 - Net Cash Flow from Investing Activities			
Capital Expenditure by Administrative Sector		3,415,558,958.54	2,357,170,582.93
Capital Expenditure by Economic Sector		13,352,657,651.48	18,527,512,167.84
Capital Expenditure by Law and Justice		74,199,223.00	205,497,320.50
Capital Expenditure by Regional Sector			12,500,000.00
Capital Expenditure by Social Sector		8,069,634,917.34	10,907,707,145.36
Total	5A	24,912,050,750.36	32,010,387,216.63
Note 5A - Net Cash Flow From Investment Activities			
Purchase of Fixed Assets General		3,440,819,903.31	2,609,437,126.38
Construction and Provision of Fixed Assets General		9,542,889,045.86	14,301,728,860.62
Rehabilitation and Repairs of Fixed Assets General		3,678,862,168.51	4,671,434,627.67
Preservation of the Environment General		3,336,400.00	978,000.00
Acquisition of Non Tangible Assets		8,246,143,232.68	10,426,808,601.96
Total	5B	24,912,050,750.36	32,010,387,216.63
Note 5B - Analysis of Capital Expenditure by Geo Location			
Enugu East Senatorial Zone		24,746,619,600.11	31,548,909,584.00
Enugu North Senatorial Zone		100,334,570.39	271,696,484.00
Enugu West Senatorial Zone		65,096,579.86	189,781,148.63
Total		24,912,050,750.36	32,010,387,216.63

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Note	2019	2018
		Actual	Actual
		₦	₦
Note 6 - BTL Receipts			
6A - BTL Receipts - Local Government Allocation			
Enugu East		1,677,094,880.03	1,485,209,818.48
Enugu North		1,551,305,165.80	1,333,273,606.27
Enugu South		1,501,291,707.95	1,319,734,782.48
Isi Uzo		1,488,681,337.31	1,454,321,523.55
Nkanu West		1,449,763,908.92	1,334,632,627.15
Igbo Etiti		1,516,569,120.29	1,373,842,882.57
Igbo Eze North		1,557,293,618.59	1,328,524,041.97
Igbo Eze South		1,476,253,231.02	1,329,615,295.84
Nkanu East		1,433,696,547.67	1,278,306,929.65
Nsukka		1,738,876,506.57	1,356,724,722.56
Udenu		1,395,799,184.06	1,206,844,396.21
Uzo Uwani		1,309,556,201.70	1,165,263,582.20
Awgu		1,542,126,529.63	1,438,362,956.68
Aninri		1,273,243,716.09	1,157,075,390.47
Ezeagu		1,512,588,646.93	1,364,555,290.64
Oji River		1,310,853,198.81	1,202,975,212.15
Udi		1,570,159,329.04	1,326,525,578.83
Sub Total		25,305,152,830.41	22,455,788,637.70
6b - BTL Receipts			
Deposit			290,854,706.44
With Holding Taxes due to Federal Inland Revenue Service		437,049,473.88	571,655,650.40
VAT to Federal Inland Revenue Service		340,163,242.18	559,914,116.44
Union Deductions		1,159,844,752.04	1,243,495,512.44
Loan Deduction for Salary Other Deduction for Payroll		20,420,961.79	41,911,415.27
Monthly Net Total Salary Control Accounts		13,840,790,729.74	18,008,515,850.47
Difference in Payroll Summary			31,652,787.71
Refund of Deduction @ Source - Bailout		454,217,651.52	
Deduction @ Source - Excess Crude Loan		1,079,680,147.08	1,079,671,147.20
Sub total		17,332,166,958.23	21,827,671,186.37
Total BTL Receipts		42,637,319,788.64	44,283,459,824.07
Note 7 - BTL Payments			
7a - BTL Payment - Local Government Allocation			
Enugu East		1,677,094,880.02	1,485,209,818.46
Enugu North		1,551,305,165.83	1,333,273,606.28
Enugu South		1,501,291,707.97	1,319,734,782.47
Isi Uzo		1,488,681,337.31	1,454,321,523.51
Nkanu West		1,449,763,908.93	1,334,632,627.11
Igbo Etiti		1,516,569,120.33	1,373,842,882.59
Igbo Eze North		1,557,293,618.59	1,328,524,041.99
Igbo Eze South		1,476,253,231.03	1,329,615,295.85
Nkanu East		1,433,696,547.68	1,278,306,929.61
Nsukka		1,738,876,506.57	1,356,724,722.51
Udenu		1,395,799,184.08	1,206,844,396.19
Uzo Uwani		1,309,556,201.70	1,165,263,582.19

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Note	2019	2018
		Actual	Actual
		₦	₦
Awgu		1,542,126,529.58	1,438,362,956.66
Aninri		1,273,243,716.09	1,157,075,390.43
Ezeagu		1,512,588,646.93	1,364,555,290.60
Oji River		1,310,853,198.84	1,202,975,212.17
Udi		1,570,159,329.06	1,326,525,578.87
JAAC Acct - Ministry of Local Government		200,000,000.00	
Sub Total		25,505,152,830.54	22,455,788,637.49
7b - BTL Payment			
With-Holding Taxes due to FIRS		629,334,546.16	764,861,107.08
VAT Due to FIRS		648,128,851.00	723,138,794.95
Union Dues Deductions/Remittance		179,740,682.01	305,829,193.21
Loans Deduction from Salary		639,705.75	143,402,485.45
Monthly Net Pay Control Accounts		19,721,838,261.61	18,000,000,000.00
Deduction @ Source - Bailout		454,217,651.52	
Deduction @ Source - Excess Loan		1,079,680,147.08	1,079,671,147.20
Difference in Payroll Summary			20,907,822.13
Sub total		22,713,579,845.13	21,037,810,550.02
Total BTL Payments		48,218,732,675.67	43,493,599,187.51
Note 8 - Closing Balance			
FBN Capital A/C: 2016632532		16,332,016.24	15,681,584.74
FBN Salary A/C: 2016263648		987.65	987.65
FBN FAAC A/C: 2016570124		69.91	69.91
FBN Over Head A/C: 2015838416		6,377,012.26	405,894,187.26
FBN Reserve A/c No 2010484959		189.31	189.31
Sterling Bank Salary A/C No. 0020521629		43,751,133.15	23,149,841.92
Sterling Bank Reserve A/C No. 0020521643		12,627,111.35	
FCMB Other Charges A/C No. 1498374016		407,263.28	407,263.28
FCMB Payment Account No. 1723705011		222,551,304.61	70,080,618.62
FCMB IGR POOL ACCOUNT No. 1267020010		18,695,252.44	6,930,907.45
FCMB Reserve A/C No. 1726148013		19.09	18.93
Zenith Bank (Grants &Sub) A/c: 1010943248		59,329,672.18	172,889,949.98
ZENITH BANK - Dedicated A/C No. 1011842025		525,720.96	
FBN ENSG SME ACCOUNT 2027085207		155,044,690.57	
Eco Bank Gratuity & Pension A/c No: 229204822		21,225,754.57	22,158,721.50
UBA VAT A/C 1018609458		125,259,507.24	1,019,403,455.00
UBA SAL ADMIN I A/C 1018880596		9,581,132.00	95,811.32
UBA FAAC A/C 1018791104		14,791,838,327.22	3,288,513,042.18
UBA CAP A/C 1018803232		437,627,689.83	490,271,618.69
UBA O/H A/C No 1018891822		141,441,898.71	80,817,135.00
UBA LONDON PARIS CLUB REFUND UBA ACCOUNT 1019895078		3,346,129,607.13	
FBN - Other Charges - A/c 2029696389		44,974,539.45	815,909,384.40
UBA SAL ADMIN II A/C NO 1019100316		297,681,703.80	767,555,083.11
JAAC - SRA Fidelity Bank A/c No 5030064966		2,769,540.61	2,348,996,975.99
JAAC - VAT Fidelity Bank A/c No 5030064973		32,751,420.68	690,615,519.90
JAAC - Excess Crude Fidelity Bank A/c No 5030064980		210,803.50	210,803.50

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Note	2019	2018
		Actual	Actual
		₦	₦
FBN Reserve A/C No 202913976		1,312,066,743.01	27,519,807.44
Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579		114,065,171.31	114,065,771.43
Fidelity Bank - Bail Out Account 5030062230		831,606,919.56	869,458,498.52
FBN IGR Pool Account No 2029139369		1,100,905,051.22	1,405,465,992.38
Fidelity Bank - Pensions - A/c No. 5030070075		343,406,396.65	299,314,865.85
Budget Support Facility - UBA A/c No 1019647978		2,917,954.60	2,917,954.60
Access Bank - ENSG Infrastructure Capital Acct - 0701193964		4,434,565.66	4,434,565.66
JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807		116,498,866.69	86,497,242.44
UBA - 10208415050 - ENSG Community Development Grants		347,992,577.40	523,176,577.96
UBA Stabilization Account - Acct. No. 1020450785		106,293,733.91	50.00
Fidelity Bank - ENSG Reserve Account 5030013320		1,303,918,700.56	1,233,317,761.88
Fidelity Bank JAAC Committe Cost A/c 5670000010		741,308.34	
UBA Infrastructural Dev Account 1019510700		83,328,572.61	
Zenith Bank Domiciliary Account(Dollar) 5070033464		7,913,160.00	6,916,365.00
Call Deposit - Fidelity Bank - London Paris Fund		1,321,573,256.27	1,203,518,917.97
Office of the Executive Governor - First Bank		157,650,190.05	116,119,633.81
Office of the Executive Governor - UBA - A/C 1018887731		2,344.91	11,510,457.88
Office of the Dep Governor - FBN Acct No 2031153906		70.00	612.00
Enugu State Emergency Mgt Agency - UBA - 1015709230		6,780.49	2,050.19
Office of the Secretary to the State Govt -FCMB - 3242378015			10,465,379.14
Liaison Office Lagos - Keystone Bank A/c No. 1002383098		1,546,583.01	7,560,121.35
Enugu State Liaison Office Abuja - Keystone Bk - 1002823280			5,001.44
State Action Committee on Aids (ENSACA) UBA - 1002300062		479.00	1,122.37
Project Dev & Implementation Dept - Keystone Bk - 1001175528		187.98	725.38
SOCU - Zenith Bank - 1014967860		(229.30)	
State House of Assembly - Zenith Bank - 1010181396		25.53	22,910.77
Min of Gendre Affrs & Soc Dev. UBA - 1019385667		148.33	617.86
Min of Agric & Natural Res. - Keystone Bank - 1002172036		2,861.55	105.60
Min of Agric & Natural Res. Consultancy A/c - DBN 0029533041			56,594.18
Mini of Agric & Natural Res.- Cap A/c - FBN 2022763044			20,098.00
Enugu State Polytechnic Iwollo - UBA		25,831,540.35	49,508,090.62
Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank		98.19	(612.05)
Forestry Commission - Keystone Bank A/C No 1001176628		38.87	830.87
Ministry of Education - Keystone Bank - 1006379503		2,267.95	2,556.95
ENSUBEB- Zenith Bank - A/C 1015111990		171,083.79	8,567,895.65
Enugu State Library Board - Keystone Bank - 1001348294		2,978.93	1,751.65
Enugu State Library Board - Zenith Bank - 1012685661		48,070.21	1,772,792.01
EDC - Zenith Bank. A/c No 1014525873 - Jnr WAEC			30,330,633.00
EDC - FBN A/C No. 2029791875		6,072.60	851,792.25
Agency for Mass Literacy - Keystone Bank - 1002882986		1.95	27.97
Special Education Centre Oji-River - Cash & Bank			17,180.86
Special Education Centre Ogbete - Cash & Bank			6.80
Enugu State College of Education (Tech) Zenith 1011060997		4,517,180.87	1,373,701.50
Enugu State College of Education (Tech) Zenith - 1011044867		36,026,414.29	89,514,849.73
University of Science & Tech (ESUT) Fidelity BK - 5030066379		52,252,585.34	11,981,315.25
Post-Primary Schools Mgt Board (PPSMB) - FBN - 5030062515		1,300.52	34,579,428.02
Post-Primary Schools Mgt Board (PPSMB)-Sterling 0070880446		62,435.10	19,637,113.38

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Note	2019 Actual ₦	2018 Actual ₦
Post-Primary Schools Mgt Board (PPSMB) - UBA 1020548000			87,953,958.10
State Science Tech & Voc. Sch Board - Zenith Bk - 1012349284			21,928.67
State Science Tech & Voc. Sch Board - Access - 0733699461		3,159,550.66	786,047.70
Institute of Management and Technology (IMT) Cash & Bank		4,048,426.24	16,862,207.50
The State Judiciary - O/H Zenith Bank - 1012349284		3,608.66	25,142,535.27
The State Judiciary - Cap. Zenith Bank - 1012196990		37,145,151.00	27,645,293.00
The State Judiciary - P/E Zenith Bank - 1014090580			4,510.01
Judicial Service Commission - Zenith Bank 1010191386		744.59	217.12
JSC - Zenith Bank Capital - 1014233523			716.12
Ministry of Finance - FBN A/C No 2031675303		4,114.50	493.00
Office of the State Accountant- General - Zenith Bank			64.64
Office of the Accountant General - FCMB - 3631273015		76.64	
Board of Internal Revenue - UBA A/C 1001155942		3,006.24	1,789.74
Fidelity Back Duty Account 5030070604		71,713,234.72	
Enugu State Gaming Commission - Keystone Bank 1002171936		302.45	68.45
Ministry of Health - Keystone Bank - 1002295546		10,077.75	10,982.78
Ministry of Health - Eco Bank - 2292046538		79,968,293.29	60,655,865.42
Ministry of Health - Zenith Bank -1012027177		1,418,215.95	1,686,715.95
Ministry of Health - Zenith Bank - 1012082215		56,410,108.53	163,944,983.47
ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206		4,642,024.14	4,291,239.14
ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213		11,173,880.74	2,168,007.51
ESUT College of Medicine (Teach. Hosp) FBN - 2006068860		74,915.18	74,982.18
Cash Book - ESUT Specialist Hospital (Parklane)		347,895,129.19	258,583,053.45
State Health Board (SHB) - FCMB		555.40	587.07
PHCDA - Zenith Bank A/C 1015301872		2,912.00	1,794.50
Ministry of Commerce and Industry - Keystone 1002171967		5,345,660.75	8,956,525.75
Small Medium Scale Enterprises Promotion - FBN 5030080175		2,384.00	3,228,461.00
Min of Information - Fidelity Bank - 5030062618			35.50
Ministry of Information UBA - 1022110483		858.67	
ESBS/TV - Cash & Bank		33,111,973.09	5,355,671.66
Gov't Printing & Stationery Dept. (Govt Press) - 1001176374		432.88	670.99
Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank		(1,178.87)	(351,890.47)
Fire Service Dept - Zenith Bank - A/c No 1014520531		576.41	
HOS - Zenith Bank - A/c. 1012185642			17,637,300.73
Establishment Pension & Training - Keystone - A/c 101175212		22.92	8.93
Min of Spec Duties & Intergovt Affairs - Zenith 1014409472		242.18	84.18
Staff Development Center - UBA -1018001069		741.07	985.71
Ministry of Justice - FBN - AC No.2031498302		435.00	3,121.45
Citizens Rights & Mediation Centre - Zenith Bank -1010930350		95.61	225.61
Enugu State Customary Court - FCMB - 0835406054			201,508.19
Enugu State Customary Court - Zenith Bank - 1015978256		(687.34)	
Cash and Bank - Enugu State Justice Reform Team - Diamond		30,643.00	32,000.00
Ministry of Labour and Productivity - FBN -2020362474		837.00	1,896.00
Ministry of Science and Technology - Zenith Bank -1014366171		174.68	(353.60)
Min of Transport - FCMB - 2525755011		868.98	5,541.71
ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472		426,713.00	585,669.76

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Note	2019 Actual ₦	2018 Actual ₦
Coal City Transport - Fidelity Bank Plc. (5030072574)			49.21
Rural Electrification Board (REB) - UBA - 1001046712		35,332.79	3,214.42
Rural Electrification Board (REB) - Zenith 1010268284		506,479.79	281,182.46
Rural Electrification Board (REB) - FBN - 2022833864			131,639.25
Rural Electrification Board (REB) - FCMB - 0945502018			84,513.81
Rural Electrification Board (REB) - Fidelity BK - 5030060748		32,328.55	14,213.75
Ministry of Works and Infrastructure - Zenith Bank 1013679494		36.98	221.13
Cash & Bank - Min of Works and I - Zenith Bank 1013679078		104.37	400.00
NCFC - Zenith Bank (1015464919)		27,746.40	
Ministry of Environment - Zenith Bank - 1011745315		3,537.95	14,850.00
Enugu State Waste Management Authority (ESWAMA - Cash & Bank			(5,725.22)
Enugu State Waste Mgt Authority -Polaris Bank 4060012949		2,062.00	
Ministry of Culture and Tourism - UBA - 1019216734		16,403.76	100,000.00
Ministry of Culture & Tourism - Zenith Bank A/C 1015178922		48,940.50	13,168.50
Council for Arts and Culture - Cash and Bank			1,505.16
State Economic Planning Commission - Ecobank - OHC		0.47	
Bureau of Statistics - Zenith Bank - 1014434155		34.38	0.91
Rangers Mgt Corp'tn - JAAC - Diamond Bank A/c 0027885636		5,749,271.79	115,665.65
Rangers Mgt Corp'tn - Zenith Bank - Subv - A/c 1011296343		88,481.43	426,587.14
State Auditor Gen - Cash & Bank - EEC Bank -1193066845		0.61	3.20
Local Govt. Audit - Keystone Bank A/c -1002171974		3,033.40	445.30
Civil Service Commission - FCMB - 1480240011		4,961.77	2,751.26
Enugu State Independent Electoral Comm - ZBN -1011757976		100.70	11,559.59
Ministry of Local Govt Matters - Heritage Bank - 6000467303		717.51	248.65
Mini of Water Resources - Zenith Bank - 1014533584		461.53	2,289.42
Enugu State Water Corporation- Zenith Bank A/c No.1010260738		24,446,157.40	11,393,375.91
State Rural Water Sup & Sanit. Agency - ECO bank 11920020006			35,876.69
State Rural Water Sup & Sanit Agency FBN 2004531809		(296.37)	
State Water Rural Sup. & Sanita. Agency - Zenith 1016330653		16,667.05	
Ministry of Housing - FBN - 2019824165		802.50	386.00
Ministry of Rural Development - FBN - 2023482142		426.80	1,994.30
Ministry of Rural Development - Zenith Bank 1014520531			1,940.10
Community Development Agency - Keystone Bank - 1000280564		32.26	132.28
Min of Lands & Urban Dev - Union Bank Overhead - 0045824178			171.04
Min of Lands & Urban Dev - Union Bank Capital Acc 0045824174			5,159.14
Min. of Lands Dev. - Fidelity Bank O/H 5030107607		4,723.04	
Ministry Chieftaincy Matters - UBA - 1010181976		355.70	1,785.00
Ministry of Inter Ministerial Affairs - FBN - 2019998550		135.40	684.40
Budget and Planning - Keystone Bank A/c No. 1001179791		944.23	4.77
Min of Enugu Cap Territory - UBA A/c - 1014024310		3,828.23	1,238.88
Ministry of Capital Territory - Union Bank A/c 0123864878		934.45	
Min of Capt Ter - Zenith Bank - A/c No 1015034734		1,901.92	37,236.48
Min of Human Dev. & Poverty Reduction - K/Stone 1310006013		17.68	31.66
Ministry of Youth - First Banks - Cash & Bank		1,775.50	
Cash and Bank - YSFON - Heritage Bank A/C 6000429134		288.40	1,511.74
NYSC - Cash Account		640,991.15	
Sub-Total		27,751,163,698.96	17,088,268,141.07

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019 ₦	Actual 2018 ₦
Note 8 - Treasuries and Banks			
FBN Capital A/C: 2016632532		16,332,016.24	15,681,584.74
FBN Salary A/C: 2016263648		987.65	987.65
FBN FAAC A/C: 2016570124		69.91	69.91
FBN Over Head A/C: 2015838416		6,377,012.26	405,894,187.26
FBN Reserve A/c No 2010484959		189.31	189.31
Sterling Bank Salary A/C No. 0020521629		43,751,133.15	23,149,841.92
Sterling Bank Reserve A/C No. 0020521643		12,627,111.35	
FCMB Other Charges A/C No. 1498374016		407,263.28	407,263.28
FCMB Payment Account No. 1723705011		222,551,304.61	70,080,618.62
FCMB IGR POOL ACCOUNT No. 1267020010		18,695,252.44	6,930,907.45
FCMB Reserve A/C No. 1726148013		19.09	18.93
Zenith Bank (Grants &Sub) A/c: 1010943248		59,329,672.18	172,889,949.98
ZENITH BANK - Dedicated A/C No. 1011842025		525,720.96	
FBN ENSG SME ACCOUNT 2027085207		155,044,690.57	
Eco Bank Gratuity & Pension A/c No: 229204822		21,225,754.57	22,158,721.50
UBA VAT A/C 1018609458		125,259,507.24	1,019,403,455.00
UBA SAL ADMIN I A/C 1018880596		9,581,132.00	95,811.32
UBA FAAC A/C 1018791104		14,791,838,327.22	3,288,513,042.18
UBA CAP A/C 1018803232		437,627,689.83	490,271,618.69
UBA O/H A/C No 1018891822		141,441,898.71	80,817,135.00
UBA LONDON PARIS CLUB REFUND UBA ACCOUNT 1019895078		3,346,129,607.13	
FBN - Other Charges - A/c 2029696389		44,974,539.45	815,909,384.40
UBA SAL ADMIN II A/C NO 1019100316		297,681,703.80	767,555,083.11
JAAC - SRA Fidelity Bank A/c No 5030064966		2,769,540.61	2,348,996,975.99
JAAC - VAT Fidelity Bank A/c No 5030064973		32,751,420.68	690,615,519.90
JAAC - Excess Crude Fidelity Bank A/c No 5030064980		210,803.50	210,803.50
FBN Reserve A/C No 202913976		1,312,066,743.01	27,519,807.44
Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579		114,065,171.31	114,065,771.43
Fidelity Bank - Bail Out Account 5030062230		831,606,919.56	869,458,498.52
FBN IGR Pool Account No 2029139369		1,100,905,051.22	1,405,465,992.38
Fidelity Bank - Pensions - A/c No. 5030070075		343,406,396.65	299,314,865.85
Budget Support Facility - UBA A/c No 1019647978		2,917,954.60	2,917,954.60
Access Bank - ENSG Infrastructure Capital Acct - 0701193964		4,434,565.66	4,434,565.66
JAAC - Fidelity Bank - London Paris - A/C No. 5030071807		116,498,866.69	86,497,242.44
UBA - 10208415050 - ENSG Community Development Grants		347,992,577.40	523,176,577.96
UBA Stabilization Account - Acct. No. 1020450785		106,293,733.91	50.00
Fidelity Bank - ENSG Reserve Account 5030013320		1,303,918,700.56	1,233,317,761.88
Fidelity Bank JAAC Committe Cost A/c 5670000010		741,308.34	
UBA Infrastructural Dev Account 1019510700		83,328,572.61	
Zenith Bank Domiciliary Account(Dollar) 5070033464		7,913,160.00	6,916,365.00
Call Deposit - Fidelity Bank - London Paris Fund		1,321,573,256.27	1,203,518,917.97
Office of the Executive Governor - First Bank		157,650,190.05	116,119,633.81
Office of the Executive Governor - UBA - A/C 1018887731		2,344.91	11,510,457.88

NOTES TO STATEMENT OF ASSETS AND LIABILITIES – CONT'D.

	Note	Actual 2019 ₦	Actual 2018 ₦
Office of the Dep Governor - FBN Acct No 2031153906		70.00	612.00
Enugu State Emergency Mgt Agency - UBA - 1015709230		6,780.49	2,050.19
Office of the Secretary to the State Govt -FCMB - 3242378015			10,465,379.14
Liaison Office Lagos - Keystone Bank A/c No. 1002383098		1,546,583.01	7,560,121.35
Enugu State Liaison Office Abuja - Keystone Bk - 1002823280			5,001.44
State Action Committee on Aids (ENSACA) UBA - 1002300062		479.00	1,122.37
Project Dev & Implementation Dept - Keystone Bk - 1001175528		187.98	725.38
SOCU - Zenith Bank - 1014967860		(229.30)	
State House of Assembly - Zenith Bank - 1010181396		25.53	22,910.77
Min of Gendre Affrs & Soc Dev. UBA - 1019385667		148.33	617.86
Min of Agric & Natural Res. - Keystone Bank - 1002172036		2,861.55	105.60
Min of Agric & Natural Res. Consultancy A/c - DBN 0029533041			56,594.18
Mini of Agric & Natural Res.- Cap A/c - FBN 2022763044			20,098.00
Enugu State Polytechnic Iwollo - UBA		25,831,540.35	49,508,090.62
Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank		98.19	(612.05)
Forestry Commission - Keystone Bank A/C No 1001176628		38.87	830.87
Ministry of Education - Keystone Bank - 1006379503		2,267.95	2,556.95
ENSUBEB- Zenith Bank - A/C 1015111990		171,083.79	8,567,895.65
Enugu State Library Board - Keystone Bank - 1001348294		2,978.93	1,751.65
Enugu State Library Board - Zenith Bank - 1012685661		48,070.21	1,772,792.01
EDC - Zenith Bank. A/c No 1014525873 - Jnr WAEC			30,330,633.00
EDC - FBN A/C No. 2029791875		6,072.60	851,792.25
Agency for Mass Literacy - Keystone Bank - 1002882986		1.95	27.97
Special Education Centre Oji-River - Cash & Bank			17,180.86
Special Education Centre Ogbete - Cash & Bank			6.80
Enugu State College of Education (Tech) Zenith 1011060997		4,517,180.87	1,373,701.50
Enugu State College of Education (Tech) Zenith - 1011044867		36,026,414.29	89,514,849.73
University of Science & Tech (ESUT) Fidelity BK - 5030066379		52,252,585.34	11,981,315.25
Post-Primary Schools Mgt Board (PPSMB) - FBN - 5030062515		1,300.52	34,579,428.02
Post-Primary Schools Mgt Board (PPSMB)-Sterling 0070880446		62,435.10	19,637,113.38
Post-Primary Schools Mgt Board (PPSMB) - UBA 1020548000			87,953,958.10
State Science Tech & Voc. Sch Board - Zenith Bk - 1012349284			21,928.67
State Science Tech & Voc. Sch Board - Access - 0733699461		3,159,550.66	786,047.70
Institute of Management and Technology (IMT) Cash & Bank		4,048,426.24	16,862,207.50
The State Judiciary - O/H Zenith Bank - 1012349284		3,608.66	25,142,535.27
The State Judiciary - Cap. Zenith Bank - 1012196990		37,145,151.00	27,645,293.00
The State Judiciary - P/E Zenith Bank - 1014090580			4,510.01
Judicial Service Commission - Zenith Bank 1010191386		744.59	217.12
JSC - Zenith Bank Capital - 1014233523			716.12
Ministry of Finance - FBN A/C No 2031675303		4,114.50	493.00
Office of the State Accountant- General - Zenith Bank			64.64
Office of the Accountant General - FCMB - 3631273015		76.64	
Board of Internal Revenue - UBA A/C 1001155942		3,006.24	1,789.74
Fidelity Back Duty Account 5030070604		71,713,234.72	

NOTES TO STATEMENT OF ASSETS AND LIABILITIES – CONT'D.

	Note	Actual 2019 ₦	Actual 2018 ₦
Enugu State Gaming Commission - Keystone Bank 1002171936		302.45	68.45
Ministry of Health - Keystone Bank - 1002295546		10,077.75	10,982.78
Ministry of Health - Eco Bank - 2292046538		79,968,293.29	60,655,865.42
Ministry of Health - Zenith Bank -1012027177		1,418,215.95	1,686,715.95
Ministry of Health - Zenith Bank - 1012082215		56,410,108.53	163,944,983.47
ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206		4,642,024.14	4,291,239.14
ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213		11,173,880.74	2,168,007.51
ESUT College of Medicine (Teach. Hosp) FBN - 2006068860		74,915.18	74,982.18
Cash Book - ESUT Specialist Hospital (Parklane)		347,895,129.19	258,583,053.45
State Health Board (SHB) - FCMB		555.40	587.07
PHCDA - Zenith Bank A/C 1015301872		2,912.00	1,794.50
Ministry of Commerce and Industry - Keystone 1002171967		5,345,660.75	8,956,525.75
Small Medium Scale Enterprises Promotion - FBN 5030080175		2,384.00	3,228,461.00
Min of Information - Fidelity Bank - 5030062618			35.50
Ministry of Information UBA - 1022110483		858.67	
ESBS/TV - Cash & Bank		33,111,973.09	5,355,671.66
Gov't Printing & Stationery Dept. (Govt Press) - 1001176374		432.88	670.99
Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank		(1,178.87)	(351,890.47)
Fire Service Dept - Zenith Bank - A/c No 1014520531		576.41	
HOS - Zenith Bank - A/c. 1012185642			17,637,300.73
Establishment Pension & Training - Keystone - A/c 101175212		22.92	8.93
Min of Spec Duties & Intergovt Affairs - Zenith 1014409472		242.18	84.18
Staff Development Center - UBA -1018001069		741.07	985.71
Ministry of Justice - FBN - AC No.2031498302		435.00	3,121.45
Citizens Rights & Mediation Centre - Zenith Bank -1010930350		95.61	225.61
Enugu State Customary Court - FCMB - 0835406054			201,508.19
Enugu State Customary Court - Zenith Bank - 1015978256		(687.34)	
Cash and Bank - Enugu State Justice Reform Team - Diamond		30,643.00	32,000.00
Ministry of Labour and Productivity - FBN -2020362474		837.00	1,896.00
Ministry of Science and Technology - Zenith Bank -1014366171		174.68	(353.60)
Min of Transport - FCMB - 2525755011		868.98	5,541.71
ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472		426,713.00	585,669.76
Coal City Transport - Fidelity Bank Plc. (5030072574)			49.21
Rural Electrification Board (REB) - UBA - 1001046712		35,332.79	3,214.42
Rural Electrification Board (REB) - Zenith 1010268284		506,479.79	281,182.46
Rural Electrification Board (REB) - FBN - 2022833864			131,639.25
Rural Electrification Board (REB) - FCMB - 0945502018			84,513.81
Rural Electrification Board (REB) - Fidelity BK - 5030060748		32,328.55	14,213.75
Ministry of Works and Infrastructure - Zenith Bank1013679494		36.98	221.13
Cash & Bank - Min of Works and I - Zenith Bank 1013679078		104.37	400.00
NCFC - Zenith Bank (1015464919)		27,746.40	
Ministry of Environment - Zenith Bank - 1011745315		3,537.95	14,850.00
Enugu State Waste Management Authority (ESWAMA - Cash & Bank			(5,725.22)
Enugu State Waste Mgt Authority -Polaris Bank 4060012949		2,062.00	

NOTES TO STATEMENT OF ASSETS AND LIABILITIES – CONT'D.

	Note	Actual 2019 ₦	Actual 2018 ₦
Ministry of Culture and Tourism - UBA - 1019216734		16,403.76	100,000.00
Ministry of Culture & Tourism - Zenith Bank A/C 1015178922		48,940.50	13,168.50
Council for Arts and Culture - Cash and Bank			1,505.16
State Economic Planning Commission - Ecobank - OHC		0.47	
Bureau of Statistics - Zenith Bank - 1014434155		34.38	0.91
Rangers Mgt Corptn - JAAC - Diamond Bank A/c 0027885636		5,749,271.79	115,665.65
Rangers Mgt Corptn - Zenith Bank - Subv - A/c 1011296343		88,481.43	426,587.14
State Auditor Gen - Cash & Bank - EEC Bank -1193066845		0.61	3.20
Local Govt. Audit - Keystone Bank A/c -1002171974		3,033.40	445.30
Civil Service Commission - FCMB - 1480240011		4,961.77	2,751.26
Enugu State Independent Electoral Comm - ZBN -1011757976		100.70	11,559.59
Ministry of Local Govt Matters - Heritage Bank - 6000467303		717.51	248.65
Mini of Water Resources - Zenith Bank - 1014533584		461.53	2,289.42
Enugu State Water Corporation- Zenith Bank A/c No.1010260738		24,446,157.40	11,393,375.91
State Rural Water Sup & Sanit. Agency - ECO bank 11920020006			35,876.69
State Rural Water Sup & Sanit Agency FBN 2004531809		(296.37)	
State Water Rural Sup. & Sanita. Agency - Zenith 1016330653		16,667.05	
Ministry of Housing - FBN - 2019824165		802.50	386.00
Ministry of Rural Development - FBN - 2023482142		426.80	1,994.30
Ministry of Rural Development - Zenith Bank 1014520531			1,940.10
Community Development Agency - Keystone Bank - 1000280564		32.26	132.28
Min of Lands & Urban Dev - Union Bank Overhead - 0045824178			171.04
Min of Lands & Urban Dev - Union Bank Capital Acc 0045824174			5,159.14
Min. of Lands Dev. - Fidelity Bank O/H 5030107607		4,723.04	
Ministry Chieftaincy Matters - UBA - 1010181976		355.70	1,785.00
Ministry of Inter Ministerial Affairs - FBN - 2019998550		135.40	684.40
Budget and Planning - Keystone Bank A/c No. 1001179791		944.23	4.77
Min of Enugu Cap Territory - UBA A/c - 1014024310		3,828.23	1,238.88
Ministry of Capital Territory - Union Bank A/c 0123864878		934.45	
Min of Capt Ter - Zenith Bank - A/c No 1015034734		1,901.92	37,236.48
Min of Human Dev. & Poverty Reduction - K/Stone 1310006013		17.68	31.66
Ministry of Youth - First Banks - Cash & Bank		1,775.50	
Cash and Bank - YSFON - Heritage Bank A/C 6000429134		288.40	1,511.74
NYSC - Cash Account		640,991.15	
Total		27,751,163,698.96	17,088,268,141.07
Note 9 - Investments			
Investment with Nigeria Sovereign Investment Authority		899,347,311.00	2,819,622,544.56
FBN Holding Plc		68,948,707.80	89,128,817.40
Flour Mill Nig Plc		24,063,254.50	28,216,303.50
Royal Exchange Assurance Plc		2,011,802.10	1,475,321.54
Guinness Plc		8,195,446.35	19,636,344.00
Smithkine Beecham Plc		45,298.60	107,677.00
PZ Plc		6,316,813.00	13,528,042.00

NOTES TO STATEMENT OF ASSETS AND LIABILITIES – CONT'D.

	Note	Actual 2019 ₦	Actual 2018 ₦
Lever Brothers/Unilever Nig Plc		22,060,588.00	37,101,898.00
Nigerian Breweries Plc		325,208.00	471,276.00
Julius Berger Plc		10,613,107.80	10,719,772.20
Dumez Nigeria Plc		87,360.00	87,360.00
UAC Nig Plc		24,348,406.00	27,604,297.50
First Aluminium Plc		390,616.20	390,616.20
Aba Textile Mill Plc		6,039,540.00	6,039,540.00
Mobil Nig Plc		157,957.20	198,114.00
Nestle Food Plc		3,091,199.70	3,122,955.00
African Petroleum Plc (Forte)		6,079,663.30	9,640,129.10
Total Nig Plc		236,327.90	432,593.00
Urban Dev. Banks Plc		5,161,290.00	5,161,290.00
Texaco Nigerian Plc (MRS)		2,685,425.40	4,510,812.60
Chemical and Allied Product - Capl Plc		1,455,960.00	2,114,175.25
Evans Medicals		36,323.50	36,323.50
Cadbury Plc		43,455.45	41,190.00
AVOP Plc		1,365,000.00	1,365,000.00
Afex Bank Plc		2,475,960.50	2,475,960.50
AG Leventis Plc.		65,572.10	32,189.94
Emenite Ltd		467,911,619.08	467,911,619.08
General Cotton Mill Ltd			7,514,529.50
Bewac Automotive Limited		56,132.00	56,132.00
International Enamel Wares Industry Ltd		98,128.00	98,128.00
Apex Securities Ltd		17,160.00	17,160.00
Oriental Insurance Ltd		1,000,000.00	1,000,000.00
Marklint Medical Complex		58,500.00	58,500.00
Aluminium Tech Ltd		190,944.00	190,944.00
ANAMMCO Ltd		1,462,860.00	1,462,860.00
Sunrise Floor Mills		2,000,000.00	2,000,000.00
Nike Lake Resort Hotel		2,500,000.00	2,500,000.00
Niger Steel Ltd		443,643.00	443,643.00
United Nig Textile Ltd		240.00	240.00
Nigergas		98,128.00	98,128.00
Polo Park Development C. Ltd		200,000.00	200,000.00
Enugu San-Carlos Pineapple Ltd		400,000.00	400,000.00
Sterling Bank		5,605,863.83	5,352,332.30
Total		1,577,690,812.31	3,572,564,758.67
Note 10 - Liability Over Assets:			
Opening Balance		90,069,867,732.13	85,394,020,127.33
Add/(Less) Net Movement:			
Internal Loans		1,403,011,460.71	1,926,653,419.81
External Loans		3,459,815,075.90	2,587,088,870.93
Investment		1,994,873,946.36	(2,778,156,791.94)
Outstanding Gratuity		6,200,725,802.16	2,940,262,106.00
Closing Balance		103,128,294,017.26	90,069,867,732.13

NOTES TO STATEMENT OF ASSETS AND LIABILITIES – CONT'D.**Note 10B:**

Assets purchased 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 purchase. 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, 2019

ASSET CATEGORY	OPENING BALANCE	ADDITIONS IN 2019	DISPOSALS (IF ANY) 2019	PROVISION FOR DEPRECIATION (IF ANY) 2019	CLOSING BALANCE AT COST 31/12/2019
	AT COST 01/01/2019				
Purchase/Acquisition of Land	23,760,000	16,000,000			39,760,000
Purchase of Office Buildings	9,157,100	105,000			9,262,100
Purchase of Motor Cycles		25,800,000			25,800,000
Purchase of Motor Vehicles	4,208,367,672	2,435,687,166			6,644,054,838
Purchase of Vans	80,100,000	144,961,444			225,061,444
Purchase of Buses	30,000,000				30,000,000
Purchase of Office Furniture and Fittings	527,872,774	234,969,727			762,842,501
Purchase of Computers	119,584,469	122,838,433			242,422,902
Purchase of Computer Printers	2,500,000	1,027,000			3,527,000
Purchase of Photocopying Machines	113,260,530	854,000			114,114,530
Purchase of Shredding Machines	305,500				305,500
Purchase of Powers Generating Set	359,377,950	66,643,039			426,020,989
Purchase of Residential Furniture	25,004,200	13,566,000			38,570,200
Purchase of Health/Medical Equipment	211,172,717	109,227,544			320,400,261
Purchase of Fire Fighting Equipment		13,920,000			13,920,000
Purchase of Teaching/Learning Aid Equipment	10,125,600	652,000			10,777,600
Purchase of Library Books & Equipment	27,706,600	108,247,410			135,954,010
Purchase of Agriculture Equipment	58,095,508	4,721,682			62,817,190
Purchase of Security Equipment	378,844,120	10,745,600			389,589,720
Purchase of Industrial Equipment	192,629,326	50,026,475			242,655,801
Purchase of Recreational Facilities	102,000,000				102,000,000
Purchase of Surveying Equipment	1,710,000				1,710,000
Purchase of Communication Equipment	97,882,993	76,108,405			173,991,398
Purchase of Drugs and Other Consumables	101,665,150	27,664,149			129,329,299
Purchase of Science and Laboratory Equipments	30,451,094	1,054,830			31,505,924
Construction/Provision of Office Buildings	451,040,978	310,988,234			762,029,212
Construction/Provision of Residential Buildings	58,431,559	15,782,716			74,214,275
Construction/Provision of Electricity	1,169,089,137	47,957,960			1,217,047,097
Construction/Provision of Housing	187,178,150	-			187,178,150
Construction/Provision of Water Facilities	39,639,988	27,068,176			66,708,164
Construction/Provision of Hospitals/Health Centres	576,799,459	33,534,417			610,333,876
Construction/Provision of Public Schools	22,214,721	107,265,739			129,480,460
Construction/Provision of Sporting Facilities	30,500,000	11,415,020			41,915,020
Construction/Provision of Agricultural Facilities	1,367,661,417				1,367,661,417
Construction/Provision of Roads	27,877,104,843	7,673,935,708			35,551,040,551
Construction/Provision of Railways	2,252,516,217				2,252,516,217
Construction/Provision of Infrastructure		282,352,476			282,352,476
Construction/Provision of Recreational Facilities	1,600,000				1,600,000
Construction of Traffic/Street Lights	3,276,822,907	1,032,588,600			4,309,411,507
Construction of ICT Infrastructures	31,497,240				31,497,240
Rehabilitation/Repairs of Residential Building	35,360,945	1,329,290			36,690,235
Rehabilitation/Repairs - Electricity	1,287,313,060	495,663,041			1,782,976,101
Rehabilitation/Repairs - Housing	87,883,000				87,883,000
Rehabilitation/Repairs - Water Facilities	50,740,980				50,740,980

NOTES TO STATEMENT OF ASSETS AND LIABILITIES – CONT'D.

ASSET CATEGORY	OPENING BALANCE AT COST 01/01/2019	ADDITIONS IN 2019	DISPOSALS IN 2019	PROVISION FOR DEPRECIATION (IF ANY) 2019	CLOSING BALANCE AT COST 31/12/2019
Note 10B Cont'd...					
Rehabilitation/Repairs - Hospital/Health Centers	196,872,550	39,029,283			235,901,833
Rehabilitation/Repairs - Public Schools	100,485,441	94,035,593			194,521,034
Rehabilitation/Repairs - Sporting Facilities		10,900,000			10,900,000
Rehabilitation/Repairs - Roads	6,606,085,187	400,006,722			7,006,091,909
Rehabilitation/Repairs - Air Navigational Equipment	12,156,265	-			12,156,265
Rehabilitation/Repairs of Office Buildings	2,731,280,853	2,582,162,290			5,313,443,143
Rehabilitation/Repairs - Power Generating Plants	72,929,671	6,083,750			79,013,421
Rehabilitation/Repairs - ICT Infrastructures	817,550	10,759,000			11,576,550
Rehabilitation/Repairs - Other Infrastructures	2,875,300	14,893,200			17,768,500
Tree Planting		3,336,400			3,336,400
Industrial Pollution Preservation & Control	978,000	-			978,000
Research and Development	35,247,608,042	8,246,143,233.36			43,493,751,275
Computer Software Acquisition	1,539,000	-			1,539,000
Monitoring, Statistical Survey and Evaluation	18,936,300				18,936,300
Anniversaries/Celebration	3,866,048	-			3,866,048
Advocacy and Capacity Building	826,649,179				826,649,179
Total	91,338,047,290	24,912,050,750.36		-	116,250,098,040.36

Also See Page 368 for Analysis of Capital Expenditure by Sub Organisation and Economic Classifications for details of MDAs where these Assets were Purchased/Constructed or Provided.

	Actual 2019	Actual 2018
	₦	₦
Note 11 - Consolidated Revenue Fund		
Opening Balance	15,076,725,034.68	24,655,615,704.56
Add/(Less) Net Surplus/(Deficit)	10,245,530,751.79	(9,578,890,669.88)
Closing Balance	25,322,255,786.47	15,076,725,034.68
Note 12 - Capital Development Fund		
Opening Balance	2,011,543,106.39	1,443,910,196.83
Add/(Less) Net Capital Surplus/(Deficit)	417,364,806.10	567,632,909.56
Closing Balance	2,428,907,912.49	2,011,543,106.39
Note 13 - Internal Loans		
Access Bank - Infrastructural Loan	9,095,741,209.57	9,344,502,434.80
Unity Bank Infrastructure Loan	437,687,506.45	696,827,233.52
Zenith Bank Loan	269,473,617.09	422,550,465.14
FGN Bail Out Funds (Loans)	3,826,578,326.89	3,931,232,174.34
FGN Bond	5,612,829,309.27	5,715,726,746.05
FGN Facility - FGN Budget Support Facility	17,530,179,397.29	16,869,000,000.00
CBN - Single Digital Funding MSMEs Loan	1,610,361,148.00	
Total	38,382,850,514.56	36,979,839,053.85

NOTES TO STATEMENT OF ASSETS AND LIABILITIES – CONT'D.

	Note	Actual 2019	Actual 2018
Note 14 - External Loans		₦	₦
Schedule of External Loans (USD):		(\$)	(\$)
2nd Phase RAMP		6,500,000.00	6,500,000.00
HIV/AIDS Prog Dev		1,245,793.07	1,296,769.60
UBE		2,230,216.75	2,355,216.75
Health System Dev		5,013,165.88	5,197,312.53
Community & Social Development Project		4,359,276.83	4,474,898.83
Health System Dev. - Additional Financing		2,767,583.53	2,857,146.80
2nd RAMP		22,369,685.21	22,499,101.96
Local Empower & Environ. (LEEP)		6,894,203.54	7,030,130.60
Urban Water Sector Reform		11,751,405.55	12,245,353.41
Comm. Agric Dev Prog (CADP)		20,225,294.27	20,833,823.12
National Urban Water Sector Ref - Additional Financing		4,800,908.75	4,828,683.75
Nigeria Erosion & Watershed Mgt. Project (NEWMAP)		35,851,809.15	36,059,224.88
Community & Social Development Project - 2019 Drawdown		1,966,293.45	
Nigeria Erosion & Watershed Mgt. Project (NEWMAP) – 2019 Draw down		11,508,611.47	
Total		137,484,247.45	126,177,662.23
Schedule of External Loans (NAIRA)		(₦)	(₦)
2nd Phase RAMP		1,989,000,000.00	1,989,000,000.00
HIV/AIDS Prog Dev		381,212,679.42	396,811,497.60
UBE		682,446,325.50	720,696,325.50
Health System Dev		1,534,028,759.28	1,590,377,634.18
Community & Social Development		1,333,938,709.98	1,369,319,041.98
Health System Dev. - Additional Financing		846,880,560.18	874,286,920.80
2nd RAMP		6,845,123,674.26	6,884,725,199.76
Local Empower & Environ. (LEEP)		2,109,626,283.24	2,151,219,963.60
Urban Water Sector Reform		3,595,930,098.30	3,747,078,143.46
Comm. Agric Dev Prog (CADP)		6,188,940,046.62	6,375,149,874.72
National Urban Water Sector Ref - Additional Financing		1,469,078,077.50	1,477,577,227.50
Nigeria Erosion & Watershed Mgt. Project (NEWMAP)		10,970,653,599.90	11,034,122,813.28
		601,685,795.21	
Nigeria Erosion & Watershed Mgt. Project (NEWMAP) – 2019 Draw down		3,521,635,108.89	
Total		42,070,179,718.28	38,610,364,642.38
Exchange Rate		\$1 = N306	\$1 = N306
Note 15 - State Pension & Gratuities:			
The Unpaid Pension & Gratuities from 2010 to December, 2019 is analysed as below:			
	Year	No. of Retirees involved	Amount (₦)
	2010	573	589,236,504.72
	2011	800	627,889,973.27
	2012	903	1,326,356,304.15
	2013	911	1,223,707,702.64
	2014	1,140	2,785,879,907.49
	2015	940	1,721,625,044.29
	2016	1,428	2,974,925,557.60
	2017	1,422	2,905,484,608.77
	2018	1,465	3,897,123,191.64
	2019 - Gratuity	799	1,536,864,880.47
	2019 - Pension		4,663,860,921.49
	Grand Total	10,381	24,252,954,596.53

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Note 16 : Direct Taxes									
Board of Internal Revenue	8,843,241,786.26	8,252,764,564.40	11,140,622,000.00	11,140,622,000.00	2,887,857,435.60-	25.92%-	12,644,827,000.00	14,342,316,000.00	16,458,393,000.00
Enugu State Gaming Commission	10,181,000.00	13,795,000.00	15,600,000.00	15,600,000.00	1,805,000.00-	11.57%-	20,100,000.00	21,160,000.00	21,670,000.00
Enugu State Housing Development Corporation	1,881,250.00	15,237,050.00	700,000,000.00	700,000,000.00	684,762,950.00-	97.82%-	700,000,000.00	750,000,000.00	800,000,000.00
Ministry of Environment	12,795,000.00	6,697,200.00	20,000,000.00	20,000,000.00	13,302,800.00-	66.51%-	10,000,000.00	12,000,000.00	14,000,000.00
Local Government Service Commission	5,000.00	32,500.00	20,000,000.00	20,000,000.00	19,967,500.00-	99.84%-	20,000,000.00	20,000,000.00	20,000,000.00
Independent Electoral Commission	74,258.13	4,891,164.50	6,000,000.00	6,000,000.00	1,108,835.50-	18.48%-	1,600,000.00	1,800,000.00	1,900,000.00
Total	8,868,178,294.39	8,293,417,478.90	11,902,222,000.00	11,902,222,000.00	3,608,804,521.10-	30.32%-	13,396,527,000.00	15,147,276,000.00	17,315,963,000.00
Note 17 : Licenses									
Ministry of Agriculture	1,834,002.04	620,000.00	50,000.00	50,000.00	570,000.00+	1,140.00%+			
Forestry Commission	1,146,000.00	1,026,000.00	1,000,000.00	1,000,000.00	26,000.00+	2.60%+	1,160,000.00	1,270,000.00	1,580,000.00
Board of Internal Revenue	368,375,708.00	322,465,780.00	248,000,000.00	248,000,000.00	74,465,780.00+	30.03%+	311,000,000.00	374,000,000.00	449,000,000.00
Enugu State Gaming Commission	22,829,650.00	32,618,000.00	29,420,000.00	29,420,000.00	3,198,000.00+	10.87%+	35,850,000.00	37,350,000.00	38,940,000.00
Ministry of Transport	2,642,000.00	10,161,000.00	10,000,000.00	10,000,000.00	161,000.00+	1.61%+	10,000,000.00	12,000,000.00	14,000,000.00
Ministry of Water Resources	1,801,000.00	1,797,003.03	2,600,000.00	2,600,000.00	802,996.97-	30.88%-	3,550,000.00	3,950,000.00	4,350,000.00
Enugu State Water Corporation	977,400.00	527,480.00	2,230,000.00	2,230,000.00	1,702,520.00-	76.35%-	2,150,000.00	2,365,000.00	2,530,000.00
Ministry of Capital Territory		300.00			300.00+				
Ministry of Health	52,450.00	10,000.00			10,000.00+				
Total	399,658,210.04	369,225,563.03	293,600,000.00	293,600,000.00	75,625,563.03+	25.76%+	364,010,000.00	431,435,000.00	511,050,000.00
Note 20 : Fees									
Government House	1,281,811.00	15,310,244.63	1,600,000.00	1,600,000.00	13,710,244.63+	856.89%+	2,200,000.00	2,800,000.00	3,350,000.00
Office of the Secretary to the State Govt.	13,986,430.00	5,104,200.00	3,360,000.00	3,360,000.00	1,744,200.00+	51.91%+	70,000.00	80,000.00	90,000.00
Enugu Broadcasting Service	71,192,808.05	28,385,126.55	100,900,000.00	100,900,000.00	72,514,873.45-	71.87%-	101,000,000.00	111,100,000.00	122,210,000.00
Enugu State Printing & Publishing Company		30,975.00			30,975.00+		6,000.00	7,000.00	8,000.00
Office of the Head of Service	915,500.00	17,900.00			17,900.00+				
Office of the Auditor General (State)	227,857.14	2,032,858.86	2,900,000.00	2,900,000.00	867,141.14-	29.90%-	3,500,000.00	4,080,000.00	5,850,000.00
Office of the Auditor General (LG)	75,000.00	20,000.00	540,000.00	540,000.00	520,000.00-	96.30%-	1,740,000.00	1,747,000.00	1,753,000.00
Civil Service Commission	873,500.00	1,262,000.00	750,000.00	750,000.00	512,000.00+	68.27%+	1,000,000.00	1,050,000.00	1,100,000.00
Independent Electoral Commission		1,000.00	600,000.00	600,000.00	599,000.00-	99.83%-	600,000.00	700,000.00	800,000.00
Ministry of Inter Ministerial Affairs	500,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	2,000,000.00	2,000,000.00	2,000,000.00
Ministry of Human Development & Poverty Reduction	3,070,260.03	2,216,410.00	2,810,000.00	2,810,000.00	593,590.00-	21.12%-	3,020,000.00	3,625,000.00	4,730,000.00
Ministry of Agriculture & Natural Resources	5,540,801.03	4,197,355.00	4,157,000.00	4,157,000.00	40,355.00+	0.97%+	4,157,000.00	4,157,000.00	4,157,000.00
Enugu State Polytechnic Iwollo	19,564,645.00	10,085,985.32	31,067,000.00	31,067,000.00	20,981,014.68-	67.53%-	30,487,000.00	63,890,000.00	86,260,000.00
Forestry Commission	1,228,000.00		300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	300,000.00	300,000.00
Ministry of Finance	18,090,930.00	39,507,838.67	12,000,000.00	12,000,000.00	27,507,838.67+	229.23%+	17,000,000.00	18,000,000.00	19,000,000.00
Enugu State Board of Internal Revenue	202,036,431.98	228,299,890.81	115,000,000.00	115,000,000.00	113,299,890.81+	98.52%+	437,000,000.00	525,000,000.00	629,000,000.00
Ministry of Commerce and Industry	70,766,500.00	42,430,385.00	151,250,000.00	151,250,000.00	108,819,615.00-	71.95%-	164,405,000.00	70,878,000.00	81,684,000.00
Ministry of Science and Technology		112,500.00			112,500.00+				
Ministry of Transport	60,244,029.55	54,795,700.00	91,070,000.00	91,070,000.00	36,274,300.00-	39.83%-	102,700,000.00	110,314,000.00	119,928,000.00
Enugu State Transport Company (ENTRACO)			16,000,000.00	16,000,000.00	16,000,000.00-	100.00%-	21,000,000.00	23,000,000.00	25,000,000.00
Coal City Transport Services	2,750,000.00	1,142,900.00	5,000,000.00	5,000,000.00	3,857,100.00-	77.14%-	2,500,000.00	3,000,000.00	4,000,000.00
Ministry of Works	22,132,598.00	71,361,300.00	172,000,000.00	172,000,000.00	100,638,700.00-	58.51%-	175,000,000.00	188,000,000.00	201,000,000.00
Ministry of Culture and Tourism	863,239.63	150,000.00	246,000.00	246,000.00	96,000.00-	39.02%-	168,000.00	181,000.00	199,000.00
Enugu State Tourism Board	2,210,000.00	1,800,000.00	8,450,000.00	8,450,000.00	6,650,000.00-	78.70%-	8,500,000.00	11,500,000.00	13,500,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Ministry of Water Resources		17,028,006.75	400,000.00	400,000.00	16,628,006.75+	4,157.00%+	105,000.00	115,000.00	125,000.00
Enugu State Water Corporation	33,725,998.25	28,050,228.50	16,870,000.00	16,870,000.00	11,180,228.50+	66.27%+	9,102,000.00	10,012,000.00	10,697,000.00
Ministry of Housing	110,594,657.00	71,561,515.00	100,000.00	100,000.00	71,461,515.00+	71,461.52%+	250,000.00	300,000.00	350,000.00
Enugu State Housing Development corporation	35,525,511.50	17,885,190.50	282,170,000.00	282,170,000.00	264,284,809.50-	93.66%-	158,868,000.00	181,222,000.00	199,611,000.00
Ministry of Rural Development	17,957,690.00	8,469,875.00	15,910,000.00	15,910,000.00	7,440,125.00-	46.76%-	29,931,000.00	35,220,000.00	39,740,000.00
Ministry of Lands and Urban Development	319,391,561.82	363,049,491.35	231,022,000.00	231,022,000.00	132,027,491.35+	57.15%+	266,500,000.00	285,300,000.00	304,000,000.00
Ministry of Justice	7,654,512.95	4,225,972.44	4,430,000.00	4,430,000.00	204,027.56-	4.61%-	4,630,000.00	5,030,000.00	5,420,000.00
Citizens Right and Media Centre	392,000.00	248,200.00	300,000.00	300,000.00	51,800.00-	17.27%-	310,000.00	315,000.00	320,000.00
Judicial High Court	294,405,629.80	280,477,928.07	200,000,000.00	200,000,000.00	80,477,928.07+	40.24%+	240,000,000.00	260,000,000.00	280,000,000.00
Enugu State Multi Door Court House		10,000.00			10,000.00+		1,600,000.00	2,720,000.00	3,290,000.00
Customary Court of Appeal	28,057,154.34	21,478,450.62	10,000,000.00	10,000,000.00	11,478,450.62+	114.78%+	13,000,000.00	14,000,000.00	15,000,000.00
Ministry of Capital Territory Development	89,082,502.01	105,852,231.70	75,950,000.00	75,950,000.00	29,902,231.70+	39.37%+	97,110,000.00	98,115,000.00	99,121,000.00
Ministry of Youth and Sport	90,000.00	40,000.00	150,000.00	150,000.00	110,000.00-	73.33%-	150,000.00	180,000.00	220,000.00
Ministry of Gender and Social Development	1,312,000.00	832,000.00	1,650,000.00	1,650,000.00	818,000.00-	49.58%-	1,650,000.00	1,850,000.00	2,050,000.00
Ministry of Education	56,331,100.00	35,802,650.00	39,500,000.00	39,500,000.00	3,697,350.00-	9.36%-	42,960,000.00	50,130,000.00	56,370,000.00
Enugu State Universal Basic Education Board	50,000.00	39,830,000.00			39,830,000.00+		6,900,000.00	6,557,000.00	8,106,000.00
Enugu State Library Board	676,500.00	860,640.00	1,640,000.00	1,640,000.00	779,360.00-	47.52%-	1,620,000.00	1,730,000.00	1,840,000.00
Examination Development Centre	154,298,460.00	534,516,125.96	233,978,000.00	233,978,000.00	300,538,125.96+	128.45%+	213,800,000.00	218,970,000.00	226,425,000.00
Agency For Mass Literacy	72,000.00	120,000.00	1,500,000.00	1,500,000.00	1,380,000.00-	92.00%-	450,000.00	571,000.00	652,000.00
Enugu State College of Education (Technical) Enugu	523,743,563.55	215,990,475.00	840,860,000.00	840,860,000.00	624,869,525.00-	74.31%-	436,800,000.00	546,879,000.00	610,197,000.00
Enugu State University of Science & Technology (ESUT)	3,951,213,876.62	2,640,837,439.26	3,431,790,000.00	3,431,790,000.00	790,952,560.74-	23.05%-	3,687,987,500.00	3,726,608,000.00	3,768,657,500.00
Institute of Management & Technology (Enugu)	1,617,609,817.12	1,274,020,830.00	1,142,057,000.00	1,142,057,000.00	131,963,830.00+	11.55%+	1,189,242,300.00	1,224,761,000.00	1,284,321,400.00
Post Primary Schools Management Board (PPSMB)	107,815,306.00	210,851,270.00	591,000,000.00	591,000,000.00	380,148,730.00-	64.32%-	409,500,000.00	448,500,000.00	481,500,000.00
Enugu State Science Tech & Voc Sch Mgt Board - STVSMB	31,815,500.00	43,310,700.00	48,100,000.00	48,100,000.00	4,789,300.00-	9.96%-	50,400,000.00	52,920,000.00	55,566,000.00
Ministry of Health	93,498,425.00	63,672,969.00	92,020,000.00	92,020,000.00	28,347,031.00-	30.81%-	71,520,000.00	80,180,000.00	88,440,000.00
ESUT College of Medicine (Teaching Hospital)	88,884,710.00	82,275,410.00	29,850,000.00	29,850,000.00	52,425,410.00+	175.63%+	31,330,000.00	32,330,000.00	32,330,000.00
ESUT Teaching Hospital Parklane Enugu	880,734,447.20	779,369,446.57	886,000,000.00	886,000,000.00	106,630,553.43-	12.04%-	795,621,000.00	829,863,000.00	866,980,000.00
Enugu State Health Board	16,557,642.00	22,593,010.00	42,100,000.00	42,100,000.00	19,506,990.00-	46.33%-	51,600,000.00	58,600,000.00	69,000,000.00
Enugu Waste Management Authority (ESUWAMA)	147,833,923.00	173,447,520.00	261,500,000.00	261,500,000.00	88,052,480.00-	33.67%-	269,000,000.00	291,000,000.00	304,000,000.00
Ministry of Chieftaincy Matters	18,791,275.00	12,548,250.00	13,900,000.00	13,900,000.00	1,351,750.00-	9.72%-	42,600,000.00	46,250,000.00	45,700,000.00
Ministry of Environment	91,321,881.01	60,656,600.00	67,586,000.00	67,586,000.00	6,929,400.00-	10.25%-	76,085,000.00	85,422,000.00	94,839,000.00
Total	9,216,987,985.58	7,618,176,995.56	9,286,333,000.00	9,286,333,000.00	1,668,156,004.44-	17.96%-	9,286,474,800.00	9,750,159,000.00	10,288,286,900.00
Note 21: Fines									
Enugu State Polytechnic Iwollo	110,000.00	38,000.00	200,000.00	200,000.00	162,000.00-	81.00%-	150,000.00	200,000.00	300,000.00
Ministry of Transport			25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	26,000,000.00	29,000,000.00	29,000,000.00
Ministry of Works & Infrastructure	250,000.00	180,000.00	3,000,000.00	3,000,000.00	2,820,000.00-	94.00%-	3,000,000.00	4,000,000.00	5,000,000.00
Enugu State Housing development Corporation	477,900.50	420,152.50	10,000,000.00	10,000,000.00	9,579,847.50-	95.80%-	14,000,000.00	15,000,000.00	16,000,000.00
High Court of Justice	3,786,210.00	8,017,290.00	6,000,000.00	6,000,000.00	2,017,290.00+	33.62%+	6,500,000.00	7,000,000.00	7,500,000.00
Customary Court of Appeal	2,077,220.00	33,530.01			33,530.01+			2,600,000.00	2,700,000.00
Enugu State Water Corporation		116,550.00	397,000.00	397,000.00	280,450.00-	70.64%-	100,000.00	110,000.00	117,000.00
Ministry of Enugu Capital Territory	1,132,000.00	43,000.00	10,200,000.00	10,200,000.00	10,157,000.00-	99.58%-	103,000.00	104,000.00	105,000.00
Ministry of Environment and Mineral Resources	6,234,750.00	334,600.00	297,000.00	297,000.00	37,600.00+	12.66%+	600,000.00	760,000.00	920,000.00
Enugu State Waste Management Authority (ESUWAMA)	165,000.00	50,000.00	1,800,000.00	1,800,000.00	1,750,000.00-	97.22%-	1,000,000.00	2,000,000.00	3,000,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Forestry Commission	1,429,000.00	320,000.00	1,000,000.00	1,000,000.00	680,000.00-	68.00%-	1,000,000.00	1,100,000.00	1,200,000.00
Enugu State College of Education (Technical)			30,000.00	30,000.00	30,000.00-	100.00%-	30,000.00	35,000.00	40,000.00
Institute of Management & Technology - IMT	5,282,000.00	4,007,500.00	3,400,000.00	3,400,000.00	607,500.00+	17.87%+	3,400,000.00		
Total	252,829,453.50	164,384,074.83	1,011,324,000.00	1,011,324,000.00	846,939,925.17-	83.75%-	1,388,433,000.00	1,461,964,000.00	1,565,942,000.00
Note 22 : Sales									
Ministry of Information			147,000.00	147,000.00	147,000.00-	100.00%-	1,200,000.00	1,420,000.00	1,650,000.00
Gov't Printing and Stationery Dept.		1,500.00			1,500.00+				
Gov't Printing and Publishing Corp. (Daily Star)	2,818,865.00	1,521,180.00	12,010,000.00	12,010,000.00	10,488,820.00-	87.33%-	25,150,000.00	28,160,000.00	31,170,000.00
Local Government Service Commission	64,600.00								
Independent Electoral Commission			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00		20,000,000.00
Ministry of Agriculture	4,179,800.00	2,398,590.00	4,000,000.00	4,000,000.00	1,601,410.00-	40.04%-	4,000,000.00	4,000,000.00	4,000,000.00
Enugu State Polytechnic Iwollo	20,338,025.00	6,063,020.00	18,500,000.00	18,500,000.00	12,436,980.00-	67.23%-	8,190,000.00	9,845,000.00	11,610,000.00
Enugu State Fertilizer Procurement & Distribution	1,107,700.00	26,892,000.00			26,892,000.00+				
Forestry Commission		10,000.00	800,000.00	800,000.00	790,000.00-	98.75%-	800,000.00	850,000.00	850,000.00
Ministry of Finance	6,937,467.95	34,818,700.00	6,000,000.00	6,000,000.00	28,818,700.00+	480.31%+	6,000,000.00	7,000,000.00	8,000,000.00
Board of Internal Revenue	3,001,000.00	3,125.00	354,000,000.00	354,000,000.00	353,996,875.00-	100.00%-	170,700,000.00	205,000,000.00	246,000,000.00
Enugu State Gaming Commission	10,033,200.00	13,664,000.00	5,150,000.00	5,150,000.00	8,514,000.00+	165.32%+	4,770,000.00	5,072,000.00	5,465,000.00
Ministry of Commerce and Industry	3,000.00	20,000.00			20,000.00+				
Enugu State Marketing Company Ltd	80,000.00	125,000.00			125,000.00+				
Enugu State Transport Company		53,887,750.58	71,000,000.00	71,000,000.00	17,112,249.42-	24.10%-	50,000,000.00	55,000,000.00	60,000,000.00
Coal City Transport Services	13,045,926.00	9,274,749.63	22,200,000.00	22,200,000.00	12,925,250.37-	58.22%-	15,000,000.00	17,000,000.00	19,000,000.00
Nike Lake Resort Hotel Enugu		210,915,146.60			210,915,146.60+				
Enugu State Water Corporation	92,407,722.46	63,109,392.75	135,250,000.00	135,250,000.00	72,140,607.25-	53.34%-	134,000,000.00	147,500,000.00	157,655,000.00
Ministry of Housing	107,991,400.00	12,860,300.00	22,500,000.00	22,500,000.00	9,639,700.00-	42.84%-	103,000,000.00	123,500,000.00	154,000,000.00
Enugu State Housing Corporation	231,885,373.00	150,823,452.32	950,000,000.00	950,000,000.00	799,176,547.68-	84.12%-	1,330,050,000.00	1,400,055,000.00	1,500,060,000.00
Enugu State Multi Door Court House							5,000.00	7,000,000.00	6,000,000.00
Enugu State Waste Management Authority (Eswama)	47,400.00		200,000.00	200,000.00	200,000.00-	100.00%-	80,000.00	90,000.00	95,000.00
Ministry of Justice	1,544,900.00	1,132,750.00	1,100,000.00	1,100,000.00	32,750.00+	2.98%+	1,200,000.00	1,600,000.00	1,800,000.00
Rangers Management Corporation Enugu	2,121,964.00	47,953,008.00	110,000,000.00	110,000,000.00	62,046,992.00-	56.41%-	100,000,000.00	104,000,000.00	108,000,000.00
Ministry of Education		550.00			550.00+				
Examination Development Centre	943,550.00	1,991,300.00			1,991,300.00+				
Enugu State College of Education (Technical) Enugu	2,755,598.14	960,800.00	5,050,000.00	5,050,000.00	4,089,200.00-	80.97%-	4,950,000.00	5,707,000.00	6,564,000.00
Enugu State University of Science & Technology (ESUT)	19,889,831.00	10,887,400.00	15,334,000.00	15,334,000.00	4,446,600.00-	29.00%-	6,025,000.00	7,028,000.00	40,028,000.00
Institute of Management & Technology (Enugu)	382,963,655.00	1,081,810,035.63	110,367,000.00	110,367,000.00	971,443,035.63+	880.19%+	197,218,500.00	203,134,000.00	206,199,000.00
ESUT Teaching Hospital Parklane Enugu		42,000.00			42,000.00+				
Ministry of Local Government Matters	400,000.00						1,000,000.00	1,200,000.00	1,300,000.00
Ministry of Chieftaincy Matters			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00	1,800,000.00	2,000,000.00
Total	674,420,404.55	1,580,383,398.19	914,608,000.00	914,608,000.00	665,775,398.19+	72.79%+	860,788,500.00	935,906,000.00	1,091,386,000.00
Note 23 : Earnings									
Office of the Secretary to the State Government	100,000.00	1,000.00			1,000.00+		71,000,000.00	71,000,000.00	71,000,000.00
Ministry of Information	235,000.00	117,900.00	910,000.00	910,000.00	792,100.00-	87.04%-	3,650,000.00	4,460,000.00	5,280,000.00
Enugu Broadcasting Service	28,428,124.39	19,370,001.20	500,000.00	500,000.00	18,870,001.20+	3,774.00%+	13,750,000.00		
Government Printing and Stationary Dept.	91,040.00	180,000.00	200,000.00	200,000.00	20,000.00-	10.00%-	250,000.00	300,000.00	400,000.00
Gov't Printing and Publishing Corp. (Daily Star)		2,500.00	2,000,000.00	2,000,000.00	1,997,500.00-	99.88%-	5,000,000.00	6,000,000.00	7,000,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Ministry of Human Development & Poverty Reduction		15,000.00			15,000.00+				
Ministry of Agriculture	3,018,000.00	93,600.00	2,500,000.00	2,500,000.00	2,406,400.00-	96.26%-	2,500,000.00	2,500,000.00	2,500,000.00
Enugu State Polytechnic Iwollo	10,000.00	911,000.00	1,625,000.00	1,625,000.00	714,000.00-	43.94%-	1,715,000.00	2,000,000.00	2,700,000.00
Gaming Commission	1,035,500.00	150,000.00	1,000,000.00	1,000,000.00	850,000.00-	85.00%-	400,000.00	410,000.00	420,000.00
Enugu State Marketing Company Ltd	500,000.00								
Ministry of Transport		1,460,950.00			1,460,950.00+				
Entraco	8,480,600.00	24,121,085.00	3,000,000.00	3,000,000.00	21,121,085.00+	704.04%+	3,000,000.00	4,000,000.00	5,000,000.00
Coal City Transport	5,212,000.00	1,365,520.00	4,500,000.00	4,500,000.00	3,134,480.00-	69.66%-	2,500,000.00	3,000,000.00	4,000,000.00
Ministry of Culture and Tourism	38,416,950.00	27,740,000.00	24,000,000.00	24,000,000.00	3,740,000.00+	15.58%+	6,442,000.00	7,658,600.00	8,876,000.00
Ministry of Housing			150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	150,000,000.00	160,000,000.00	170,000,000.00
Ministry of Lands and Urban Development	32,408,928.00	22,213,240.00	30,000,000.00	30,000,000.00	7,786,760.00-	25.96%-	26,000,000.00	28,000,000.00	30,000,000.00
Enugu State Housing Development Corporation							1,309,000.00	1,315,000.00	1,330,000.00
Ministry of Justice	5,117,663.00	3,186,085.00	3,700,000.00	3,700,000.00	513,915.00-	13.89%-	3,800,000.00	3,900,000.00	4,000,000.00
Rangers Management Corporation Enugu			35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	435,000,000.00	440,000,000.00	445,000,000.00
Ministry of Gender and Social Development	1,266,290.00	994,200.00	1,000,000.00	1,000,000.00	5,800.00-	0.58%-	1,100,000.00	1,300,000.00	1,500,000.00
Ministry of Education			300,000.00	300,000.00	300,000.00-	100.00%-			
Examination Development Centre	1,744,800.00	41,100.00			41,100.00+				
Agency For Mass Literacy	90,000.00								
Enugu State College of Education (Tech.) Enugu	3,070,817.00	1,076,200.00	2,080,000.00	2,080,000.00	1,003,800.00-	48.26%-	1,070,000.00	1,165,000.00	1,260,000.00
Enugu State University of Science & Tech. (ESUT)	10,982,285.00	34,594,850.00	37,688,000.00	37,688,000.00	3,093,150.00-	8.21%-	106,380,000.00	107,522,000.00	118,132,000.00
Enugu State Tourism Board	1,120,000.00	1,094,000.00	4,000,000.00	4,000,000.00	2,906,000.00-	72.65%-	2,000,000.00	2,500,000.00	3,000,000.00
Institute of Management & Technology (Enugu)	200,000.00	400,000.00	18,067,000.00	18,067,000.00	17,667,000.00-	97.79%-	23,673,000.00	24,382,200.00	25,189,000.00
Ministry of Health	5,000.00								
ESUT Teaching Hospital Parklane Enugu	20,443,000.00	13,554,845.00	32,000,000.00	32,000,000.00	18,445,155.00-	57.64%-	40,000,000.00	42,000,000.00	44,000,000.00
Enugu State Health Board	51,000.00								
Ministry of Environment		20,000.00			20,000.00+				
Total	160,282,197.39	152,661,976.20	354,070,000.00	354,070,000.00	201,408,023.80-	56.88%-	900,539,000.00	913,412,800.00	950,587,000.00
Note 24 : Rent on Gov't Building									
Government House	4,000.00		360,000.00	360,000.00	360,000.00-	100.00%-	480,000.00	480,000.00	480,000.00
Office of the S.S.G.	1,010,000.00	128,408,650.10	282,000.00	282,000.00	128,126,650.10+	45,434.98%+	228,000.00	228,000.00	228,000.00
Gov't Printing and Publishing Corp. (Daily Star)	20,000.00	20,000.00	150,000.00	150,000.00	130,000.00-	86.67%-	36,000.00	36,000.00	36,000.00
Office of the Head of Service	200,000.00	59,500.00			59,500.00+		300,000.00	300,000.00	300,000.00
Enugu State Gaming Commission	24,000.00								
Ministry of Commerce	1,304,500.00	3,062,100.00	2,000,000.00	2,000,000.00	1,062,100.00+	53.11%+	20,000,000.00	24,000,000.00	26,000,000.00
Ministry of Works	25,600.00	13,255.00			13,255.00+				
Ministry of Youths Sports	6,747,512.00	9,605,596.00	7,000,000.00	7,000,000.00	2,605,596.00+	37.22%+	10,000,000.00	12,000,000.00	14,000,000.00
Rangers Management	216,000.00	20,000.00	250,000.00	250,000.00	230,000.00-	92.00%-	250,000.00	250,000.00	260,000.00
Ministry of Gender & Social Dev.	3,222,369.79	2,342,955.81	3,500,000.00	3,500,000.00	1,157,044.19-	33.06%-	4,000,000.00	5,000,000.00	6,000,000.00
Library Board			60,000.00	60,000.00	60,000.00-	100.00%-	120,000.00	140,000.00	150,000.00
Enugu State Univ. of Sci & Tech (ESUT)			4,342,000.00	4,342,000.00	4,342,000.00-	100.00%-	4,440,000.00	4,484,000.00	4,590,000.00
Institute of Management & Technology	468,407.04	1,742,500.00	16,662,000.00	16,662,000.00	14,919,500.00-	89.54%-	16,662,000.00	17,161,000.00	18,019,000.00
Enugu State College of Education - Technical	135,000.00	16,000.00	100,000.00	100,000.00	84,000.00-	84.00%-	100,000.00	120,000.00	140,000.00
ESUT Teaching Hospital Parklane Enugu		4,467.00			4,467.00+				
ESUT College of Medicine - Teaching Hospital			50,000.00	50,000.00	50,000.00-	100.00%-	180,000.00	180,000.00	180,000.00
Ministry of Environment	72,000.00		180,000.00	180,000.00	180,000.00-	100.00%-	150,000.00	150,000.00	150,000.00
Total	218,903,871.33	331,479,498.91	173,936,000.00	173,936,000.00	157,543,498.91+	90.58%+	251,546,000.00	259,529,000.00	266,533,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Note 25 : Rent on Gov't Lands									
Ministry of Agriculture	892,000.00	3,992,500.00	6,000,000.00	6,000,000.00	2,007,500.00-	33.46%-	6,000,000.00	7,000,000.00	8,000,000.00
Ministry of Lands and Urban Dev.	222,163,406.20	217,426,597.54	277,000,000.00	277,000,000.00	59,573,402.46-	21.51%-	305,400,000.00	376,450,000.00	447,500,000.00
Enugu State Housing Development Corporation	205,454,482.50	186,184,475.00	139,000,000.00	139,000,000.00	47,184,475.00+	33.95%+	194,600,000.00	195,000,000.00	196,000,000.00
Total	223,055,406.20	221,419,097.54	283,000,000.00	283,000,000.00	61,580,902.46-	21.76%-	311,400,000.00	383,450,000.00	455,500,000.00
Note 26 : Repayment									
Enugu State Polytechnic Iwollo	218,000.00	13,000.00			13,000.00+				
Enugu State College of Education (Technical)	20,000.00	678,434.41	200,000.00	200,000.00	478,434.41+	239.22%+	700,000.00	800,000.00	900,000.00
Enugu State University of Science & Technology - ESUT	1,788,400.00								
Office of the Accountant General	597,438.59	40,670,075.25			40,670,075.25+				
Board of Internal Revenue	1,381,553,893.07	12,109,211,209.61	2,580,000,000.00	2,580,000,000.00	9,529,211,209.61+	369.35%+	1,546,000,000.00	1,855,000,000.00	2,226,000,000.00
Total	1,384,177,731.66	12,150,572,719.27	2,580,200,000.00	2,580,200,000.00	9,570,372,719.27+	370.92%+	1,546,700,000.00	1,855,800,000.00	2,226,900,000.00
Note 27 : Investment Income									
Office of the Accountant General		52,837,920.41	70,000,000.00	70,000,000.00	17,162,079.59-	24.52%-	50,000,000.00	55,000,000.00	60,000,000.00
Min. of Gender & Social Development		182,400.70			182,400.70+				
Enugu State University of Science & Tech (ESUT)		66,000.00	20,000.00	20,000.00	46,000.00+	230.00%+	40,000.00	45,000.00	40,000.00
Total		53,086,321.11	70,020,000.00	70,020,000.00	16,933,678.89-	24.18%-	50,040,000.00	55,045,000.00	60,040,000.00
Note 28 : Interest									
Office of the Accountant General	209,359,134.12	178,625,755.15	208,000,000.00	208,000,000.00	29,374,244.85-	14.12%-			
Enugu State Univ. of Science & Tech. (ESUT)		3,006,925.00	715,000.00	715,000.00	2,291,925.00+	320.55%+	500,000.00	600,000.00	500,000.00
Institute of Management & Technology (IMT)			932,000.00	932,000.00	932,000.00-	100.00%-			
Total	209,359,134.12	181,632,680.15	209,647,000.00	209,647,000.00	28,014,319.85-	13.36%-	500,000.00	600,000.00	500,000.00
Note 29 : Re-Imbursement									
Ministry of Finance	1,115.44								
Total	1,115.44								
Note 30 : Miscellaneous									
Government House	175.00								
Ministry of Finance	130,994,151.98	26,419,416.35	633,000,000.00	633,000,000.00	606,580,583.65-	95.83%-	43,000,000.00	54,000,000.00	65,000,000.00
Office of the Secretary to State Government	2.00	3,220.00			3,220.00+				
Government Printing and Stationary	50,975.00	360.00			360.00+				
Ministry of Water Resources	15.00								
Enugu State Polytechnic Iwollo	412,500.04	52,500.00			52,500.00+				
College of Education (Technical)	100,000.00								
Ministry of Gender and Social Development	360,000.00	51,400.00	40,000.00	40,000.00	11,400.00+	28.50%+			
Esuth Teaching Hospital Parklane Enugu	3,240,630.00		14,000,000.00	14,000,000.00	14,000,000.00-	100.00%-	36,000,000.00	37,000,000.00	38,000,000.00
Institute of Management & Technology (IMT)			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-			
Total	135,158,449.02	26,526,896.35	655,040,000.00	655,040,000.00	628,513,103.65-	95.95%-	79,000,000.00	91,000,000.00	103,000,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Note 31 - Employees Compensation									
Office of the Executive Governor	160,443,704.21	148,837,321.16	114,692,100.00	149,120,000.00	282,678.84+	0.19%+	163,652,574.00	166,861,449.00	170,070,322.00
Deputy Governor's Office	10,236,640.48	11,400,533.72	12,062,893.00	12,062,893.00	662,359.28+	5.49%+	10,441,370.00	10,646,103.00	10,646,103.00
Office of the Secretary to the State Govt.	515,879,512.28	482,034,914.26	480,340,181.00	486,734,481.00	4,699,566.74+	0.97%+	1,378,297,099.00	1,424,979,487.00	1,425,863,210.00
Enugu State Liaison Office - Lagos	22,544,960.93	22,762,710.00	25,036,870.00	26,661,970.00	3,899,260.00+	14.62%+	21,975,858.00	22,406,755.00	22,837,654.00
Enugu State Liaison Office - Abuja	17,214,870.65	17,451,493.36	41,525,917.00	22,939,547.00	5,488,053.64+	23.92%+	17,559,165.00	17,903,464.00	18,247,761.00
Volunteer Service Agency (VSA)	150,000.00								
Ministry of Special Duties & Intergov Affairs		6,706,998.83		6,707,709.00	710.17+	0.01%+			
Enugu State House of Assembly	216,759,898.49	221,672,800.07	584,000,000.00	229,699,161.00	8,026,360.93+	3.49%+	221,095,088.00	225,430,285.00	229,765,482.00
Ministry of Information	84,004,061.98	88,483,473.22	83,607,404.00	91,895,915.00	3,412,441.78+	3.71%+	85,684,139.00	87,364,221.00	89,044,300.00
Enugu State Broadcasting Service/TV	63,083,490.35	48,683,531.70	101,021,520.00	65,692,490.00	17,008,958.30+	25.89%+	109,667,607.00	109,667,607.00	109,667,607.00
Gvt. Printing & Stationery Dept.(Govt.Press)	22,248,788.82	22,442,986.30	23,598,471.00	24,763,871.00	2,320,884.70+	9.37%+	22,681,225.00	23,125,955.00	23,570,685.00
Enugu State Printing & Publishing Co. (Daily Star)	25,042,418.94	29,326,379.10	32,438,320.00	42,542,520.00	13,216,140.90+	31.07%+	37,974,530.00	41,363,490.00	42,022,580.00
Nigerian Security And Civil Defence	310,909.20								
Office of the Head of Service	1,053,529,805.49	903,560,444.69	1,318,436,294.00	908,995,294.00	5,434,849.31+	0.60%+	1,117,235,420.00	1,337,306,430.00	1,348,306,430.00
Local Government Pension Board	6,882,317.43								
Office of the State Auditor General	34,145,623.83	36,297,448.55	50,217,440.00	40,177,621.00	3,880,172.45+	9.66%+	34,828,531.00	35,511,445.00	36,194,356.00
Office of the Local Govt Auditor General	19,106,116.42	21,310,858.26	49,665,250.00	29,223,710.00	7,912,851.74+	27.08%+	19,488,235.00	19,870,359.00	20,252,481.00
Civil Service Commission (CSC)	47,215,933.92	45,936,239.65	69,479,040.00	47,366,740.00	1,430,500.35+	3.02%+	48,160,250.00	49,104,568.00	50,048,886.00
Local Government Service Commission	16,590,328.04	15,084,391.60	34,087,257.00	15,755,277.00	670,885.40+	4.26%+	16,922,130.00	17,253,938.00	17,585,744.00
Enugu State Independent Electoral Commission	81,643,338.88	61,884,321.18	72,782,948.00	73,251,048.00	11,366,726.82+	15.52%+	83,276,201.00	84,909,068.00	86,541,935.00
Ministry of Inter Ministerial Affairs		5,135,270.60		5,136,100.00	829.40+	0.02%+	5,434,672.00	5,928,333.00	6,087,995.00
Ministry of Human Devt & Poverty Reduction	23,366,908.23	21,572,727.00	49,896,392.00	18,643,786.00	2,928,941.00-	15.71%-	23,834,243.00	24,301,580.00	24,768,920.00
Ministry of Agriculture & Natural Resources	330,157,341.14	311,442,041.09	385,517,118.00	332,914,318.00	21,472,276.91+	6.45%+	470,681,563.00	342,299,290.00	348,881,969.00
Enugu State Polytechnic Iwollo	249,081,546.36	280,662,645.13	447,319,365.00	280,756,965.00	94,319.87+	0.03%+	253,990,673.00	258,970,881.00	263,951,091.00
Forestry Commission	31,631,208.40	28,538,174.55	31,798,030.00	32,744,830.00	4,206,655.45+	12.85%+	32,263,829.00	32,580,142.00	32,896,454.00
Ministry of Finance and Economic Development	169,044,664.75	188,700,717.82	128,268,402.00	188,701,212.00	494.18+	0.00%+	172,425,552.00	175,806,445.00	179,187,339.00
Office of the Accountant General	432,279,829.64		2,124,938,600.00	368,621,550.00	368,621,550.00+	100.00%+	2,176,976,100.00	2,185,743,270.00	2,192,150,800.00
Board of Internal Revenue	153,413,364.44	173,149,991.25	199,240,578.00	186,955,778.00	13,805,786.75+	7.38%+	156,481,628.00	159,549,896.00	162,618,162.00
Enugu Gaming Commission	15,862,927.64	14,883,861.40	20,890,202.00	21,513,502.00	6,629,640.60+	30.82%+	16,180,183.00	16,497,443.00	16,814,701.00
Ministry of Commerce and Industry	120,484,708.60	123,463,346.66	157,306,268.00	134,748,068.00	11,284,721.34+	8.37%+	122,894,401.00	125,304,095.00	127,713,789.00
Nike Resort Hotel		7,537,559.00		7,537,600.00	41.00+	0.00%+			
Ministry of Labour & Productivity	7,826,706.83	8,024,383.84	17,240,500.00	17,758,500.00	9,734,116.16+	54.81%+	7,983,238.00	8,139,772.00	8,296,305.00
Ministry Science & Technology	27,929,190.52	24,293,683.70	39,071,264.00	28,703,875.00	4,410,191.30+	15.36%+	28,487,772.00	29,046,355.00	29,604,939.00
Ministry of Transport	142,751,332.90	144,671,007.56	192,202,575.00	148,752,059.00	4,081,051.44+	2.74%+	145,606,357.00	147,033,870.00	148,461,383.00
ENTRACO			18,259,849.00	17,768,035.00	17,768,035.00+	100.00%+	42,294,141.00	44,226,413.00	47,203,059.00
Coal City Transport	67,446,541.56	65,950,779.29	83,689,967.00	83,417,167.00	17,466,387.71+	20.94%+	72,362,960.00	76,722,715.00	79,158,123.00
Ministry of Works & Infrastructure	126,985,331.66	129,996,687.86	170,349,743.00	141,346,243.00	11,349,555.14+	8.03%+	129,525,035.00	132,064,742.00	132,064,742.00
Ministry of Culture & Tourism	41,004,024.99	66,652,344.38	39,208,882.00	66,652,882.00	537.62+	0.00%+	41,824,103.00	42,644,182.00	42,644,182.00
Council For Arts & Culture	12,763,440.00	12,763,440.00	12,148,283.00	18,900,583.00	6,137,143.00+	32.47%+	19,065,514.00	19,598,002.00	20,030,490.00
Tourism Board	25,091.50	16,195,255.11	30,758,569.00	30,774,069.00	14,578,813.89+	47.37%+	25,131,405.00	25,209,298.00	25,601,484.00
State Economic Planning Commission	39,857,001.12	28,559,441.43	34,818,713.00	36,730,013.00	8,170,571.57+	22.24%+	40,654,034.00	41,451,173.00	42,248,310.00
Bureau of Statistics	31,393,203.84	19,213,058.40	26,639,855.00	27,272,855.00	8,059,796.60+	29.55%+	32,021,065.00	32,648,929.00	33,276,794.00
Ministry of Water Resources	41,164,498.53	37,098,918.52	57,245,080.00	41,062,382.00	3,963,463.48+	9.65%+	41,987,786.00	42,811,077.00	43,634,363.00
Enugu State Water Corporation	185,259,893.26	203,771,508.99	233,913,988.00	233,320,372.00	29,548,863.01+	12.66%+	187,213,370.00	189,213,370.00	191,213,370.00
Enugu State Rural Water Supply & Sanitation Agency	9,442,557.00	10,140,130.00	16,281,344.00	19,119,024.00	8,978,894.00+	46.96%+	10,731,982.00	10,731,982.00	11,676,661.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Ministry of Housing	15,957,322.09	17,817,116.00	19,677,150.00	21,475,334.00	3,658,218.00+	17.03%+	15,615,615.00	16,002,043.00	16,838,571.00
Ministry of Rural Development	78,776,241.56	90,416,562.87	79,695,180.00	92,033,112.00	1,616,549.13+	1.76%+	78,441,225.00	79,979,289.00	81,517,351.00
Community and Social Development Agency							4,923,820.00	5,020,365.00	5,116,911.00
Community Development Agency		324,000.00		324,100.00	100.00+	0.03%+			
Rural Electrification Board (REB)	19,444,380.41	33,521,487.57	30,962,729.00	47,093,589.00	13,572,101.43+	28.82%+	31,571,270.00	31,571,270.00	31,571,270.00
Ministry of Lands and Urban Development	204,461,382.43	203,381,175.56	277,365,429.00	215,137,243.00	11,756,067.44+	5.46%+	208,550,607.00	212,639,834.00	216,729,061.00
Ministry of Budget and Planning	20,123,572.68	22,008,271.70	20,237,581.00	22,824,155.00	815,883.30+	3.57%+	20,526,042.00	20,928,514.00	21,330,984.00
The State Judiciary	578,695,059.69	627,169,763.20	1,035,571,190.00	655,980,390.00	28,810,626.80+	4.39%+	1,590,268,952.00	1,601,842,855.00	1,613,446,755.00
Judicial Service Commission	4,812,152.99	5,220,187.26	29,516,660.00	8,002,260.00	2,782,072.74+	34.77%+	4,908,396.00	5,004,631.00	5,100,874.00
Ministry of Justice	620,587,397.88	647,866,002.77	370,161,300.00	648,064,000.00	197,997.23+	0.03%+	632,999,142.00	645,410,890.00	657,822,636.00
Legal Aid Council	420,000.00	360,000.00		360,100.00	100.00+	0.03%+			
Enugu State Customary Court of Appeal	386,893,299.53	410,188,347.34	1,580,161,084.00	433,559,728.00	23,371,380.66+	5.39%+	394,596,623.00	402,333,809.00	410,070,999.00
Ministry of Enugu Capital Territory	44,798,184.43	49,050,795.40	92,142,084.00	52,105,658.00	3,054,862.60+	5.86%+	45,694,144.00	46,590,108.00	47,486,070.00
Ministry of Youth and Sport	73,672,319.71	69,643,105.38	85,382,674.00	86,741,174.00	17,098,068.62+	19.71%+	75,145,764.00	76,619,209.00	78,092,655.00
Rangers Management Corporation		219,163,778.00	108,911,400.00	234,197,400.00	15,033,622.00+	6.42%+	151,703,451.00	154,496,732.00	160,883,740.00
National Youth Service Corp (NYSC)	314,129,185.93	287,369,590.22		287,396,600.00	27,009.78+	0.01%+			
Ministry of Gender Affairs and Social Dev.	54,999,162.65	53,768,573.13	44,746,036.00	58,390,336.00	4,621,762.87+	7.92%+	53,503,618.00	54,676,343.00	55,727,810.00
Ministry of Education	111,808,028.17	91,032,153.78	122,761,650.00	102,282,420.00	11,250,266.22+	11.00%+	107,855,934.00	109,970,756.00	112,085,578.00
Enugu State Universal Basic Edu. Board	100,237,767.67	100,430,123.66	115,962,788.00	115,962,788.00	15,532,664.34+	13.39%+	119,701,710.00	123,701,710.00	133,160,441.00
Enugu State Library Board	37,825,287.09	41,491,246.38	33,667,068.00	50,378,368.00	8,887,121.62+	17.64%+	49,926,304.00	50,673,562.00	52,389,654.00
Examinations Development Centre	21,486,802.07	20,613,967.20	21,285,530.00	23,018,530.00	2,404,562.80+	10.45%+	21,916,531.00	22,346,269.00	22,776,005.00
Special Education Centre Oji-River	490,000.00	1,110,000.00		1,110,000.00					
Enugu State College of Education (Technical)	32,180,345.00	30,298,607.90	306,321,408.00	30,851,008.00	552,400.10+	1.79%+	133,823,955.00	134,467,339.00	135,110,666.00
Enugu State University of Science & Tech.	4,673,582,082.96	29,752,853.27	1,600,000,000.00	30,279,900.00	527,046.73+	1.74%+	1,492,000,000.00	1,500,000,000.00	1,520,000,000.00
Post Prim. Schools Management Board (PPSMB)	7,072,681,492.98	8,041,273,118.29	8,284,228,703.00	8,047,189,878.00	5,916,759.71+	0.07%+	7,284,301,925.00	7,355,023,303.00	7,425,744,678.00
Enugu State Science Techn. & Vocational School	759,842,948.59	962,911,157.99	835,456,696.00	967,434,876.00	4,523,718.01+	0.47%+	775,039,805.00	782,638,233.00	790,236,663.00
Institute of Management & Technology (IMT)	2,276,541,560.75	2,294,701,935.67	1,433,008,156.00	2,294,702,256.00	320.33+	0.00%+	1,340,000,000.00	1,450,000,000.00	1,500,000,000.00
Ministry of Health	440,017,988.97	453,923,205.33	217,187,904.00	464,246,204.00	10,322,998.67+	2.22%+	448,816,639.00	457,616,965.00	466,417,293.00
ESUT College Of Medicine (Teaching Hospital)	8,533,150.00	9,015,000.00		9,015,000.00					
Park Lane Specialist Hospital	3,237,729,220.36	2,700,728,088.92	2,054,791,851.00	5,746,403,351.00	3,045,675,262.08+	53.00%+	3,141,956,255.00	3,402,830,609.00	3,463,704,965.00
State Health Board (SHB)	1,147,464,136.07	1,273,079,622.38	2,340,344,084.00	1,283,149,182.00	10,069,559.62+	0.78%+	1,169,819,372.00	1,181,695,098.00	1,193,167,866.00
Ministry of Environment	125,855,706.12	106,374,275.84	120,782,740.00	108,786,240.00	2,411,964.16+	2.22%+	147,508,874.00	150,328,425.00	151,526,423.00
Enugu State Mgt Waste Authority (ESWAMA)	119,138,582.87	85,902,189.65	121,950,092.00	100,781,692.00	14,879,502.35+	14.76%+	120,311,122.00	121,521,970.00	122,387,280.00
Sport Council	169,347,703.21	60,497,937.24		60,498,300.00	362.76+	0.00%+			
Ministry of Local Government Matters	20,395,454.11	18,307,779.06	42,142,272.00	24,829,168.00	6,521,388.94+	26.27%+	20,716,027.00	21,121,230.00	21,122,230.00
Ministry of Chieftaincy Matters	16,015,344.56	29,726,008.15	28,377,935.00	30,855,485.00	1,129,476.85+	3.66%+	16,335,648.00	16,655,955.00	16,976,262.00
Total	27,444,147,296.78	23,194,731,846.34	29,062,794,846.00	27,118,901,840.00	3,924,169,993.66+	14.47%+	27,343,469,798.00	28,075,935,195.00	28,439,392,652.00
Note 32 - Social Benefits									
Gratuity	974,016,837.63	571,918,267.31	5,195,000,000.00	743,304,787.00	171,386,519.69+	23.06%+	3,318,700,000.00	4,308,700,000.00	4,308,700,000.00
Pension	5,742,114,380.03	6,347,169,880.35	5,779,225,154.00	6,528,065,254.00	180,895,373.65+	2.77%+	6,196,000,000.00	6,676,000,000.00	6,676,000,000.00
Death Benefits		12,986,389.42	5,000,000.00	12,986,490.00	100.58+	0.00%+	17,800,000.00	12,800,000.00	12,800,000.00
Total	6,716,131,217.66	6,932,074,537.08	10,979,225,154.00	7,284,356,531.00	352,281,993.92+	4.84%+	9,532,500,000.00	10,997,500,000.00	10,997,500,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Amount Varian 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 33 - Overhead Cost									
Office of the Executive Governor	7,742,404,157.81	8,298,056,129.84	10,300,000,000.00	8,575,738,700.00	277,682,570.16+	3.24%+	16,864,100,000.00	17,385,100,000.00	18,431,300,000.00
Deputy Governor's Office	219,661,977.00	327,835,068.00	302,000,000.00	373,503,800.00	45,668,732.00+	12.23%+	317,400,000.00	336,400,000.00	336,900,000.00
Department of Due Process & Budget Monitoring			7,550,000.00	7,550,000.00	7,550,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,100,000.00
Economic Affairs and Parastatals			3,750,000.00	3,650,000.00	3,650,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,050,000.00
Project Development & Implementation Dept.	1,649,115.17	1,803,037.40	5,650,000.00	6,564,600.00	4,761,562.60+	72.53%+	5,650,000.00	5,650,000.00	5,700,000.00
Enugu State Emergency Management Agency	55,181,480.00	86,189,202.04	155,000,000.00	144,199,100.00	58,009,897.96+	40.23%+	221,500,000.00	271,500,000.00	272,700,000.00
Office of the Secretary to the State Govt.	459,428,454.00	814,794,067.50	417,000,000.00	987,826,700.00	173,032,632.50+	17.52%+	327,700,000.00	327,700,000.00	329,700,000.00
Boundary Adjustment Commission			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	6,400,000.00	6,400,000.00	6,550,000.00
Enugu State Economic Development Unit			3,340,000.00	3,220,000.00	3,220,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,850,000.00
Enugu State Liaison Office - Lagos	32,147,089.00	24,442,416.99	22,020,000.00	31,389,200.00	6,946,783.01+	22.13%+	18,750,000.00	18,750,000.00	18,850,000.00
Enugu State Liaison Office - Abuja	48,494,820.05	90,588,512.97	41,000,000.00	120,637,090.00	30,048,577.03+	24.91%+	41,600,000.00	41,600,000.00	41,650,000.00
Enugu State Action Committee On Aids (ENSACA)	4,395,574.93	6,354,122.00	27,700,000.00	21,655,800.00	15,301,678.00+	70.66%+	30,800,000.00	30,800,000.00	31,700,000.00
Muslim Pilgrim Board			11,200,000.00	11,150,000.00	11,150,000.00+	100.00%+	30,100,000.00	30,100,000.00	30,100,000.00
Christian Pilgrim Board			67,650,000.00	6,550,000.00	6,550,000.00+	100.00%+	77,350,000.00	77,350,000.00	77,600,000.00
Volunteer Service Agency (VSA)	2,250,000.00	2,000,000.00	4,250,000.00	5,720,300.00	3,720,300.00+	65.04%+	5,250,000.00	5,250,000.00	5,250,000.00
Performance Improvement Bureau(PIB)			17,700,000.00	17,200,000.00	17,200,000.00+	100.00%+	17,700,000.00	17,700,000.00	17,700,000.00
Ministry of Special Duties & Intergov Affairs	9,081,115.05	3,299,842.00	7,590,000.00	9,693,600.00	6,393,758.00+	65.96%+	8,020,000.00	8,020,000.00	8,220,000.00
State Committee on Privatization & Commerc.			48,070,000.00	48,070,000.00	48,070,000.00+	100.00%+	52,000,000.00	52,000,000.00	52,000,000.00
Enugu State Social Investment Agency		2,380,553.00	28,230,000.00	28,230,000.00	25,849,447.00+	91.57%+	31,430,000.00	31,430,000.00	31,880,000.00
Enugu State House of Assembly	797,623,589.23	1,308,830,754.47	986,000,000.00	1,582,379,900.00	273,549,145.53+	17.29%+	1,102,000,000.00	1,102,000,000.00	1,118,000,000.00
Ministry of Information	71,703,443.50	19,663,100.55	91,650,000.00	91,761,000.00	72,097,899.45+	78.57%+	92,650,000.00	92,650,000.00	92,950,000.00
Enugu State Broadcasting Service/TV	184,646,839.51	518,527,850.00	116,950,000.00	546,222,900.00	27,695,050.00+	5.07%+	129,900,000.00	134,400,000.00	130,800,000.00
Govt. Printing & Stationery Dept.(Govt.Press)	2,984,138.00	2,680,488.11	14,000,000.00	14,480,350.00	11,799,861.89+	81.49%+	14,600,000.00	14,600,000.00	14,900,000.00
Enugu State Printing & Publishing Co. (Daily Star)	32,462,615.00	31,864,282.79	15,980,000.00	38,274,900.00	6,410,617.21+	16.75%+	16,260,000.00	16,260,000.00	16,810,000.00
Office of the Head of Service	193,853,793.46	446,747,545.72	56,650,000.00	473,385,000.00	26,637,454.28+	5.63%+	57,400,000.00	58,400,000.00	59,850,000.00
Establishment Pension and Training	1,244,823.27	1,195,381.02	5,710,000.00	5,905,500.00	4,710,118.98+	79.76%+	6,750,000.00	6,750,000.00	6,750,000.00
Local Government Pension Board	7,752,143.89								
Public Service Department			4,850,000.00	4,850,000.00	4,850,000.00+	100.00%+	5,130,000.00	5,130,000.00	5,260,000.00
Staff Development Center	600,693.40	551,284.64		551,484.00	199.36+	0.04%+			
Office of the State Auditor General	35,437,497.25	34,668,511.50	17,100,000.00	46,137,300.00	11,468,788.50+	24.86%+	26,450,000.00	26,450,000.00	28,650,000.00
Office of the Local Govt Auditor General	2,500,752.40	2,746,288.90	13,500,000.00	13,303,500.00	10,557,211.10+	79.36%+	13,550,000.00	13,550,000.00	13,700,000.00
Civil Service Commission (CSC)	32,055,242.47	32,272,707.79	30,150,000.00	52,908,300.00	20,635,592.21+	39.00%+	42,900,000.00	42,900,000.00	43,500,000.00
Local Government Service Commission			10,150,000.00	9,900,000.00	9,900,000.00+	100.00%+	10,950,000.00	10,950,000.00	11,350,009.00
Enugu State Independent Electoral Commission	42,370,980.61	46,387,328.90	48,750,000.00	65,010,500.00	18,623,171.10+	28.65%+	53,150,000.00	53,150,000.00	53,750,000.00
Ministry of Inter Ministerial Affairs	404,319,000.00	495,768,652.00	242,650,000.00	534,107,102.00	38,338,450.00+	7.18%+	18,930,000.00	18,930,000.00	19,280,000.00
Ministry of Human Devt & Poverty Reduction	32,380,067.84	24,474,032.32	26,900,000.00	27,805,000.00	3,330,967.68+	11.98%+	32,250,000.00	32,250,000.00	32,941,670.00
Ministry of Agriculture & Natural Resources	35,909,201.00	267,392,798.05	97,200,000.00	339,393,200.00	72,000,401.95+	21.21%+	97,200,000.00	97,200,000.00	97,800,000.00
Enugu State Polytechnic Iwollo	173,777,455.06	309,768,505.77	176,000,000.00	457,556,700.00	147,788,194.23+	32.30%+	206,500,000.00	206,500,000.00	206,800,000.00
Veterinary School Achi	1,100,100.00	1,300,000.00	3,600,000.00	3,501,200.00	2,201,200.00+	62.87%+	3,900,000.00	3,900,000.00	3,900,000.00
Enugu State Agric Devt Programme (ENADEP)	1,824,556.07	1,200,289.76	10,900,000.00	10,611,400.00	9,411,110.24+	88.69%+	11,400,000.00	11,400,000.00	11,600,000.00
Forestry Commission	2,457,710.00	2,458,660.00	5,680,000.00	6,688,100.00	4,229,440.00+	63.24%+	8,600,000.00	8,800,000.00	9,100,000.00
Ministry of Finance and Economic Development	322,310,126.50	188,965,160.93	344,400,000.00	329,176,300.00	140,211,139.07+	42.59%+	290,150,000.00	290,150,000.00	290,400,000.00
Office of the Accountant General	325,946,836.87	666,353,627.34	769,400,000.00	743,175,900.00	76,822,272.66+	10.34%+	782,500,000.00	782,500,000.00	783,300,000.00
Board of Internal Revenue	244,147,311.37	3,538,304,641.27	413,200,000.00	291,033,848.00	3,247,270,793.27-	1,115.77%-	769,250,000.00	769,250,000.00	770,050,000.00
Enugu Gaming Commission	2,400,744.00	2,400,424.00	18,750,000.00	19,155,700.00	16,755,276.00+	87.47%+	12,900,000.00	12,900,000.00	13,450,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Amount Varian 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Ministry of Commerce and Industry	149,214,487.50	82,263,807.00	206,350,000.00	124,209,600.00	41,945,793.00+	33.77%+	239,400,000.00	239,400,000.00	239,400,000.00
Small & Medium Scale Enterprises	39,341,074.00	16,200,251.00	131,800,000.00	116,560,500.00	100,360,249.00+	86.10%+	106,100,000.00	106,100,000.00	106,950,000.00
Enugu Marketing Company			9,800,000.00	9,700,000.00	9,700,000.00+	100.00%+	9,800,000.00	9,800,000.00	9,800,000.00
Ministry of Labour & Productivity	9,813,776.00	11,327,363.00	26,680,000.00	23,765,200.00	12,437,837.00+	52.34%+	23,680,000.00	23,680,000.00	23,680,000.00
Ministry Science & Technology	35,486,710.18	34,280,662.01	30,950,000.00	60,956,400.00	26,675,737.99+	43.76%+	41,300,000.00	40,800,005.00	41,000,000.00
Ministry of Transport	57,821,965.81	54,219,174.88	23,330,000.00	67,972,300.00	13,753,125.12+	20.23%+	31,730,000.00	31,730,000.00	31,830,000.00
ENTRACO			34,150,000.00	33,800,000.00	33,800,000.00+	100.00%+	25,000,000.00	25,000,000.00	25,000,000.00
Coal City Transport	105,030,648.44	106,106,319.34	42,050,000.00	135,596,300.00	29,489,980.66+	21.75%+	44,600,000.00	44,600,000.00	44,950,000.00
Ministry of Works & Infrastructure	485,771,915.45	139,290,390.57	1,985,300,000.00	179,771,400.00	40,481,009.43+	22.52%+	1,843,100,000.00	1,853,100,000.00	1,853,850,000.00
Ministry of Culture & Tourism	172,457,128.10	65,134,549.38	21,700,000.00	79,418,290.00	14,283,740.62+	17.99%+	24,850,000.00	24,850,000.00	24,850,000.00
Council For Arts & Culture	1,956,276.00	1,956,276.00	13,550,000.00	13,680,000.00	11,723,724.00+	85.70%+	15,100,000.00	15,100,000.00	15,100,000.00
Tourism Board	2,507,110.25	2,404,635.09	6,950,000.00	9,104,700.00	6,700,064.91+	73.59%+	10,250,000.00	10,250,000.00	10,250,000.00
State Economic Planning Commission	74,366,029.77	75,859,396.53	93,470,000.00	110,866,700.00	35,007,303.47+	31.58%+	94,100,000.00	94,100,000.00	95,850,000.00
Bureau of Statistics	5,291,374.09	7,705,196.53	8,750,000.00	13,103,100.00	5,397,903.47+	41.20%+	13,400,000.00	13,600,000.00	13,600,000.00
Ministry of Water Resources	13,093,162.68	31,045,131.60	15,500,000.00	37,810,200.00	6,765,068.40+	17.89%+	44,500,000.00	44,500,000.00	44,500,000.00
Enugu State Water Corporation	156,717,349.50	164,752,407.72	102,900,000.00	177,366,900.00	12,614,492.28+	7.11%+	106,350,000.00	106,350,000.00	107,150,000.00
Enugu State Rural Water Supply & Sanitation Agency	6,007,485.60	4,982,162.71	11,300,000.00	13,416,200.00	8,434,037.29+	62.86%+	12,500,000.00	12,500,000.00	12,900,000.00
Small Town Water and Sanitation Agency			4,960,000.00	4,960,000.00	4,960,000.00+	100.00%+	5,800,000.00	5,800,000.00	6,150,000.00
Ministry of Housing	3,388,364.00	12,600,434.50	16,750,000.00	24,760,164.00	12,159,729.50+	49.11%+	17,100,000.00	17,100,000.00	17,150,000.00
Ministry of Rural Development	4,729,385.50	20,569,283.50	37,400,000.00	64,616,300.00	44,047,016.50+	68.17%+	28,200,000.00	28,200,000.00	28,200,000.00
Community and Social Development Agency			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	10,100,000.00	10,100,000.00	10,100,000.00
Community Development Agency	720,000.00	462,264.00		462,264.00			200,000.00	200,000.00	200,000.00
Rural Electrification Board (REB)	6,944,717.00	3,554,736.29	126,400,000.00	27,355,800.00	23,801,063.71+	87.01%+	146,850,000.00	146,850,000.00	147,600,000.00
Fire Service Department	35,683,373.30	44,774,192.03	51,800,000.00	81,925,553.00	37,151,360.97+	45.35%+	105,600,000.00	105,600,000.00	106,100,000.00
Ministry of Lands and Urban Development	5,883,790.96	24,487,800.00	124,000,000.00	46,108,900.00	21,621,100.00+	46.89%+	30,600,000.00	30,600,000.00	30,600,000.00
Ministry of Budget and Planning	93,342,800.00	108,543,670.50	140,400,000.00	203,275,416.00	94,731,745.50+	46.60%+	150,600,000.00	150,600,000.00	152,300,000.00
The State Judiciary	421,105,451.86	534,162,890.10	454,700,000.00	712,590,300.00	178,427,409.90+	25.04%+	488,350,000.00	488,350,000.00	493,400,000.00
Judicial Service Commission	39,629,799.50	5,999,255.41	43,110,000.00	45,954,700.00	39,955,444.59+	86.95%+	86,700,000.00	86,700,000.00	87,050,000.00
Ministry of Justice	304,387,113.20	134,989,345.45	386,050,000.00	250,324,000.00	115,334,654.55+	46.07%+	378,900,000.00	378,900,000.00	382,950,020.00
Legal Aid Council	980,000.00	840,000.00	4,650,000.00	4,842,100.00	4,002,100.00+	82.65%+	4,900,000.00	4,900,000.00	4,900,000.00
Citizens' Rights and Mediation Centre	3,619,390.00	4,176,746.00	12,440,000.00	13,054,900.00	8,878,154.00+	68.01%+	12,460,000.00	14,350,000.00	14,350,000.00
Enugu State Customary Court of Appeal	90,838,847.79	110,975,296.40	92,300,000.00	148,335,800.00	37,360,503.60+	25.19%+	94,500,000.00	94,500,000.00	94,550,000.00
Enugu State Justice Reform Team	5,956,905.89	14,401,450.81	42,980,000.00	47,624,400.00	33,222,949.19+	69.76%+	40,100,000.00	40,100,000.00	40,600,000.00
Ministry of Enugu Capital Territory	99,554,751.21	70,218,693.27	58,100,000.00	99,020,200.00	28,801,506.73+	29.09%+	59,300,000.00	59,300,000.00	60,250,000.00
Ministry of Youth and Sport	224,635,640.50	115,555,244.50	177,200,000.00	177,357,900.00	61,802,655.50+	34.85%+	219,800,000.00	219,800,000.00	230,300,000.00
Rangers Management Corporation	196,442,167.65	453,725,111.09	312,600,000.00	504,635,517.00	50,910,405.91+	10.09%+	375,000,000.00	375,000,000.00	380,000,000.00
National Youth Service Corp (NYSC)			62,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	65,930,000.00	65,930,000.00	65,930,000.00
YSFON	1,047,984.54	1,313,340.34		1,313,600.00	259.66+	0.02%+			
Ministry of Gender Affairs and Social Dev.	84,851,425.79	63,356,741.53	147,820,000.00	183,269,400.00	119,912,658.47+	65.43%+	91,950,000.00	93,150,000.00	97,800,000.00
Vocational and Rehabilitation Centre Emene			10,600,000.00	10,500,000.00	10,500,000.00+	100.00%+	14,000,000.00	14,000,000.00	14,000,000.00
Remand Home			6,150,000.00	5,650,000.00	5,650,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
Skills Acquisition Centre Uwani			6,850,000.00	6,850,000.00	6,850,000.00+	100.00%+	8,500,000.00	8,500,000.00	8,500,000.00
Social Welfare Centre Emene			11,350,000.00	11,250,000.00	11,250,000.00+	100.00%+	12,200,000.00	12,200,000.00	12,200,000.00
Ministry of Education	59,430,170.00	116,224,468.80	83,900,000.00	198,147,300.00	81,922,831.20+	41.34%+	109,300,000.00	81,300,000.00	73,400,000.00
Enugu State Universal Basic Edu. Board - ESUBEB	186,725,874.37	174,771,286.07	121,450,000.00	192,492,700.00	17,721,413.93+	9.21%+	128,500,000.00	128,500,000.00	132,300,000.00
Enugu State Library Board	1,880,200.00	2,128,604.70	11,900,000.00	12,077,000.00	9,948,395.30+	82.37%+	12,200,000.00	12,200,000.00	12,900,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Examinations Development Centre	212,606,743.28	198,640,519.75	56,630,000.00	237,526,300.00	38,885,780.25+	16.37%+	66,500,000.00	66,700,000.00	66,700,000.00
Agency For Mass Literacy	1,198,984.05	1,200,026.02	18,000,000.00	17,370,500.00	16,170,473.98+	93.09%+	10,300,000.00	10,300,000.00	10,300,000.00
Special Education Centre Oji-River	3,460,000.00	7,890,000.00	9,700,000.00	16,190,000.00	8,300,000.00+	51.27%+	10,450,000.00	10,450,000.00	10,450,000.00
Special Education Centre Ogbete	9,600,000.00	9,601,600.00	12,000,000.00	19,394,400.00	9,792,800.00+	50.49%+	12,000,000.00	12,000,000.00	12,000,000.00
Enugu State College of Education (Technical)	369,781,465.03	195,332,638.18	195,150,000.00	317,723,600.00	122,390,961.82+	38.52%+	205,750,000.00	205,750,000.00	205,750,000.00
Enugu State University of Science & Tech.	991,710,742.16	965,409,549.06	195,930,000.00	1,055,188,950.00	89,779,400.94+	8.51%+	186,930,000.00	186,930,000.00	186,930,000.00
Post Prim. Schools Management Board (PPSMB)	52,173,563.00	39,187,160.00	72,200,000.00	84,253,612.00	45,066,452.00+	53.49%+	82,600,000.00	82,600,000.00	83,100,000.00
Enugu State Science Techn. & Vocational School	38,081,546.68	65,078,223.45	52,950,000.00	92,648,450.00	27,570,226.55+	29.76%+	55,000,000.00	55,000,000.00	55,550,000.00
State Scholarship Board			75,350,000.00	15,350,000.00	15,350,000.00+	100.00%+	104,700,000.00	104,700,000.00	109,700,000.00
Institute of Management & Technology (IMT)	373,325,991.84	636,847,795.34	140,400,000.00	691,103,400.00	54,255,604.66+	7.85%+	145,400,000.00	145,400,000.00	145,700,000.00
Ministry of Health	233,618,272.43	80,915,412.05	57,850,000.00	105,845,100.00	24,929,687.95+	23.55%+	79,300,000.00	79,300,000.00	79,600,000.00
FSP Medical Centre	43,300.00		11,800,000.00	11,800,000.00	11,800,000.00+	100.00%+	14,400,000.00	14,400,000.00	14,400,000.00
ESUT College Of Medicine (Teaching Hospital)	77,234,906.05	57,768,485.98	94,200,000.00	86,185,000.00	28,416,514.02+	32.97%+	97,250,000.00	97,750,000.00	97,750,000.00
Park Lane Specialist Hospital	422,763,665.50	669,605,307.00		669,607,360.00	2,053.00+	0.00%+			
State Health Board (SHB)	3,586,312.93	15,107,097.67	27,320,000.00	26,820,000.00	11,712,902.33+	43.67%+	41,500,000.00	41,900,000.00	41,900,000.00
State Primary Health Care Development Agency	15,398,234.50	4,018,502.50	114,900,000.00	114,900,000.00	110,881,497.50+	96.50%+	85,900,000.00	85,900,000.00	88,250,000.00
Ministry of Environment	65,945,946.00	63,410,090.71	60,350,000.00	82,339,140.00	18,929,049.29+	22.99%+	193,050,000.00	193,050,000.00	193,450,000.00
Enugu State Mgt Waste Authority (ESWAMA)	15,397,553.81	14,225,433.20	143,700,000.00	143,700,000.00	129,474,566.80+	90.10%+	145,800,000.00	145,800,000.00	145,800,000.00
Awgu Games Village			4,200,000.00	4,200,000.00	4,200,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,350,000.00
Ministry of Local Government Matters	15,378,221.59	3,193,573.10	17,800,000.00	17,500,000.00	14,306,426.90+	81.75%+	19,300,000.00	19,300,000.00	19,300,000.00
Ministry of Chieftaincy Matters	487,938,301.58	195,933,708.09	28,770,000.00	205,482,440.00	9,548,731.91+	4.65%+	29,350,000.00	29,350,000.00	29,750,000.00
Total	18,102,401,840.57	23,640,990,847.00	21,843,880,000.00	24,495,074,230.00	854,083,383.00+	3.49%+	29,094,030,202.00	29,568,820,005.00	30,691,941,699.00
Note 34 - Consolidated Revenue Fund Charges									
Cost of IGR Collection		1,555,371,165.23	20,000,000.00	110,000,000.00	1,445,371,165.23-	1,313.97%-	20,000,000.00	20,000,000.00	20,000,000.00
Contribution to LGA Pension Board	2,200,000,000.00	1,000,000,000.00	300,000,000.00	1,000,000,100.00	100.00+	0.00%+	300,000,000.00	300,000,000.00	300,000,000.00
Settlement of LG Staff Salary	3,067,350,363.81	344,174,188.78		351,811,335.00	7,637,146.22+	2.17%+			
Enugu State ALGON Secretariat	487,825,547.25	211,522,006.00		211,522,100.00	94.00+	0.00%+			
JAAC - Local Government Service commission		99,434,780.69		99,434,800.00	19.31+	0.00%+			
Total	5,755,175,911.06	3,210,502,140.70	320,000,000.00	1,772,768,335.00	1,437,733,805.70-	81.10%-	320,000,000.00	320,000,000.00	320,000,000.00
Note 35 : BTL Receipts									
Deposit	290,854,706.44								
With Holding Taxes due to Federal Inland Revenue Service	571,655,650.40	437,049,473.88			437,049,473.88+				
VAT to Federal Inland Revenue Service	559,914,116.44	340,163,242.18			340,163,242.18+				
Union Deductions	1,243,495,512.44	1,159,844,752.04			1,159,844,752.04+				
Loan Deduction for Salary Other Deduction for Payroll	41,911,415.27	20,420,961.79			20,420,961.79+				
Monthly Net Total Salary Control Accounts	18,008,515,850.47	13,840,790,729.74			13,840,790,729.74+				
Difference in Payroll Summary	31,652,787.71								
Refund of Deduction @ Source - Bailout		454,217,651.52			454,217,651.52+				
Deduction @ Source - Excess Crude Loan	1,079,671,147.20	1,079,680,147.08			1,079,680,147.08+				
Enugu East	1,485,209,818.48	1,677,094,880.03			1,677,094,880.03+				
Enugu North	1,333,273,606.27	1,551,305,165.80			1,551,305,165.80+				
Enugu South	1,319,734,782.48	1,501,291,707.95			1,501,291,707.95+				
Isi Uzo	1,454,321,523.55	1,488,681,337.31			1,488,681,337.31+				
Nkanu West	1,334,632,627.15	1,449,763,908.92			1,449,763,908.92+				
Igbo Etti	1,373,842,882.57	1,516,569,120.29			1,516,569,120.29+				
Igbo Eze North	1,328,524,041.97	1,557,293,618.59			1,557,293,618.59+				

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Original Budget 2019 N	Final Budget 2019 N	Amount Varian 2019 N	% Variance 2019	Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
Igbo Eze South	1,329,615,295.84	1,476,253,231.02			1,476,253,231.02+				
Nkanu East	1,278,306,929.65	1,433,696,547.67			1,433,696,547.67+				
Nsukka	1,356,724,722.56	1,738,876,506.57			1,738,876,506.57+				
Udenu	1,206,844,396.21	1,395,799,184.06			1,395,799,184.06+				
Uzo Uwani	1,165,263,582.20	1,309,556,201.70			1,309,556,201.70+				
Awgu	1,438,362,956.68	1,542,126,529.63			1,542,126,529.63+				
Aninri	1,157,075,390.47	1,273,243,716.09			1,273,243,716.09+				
Ezeagu	1,364,555,290.64	1,512,588,646.93			1,512,588,646.93+				
Oji River	1,202,975,212.15	1,310,853,198.81			1,310,853,198.81+				
Udi	1,326,525,578.83	1,570,159,329.04			1,570,159,329.04+				
Total	44,283,459,824.07	42,637,319,788.64			42,637,319,788.64+				
Note 36 - BTL Payments									
With-Holding Taxes due to FIRS	764,861,107.08	629,334,546.16			629,334,546.16-				
VAT Due to FIRS	723,138,794.95	648,128,851.00			648,128,851.00-				
Union Dues Deductions/Remittance	305,829,193.21	179,740,682.01			179,740,682.01-				
Loans Deduction from Salary	143,402,485.45	639,705.75			639,705.75-				
Monthly Net Pay Control Accounts	18,000,000,000.00	19,721,838,261.61			19,721,838,261.61-				
Deduction @ Source - Bailout		454,217,651.52			454,217,651.52-				
Deduction @ Source - Excess Loan	1,079,671,147.20	1,079,680,147.08			1,079,680,147.08-				
Difference in Payroll Summary	20,907,822.13								
Enugu East	1,485,209,818.46	1,677,094,880.02			1,677,094,880.02-				
Enugu North	1,333,273,606.28	1,551,305,165.83			1,551,305,165.83-				
Enugu South	1,319,734,782.47	1,501,291,707.97			1,501,291,707.97-				
Isi Uzo	1,454,321,523.51	1,488,681,337.31			1,488,681,337.31-				
Nkanu West	1,334,632,627.11	1,449,763,908.93			1,449,763,908.93-				
Igbo Eiti	1,373,842,882.59	1,516,569,120.33			1,516,569,120.33-				
Igbo Eze North	1,328,524,041.99	1,557,293,618.59			1,557,293,618.59-				
Igbo Eze South	1,329,615,295.85	1,476,253,231.03			1,476,253,231.03-				
Nkanu East	1,278,306,929.61	1,433,696,547.68			1,433,696,547.68-				
Nsukka	1,356,724,722.51	1,738,876,506.57			1,738,876,506.57-				
Udenu	1,206,844,396.19	1,395,799,184.08			1,395,799,184.08-				
Uzo Uwani	1,165,263,582.19	1,309,556,201.70			1,309,556,201.70-				
Awgu	1,438,362,956.66	1,542,126,529.58			1,542,126,529.58-				
Aninri	1,157,075,390.43	1,273,243,716.09			1,273,243,716.09-				
Ezeagu	1,364,555,290.60	1,512,588,646.93			1,512,588,646.93-				
Oji River	1,202,975,212.17	1,310,853,198.84			1,310,853,198.84-				
Udi	1,326,525,578.87	1,570,159,329.06			1,570,159,329.06-				
JAAC Acct - Ministry of Local Government		200,000,000.00			200,000,000.00-				
Total	43,493,599,187.51	48,218,732,675.67			48,218,732,675.67-				

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Amount Varian 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 37 - External Loans									
World Bank Loan for FADAMA			750,000,000.00	750,000,000.00	750,000,000.00-	100.00%-			
World Bank Loan for Commercial Agriculture			750,000,000.00	750,000,000.00	750,000,000.00-	100.00%-	2,440,000,000.00	3,000,000,000.00	3,000,000,000.00
World Bank Loan for Rural Access Mobility Project (RAMP)	404,094,458.96		1,500,000,000.00	1,500,000,000.00	1,500,000,000.00-	100.00%-	3,000,000,000.00	2,000,000,000.00	2,000,000,000.00
3RD NUWSRP Enugu							745,100,000.00	800,000,000.00	800,000,000.00
World Bank Assistance to Community & Social Dev Project	409,941,550.19	601,685,795.21	1,000,000,000.00	1,000,000,000.00	398,314,204.79-	39.83%-	600,000,000.00	1,000,000,000.00	1,000,000,000.00
NEWMAP	218,251,596.15	3,521,635,108.89	2,000,000,000.00	2,000,000,000.00	1,521,635,108.89+	76.08%+	2,633,500,000.00	2,000,000,000.00	2,000,000,000.00
Total	1,032,287,605.30	4,123,320,904.10	6,000,000,000.00	6,000,000,000.00	1,876,679,095.90-	31.28%-	9,418,600,000.00	8,800,000,000.00	8,800,000,000.00
Note 38 - Internal Loans									
Loan from Commercial Banks			5,000,000,000.00	5,000,000,000.00	5,000,000,000.00-	100.00%-	32,000,000,000.00	2,000,000,000.00	2,000,000,000.00
Federal Government - Budget Facility (Bond Support etc)		700,000,000.00			700,000,000.00+				
Total		700,000,000.00	5,000,000,000.00	5,000,000,000.00	4,300,000,000.00-	86.00%-	32,000,000,000.00	2,000,000,000.00	2,000,000,000.00
Note 39 - Other Capital Receipts									
Commercialisation/Privatisation of Govt Companies			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-			
Development Charge - Statutory Right of Occupancy			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
San Carlos Agricultural Programme			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
Songhai Enugu Initiative			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	50,000,000.00	100,000,000.00	100,000,000.00
Refunds from Local Government on Capital Projects	138,000,000.00								
Refund from Federal Government		9,057,523,307.74			9,057,523,307.74+				
Road Partnership (LG)							2,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Health Reform Programme			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Rural Electrification Partnership			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Micro Credit Scheme			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Sports (Support to Ranger FC)	7,604,100.00		50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Grants for ENSACA			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-			
Federal Government Grant for Food Security NPFS			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-			
Education Tax Fund for Primary Sec & Tertiary Inst. Dev.			600,000,000.00	600,000,000.00	600,000,000.00-	100.00%-	2,000,000,000.00	2,600,000,000.00	3,380,000,000.00
Federal Government Grant for UBE			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
Tertiary Education Trust Fund (TET Fund)	714,971,000.00	1,647,912,441.05			1,647,912,441.05+				
Grants from UNICEF			350,000,000.00	350,000,000.00	350,000,000.00-	100.00%-	150,000,000.00	300,000,000.00	200,000,000.00
Federal Government Grant for SDGs	250,000,000.00		550,000,000.00	550,000,000.00	550,000,000.00-	100.00%-	500,000,000.00	650,000,000.00	800,000,000.00
State Fiscal Transparency Accountability and Sustainability							1,500,000,000.00	1,950,000,000.00	2,535,000,000.00
Total	1,110,575,100.00	10,705,435,748.79	4,500,000,000.00	4,500,000,000.00	6,205,435,748.79+	137.90%+	8,250,000,000.00	8,650,000,000.00	10,065,000,000.00
Note 40 - General Public Services									
70111 - Executive and Legislative Organs	1,299,670,666.93	874,263,379.82	3,667,506,000.00	3,598,871,200.00	2,724,607,820.18+	75.71%+	8,137,289,500.00	2,981,880,000.00	1,435,500,000.00
70112 - Financial and Fiscal Affairs	29,955,298.00	1,340,000.00	213,154,000.00	143,494,000.00	142,154,000.00+	99.07%+	226,280,000.00	240,000,000.00	170,000,000.00
70121 - Economic Aid to Developing Countries and Transition			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
70122 - Economic Aid routed through International Organs.							10,000,000.00		
70131 - General Personnel Services	250,000.00		49,170,000.00	49,170,000.00	49,170,000.00+	100.00%+	142,400,000.00	150,000,000.00	
70132 - Overall Planning and Statistical Services			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	6,712,000.00		
70133 - Other General Services	1,555,890,651.22	2,679,214,522.52	2,776,585,000.00	4,339,099,500.00	1,659,884,977.48+	38.25%+	12,497,257,300.00	2,815,010,000.00	1,758,300,000.00
70140 - Basic Research							15,000,000.00	7,000,000.00	2,000,000.00
70150 - Research and Development General Public Services		950,000.00	33,340,000.00	33,690,000.00	32,740,000.00+	97.18%+	73,626,000.00	39,000,000.00	9,000,000.00
70160 - General Public Services Not Elsewhere Classified							2,050,000.00		
Total	2,885,766,616.15	3,555,767,902.34	6,776,255,000.00	8,200,824,700.00	4,645,056,797.66+	56.64%+	21,110,614,800.00	6,232,890,000.00	3,374,800,000.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Amount Varian 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 42 - Public Order and Safety									
70310 - Police Services	1,345,000.00	105,000.00	5,000,000.00	5,000,000.00	4,895,000.00+	97.90%+	5,500,000.00		
70320 - Fire Protection Services			88,000,000.00	88,000,000.00	88,000,000.00+	100.00%+	76,000,000.00	260,000,000.00	100,000,000.00
70330 - Law Courts	847,550.00	26,577,000.00	1,075,020,000.00	296,360,000.00	269,783,000.00+	91.03%+	1,320,592,500.00	1,010,000,000.00	350,000,000.00
70350 - Research and Development Public Order and Safety	56,519,710.50		21,200,000.00	21,200,000.00	21,200,000.00+	100.00%+	172,500,000.00	44,000,000.00	15,000,000.00
Total	58,712,260.50	26,682,000.00	1,189,220,000.00	410,560,000.00	383,878,000.00+	93.50%+	1,574,592,500.00	1,314,000,000.00	465,000,000.00
Note 43 - Economic Affairs									
70411 - General Economic and Commercial Affairs		91,139,139.45	1,648,740,000.00	1,207,421,000.00	1,116,281,860.55+	92.45%+	8,144,500,000.00	1,668,900,000.00	383,250,000.00
70421 - Agriculture	34,500.00		648,500,000.00	398,500,000.00	395,826,907.50+	100.00%+	2,747,800,000.00	1,841,150,000.00	671,900,000.00
70422 - Forestry			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,600,000.00	4,000,000.00	4,400,000.00
70423 - Fishing Livestock and Hunting							2,500,000.00	1,500,000.00	
70435 - Electricity	2,643,181,711.03	1,555,944,680.00	1,288,520,000.00	1,983,535,500.00	427,590,820.00+	21.56%+	2,041,150,000.00	1,337,150,000.00	1,105,070,000.00
70442 - Manufacturing	3,956,500.00		69,000,000.00	69,000,000.00	69,000,000.00+	100.00%+	78,500,000.00	80,000,000.00	11,000,000.00
70443 - Construction	1,789,156,770.00	291,583,843.61	6,222,700,000.00	2,149,448,100.00	1,857,864,256.39+	86.43%+	4,895,045,000.00	3,584,000,000.00	2,200,000,000.00
70451 - Road Transport	11,984,219,065.84	8,185,876,990.40	7,714,250,000.00	10,079,281,000.00	1,893,404,009.60+	18.79%+	20,333,500,000.00	9,874,900,000.00	9,405,000,000.00
70460 - Communication		39,893,000.00	230,150,000.00	143,849,100.00	103,956,100.00+	72.27%+	106,150,000.00	46,900,000.00	
70472 - Hotels and Restaurants			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,500,000,000.00	500,000,000.00	500,000,000.00
70473 - Tourism			20,460,000.00	420,460,000.00	420,460,000.00+	100.00%+	460,000.00	2,000,000.00	2,000,000.00
70474 - Multipurpose Development Projects		601,685,795.21	610,000,000.00	710,000,000.00	108,314,204.79+	15.26%+	660,000,000.00	1,560,000,000.00	1,550,000,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs	1,539,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
70482 - R & D Agriculture Forestry Fishing and Hunting			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,120,000.00	2,000,000.00	
70486 - R & D Communication		17,400,000.00	15,492,000.00	30,492,000.00	13,092,000.00+	42.94%+			
Total	16,422,087,546.87	10,783,523,448.67	18,973,812,000.00	17,397,986,700.00	6,614,463,251.33+	38.02%+	40,515,325,000.00	20,502,500,000.00	15,832,620,000.00
Note 44 - Environmental Protection									
70510 - Waste Management		4,000,000.00	155,000,000.00	135,000,000.00	131,000,000.00+	97.04%+	390,500,000.00	198,500,000.00	70,000,000.00
70520 - Waste Water Management	410,110,952.15	3,521,635,108.89	2,025,000,000.00	2,025,000,000.00	1,496,635,108.89-	73.91%-	111,000,000.00	50,000,000.00	50,000,000.00
70530 - Pollution Abatement			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
70540 - Protection of Biodiversity and Landscape	3,234,000.00	1,600,000.00	302,000,000.00	295,349,300.00	293,749,300.00+	99.46%+	678,321,000.00	1,000,000.00	
70550 - R & D Environmental Protection			357,300,000.00	393,300,000.00	393,300,000.00+	100.00%+	2,277,940,000.00	23,000,000.00	
70560 - Environmental Protection	520,000.00	17,256,400.00	38,000,000.00	52,000,000.00	34,743,600.00+	66.81%+	65,000,000.00	15,000,000.00	15,000,000.00
Total	413,864,952.15	3,544,491,508.89	2,887,300,000.00	2,910,649,300.00	633,842,208.89-	21.78%-	3,532,761,000.00	297,500,000.00	135,000,000.00
Note 45 - Housing and Community Amenities									
70610 - Housing Development	1,752,419,676.61	2,605,186,675.07	3,053,900,000.00	3,929,550,700.00	1,324,364,024.93+	33.70%+	4,661,780,000.00	3,430,000,000.00	2,050,000,000.00
70620 - Community Development	12,500,000.00	11,219,000.00	98,000,000.00	109,219,000.00	98,000,000.00+	89.73%+	27,500,000.00	20,000,000.00	15,000,000.00
70630 - Water Supply	90,496,018.84	5,918,400.00	535,000,000.00	540,919,000.00	535,000,600.00+	98.91%+	1,351,850,000.00	950,500,000.00	745,000,000.00
70650 - R & D Housing and Community Amenities	31,095,000.00		70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	2,073,500,000.00	2,030,000,000.00	
Total	1,886,510,695.45	2,622,324,075.07	3,756,900,000.00	4,649,688,700.00	2,027,364,624.93+	43.60%+	8,114,630,000.00	6,430,500,000.00	2,810,000,000.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Amount Varian 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 46 – Health									
70712 - Other Medical Products	6,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	10,000,000.00	
70721 - General Medical Services	183,414,353.37	215,904,877.53	523,231,000.00	682,428,300.00	466,523,422.47+	68.36%+	768,156,000.00	306,000,000.00	62,000,000.00
70722 - Specialized Medical Services	144,206,603.48		24,500,000.00	476,332,000.00	476,332,000.00+	100.00%+	42,000,000.00	3,000,000.00	3,000,000.00
70731 - General Hospital Services	29,027,054.00	13,366,417.00	287,100,000.00	188,070,700.00	174,704,283.00+	92.89%+	995,500,000.00	219,500,000.00	120,000,000.00
70732 - Specialized Hospital Services			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
70733 - Medical and Maternity Centre Services		27,664,149.00	200,000,000.00	28,000,000.00	335,851.00+	1.20%+	250,000,000.00	50,000,000.00	50,000,000.00
70740 - Public Health Services		2,732,500.00	2,881,395,000.00	1,019,468,700.00	1,016,736,200.00+	99.73%+	3,468,670,000.00	2,859,440,000.00	2,592,000,000.00
70750 - R & D Health			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
Total	362,648,010.85	259,667,943.53	3,952,726,000.00	2,430,799,700.00	2,171,131,756.47+	89.32%+	5,569,326,000.00	3,447,940,000.00	2,827,000,000.00
Note 47- Recreation Culture and Religion									
70810 - Recreation and Sporting Services	18,474,832.00	22,566,375.00	114,750,000.00	103,334,000.00	80,767,625.00+	78.16%+	4,534,150,000.00	1,723,500,000.00	1,003,000,000.00
70820 - Cultural Services	64,067,096.30		83,500,000.00	583,500,000.00	583,500,000.00+	100.00%+	71,000,000.00	41,000,000.00	20,000,000.00
70850 - R & D Recreation Culture and Religion			25,700,000.00	25,700,000.00	25,700,000.00+	100.00%+	400,000.00	15,000,000.00	
Total	82,541,928.30	22,566,375.00	223,950,000.00	712,534,000.00	689,967,625.00+	96.83%+	4,605,550,000.00	1,779,500,000.00	1,023,000,000.00
Note 48 - Education									
70911 - Pre-Primary Education	322,780.00		193,500,000.00	10,385,400.00	10,385,400.00+	100.00%+	280,000,000.00	330,700,500.00	355,700,000.00
70912 - Primary Education	52,500.00	66,246,933.44	957,750,000.00	446,988,600.00	380,741,666.56+	85.18%+	1,422,292,000.00	1,494,500,000.00	1,400,500,000.00
70921 - Lower Secondary Education			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	106,000,000.00	144,200,000.00	49,500,000.00
70922 - Upper Secondary Education	20,045,750.00	117,686,443.00	1,416,650,000.00	1,096,650,000.00	978,963,557.00+	89.27%+	2,106,602,000.00	2,466,000,000.00	1,856,000,000.00
70941 - First Stage of Tertiary Education	247,050,142.69	306,350,034.89	1,847,680,000.00	1,337,100,000.00	1,030,749,965.11+	77.09%+	10,969,275,400.00	3,422,750,000.00	3,338,000,000.00
70942 - Second Stage of Tertiary Education	101,110,321.81	210,559,482.57	595,000,000.00	314,268,300.00	103,708,817.43+	33.00%+	269,299,600.00	725,350,000.00	168,000,000.00
70950 - Education Not Defined by Level			32,300,000.00	32,300,000.00	32,300,000.00+	100.00%+	27,740,000.00	31,000,000.00	30,000,000.00
70960 - Subsidiary Services to Education	9,529,673,711.86	3,383,114,548.96	334,500,000.00	3,462,614,600.00	79,500,051.04+	2.30%+	113,000,000.00	116,000,000.00	135,700,000.00
70970 - R & D Education			60,000,000.00	24,193,000.00	24,193,000.00+	100.00%+	265,000,000.00	25,000,000.00	25,000,000.00
Total	9,898,255,206.36	4,083,957,442.86	5,443,380,000.00	6,730,499,900.00	2,646,542,457.14+	39.32%+	15,559,209,000.00	8,755,500,500.00	7,358,400,000.00
Note 49 - Social Protection									
71040 - Family and Children			276,800,000.00	21,800,000.00	21,800,000.00+	100.00%+	80,000,000.00	50,000,000.00	
71070 - Social Exclusions		13,070,054.00	13,000,000.00	28,000,000.00	14,929,946.00+	53.32%+	77,650,000.00	52,000,000.00	20,000,000.00
Total		13,070,054.00	289,800,000.00	49,800,000.00	36,729,946.00+	73.75%+	157,650,000.00	102,000,000.00	20,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Final Budget 2019 N	Variance Amount 2019 N	% Variance 2019	Budget Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
STATUTORY ALLOCATION FROM FAAC									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/11010000									
20007001/11010001 Statutory Allocation from Federal Accounts	45,169,774,176.92	41,409,779,329.32	52,590,243,000.00	52,590,243,000.00	11,180,463,670.68-	21.26%-	50,000,000,000.00	52,000,000,000.00	55,000,000,000.00
20007001/11010002 Share of VAT	11,577,774,427.78	12,720,611,852.67	11,490,000,000.00	11,490,000,000.00	1,230,611,852.67+	10.71%+	14,000,000,000.00	15,000,000,000.00	16,000,000,000.00
20007001/11010003 Excess Crude	104,416,009.19	80,672,241.01			80,672,241.01+		130,000,000.00	135,000,000.00	140,000,000.00
20007001/11010005 Budget Augmentation	55,900,000.00	339,077,011.17			339,077,011.17+				
20007001/11010006 NNPC Refunds	212,932,272.16	61,650,365.67	215,000,000.00	215,000,000.00	153,349,634.33-	71.33%-			
20007001/11010009 Refund from Paris Club		600,000,000.00			600,000,000.00+				
20007001/11010013 Exchange Rate Difference	1,741,724,414.41	69,204,376.96	1,555,000,000.00	1,555,000,000.00	1,485,795,623.04-	95.55%-	71,000,000.00	72,000,000.00	73,000,000.00
20007001/11010015 Non Oil Revenue		53,926,109.85			53,926,109.85+				
20007001/11010016 Statutory Allocation for Ecological Problem	703,969,507.54								
20007001/11010018 Excess Bank Charges Recovered		98,459,001.55	115,000,000.00	115,000,000.00	16,540,998.45-	14.38%-	135,000,000.00	137,000,000.00	139,000,000.00
20007001/11010019 Forex Equalization		1,030,638,093.04			1,030,638,093.04+		914,000,000.00	916,000,000.00	914,000,000.00
Total	59,566,490,808.00	56,464,018,381.24	65,965,243,000.00	65,965,243,000.00	9,501,224,618.76-	14.40%-	65,250,000,000.00	68,260,000,000.00	72,266,000,000.00
TAXES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12010000									
20008001/12010001 Capital Gains Tax	7,300,639.32	6,749,485.50	6,300,000.00	6,300,000.00	449,485.50+	7.13%+	22,000,000.00	24,000,000.00	25,000,000.00
20008001/12010002 Direct Assessment Tax (Current)	165,968,118.45	352,409,652.26	280,000,000.00	280,000,000.00	72,409,652.26+	25.86%+	230,000,000.00	250,000,000.00	270,000,000.00
20008001/12010003 Direct Assessment Tax (Arrears/Late)	75,209,656.09	248,015,437.62	11,000,000.00	11,000,000.00	237,015,437.62+	2,154.69%+	8,640,000.00	10,000,000.00	12,000,000.00
20008001/12010004 Pay As You Earn (PAYE) - Federal	1,292,998,963.34	1,871,601,164.74	1,872,000,000.00	1,872,000,000.00	398,835.26-	0.02%-	1,830,000,000.00	2,195,000,000.00	2,634,000,000.00
20008001/12010005 Pay As You Earn (PAYE) - State (Adjustment Voucher)	374,778,344.52	123,479,648.64	685,000,000.00	685,000,000.00	561,520,351.36-	81.97%-	703,000,000.00	844,000,000.00	1,012,000,000.00
20008001/12010006 Pay As You Earn (PAYE) - Local Government	120,703,420.28	71,175,364.78	207,000,000.00	207,000,000.00	135,824,635.22-	65.62%-	202,400,000.00	242,000,000.00	291,000,000.00
20008001/12010007 Pay As You Earn (PAYE) - Companies	3,154,777,827.96	3,844,298,161.89	4,057,000,000.00	4,057,000,000.00	212,701,838.11-	5.24%-	4,964,000,000.00	5,757,000,000.00	6,709,000,000.00
20008001/12010010 5% Withholding Tax on Payment to Contractors	373,845,167.01	230,662,695.58	337,000,000.00	337,000,000.00	106,337,304.42-	31.55%-	256,000,000.00	307,000,000.00	369,000,000.00
20008001/12010011 10% Withholding Tax on Dividends	195,208,336.45	161,757,501.59	235,000,000.00	235,000,000.00	73,242,498.41-	31.17%-	179,000,000.00	215,000,000.00	258,000,000.00
20008001/12010012 10% Withholding Tax on Bank Interest	1,717,409,527.53	829,885,585.10	1,554,000,000.00	1,554,000,000.00	724,114,414.90-	46.60%-	1,682,000,000.00	1,718,000,000.00	1,902,000,000.00
20008001/12010013 10% Withholding Tax on Rent	13,052,324.99	27,092,743.93	9,000,000.00	9,000,000.00	18,092,743.93+	201.03%+	6,827,000.00	8,192,000.00	9,830,000.00
20008001/12010014 10% Withholding Tax on Royalty	7,971,148.09	1,756,276.58	43,000,000.00	43,000,000.00	41,243,723.42-	95.92%-	32,600,000.00	39,000,000.00	47,000,000.00
20008001/12010015 10% Withholding Tax on Director's Fees	9,867,028.08	14,456,226.71	491,000.00	491,000.00	13,965,226.71+	2,844.24%+	400,000.00	480,000.00	576,000.00
20008001/12010016 Tax Collection Agent Debit/Rural Tax	502,646,037.15	151,950.00	500,000.00	500,000.00	348,050.00-	69.61%-	200,000.00	240,000.00	288,000.00
20008001/12010017 Education Development Levy	743,325.00	588,500.00	282,000.00	282,000.00	306,500.00+	108.69%+	520,000.00	624,000.00	749,000.00
20008001/12010020 Pay as You Earn (PAYE) - (Arrears)	785,673,159.77	429,118,445.53	1,485,000,000.00	1,485,000,000.00	1,055,881,554.47-	71.10%-	1,951,000,000.00	2,041,000,000.00	2,090,000,000.00
20008001/12010022 Enugu State Property and Land Use Tax	24,784,650.50	7,333,500.00			7,333,500.00+		392,000,000.00	470,000,000.00	564,000,000.00
20008001/12010025 Mortuary Levy	15,960.00	542,760.00	49,000.00	49,000.00	493,760.00+	1,007.67%+	840,000.00	900,000.00	950,000.00
20008001/12010026 Penalties Tax		183,254.00	354,000,000.00	354,000,000.00	353,816,746.00-	99.95%-	176,000,000.00	211,000,000.00	253,000,000.00
20008001/12010027 Infrastructural Development Levy	6,053,842.02	5,233,248.60	4,000,000.00	4,000,000.00	1,233,248.60+	30.83%+	7,400,000.00	8,880,000.00	10,000,000.00
20008001/12010028 10% Withholding Tax on Consultancy	14,234,309.71	26,272,961.35			26,272,961.35+				
Total	8,843,241,786.26	8,252,764,564.40	11,140,622,000.00	11,140,622,000.00	2,887,857,435.60-	25.92%-	12,644,827,000.00	14,342,316,000.00	16,458,393,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12010000									
20012001/12010008 Pools Betting Tax (Current)	850,000.00	1,790,000.00	4,000,000.00	4,000,000.00	2,210,000.00-	55.25%-	3,400,000.00	3,400,000.00	3,400,000.00
20012001/12010009 Pools Betting Tax (Arrears)							100,000.00	120,000.00	130,000.00
20012001/12010029 Sports Betting Proprietors Lucky Tax	5,920,000.00	9,715,000.00	7,000,000.00	7,000,000.00	2,715,000.00+	38.79%+	12,000,000.00	12,400,000.00	12,500,000.00
20012001/12010030 Lotto Proprietors Weekly Tax	3,411,000.00	2,290,000.00	4,600,000.00	4,600,000.00	2,310,000.00-	50.22%-	4,600,000.00	5,240,000.00	5,640,000.00
Total	10,181,000.00	13,795,000.00	15,600,000.00	15,600,000.00	1,805,000.00-	11.57%-	20,100,000.00	21,160,000.00	21,670,000.00
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12010000									
53010001/12010027 Infrastructural Development Tax	1,881,250.00	15,237,050.00	700,000,000.00	700,000,000.00	684,762,950.00-	97.82%-	700,000,000.00	750,000,000.00	800,000,000.00
Total	1,881,250.00	15,237,050.00	700,000,000.00	700,000,000.00	684,762,950.00-	97.82%-	700,000,000.00	750,000,000.00	800,000,000.00
TAXES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12010000									
35001001/12010017 Environmental Development Levy	12,795,000.00	6,697,200.00	20,000,000.00	20,000,000.00	13,302,800.00-	66.51%-	10,000,000.00	12,000,000.00	14,000,000.00
Total	12,795,000.00	6,697,200.00	20,000,000.00	20,000,000.00	13,302,800.00-	66.51%-	10,000,000.00	12,000,000.00	14,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
47001002/12010000									
47001002/12010028 Withholding Tax from Consultant Training of Staffs	5,000.00	32,500.00	20,000,000.00	20,000,000.00	19,967,500.00-	99.84%-	20,000,000.00	20,000,000.00	20,000,000.00
Total	5,000.00	32,500.00	20,000,000.00	20,000,000.00	19,967,500.00-	99.84%-	20,000,000.00	20,000,000.00	20,000,000.00
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12010000									
48001001/12010010 5% Withholding Tax from Contractors	74,258.13	4,891,164.50	6,000,000.00	6,000,000.00	1,108,835.50-	18.48%-	1,600,000.00	1,800,000.00	1,900,000.00
Total	74,258.13	4,891,164.50	6,000,000.00	6,000,000.00	1,108,835.50-	18.48%-	1,600,000.00	1,800,000.00	1,900,000.00
TOTAL TAXES	8,868,178,294.39	8,293,417,478.90	11,902,222,000.00	11,902,222,000.00	3,608,804,521.10-	30.32%-	13,396,527,000.00	15,147,276,000.00	17,315,963,000.00
LICENSES									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23001001/12020000									
LICENSES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12020000									
15001001/12020016 Cattle Dealers License	2.02								
15001001/12020017 Fish and Meat License	12,000.00								
15001001/12020026 Tractor Hiring License	1,812,000.00	620,000.00			620,000.00+				
15001001/12020082 Livestock Movement Control License	10,000.02								
15001001/12020086 Renewal of ButchersLicenses			50,000.00	50,000.00	50,000.00-	100.00%-			
Total	1,834,002.04	620,000.00	50,000.00	50,000.00	570,000.00+	1,140.00%+			

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
LICENSES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12020000									
15109001/12020021 Hunting Permit	199,000.00						60,000.00	70,000.00	80,000.00
15109001/12020038 Forestry Licenses	947,000.00	1,026,000.00	1,000,000.00	1,000,000.00	26,000.00+	2.60%+	1,100,000.00	1,200,000.00	1,500,000.00
Total	1,146,000.00	1,026,000.00	1,000,000.00	1,000,000.00	26,000.00+	2.60%+	1,160,000.00	1,270,000.00	1,580,000.00
LICENSES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12020000									
20008001/12020032 Motor Vehicle Licenses	232,556,262.00	217,126,750.00	127,000,000.00	127,000,000.00	90,126,750.00+	70.97%+	169,000,000.00	203,000,000.00	244,000,000.00
20008001/12020033 Drivers' Licenses	117,050,750.00	96,009,950.00	121,000,000.00	121,000,000.00	24,990,050.00-	20.65%-	142,000,000.00	171,000,000.00	205,000,000.00
20008001/12020058 Motorcycle Licenses	8,776,556.00	6,996,750.00			6,996,750.00+				
20008001/12020080 Tricycle Licenses	8,933,080.00	6,000.00			6,000.00+				
20008001/12020056 Road Traffic Exams	1,059,060.00	2,326,330.00			2,326,330.00+				
Total	368,375,708.00	322,465,780.00	248,000,000.00	248,000,000.00	74,465,780.00+	30.03%+	311,000,000.00	374,000,000.00	449,000,000.00
LICENSES									
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12020000									
20012001/12020043 Gaming Licenses (Current)	347,000.00	16,000.00			16,000.00+				
20012001/12020044 Gaming Licenses (Arrears)		24,000.00			24,000.00+				
20012001/12020045 Pools Agents Licenses (Current)	474,000.00	380,000.00	1,420,000.00	1,420,000.00	1,040,000.00-	73.24%-	600,000.00	650,000.00	700,000.00
20012001/12020046 Pools Agents Licenses (Arrears)	95,000.00								
20012001/12020050 Pools Proprietors Licenses	450,000.00	1,216,000.00	2,000,000.00	2,000,000.00	784,000.00-	39.20%-	1,050,000.00	1,060,000.00	1,070,000.00
20012001/12020051 Pool Betting and Casino Licenses	869,000.00	288,000.00			288,000.00+				
20012001/12020052 Gaming Machine Licenses	4,150.00	120,000.00	200,000.00	200,000.00	80,000.00-	40.00%-	200,000.00	230,000.00	250,000.00
20001001/12020053 Snookers Licenses	80,000.00		200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	210,000.00	220,000.00
20001001/12020063 Lottery Licenses	400,000.00	1,700,000.00			1,700,000.00+				
20012001/12020091 Lotto Proprietors License			2,100,000.00	2,100,000.00	2,100,000.00-	100.00%-	3,500,000.00	3,600,000.00	3,800,000.00
20012001/12020092 Lotto Agent License		300,000.00	3,500,000.00	3,500,000.00	3,200,000.00-	91.43%-	3,500,000.00	3,600,000.00	3,700,000.00
20012001/12020093 Sport Betting Proprietors s License	5,004,000.00	1,005,000.00	15,000,000.00	15,000,000.00	13,995,000.00-	93.30%-	21,000,000.00	22,000,000.00	23,000,000.00
20012001/12020094 Sport Betting Agent License	15,106,500.00	27,389,000.00	5,000,000.00	5,000,000.00	22,389,000.00+	447.78%+	5,800,000.00	6,000,000.00	6,200,000.00
20012001/12080016 Rent From Shops		180,000.00			180,000.00+				
Total	22,829,650.00	32,618,000.00	29,420,000.00	29,420,000.00	3,198,000.00+	10.87%+	35,850,000.00	37,350,000.00	38,940,000.00
LICENSES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12020000									
29001001/12020056 Mass Transit Operators Licenses	884,000.00	8,339,000.00			8,339,000.00+				
29001001/12020057 Renewal of Mass Transit Operators Licenses	1,758,000.00	1,239,000.00			1,239,000.00+				
29001001/12020080 Tricycle Permit Licenses		583,000.00	10,000,000.00	10,000,000.00	9,417,000.00-	94.17%-	10,000,000.00	12,000,000.00	14,000,000.00
Total	2,642,000.00	10,161,000.00	10,000,000.00	10,000,000.00	161,000.00+	1.61%+	10,000,000.00	12,000,000.00	14,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
LICENSES	₦	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF WORKS AND INFRASTRUCTURE									
Organization/Economic Code									
34001001/12020000									
LICENSES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12020000									
52001001/12020028 License for Commercial/Private Water Borehole	420,000.00	90,000.00	500,000.00	500,000.00	410,000.00-	82.00%-	500,000.00	550,000.00	600,000.00
52001001/12020081 License for Water Producing Companies	1,171,000.00	1,302,003.03	1,100,000.00	1,100,000.00	202,003.03+	18.36%+	1,200,000.00	1,300,000.00	1,400,000.00
52001001/12020089 Renewal of License for Water Producing Companies			800,000.00	800,000.00	800,000.00-	100.00%-	850,000.00	900,000.00	950,000.00
52001001/12020090 Renewal of License for Commercial/Private Water Borehole	210,000.00	405,000.00	200,000.00	200,000.00	205,000.00+	102.50%+	1,000,000.00	1,200,000.00	1,400,000.00
Total	1,801,000.00	1,797,003.03	2,600,000.00	2,600,000.00	802,996.97-	30.88%-	3,550,000.00	3,950,000.00	4,350,000.00
LICENSES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12020000									
52102001/12020028 License For Commercial Water Vendor	145,200.00	50,000.00	630,000.00	630,000.00	580,000.00-	92.06%-	650,000.00	715,000.00	765,000.00
52102001/12020090 Renewal for Commercial Water Vendor	832,200.00	477,480.00	1,600,000.00	1,600,000.00	1,122,520.00-	70.16%-	1,500,000.00	1,650,000.00	1,765,000.00
Total	977,400.00	527,480.00	2,230,000.00	2,230,000.00	1,702,520.00-	76.35%-	2,150,000.00	2,365,000.00	2,530,000.00
LICENSES									
MINISTRY OF LANDS SURVEY AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12020000									
LICENSES									
MINISTRY OF CAPITAL TERRITORY									
Organization/Economic Code									
65001001/65000000									
65001001/65000000 Permit Licenses and Concession		300.00			300.00+				
Total		300.00			300.00+				
LICENSES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12020000									
350001001/12020096 Ecology Control Permit			200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	300,000.00	350,000.00
350001001/12020097 Renewal of Ecology Control Permit			100,000.00	100,000.00	100,000.00-	100.00%-	100,000.00	200,000.00	300,000.00
Total			300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	500,000.00	650,000.00
LICENSES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12020000									
21001001/12020036 Health Facilities Licenses	50,000.00								
21001001/12020086 Private Hospitals and Clinic Licenses	2,450.00	10,000.00			10,000.00+				
Total	52,450.00	10,000.00			10,000.00+				
TOTAL LICENSES	399,658,210.04	369,225,563.03	293,600,000.00	293,600,000.00	75,625,563.03+	25.76%+	364,010,000.00	431,435,000.00	511,050,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
FEES									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12040000									
11001001/12040027 Tender Fees	161,585.00	1,876,895.00	1,000,000.00	1,000,000.00	876,895.00+	87.69%+	1,500,000.00	2,000,000.00	2,500,000.00
11001001/12040442 Clinic Fees	1,120,226.00	13,433,349.63	600,000.00	600,000.00	12,833,349.63+	2,138.89%+	700,000.00	800,000.00	850,000.00
Total	1,281,811.00	15,310,244.63	1,600,000.00	1,600,000.00	13,710,244.63+	856.89%+	2,200,000.00	2,800,000.00	3,350,000.00
FEES									
OFFICE OF THE SECRETARY TO THE STATE GOVT.									
Organization/Economic Code									
10010001/12040000									
10001001/12040036 Billboard/Advertisement Fees	1,200,000.00								
10013001/12040281 Identification of Enugu State Indigene Fees	12,760,930.00	5,104,200.00	3,360,000.00	3,360,000.00	1,744,200.00+	51.91%+	70,000.00	80,000.00	90,000.00
10013001/12040443 Canteen Fees (Sundry fee from Gov't Premises)	25,500.00								
Total	13,986,430.00	5,104,200.00	3,360,000.00	3,360,000.00	1,744,200.00+	51.91%+	70,000.00	80,000.00	90,000.00
FEES									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23055001/12060000									
FEES									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
12003001/12040000									
12003001/12040036 Advertisement	71,192,808.05	28,385,126.55	100,000,000.00	100,000,000.00	71,614,873.45-	71.61%-	100,000,000.00	110,000,000.00	121,000,000.00
12003001/12040373 Trade Fair/ Great Festival			900,000.00	900,000.00	900,000.00-	100.00%-	1,000,000.00	1,100,000.00	1,210,000.00
Total	71,192,808.05	28,385,126.55	100,900,000.00	100,900,000.00	72,514,873.45-	71.87%-	101,000,000.00	111,100,000.00	122,210,000.00
FEES									
ENUGU STATE PRINTING & PUBLISHING COMPANY									
Organization/Economic Code									
23055001/12040000									
23055001/12040267 Registration Fees from Newspaper Readers		30,975.00			30,975.00+		6,000.00	7,000.00	8,000.00
Total		30,975.00			30,975.00+		6,000.00	7,000.00	8,000.00
FEES									
OFFICE OF THE HEAD OF SERVICE									
25001000/12040000									
25001001/12040337 Staff Development Fees	915,500.00	17,900.00			17,900.00+				
Total	915,500.00	17,900.00			17,900.00+				
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
40001001/12040000									
40001001/12040233 Audit fees from Parastatals & Govt Companies	142,857.14	1,756,446.00	2,000,000.00	2,000,000.00	243,554.00-	12.18%-	2,500,000.00	3,000,000.00	3,500,000.00
40001001/12040234 Arrears of Audit Fees	5,000.00	191,412.86	500,000.00	500,000.00	308,587.14-	61.72%-	800,000.00	850,000.00	900,000.00
40001001/12040235 Registration of External Auditor	20,000.00	20,000.00	200,000.00	200,000.00	180,000.00-	90.00%-	100,000.00	120,000.00	150,000.00
40001001/12040340 Renewal of External Auditors' Registration	60,000.00	65,000.00	200,000.00	200,000.00	135,000.00-	67.50%-	100,000.00	110,000.00	1,300,000.00
Total	227,857.14	2,032,858.86	2,900,000.00	2,900,000.00	867,141.14-	29.90%-	3,500,000.00	4,080,000.00	5,850,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Final Budget 2019 N	Variance Amount 2019 N	% Variance 2019	Budget Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
FEES									
OFFICE OF THE AUDITOR GENERAL (LG)									
Organization/Economic Code									
40001002/12040000									
40001002/12040235 Registration of External Auditor	30,000.00	10,000.00	30,000.00	30,000.00	20,000.00-	66.67%-	30,000.00	35,000.00	40,000.00
40001002/12040340 Renewal of External Auditors' Registration	45,000.00	10,000.00	10,000.00	10,000.00			10,000.00	12,000.00	13,000.00
40001002/12040347 Audit Fees from Local Governments			500,000.00	500,000.00	500,000.00-	100.00%-	1,700,000.00	1,700,000.00	1,700,000.00
Total	75,000.00	20,000.00	540,000.00	540,000.00	520,000.00-	96.30%-	1,740,000.00	1,747,000.00	1,753,000.00
FEES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47017001/12060000									
47001001/12060471 Service Charge on ASCON Examination	873,500.00	1,262,000.00	750,000.00	750,000.00	512,000.00+	68.27%+	1,000,000.00	1,050,000.00	1,100,000.00
Total	873,500.00	1,262,000.00	750,000.00	750,000.00	512,000.00+	68.27%+	1,000,000.00	1,050,000.00	1,100,000.00
FEES									
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12040000									
48001001/12040235 10% Of External Auditors Fees		1,000.00	600,000.00	600,000.00	599,000.00-	99.83%-	600,000.00	700,000.00	800,000.00
Total		1,000.00	600,000.00	600,000.00	599,000.00-	99.83%-	600,000.00	700,000.00	800,000.00
FEES									
MINISTRY OF INTER MINISTERIAL AFFAIRS									
Organization/Economic Code									
63001001/12040000									
63001001/12040705 Concession Fees for Truck Park at Emene	500,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	2,000,000.00	2,000,000.00	2,000,000.00
Total	500,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	2,000,000.00	2,000,000.00	2,000,000.00
FEES									
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
Organization/Economic Code									
66001001/12040000									
66001001/12040189 Registration of Social Clubs	37,000.00	5,000.00			5,000.00+				
66001001/12040190 Renewal of Registration of Social Clubs	8,000.00	21,000.00			21,000.00+				
66001001/12040331 Renewal of Town Unions Clubs	13,000.00	32,000.00			32,000.00+				
66001001/12040362 Cooperative Annual Supervision Fees	7,910.00	14,410.00	10,000.00	10,000.00	4,410.00+	44.10%+	20,000.00	25,000.00	30,000.00
66001001/12040364 Registration of Cooperative Societies	1,762,350.00	1,142,500.00	1,500,000.00	1,500,000.00	357,500.00-	23.83%-	1,500,000.00	2,000,000.00	3,000,000.00
66001001/12040369 Registration of Town Unions Clubs	25,000.03	10,000.00			10,000.00+				
66001001/12040469 Registration of Neighborhood Association/Watch Group	965,000.00	496,500.00	1,000,000.00	1,000,000.00	503,500.00-	50.35%-	800,000.00	850,000.00	900,000.00
66001001/12040470 Renewal of Neighborhood Association /Watch Group	252,000.00	495,000.00	300,000.00	300,000.00	195,000.00+	65.00%+	700,000.00	750,000.00	800,000.00
Total	3,070,260.03	2,216,410.00	2,810,000.00	2,810,000.00	593,590.00-	21.12%-	3,020,000.00	3,625,000.00	4,730,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
Organization/Economic Code	N	N	N	N	N		N	N	N
FEES - MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
15001001/12040000									
15001001/12040025 Fumigation Spraying Pest Control Service	3,000.00								
15001001/12040027 Tender Fees		5.00			5.00+				
15001001/12040041 Laboratory Fees			3,000.00	3,000.00	3,000.00-	100.00%-	3,000.00	3,000.00	3,000.00
15001001/12040046 Veterinary Clinic Health Charges	1,000.00	65,500.00	150,000.00	150,000.00	84,500.00-	56.33%-	150,000.00	150,000.00	150,000.00
15001001/12040093 Trade Animal Control	473,300.00	867,500.00	500,000.00	500,000.00	367,500.00+	73.50%+	500,000.00	500,000.00	500,000.00
15001001/12040107 Veterinary Health Certificate	5,900.00	557,800.00	2,000.00	2,000.00	555,800.00+	27,790.00%+	2,000.00	2,000.00	2,000.00
15001001/12040113 Meat Inspection Fees	4,872,800.00	2,634,800.00	3,500,000.00	3,500,000.00	865,200.00-	24.72%-	3,500,000.00	3,500,000.00	3,500,000.00
15001001/12040358 Registration of Poultry Houses and Hatcheries	1.02		2,000.00	2,000.00	2,000.00-	100.00%-	2,000.00	2,000.00	2,000.00
15001001/12040442 Clinic Charge Fees	184,800.01	71,250.00			71,250.00+				
15001001/12040445 Renewal of Poultry Houses and Hatcheries		500.00			500.00+				
Total	5,540,801.03	4,197,355.00	4,157,000.00	4,157,000.00	40,355.00+	0.97%+	4,157,000.00	4,157,000.00	4,157,000.00
FEES - ENUGU STATE POLYTECHNIC IWOLLO									
17018001/12040000									
17018001/12040027 Tenders Fees		280,000.00			280,000.00+		300,000.00	400,000.00	500,000.00
17018001/12040036 Advertisement Fees			500,000.00	500,000.00	500,000.00-	100.00%-	300,000.00	350,000.00	400,000.00
17018001/12040134 Student Affairs Clearance Fees							300,000.00	400,000.00	500,000.00
17018001/12040228 Technical Services			50,000.00	50,000.00	50,000.00-	100.00%-			
17018001/12040295 Fees from Regular/Undergraduate Students	5,993,650.00	3,147,250.00	26,617,000.00	26,617,000.00	23,469,750.00-	88.18%-	24,972,000.00	55,650,000.00	76,125,000.00
17018001/12040333 Consultancy Services		167,500.00	50,000.00	50,000.00	117,500.00+	235.00%+	50,000.00	60,000.00	70,000.00
17018001/12040420 Acceptance Fees	12,920,395.00	5,788,135.32	2,250,000.00	2,250,000.00	3,538,135.32+	157.25%+	1,525,000.00	2,650,000.00	3,625,000.00
17018001/12040424 Hostel Fees	150,000.00	493,000.00			493,000.00+		840,000.00	1,500,000.00	1,800,000.00
17018001/12040426 Student Verification Fees	4,600.00	75,000.00			75,000.00+				
17018001/12040514 Transcript Fees			250,000.00	250,000.00	250,000.00-	100.00%-	250,000.00	300,000.00	350,000.00
17018001/12040515 Fees for obtaining Statement of Result	280,000.00	119,000.00	300,000.00	300,000.00	181,000.00-	60.33%-	400,000.00	450,000.00	500,000.00
17018001/12040521 Convocation Fees							1,000,000.00	1,250,000.00	1,300,000.00
17018001/12040684 Screening Fees (JAMB)	200,000.00	5,100.00	800,000.00	800,000.00	794,900.00-	99.36%-			
17018001/12040696 Loss of Receipts Fees	16,000.00	11,000.00	50,000.00	50,000.00	39,000.00-	78.00%-	50,000.00	80,000.00	90,000.00
17018001/12040701 Certificate Collection Fees			200,000.00	200,000.00	200,000.00-	100.00%-	500,000.00	800,000.00	1,000,000.00
Total	19,564,645.00	10,085,985.32	31,067,000.00	31,067,000.00	20,981,014.68-	67.53%-	30,487,000.00	63,890,000.00	86,260,000.00
FEES - FORESTRY COMMISSION									
15109001/12040000									
15109001/12040240 Forestry Offences	1,228,000.00								
15109001/12040241 Pip Pop Fees - Others			300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	300,000.00	300,000.00
Total	1,228,000.00		300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	300,000.00	300,000.00
FEES									
MINISTRY OF FINANCE									
20001001/12040000									
20001001/12040027 Tenders Fees	6,850.00	2,200.00			2,200.00+				
20001001/12040058 Stamp Duties Fees	18,084,080.00	39,505,638.67	12,000,000.00	12,000,000.00	27,505,638.67+	229.21%+	17,000,000.00	18,000,000.00	19,000,000.00
Total	18,090,930.00	39,507,838.67	12,000,000.00	12,000,000.00	27,507,838.67+	229.23%+	17,000,000.00	18,000,000.00	19,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
FEES									
ENUGU STATE BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12040000									
20008001/12040027 Tender Fees	408,000.00	347,883.81			347,883.81+				
20008001/12040045 Change of Ownership (Vehicle Test & Drivers Test)		24,297,550.00			24,297,550.00+				
20008001/12040055 Registration of Motor Vehicles Fees	36,497,725.26	33,169,542.00	76,000,000.00	76,000,000.00	42,830,458.00-	56.36%-	86,000,000.00	104,000,000.00	124,000,000.00
20008001/12040056 Road Traffic Exam Fees	2,308,317.21	3,583,150.00	39,000,000.00	39,000,000.00	35,416,850.00-	90.81%-	351,000,000.00	421,000,000.00	505,000,000.00
20008001/12040057 Motor Vehicle New Number Plates	162,822,389.51	166,901,765.00			166,901,765.00+				
Total	202,036,431.98	228,299,890.81	115,000,000.00	115,000,000.00	113,299,890.81+	98.52%+	437,000,000.00	525,000,000.00	629,000,000.00
FEES									
MINISTRY OF COMMERCE AND INDUSTRY									
Organization/Economic Code									
22001001/12040000									
22001001/12040027 Tender Fees	432,000.00	5,327,120.00	500,000.00	500,000.00	4,827,120.00+	965.42%+	150,000.00	156,000.00	160,000.00
22001001/12040039 Agency Commission	372,000.00	22,800.00	200,000.00	200,000.00	177,200.00-	88.60%-	200,000.00	22,000.00	24,000.00
22001001/12040118 Cashew Produce Inspection Fees	148,000.00	2,000.00	4,200,000.00	4,200,000.00	4,198,000.00-	99.95%-	5,000,000.00	4,500,000.00	5,000,000.00
22001001/12040119 Palm Oil Inspection Fees	903,910.00	4,368,470.00	1,300,000.00	1,300,000.00	3,068,470.00+	236.04%+	2,000,000.00	2,500,000.00	3,000,000.00
22001001/12040120 Palm Kernel Produce Inspection Fees	447,940.00	274,300.00	1,000,000.00	1,000,000.00	725,700.00-	72.57%-	3,000,000.00	3,500,000.00	4,000,000.00
22001001/12040122 Fees on Haulage of Industrial Goods/Products			50,000.00	50,000.00	50,000.00-	100.00%-	12,000,000.00	13,000,000.00	14,000,000.00
22001001/12040125 Registration of Business Premises (Current)	3,626,200.00	1,175,000.00	10,000,000.00	10,000,000.00	8,825,000.00-	88.25%-	115,000,000.00	12,000,000.00	14,000,000.00
22001001/12040126 Registration of Business Premises (Arrears)	791,300.00	366,575.00	2,000,000.00	2,000,000.00	1,633,425.00-	81.67%-	55,000.00	2,200,000.00	2,500,000.00
22001001/12040127 Renewal of Business Premises	63,123,350.00	29,316,460.00	120,000,000.00	120,000,000.00	90,683,540.00-	75.57%-	20,000,000.00	25,000,000.00	30,000,000.00
22001001/12040130 Fees on Haulage of Industrial Goods/Products (Quarry)		27,400.00			27,400.00+				
22001001/12040326 Consumer Protection (Petition Fees)		69,600.00			69,600.00+				
22001001/12040525 Production Inspection - Others	921,800.00	1,480,660.00	12,000,000.00	12,000,000.00	10,519,340.00-	87.66%-	7,000,000.00	8,000,000.00	9,000,000.00
Total	70,766,500.00	42,430,385.00	151,250,000.00	151,250,000.00	108,819,615.00-	71.95%-	164,405,000.00	70,878,000.00	81,684,000.00
FEES									
ENUGU STATE INVESTMENT DEVELOPMENT AUTHORITY									
Organization/Economic Code									
22001001/22001000									
22000000/22040017 Registration Fees of Contractor							4,000,000.00	5,000,000.00	4,000,000.00
22000000/22040151 Renewal of Contractor Registration Fees							500,000.00	1,000,000.00	500,000.00
22000000/22040694 Pre-qualification/Processing Fees							3,000,000.00	3,100,000.00	3,000,000.00
Total							7,500,000.00	9,100,000.00	7,500,000.00
FEES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12040000									
28001001/12040017 Contractor Registration Feed		60,000.00			60,000.00+				
28001001/12040151 Renewal of Contractors Registration		52,500.00			52,500.00+				
Total		112,500.00			112,500.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
FEES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12040000									
29001001/12040027 Tender Fees		820,000.00			820,000.00+		80,000.00	82,000.00	85,000.00
29001001/12040037 Deed Fees	10,000.00	15,100.00			15,100.00+				
29001001/12040038 Survey Fees		5,000.00			5,000.00+				
29001001/12040039 Agency Fees	12,815,760.00	21,310,080.00			21,310,080.00+				
29001001/12040056 Road Traffic Inspection Test Fees	25,648,169.55	8,226,550.00	6,500,000.00	6,500,000.00	1,726,550.00+	26.56%+	8,500,000.00	9,000,000.00	9,500,000.00
29001001/12040058 Stamp Duties on Land Matters	150,150.00	200.00			200.00+				
29001001/12040133 Registration of Driving School			250,000.00	250,000.00	250,000.00-	100.00%-	100,000.00	120,000.00	140,000.00
29001001/12040135 Driving Test Fees	232,700.00	2,357,300.00	20,000.00	20,000.00	2,337,300.00+	11,686.50%+	2,500,000.00	3,000,000.00	4,000,000.00
29001001/12040138 Registration of Tricycle	6,006,000.00	4,512,000.00	6,000,000.00	6,000,000.00	1,488,000.00-	24.80%-	6,000,000.00	8,000,000.00	9,000,000.00
29001001/12040168 Non-Refundable App. Fees for Allocation of Land	90,000.00	60,000.00			60,000.00+				
29001001/12040181 Development Fee		3,600.00			3,600.00+				
29001001/12040199 Transfer of Tricycle Fleet Numbers	6,000.00								
29001001/12040393 Vehicle Inspection Test	73,250.00	4,150.00	60,000,000.00	60,000,000.00	59,995,850.00-	99.99%-	65,000,000.00	67,000,000.00	70,000,000.00
29001001/12040412 Courier Permits	700,000.00	1,995,000.00	1,000,000.00	1,000,000.00	995,000.00+	99.50%+	2,000,000.00	3,000,000.00	4,000,000.00
29001001/12040441 Concession Fees on Buses	6,500,000.00	6,810,000.00	7,000,000.00	7,000,000.00	190,000.00-	2.71%-	7,500,000.00	8,000,000.00	9,000,000.00
29001001/12040454 Registration of Private Taxis	96,000.00	44,000.00	200,000.00	200,000.00	156,000.00-	78.00%-	100,000.00	120,000.00	140,000.00
29001001/12040455 Vehicle Roof Top Advert Fees			50,000.00	50,000.00	50,000.00-	100.00%-			
29001001/12040468 Fees on Computerization of Land	25,000.00								
29001001/12040551 Registration of Motorcycle	408,000.00	223,250.00			223,250.00+				
29001001/12040668 Renewal of Motorcycle	100,000.00	100,000.00			100,000.00+				
29001001/12040669 Renewal of Private Taxis Registration			50,000.00	50,000.00	50,000.00-	100.00%-	20,000.00	22,000.00	23,000.00
29001001/12040670 Registration of Buses	3,850,000.00	4,097,670.00	2,500,000.00	2,500,000.00	1,597,670.00+	63.91%+	3,500,000.00	4,000,000.00	4,500,000.00
29001001/12040671 Renewal of Buses	56,000.00	920,800.00	500,000.00	500,000.00	420,800.00+	84.16%+	100,000.00	120,000.00	140,000.00
29001001/12040672 Registration of Mass Transit	1,352,000.00	350,000.00	2,000,000.00	2,000,000.00	1,650,000.00-	82.50%-	2,000,000.00	2,500,000.00	3,000,000.00
29001001/12040673 Renewal of Tricycle		6,000.00	1,000,000.00	1,000,000.00	994,000.00-	99.40%-			
29001001/12040703 Renewal of Mass Transit	2,125,000.00	2,935,000.00	4,000,000.00	4,000,000.00	1,065,000.00-	26.63%-	4,000,000.00	5,000,000.00	6,000,000.00
29001001/12040746 Renewal of Driving School							300,000.00	350,000.00	400,000.00
29001001/12040760 Renewal of Courier Permits							1,000,000.00		
Total	60,244,029.55	54,795,700.00	91,070,000.00	91,070,000.00	36,274,300.00-	39.83%-	102,700,000.00	110,314,000.00	119,928,000.00
FEES									
ENUGU STATE TRANSPORT COMPANY (ENTRACO)									
Organization/Economic Code									
29053001/12040000									
29053001/12040670 Registration of Buses			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	15,000,000.00	16,000,000.00	17,000,000.00
29053001/12040671 Renewal of Buses			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
Total			16,000,000.00	16,000,000.00	16,000,000.00-	100.00%-	21,000,000.00	23,000,000.00	25,000,000.00
FEES									
COAL CITY TRANSPORT SERVICES									
Organization/Economic Code									
29053002/12040000									
29053002/12040036 Branding/Advertisement Placement Fees	2,750,000.00	1,142,900.00	5,000,000.00	5,000,000.00	3,857,100.00-	77.14%-	2,500,000.00	3,000,000.00	4,000,000.00
Total	2,750,000.00	1,142,900.00	5,000,000.00	5,000,000.00	3,857,100.00-	77.14%-	2,500,000.00	3,000,000.00	4,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
FEES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12040000									
34001001/12040017 Registration of Contractors	2,862,500.00	1,482,500.00	6,000,000.00	6,000,000.00	4,517,500.00-	75.29%-	3,000,000.00	4,000,000.00	5,000,000.00
34001001/12040027 Tenders Fees	9,553,050.00	3,145,000.00	16,000,000.00	16,000,000.00	12,855,000.00-	80.34%-	17,000,000.00	18,000,000.00	19,000,000.00
34001001/12040098 Right of Way Permit Fees/Cutting of Road	6,159,000.00	65,788,800.00	140,000,000.00	140,000,000.00	74,211,200.00-	53.01%-	150,000,000.00	160,000,000.00	170,000,000.00
34001001/12040151 Renewal of Contractors Registration	3,558,048.00	945,000.00	10,000,000.00	10,000,000.00	9,055,000.00-	90.55%-	5,000,000.00	6,000,000.00	7,000,000.00
Total	22,132,598.00	71,361,300.00	172,000,000.00	172,000,000.00	100,638,700.00-	58.51%-	175,000,000.00	188,000,000.00	201,000,000.00
FEES									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040058 Stamp Duties Fees	773,239.63								
36001001/12040245 Registration of Hotels	80,000.00	90,000.00			90,000.00+				
36001001/12040400 Registration of Contestants for Beauty Pageants			100,000.00	100,000.00	100,000.00-	100.00%-			
36001001/12040401 Registration of Artist Group	10,000.00	20,000.00	73,000.00	73,000.00	53,000.00-	72.60%-	84,000.00	96,000.00	109,000.00
36001001/12040402 Renewal of Registration of Artist Group		40,000.00	73,000.00	73,000.00	33,000.00-	45.21%-	84,000.00	85,000.00	90,000.00
Total	863,239.63	150,000.00	246,000.00	246,000.00	96,000.00-	39.02%-	168,000.00	181,000.00	199,000.00
FEES									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040245 Registration of Hotel and Other Tourism Enterprises	1,420,000.00	1,650,000.00	3,000,000.00	3,000,000.00	1,350,000.00-	45.00%-	4,000,000.00	4,500,000.00	5,000,000.00
36052001/12040399 Renewal of Hotel and Other Tourism Enterprises	475,000.00	150,000.00	3,450,000.00	3,450,000.00	3,300,000.00-	95.65%-	3,000,000.00	5,000,000.00	6,000,000.00
36052001/12040674 Registration of Tourism Operators at Airport Stand			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,500,000.00	2,000,000.00	2,500,000.00
36052001/12040742 Registration of Other Tourism Enterprises	60,000.00								
36052001/12040743 Renewal of Registration of Other Tourism Enterprises	255,000.00								
Total	2,210,000.00	1,800,000.00	8,450,000.00	8,450,000.00	6,650,000.00-	78.70%-	8,500,000.00	11,500,000.00	13,500,000.00
FEES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12040000									
52001001/12040017 Registration of Contractors		16,958,006.75	250,000.00	250,000.00	16,708,006.75+	6,683.20%+			
52001001/12040151 Renewal of Contractors		40,000.00	50,000.00	50,000.00	10,000.00-	20.00%-			
52001001/12040223 Inspection of Water Tankers		30,000.00	50,000.00	50,000.00	20,000.00-	40.00%-	55,000.00	60,000.00	65,000.00
52001001/12040419 Water Quality Tests			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	55,000.00	60,000.00
Total		17,028,006.75	400,000.00	400,000.00	16,628,006.75+	4,157.00%+	105,000.00	115,000.00	125,000.00
FEES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12040000									
52102001/12040223 Water Tanker Vendor Fees	7,761,600.00	12,849,031.00	7,000,000.00	7,000,000.00	5,849,031.00+	83.56%+	8,000,000.00	8,800,000.00	9,400,000.00
52102001/12040260 Water Connection	232,525.00	564,975.00	1,050,000.00	1,050,000.00	485,025.00-	46.19%-	1,102,000.00	1,212,000.00	1,297,000.00
52102001/12040263 Others	25,731,873.25	14,636,222.50	8,820,000.00	8,820,000.00	5,816,222.50+	65.94%+			
Total	33,725,998.25	28,050,228.50	16,870,000.00	16,870,000.00	11,180,228.50+	66.27%+	9,102,000.00	10,012,000.00	10,697,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Final Budget 2019 N	Variance Amount 2019 N	% Variance 2019	Budget Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
FEES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12040000									
53001001/12040017 Registration of Contractors	50,050.00								
53001001/12040027 Tenders Fees	7.00	7,050.00			7,050.00+				
53001001/12040266 Plan Approval Fees	127,050.00	54,465.00			54,465.00+				
53001001/12040462 Outdoor Advert Fees	6,000.00								
53001001/12040655 Legacy Estate Development Fee	87,700,000.00	71,500,000.00			71,500,000.00+				
53001001/12040662 Registration of Estate Developer	22,711,550.00		100,000.00	100,000.00	100,000.00-	100.00%-	250,000.00	300,000.00	350,000.00
Total	110,594,657.00	71,561,515.00	100,000.00	100,000.00	71,461,515.00+	71,461.52%+	250,000.00	300,000.00	350,000.00
FEES									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12040000									
53010001/12040017 Registration of Contractors	465,750.00	5,995,360.00	400,000.00	400,000.00	5,595,360.00+	1,398.84%+	150,000.00	160,000.00	170,000.00
53010001/12040027 Tender Fees							150,000.00	155,000.00	160,000.00
53010001/12040053 Application Fee	179,524.00	648,850.00	4,000,000.00	4,000,000.00	3,351,150.00-	83.78%-	2,000,000.00	2,200,000.00	3,000,000.00
53010001/12040058 Stamp Fees		100.00			100.00+		120,000.00	140,000.00	150,000.00
53010001/12040151 Renewal of Contractors							100,000.00	120,000.00	100,000.00
53010001/12040158 Search Fee	271,060.00	170,650.00	480,000.00	480,000.00	309,350.00-	64.45%-	400,000.00	450,000.00	460,000.00
53010001/12040162 Consent Fee	18,138,800.00	6,557,080.00	52,000,000.00	52,000,000.00	45,442,920.00-	87.39%-	30,000,000.00	35,000,000.00	40,000,000.00
53010001/12040164 Certified True Copy	130,400.00	40,300.00	280,000.00	280,000.00	239,700.00-	85.61%-	392,000.00	400,000.00	420,000.00
53010001/12040167 Survey Fee	1,150,000.00	70,000.00	56,000,000.00	56,000,000.00	55,930,000.00-	99.88%-	25,000,000.00	30,000,000.00	32,000,000.00
53010001/12040169 Computerization Fee	150,050.00	10,000.00	3,000,000.00	3,000,000.00	2,990,000.00-	99.67%-	3,000,000.00	4,000,000.00	4,500,000.00
53010001/12040170 Mortgage Fee	35,050.00	20,050.00	210,000.00	210,000.00	189,950.00-	90.45%-	80,000.00	82,000.00	84,000.00
53010001/12040171 Change of Purpose Clause Fee	1,716,300.00	500,000.00	10,000,000.00	10,000,000.00	9,500,000.00-	95.00%-	5,000,000.00	6,000,000.00	7,000,000.00
53010001/12040173 Verification of Title	1,310,400.50	71,450.00	10,000,000.00	10,000,000.00	9,928,550.00-	99.29%-	5,000,000.00	7,000,000.00	9,000,000.00
53010001/12040177 Caveat Fee							42,000.00	45,000.00	47,000.00
53010001/12040255 Survey/Legal Fee		115,050.00			115,050.00+				
53010001/12040269 Fencing Fees		32,280.00	101,000,000.00	101,000,000.00	100,967,720.00-	99.97%-	50,000,000.00	52,000,000.00	56,000,000.00
53010001/12040276 Plan Approval Fee	11,178,027.00	3,173,870.50	40,000,000.00	40,000,000.00	36,826,129.50-	92.07%-	30,000,000.00	34,000,000.00	36,000,000.00
53010001/12040277 Merger Fee			700,000.00	700,000.00	700,000.00-	100.00%-	294,000.00	320,000.00	350,000.00
53010001/12040318 Sewerage Maintenance Fee			100,000.00	100,000.00	100,000.00-	100.00%-	140,000.00	150,000.00	170,000.00
53010001/12040408 Legal Fee							5,000,000.00	6,000,000.00	5,000,000.00
53010001/12040461 Street naming Fee	800,150.00	480,150.00	4,000,000.00	4,000,000.00	3,519,850.00-	88.00%-	2,000,000.00	3,000,000.00	5,000,000.00
Total	35,525,511.50	17,885,190.50	282,170,000.00	282,170,000.00	264,284,809.50-	93.66%-	158,868,000.00	181,222,000.00	199,611,000.00
FEES									
MINISTRY OF RURAL DEVELOPMENT									
Organization/Economic Code									
54001001/12040000									
54001001/12040027 Tender Fees			300,000.00	300,000.00	300,000.00-	100.00%-	100,000.00	120,000.00	140,000.00
54001001/12040189 Registration of Town Unions and Social Clubs	664,700.00	163,000.00	360,000.00	360,000.00	197,000.00-	54.72%-	201,000.00	300,000.00	400,000.00
54001001/12040190 Renewal of Registration of Town Unions and Social Clubs	2,055,500.00	1,197,500.00	2,000,000.00	2,000,000.00	802,500.00-	40.13%-	2,000,000.00	2,900,000.00	3,000,000.00
54001001/12040464 Fire Service Fees from Petroleum	6,879,800.00	3,356,000.00	5,000,000.00	5,000,000.00	1,644,000.00-	32.88%-	8,000,000.00	9,000,000.00	9,500,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
54001001/12040465 Fire Service Fees from other Business Houses	7,995,340.00	3,284,375.00	3,500,000.00	3,500,000.00	215,625.00-	6.16%-	8,000,000.00	8,500,000.00	9,000,000.00
54001001/12040466 Registration of Liquefied Gas Plants	5,000.00	400,000.00	300,000.00	300,000.00	100,000.00+	33.33%+	1,000,000.00	1,200,000.00	1,400,000.00
54001001/12040467 Renewal of Registration of Liquefied Gas Plants	6,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	2,000,000.00	2,500,000.00	3,000,000.00
54001001/12040714 Fire Services Fees from Bakeries	45,000.00		350,000.00	350,000.00	350,000.00-	100.00%-	1,000,000.00	1,200,000.00	1,500,000.00
54001001/12040715 Fire Services Fees from Construction Firms	6,000.00		600,000.00	600,000.00	600,000.00-	100.00%-	1,000,000.00	1,300,000.00	1,600,000.00
54001001/12040716 Fire Services Fees from Block Industries			500,000.00	500,000.00	500,000.00-	100.00%-	800,000.00	850,000.00	900,000.00
54001001/12040717 Fire Services Fees from Cold Rooms	6,000.00		300,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,300,000.00	1,500,000.00
54001001/12040718 Fire Services Fees from Aluminum Industries	10,000.00	7,000.00	400,000.00	400,000.00	393,000.00-	98.25%-	500,000.00	550,000.00	600,000.00
54001001/12040719 Fire Services Fees from Water Packaging Companies		50,000.00	500,000.00	500,000.00	450,000.00-	90.00%-	1,500,000.00	2,000,000.00	3,000,000.00
54001001/12040720 Fire Services Fees from Private Schools	10,100.00	5,000.00	300,000.00	300,000.00	295,000.00-	98.33%-	530,000.00	600,000.00	700,000.00
54001001/12040721 Fire Services Fees from Pool/Casino Company Headquarters			300,000.00	300,000.00	300,000.00-	100.00%-	350,000.00	400,000.00	450,000.00
54001001/12040744 Fire Services Fees from Saw Mill Machine/Engines			400,000.00	400,000.00	400,000.00-	100.00%-	450,000.00	500,000.00	550,000.00
54001001/12040745 Fire Services Fees from Private Hospitals	274,250.00	7,000.00	300,000.00	300,000.00	293,000.00-	97.67%-	1,500,000.00	2,000,000.00	2,500,000.00
Total	17,957,690.00	8,469,875.00	15,910,000.00	15,910,000.00	7,440,125.00-	46.76%-	29,931,000.00	35,220,000.00	39,740,000.00
FEES									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12040000									
60001001/12040027 Tender Fees	20,000.00								
60001001/12040037 Deed Fees	179,395,001.68	145,258,763.88	140,000,000.00	140,000,000.00	5,258,763.88+	3.76%+	140,000,000.00	145,000,000.00	150,000,000.00
60001001/12040058 Fees for Stamp Duty on Land Matters	50,592,981.70	23,103,530.25	40,000,000.00	40,000,000.00	16,896,469.75-	42.24%-	30,000,000.00	35,000,000.00	40,000,000.00
60001001/12040168 Non-Refundable Application Fees	27,708,537.84	21,495,300.00	25,000,000.00	25,000,000.00	3,504,700.00-	14.02%-	25,000,000.00	26,000,000.00	27,000,000.00
60001001/12040181 Development Fees	5,863,450.00	24,272,720.00	5,000,000.00	5,000,000.00	19,272,720.00+	385.45%+	10,000,000.00	12,000,000.00	14,000,000.00
60001001/12040255 Survey Fees	2,213,279.00	9,401,823.00	3,500,000.00	3,500,000.00	5,901,823.00+	168.62%+	4,000,000.00	4,500,000.00	5,000,000.00
60001001/12040276 Plans Approval Fees	41,028,367.60	33,252,587.21	6,000,000.00	6,000,000.00	27,252,587.21+	454.21%+	42,000,000.00	45,000,000.00	48,000,000.00
60001001/12040468 Fees on Computerization of Land	4,838,900.00	101,490,767.01	8,000,000.00	8,000,000.00	93,490,767.01+	1,168.63%+	7,000,000.00	8,000,000.00	9,000,000.00
60001001/12040701 Printing of Certificate /Collection Fee	7,731,044.00	3,017,000.00	2,000,000.00	2,000,000.00	1,017,000.00+	50.85%+	5,000,000.00	5,500,000.00	6,000,000.00
60001001/12040750 Correction of Certificates Fee			22,000.00	22,000.00	22,000.00-	100.00%-	2,000,000.00	2,300,000.00	2,500,000.00
60001001/12040754 Stamp Duty on Certificate of Occupancy		1,757,000.00	1,500,000.00	1,500,000.00	257,000.00+	17.13%+	1,500,000.00	2,000,000.00	2,500,000.00
Total	319,391,561.82	363,049,491.35	231,022,000.00	231,022,000.00	132,027,491.35+	57.15%+	266,500,000.00	285,300,000.00	304,000,000.00
FEES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040058									
26001001/12040089 Oath Fees	2,535,369.13	316,550.00	230,000.00	230,000.00	86,550.00+	37.63%+	240,000.00	230,000.00	250,000.00
26001001/12040090 Estate Administration Fees	4,438,843.82	3,392,409.94	2,500,000.00	2,500,000.00	892,409.94+	35.70%+	2,600,000.00	2,800,000.00	3,000,000.00
26001001/12040091 Fiat Fees	437,100.00	329,000.00	300,000.00	300,000.00	29,000.00+	9.67%+	350,000.00	400,000.00	420,000.00
26001001/12040092 Justice of Peace Fees	450.00		1,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	1,200,000.00	1,300,000.00	1,400,000.00
26001001/12040282 Trust Fees	242,750.00	188,012.50	200,000.00	200,000.00	11,987.50-	5.99%-	240,000.00	300,000.00	350,000.00
Total	7,654,512.95	4,225,972.44	4,430,000.00	4,430,000.00	204,027.56-	4.61%-	4,630,000.00	5,030,000.00	5,420,000.00
FEES - CITIZENS RIGHT AND MEDIA CENTRE									
Organization/Economic Code									
26007001/12040000									
26007001/12040472 Registration Fees on Mediation	392,000.00	248,200.00	300,000.00	300,000.00	51,800.00-	17.27%-	310,000.00	315,000.00	320,000.00
Total	392,000.00	248,200.00	300,000.00	300,000.00	51,800.00-	17.27%-	310,000.00	315,000.00	320,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Final Budget 2019 N	Variance Amount 2019 N	% Variance 2019	Budget Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
FEES									
JUDICIAL HIGH COURT									
Organization/Economic Code									
26051001/12040000									
26051001/12040026 Court Fees	74,943,800.48	50,425,142.96	50,000,000.00	50,000,000.00	425,142.96+	0.85%+	70,000,000.00	80,000,000.00	90,000,000.00
26051001/12040027 Tender Fees	50,400.00	11,920.00			11,920.00+				
26051001/12040283 Probate Fees	219,411,029.32	229,823,105.11	150,000,000.00	150,000,000.00	79,823,105.11+	53.22%+	170,000,000.00	180,000,000.00	190,000,000.00
26051001/12040284 Election Petition Tribunal Fees	400.00	217,760.00			217,760.00+				
Total	294,405,629.80	280,477,928.07	200,000,000.00	200,000,000.00	80,477,928.07+	40.24%+	240,000,000.00	260,000,000.00	280,000,000.00
FEES									
ENUGU STATE MULTI DOOR COURT HOUSE									
Organization/Economic Code									
53010001/12040000									
26051025/12040090 Alternative Dispute Resolution Administrative Fees		10,000.00			10,000.00+		400,000.00	450,000.00	500,000.00
26051025/12040286 Alternative Dispute Resolution Training Fees							1,000,000.00	2,000,000.00	2,500,000.00
26051025/12040333 Consultancy Fees							100,000.00	120,000.00	130,000.00
26051025/12040748 Alternative Dispute Resolution Session Fees							100,000.00	150,000.00	160,000.00
Total		10,000.00			10,000.00+		1,600,000.00	2,720,000.00	3,290,000.00
FEES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12040000									
26052001/12040026 Court Fees	28,057,154.34	21,478,450.62	10,000,000.00	10,000,000.00	11,478,450.62+	114.78%+	13,000,000.00	14,000,000.00	15,000,000.00
Total	28,057,154.34	21,478,450.62	10,000,000.00	10,000,000.00	11,478,450.62+	114.78%+	13,000,000.00	14,000,000.00	15,000,000.00
FEES									
MINISTRY OF CAPITAL TERRITORY DEVELOPMENT									
Organization/Economic Code									
65001001/12040000									
65001001/12040054 Parking Fees	560,000.00	11,804,231.70	500,000.00	500,000.00	11,304,231.70+	2,260.85%+	110,000.00	115,000.00	121,000.00
65001001/12040266 Fees From Non Compliance on Plan Approval	860,000.00								
65001001/12040384 Vetting Fees from Building Plan	87,660,702.01	94,048,000.00	70,000,000.00	70,000,000.00	24,048,000.00+	34.35%+	97,000,000.00	98,000,000.00	99,000,000.00
65001001/12040459 Advert from Directional Gantries	1,800.00		50,000.00	50,000.00	50,000.00-	100.00%-			
65001001/12040461 House Numbering			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			
65001001/12040463 Adverts on parks			400,000.00	400,000.00	400,000.00-	100.00%-			
Total	89,082,502.01	105,852,231.70	75,950,000.00	75,950,000.00	29,902,231.70+	39.37%+	97,110,000.00	98,115,000.00	99,121,000.00
FEES									
MINISTRY OF YOUTH AND SPORT									
Organization/Economic Code									
13001001/12040000									
13001001/12040183 Registration of Youth Clubs and Organisations	90,000.00	40,000.00	100,000.00	100,000.00	60,000.00-	60.00%-	50,000.00	60,000.00	70,000.00
13001001/12040184 Renewal of Youth Clubs and Organisations			50,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	120,000.00	150,000.00
Total	90,000.00	40,000.00	150,000.00	150,000.00	110,000.00-	73.33%-	150,000.00	180,000.00	220,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Final Budget 2019 N	Variance Amount 2019 N	% Variance 2019	Budget Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
FEES									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12040000									
14001001/12040027 Tenders Fees	50,000.00								
14001001/12040188 Renewal of Registration fees for Day Care Centre	523,000.00	270,000.00	350,000.00	350,000.00	80,000.00-	22.86%-	400,000.00	450,000.00	500,000.00
14001001/12040000 Registration of Voluntary Organization and Audit Social Club	163,000.00	225,000.00	500,000.00	500,000.00	275,000.00-	55.00%-	500,000.00	550,000.00	600,000.00
14001001/12040190 Renewal of Voluntary Organisation and Adult Social Club	26,000.00	187,000.00	200,000.00	200,000.00	13,000.00-	6.50%-	250,000.00	300,000.00	350,000.00
14001001/12040449 Registration fee for Day Care Centre	550,000.00	150,000.00	600,000.00	600,000.00	450,000.00-	75.00%-	500,000.00	550,000.00	600,000.00
Total	1,312,000.00	832,000.00	1,650,000.00	1,650,000.00	818,000.00-	49.58%-	1,650,000.00	1,850,000.00	2,050,000.00
FEES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12040000									
17001001/12040027 Tender Fees	150,000.00		250,000.00	250,000.00	250,000.00-	100.00%-			
17001001/12040065 Application Form Fees from Vocational School	533,000.00		2,300,000.00	2,300,000.00	2,300,000.00-	100.00%-	500,000.00	600,000.00	700,000.00
17001001/12040080 Certificate Evaluation	219,105.00	293,050.00	150,000.00	150,000.00	143,050.00+	95.37%+	400,000.00	450,000.00	500,000.00
17001001/12040082 WAEC/NECO Approval for SSIII	3,460,000.00	240,000.00	600,000.00	600,000.00	360,000.00-	60.00%-	1,000,000.00	2,000,000.00	3,000,000.00
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	1,624,225.00	320,500.00	200,000.00	200,000.00	120,500.00+	60.25%+	250,000.00	260,000.00	270,000.00
17001001/12040473 Registration of Vocational Centre	60,000.00								
17001001/12040474 Renewal of Registration Fee of Vocation Center	2,790,000.00								
17001001/12040475 Registration of Private School	8,837,620.00	7,578,200.00	14,000,000.00	14,000,000.00	6,421,800.00-	45.87%-	10,000,000.00	12,000,000.00	14,000,000.00
17001001/12040476 Renewal of Registration of Private School	30,360,000.00	17,100,500.00	18,000,000.00	18,000,000.00	899,500.00-	5.00%-	20,000,000.00	22,000,000.00	23,000,000.00
17001001/12040477 Application Form Fees from Private School	8,269,000.00	7,601,000.00	4,000,000.00	4,000,000.00	3,601,000.00+	90.03%+	10,000,000.00	12,000,000.00	14,000,000.00
17001001/12040479 Common Entrance Fees	28,150.00	2,669,400.00			2,669,400.00+		810,000.00	820,000.00	900,000.00
Total	56,331,100.00	35,802,650.00	39,500,000.00	39,500,000.00	3,697,350.00-	9.36%-	42,960,000.00	50,130,000.00	56,370,000.00
FEES									
ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD									
Organization/Economic Code									
17003001/12000000									
17003001/12000017 Contractor Registration Fees	50,000.00	1,130,000.00			1,130,000.00+		1,000,000.00	7,000.00	6,000.00
17003001/12000027 Tender Fees		38,600,000.00			38,600,000.00+		2,700,000.00	3,000,000.00	4,000,000.00
17003001/12000151 Renewal of Contractor Registration Fees							500,000.00	550,000.00	600,000.00
17003001/12000694 Pre-qualification/Processing Fees		100,000.00			100,000.00+		2,700,000.00	3,000,000.00	3,500,000.00
Total	50,000.00	39,830,000.00			39,830,000.00+		6,900,000.00	6,557,000.00	8,106,000.00
FEES									
ENUGU STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12040000									
17008001/12040299 Binding Charges			20,000.00	20,000.00	20,000.00-	100.00%-	50,000.00	55,000.00	60,000.00
17008001/12040409 Certification of Newspapers/Others	180.00	650.00	80,000.00	80,000.00	79,350.00-	99.19%-	70,000.00	75,000.00	80,000.00
17008001/12040582 Library Registration	676,320.00	859,990.00	1,500,000.00	1,500,000.00	640,010.00-	42.67%-	1,500,000.00	1,600,000.00	1,700,000.00
17008001/12070032 Earnings from Computer Services/Photocopying			40,000.00	40,000.00	40,000.00-	100.00%-			
Total	676,500.00	860,640.00	1,640,000.00	1,640,000.00	779,360.00-	47.52%-	1,620,000.00	1,730,000.00	1,840,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Final Budget 2019 N	Variance Amount 2019 N	% Variance 2019	Budget Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
FEES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12040000									
17009001/12040027 Tender Fees	30,000.00	10,000.00			10,000.00+				
17009001/12040052 Exams Fees	5,047,500.00	1,288,500.00			1,288,500.00+				
17009001/12040062 Issue of Statement of Result Fees (PSLC & TC II)		317,200.00	700,000.00	700,000.00	382,800.00-	54.69%-	800,000.00	850,000.00	900,000.00
17009001/12040268 Development Fee		5,600.00			5,600.00+				
17009001/12040301 J.S.CE - Result	306,600.00	1,000.00			1,000.00+				
17009001/12040337 Development Fee	2,501,070.00								
17009001/12040481 Exam Fees - Primary School Leaving Cert. (Q and A)	44,501,860.00	25,827,640.00	32,700,000.00	32,700,000.00	6,872,360.00-	21.02%-	40,500,000.00	42,000,000.00	44,000,000.00
17009001/12040482 Exam Fees - Transition Exam	9,833,840.00	40,961,590.00	37,000,000.00	37,000,000.00	3,961,590.00+	10.71%+	40,500,000.00	42,120,000.00	42,525,000.00
17009001/12040483 Exam Fees Basic Education Certificate Examination (Main)	77,520,340.00	16,207,900.00	86,000,000.00	86,000,000.00	69,792,100.00-	81.15%-	86,000,000.00	88,000,000.00	89,000,000.00
17009001/12040484 Exam Fees - Special Science School (CEE)		1,400.00			1,400.00+				
17009001/12040485 Exam Fees - Others (Re-issue of Lost /Referred Candidates Cert	1,335,200.00	90,000.00			90,000.00+				
17009001/12040486 Uniform Mock Fee	2,681,300.00	438,272,895.96	15,000,000.00	15,000,000.00	423,272,895.96+	2,821.82%+			
17009001/12040515 Fees for Obtaining Statement of result		96,400.00			96,400.00+				
17009001/12040630 Uniform Exam Fees	6,544,650.00	129,300.00	42,878,000.00	42,878,000.00	42,748,700.00-	99.70%-	15,000,000.00	16,000,000.00	17,000,000.00
17009001/12040675 Resit Exams Basic Education Certificate Examination	3,991,100.00	4,488,400.00	2,500,000.00	2,500,000.00	1,988,400.00+	79.54%+	3,000,000.00	4,000,000.00	5,000,000.00
17009001/12040737 Basic Education Certificate Examination Fees (Q and A)	5,000.00	6,818,300.00	17,200,000.00	17,200,000.00	10,381,700.00-	60.36%-	25,000,000.00	26,000,000.00	28,000,000.00
17009001/12040761 Basic Education Certificate Examination Fee Photo Album							3,000,000.00		
Total	154,298,460.00	534,516,125.96	233,978,000.00	233,978,000.00	300,538,125.96+	128.45%+	213,800,000.00	218,970,000.00	226,425,000.00
FEES									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12040000									
17010001/12040264 Fees for Registration of Non Formal Learning Center	70,000.00		300,000.00	300,000.00	300,000.00-	100.00%-	100,000.00	150,000.00	170,000.00
17010001/12040265 Renewal of Non Formal Learning Center		110,000.00	200,000.00	200,000.00	90,000.00-	45.00%-	200,000.00	220,000.00	250,000.00
17010001/12040739 Reg of ICT and Other Non Formal Education Training Center	2,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	50,000.00	51,000.00	52,000.00
17010001/12040740 Renewal of ICT and Other Non Formal Education Training Centre		10,000.00	500,000.00	500,000.00	490,000.00-	98.00%-	100,000.00	150,000.00	180,000.00
Total	72,000.00	120,000.00	1,500,000.00	1,500,000.00	1,380,000.00-	92.00%-	450,000.00	571,000.00	652,000.00
FEES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) ENUGU									
Organization/Economic Code									
17019001/12040000									
17019001/12040017 Registration of Contractor	3,340,000.00	1,610,000.00	220,000.00	220,000.00	1,390,000.00+	631.82%+	1,500,000.00	2,000,000.00	3,000,000.00
17019001/12040024 Accreditation Fee	5,491,892.00	2,555,250.00	2,800,000.00	2,800,000.00	244,750.00-	8.74%-	2,800,000.00	3,000,000.00	3,500,000.00
17019001/12040027 Tendering Fees	500,000.00	30,000.00	200,000.00	200,000.00	170,000.00-	85.00%-	200,000.00	250,000.00	300,000.00
17019001/12040030 Professionals Registration Fees							400,000.00	450,000.00	500,000.00
17019001/12040041 Lab/Med Screening Fees	662,500.00	3,000.00			3,000.00+				
17019001/12040052 Students Tuition Fees	339,381,351.00	115,291,350.00	730,000,000.00	730,000,000.00	614,708,650.00-	84.21%-	350,000,000.00	450,000,000.00	500,000,000.00
17019001/12040053 Application Fees			2,400,000.00	2,400,000.00	2,400,000.00-	100.00%-			
17019001/12040151 Renewal of Contractor			1,260,000.00	1,260,000.00	1,260,000.00-	100.00%-	1,000,000.00	1,200,000.00	1,300,000.00
17019001/12040193 Training and Development	6,000,000.00	19,848,840.00			19,848,840.00+				
17019001/12040202 Hostel Fees	23,592,825.00	7,427,775.00	12,000,000.00	12,000,000.00	4,572,225.00-	38.10%-	9,000,000.00	10,000,000.00	12,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17019001/12040274 Late Payment Penalty	7,886,085.55	4,205,950.00	4,450,000.00	4,450,000.00	244,050.00-	5.48%-	4,000,000.00	5,000,000.00	6,000,000.00
17019001/12040315 JAMB Adm Letters	56,000.00	2,667,900.00	200,000.00	200,000.00	2,467,900.00+	1,233.95%+	200,000.00	240,000.00	260,000.00
17019001/12040316 Medical Examination Fees	9,500.00	4,650.00			4,650.00+				
17019001/12040318 Sanitation Fees	592,200.00	323,500.00			323,500.00+				
17019001/12040420 Acceptance Fees	17,988,500.00	9,355,000.00	15,200,000.00	15,200,000.00	5,845,000.00-	38.45%-	4,200,000.00	5,000,000.00	6,000,000.00
17019001/12040426 Certification Verification Fees	3,468,970.00	2,024,500.00	1,820,000.00	1,820,000.00	204,500.00+	11.24%+	1,700,000.00	1,800,000.00	1,900,000.00
17019001/12040430 Authentication Fees			20,000.00	20,000.00	20,000.00-	100.00%-	20,000.00	22,000.00	24,000.00
17019001/12040445 Registration for Chinese Language	959,700.00	9,396,740.00			9,396,740.00+				
17019001/12040503 Student Induction Fees	342,475.00	276,000.00			276,000.00+				
17019001/12040510 Degree Programme Running Cost	1,066,500.00								
17019001/12040514 Transcript Fees	4,064,500.00	1,673,000.00	1,000,000.00	1,000,000.00	673,000.00+	67.30%+	1,300,000.00	1,400,000.00	1,500,000.00
17019001/12040515 Statement of Result	2,064,568.00	1,222,650.00	1,400,000.00	1,400,000.00	177,350.00-	12.67%-	1,400,000.00	1,600,000.00	1,800,000.00
17019001/12040517 Attestation Letter Fees	139,000.00	69,700.00	60,000.00	60,000.00	9,700.00+	16.17%+	100,000.00	120,000.00	150,000.00
17019001/12040520 JAMB Fees (Regularization)	2,556,450.00	304,500.00	10,000.00	10,000.00	294,500.00+	2,945.00%+	10,000.00	12,000.00	13,000.00
17019001/12040521 Convocation Fee	18,832,263.00	7,162,500.00	12,000,000.00	12,000,000.00	4,837,500.00-	40.31%-	9,000,000.00	10,000,000.00	12,000,000.00
17019001/12040569 Library Fees			540,000.00	540,000.00	540,000.00-	100.00%-	100,000.00	150,000.00	150,000.00
17019001/12040577 Teaching Practice Fees	380,500.00		16,000,000.00	16,000,000.00	16,000,000.00-	100.00%-	16,000,000.00	17,000,000.00	19,000,000.00
17019001/12040586 Student Hand Book Fees	5,508,500.00	17,000.00			17,000.00+				
17019001/12040592 Registration Fee (Teachers Registration)	1,693,020.00	34,500.00			34,500.00+				
17019001/12040616 Research Development and Staff Training	1,510.00	9,171,810.00			9,171,810.00+		8,000,000.00	9,000,000.00	9,500,000.00
17019001/12040619 I. D. Cards and Badges	2,043,000.00	1,352,000.00			1,352,000.00+				
17019001/12040621 Student Association Reg Fees	55,000.00	60,900.00			60,900.00+				
17019001/12040631 Testimonial Fees	2,064,067.00	1,291,000.00	1,300,000.00	1,300,000.00	9,000.00-	0.69%-	1,700,000.00	1,800,000.00	1,900,000.00
17019001/12040636 Students Industrial Work Exper. Scheme (SIWES) Forms/Log Books	5,190,000.00	89,100.00	140,000.00	140,000.00	50,900.00-	36.36%-	80,000.00	85,000.00	90,000.00
17019001/12040643 Notification of Results Fees		75,000.00			75,000.00+				
17019001/12040657 Result/Admin Checking Fees			650,000.00	650,000.00	650,000.00-	100.00%-	350,000.00	400,000.00	450,000.00
17019001/12040684 Screening test Fees	59,000.00								
17019001/12040685 Change of Course Fees	311,000.00	22,500.00	40,000.00	40,000.00	17,500.00-	43.75%-	40,000.00	45,000.00	50,000.00
17019001/12040687 Project Fees	3,556,536.00	2,624,000.00	9,200,000.00	9,200,000.00	6,576,000.00-	71.48%-	2,200,000.00	2,500,000.00	2,800,000.00
17019001/12040690 Technology Fees	29,130,665.00	11,406,300.00	26,000,000.00	26,000,000.00	14,593,700.00-	56.13%-	15,000,000.00	16,000,000.00	17,000,000.00
17019001/12040691 Student Insurance Fees	174,500.00	4,000.00			4,000.00+				
17019001/12040692 Deferment Fees	70,000.00								
17019001/12040693 Scratch Cards/Test Fees	1,165,600.00								
17019001/12040695 Exam Misconduct Fees	1,881,139.00	791,200.00	1,400,000.00	1,400,000.00	608,800.00-	43.49%-	1,000,000.00	2,000,000.00	3,000,000.00
17019001/12040696 Loss of Receipt/Result	184,000.00	193,600.00	150,000.00	150,000.00	43,600.00+	29.07%+	150,000.00	155,000.00	160,000.00
17019001/12040409 Certification Collection Fees	264,500.00	20,000.00			20,000.00+		150,000.00	150,000.00	150,000.00
17019001/12040710 Arrears of School Fees	31,015,747.00	3,384,760.00	400,000.00	400,000.00	2,984,760.00+	746.19%+	5,200,000.00	5,500,000.00	5,700,000.00
Total	523,743,563.55	215,990,475.00	840,860,000.00	840,860,000.00	624,869,525.00-	74.31%-	436,800,000.00	546,879,000.00	610,197,000.00
FEES									
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)									
Organization/Economic Code									
17021001/12040000									
17021001/12040017 Contractors Registration	100,000.00	20,000.00	250,000.00	250,000.00	230,000.00-	92.00%-	50,000.00	60,000.00	70,000.00
17021001/12040021 Certificate Fees PG	4,043,170.00	5,710,000.00	3,000,000.00	3,000,000.00	2,710,000.00+	90.33%+			
17021001/12040024 Accreditation Fees	28,100.00								

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17021001/12040027 Tender Fees	380,001.29	854,900.00	350,000.00	350,000.00	504,900.00+	144.26%+	800,000.00	808,000.00	860,000.00
17021001/12040041 Lab/Medical Screening (Examination) Fee	4,900.00	672,250.00	13,000,000.00	13,000,000.00	12,327,750.00-	94.83%-	13,000,000.00	14,000,000.00	15,000,000.00
17021001/12040052 Regular Programme Tuition	1,096,409,497.03	1,095,839,500.00	2,412,960,000.00	2,412,960,000.00	1,317,120,500.00-	54.59%-	2,460,000,000.00	2,480,000,000.00	2,500,000,000.00
17021001/12040054 Park Fee			30,720,000.00	30,720,000.00	30,720,000.00-	100.00%-	27,755,000.00	28,000,000.00	28,900,000.00
17021001/12040134 Student Affairs Clearance	3,156,200.00	1,769,250.00	2,000,000.00	2,000,000.00	230,750.00-	11.54%-	2,500,000.00	3,000,000.00	4,000,000.00
17021001/12040162 Undergraduate Project Defence Fees	3,233,864.00	2,017,600.00	1,100,000.00	1,100,000.00	917,600.00+	83.42%+	1,800,000.00	1,900,000.00	1,800,000.00
17021001/12040199 Inter University Transfer	1,501,650.00	2,850,500.00	2,500,000.00	2,500,000.00	350,500.00+	14.02%+	7,000,000.00	7,300,000.00	7,500,000.00
17021001/12040202 Students Hostel Fees	44,595,120.00	6,560,000.00	25,500,000.00	25,500,000.00	18,940,000.00-	74.27%-	30,000,000.00	40,000,000.00	50,000,000.00
17021001/12040274 Late Registration Fees	1,356,009.00	1,700,000.00	2,000,000.00	2,000,000.00	300,000.00-	15.00%-			
17021001/12040282 Masters Student Fees	91,434,350.00	25,606,750.00	171,704,000.00	171,704,000.00	146,097,250.00-	85.09%-			
17021001/12040295 Regular Undergraduate Arrears of Fees	1,546,076,588.00	741,734,350.00			741,734,350.00+		55,000,000.00	60,000,000.00	65,000,000.00
17021001/12040298 Postgraduate PGD Fees	46,297,191.00	37,201,050.00	57,352,000.00	57,352,000.00	20,150,950.00-	35.14%-			
17021001/12040333 Consult Fees	306,925.00	6,637,950.00	1,000,000.00	1,000,000.00	5,637,950.00+	563.80%+	800,000.00	890,000.00	900,000.00
17021001/12040397 Postgraduate Ph.D Fees	77,165,250.00	73,489,650.00	45,717,000.00	45,717,000.00	27,772,650.00+	60.75%+			
17021001/12040402 P.G. Arrears Fees	9,552,571.00	17,926,750.00	15,000,000.00	15,000,000.00	2,926,750.00+	19.51%+	18,000,000.00	19,000,000.00	19,500,000.00
17021001/12040411 Development Levy (Law)	40,200,900.00	30,550,000.00	30,000,000.00	30,000,000.00	550,000.00+	1.83%+	37,500,000.00	37,875,000.00	38,253,000.00
17021001/12040420 Acceptance Fees	320,824,843.29	105,046,700.00	141,000,000.00	141,000,000.00	35,953,300.00-	25.50%-	140,440,000.00	141,000,000.00	143,000,000.00
17021001/12040421 Development Levy (Medicine)	40,200,000.00	16,858,800.00	45,000,000.00	45,000,000.00	28,141,200.00-	62.54%-	30,000,000.00	30,300,000.00	30,600,000.00
17021001/12040426 Result Checking	4,593,398.00	17,865,940.00	250,000.00	250,000.00	17,615,940.00+	7,046.38%+	20,000.00	22,000.00	23,000.00
17021001/12040512 Sandwich Programmes Tuition Arrears	291,910.00	4,238,200.00	800,000.00	800,000.00	3,438,200.00+	429.78%+	500,000.00	505,000.00	510,000.00
17021001/12040514 Transcript Fees	46,057,355.00	41,325,000.00	36,000,000.00	36,000,000.00	5,325,000.00+	14.79%+	40,000,000.00	40,400,000.00	40,800,000.00
17021001/12040515 Statement of Result	200.00	1,000.00			1,000.00+				
17021001/12040516 NYSC Exemption Fee	4,727,910.01	341,950.00	560,000.00	560,000.00	218,050.00-	38.94%-	300,000.00	400,000.00	500,000.00
17021001/12040519 Notification of Result	11,196,050.00	9,175,000.00	8,500,000.00	8,500,000.00	675,000.00+	7.94%+	6,000,000.00	7,000,000.00	8,000,000.00
17021001/12040520 JAMB Admission Letter	482,900.00						1,500.00	2,000.00	2,500.00
17021001/12040521 Convocation Fees	16,669,046.00	27,679,000.00	12,500,000.00	12,500,000.00	15,179,000.00+	121.43%+	13,000,000.00	14,000,000.00	15,000,000.00
17021001/12040522 Matriculation Fees	6,850,070.00	8,483,000.00			8,483,000.00+				
17021001/12040577 Teaching Practice Fees			220,000.00	220,000.00	220,000.00-	100.00%-			
17021001/12040586 Student Hand Book Fee	1,002,840.00	13,000.00			13,000.00+				
17021001/12040619 Staff ID Card	2,000.00	5,000.00			5,000.00+				
17021001/12040622 Registration of Student Association	15,500.00	6,896,954.26	15,000.00	15,000.00	6,881,954.26+	45,879.70%+	17,000.00	18,000.00	20,000.00
17021001/12040626 Payment for Scroll	4,250,650.00	202,400.00	564,000.00	564,000.00	361,600.00-	64.11%-			
17021001/12040643 Certificate Verification	10,159,213.00	14,901,750.00	3,500,000.00	3,500,000.00	11,401,750.00+	325.76%+	15,000,000.00	16,000,000.00	17,000,000.00
17021001/12040655 Administrative Fees (Peace and Conflict Studies)							875,000.00	890,000.00	875,000.00
17021001/12040657 Redeployment Fees	348,010.00	8,672,000.00			8,672,000.00+				
17021001/12040684 Screening Test fee	8,882,556.00	4,275,000.00			4,275,000.00+				
17021001/12040685 Change of Course Fees	5,952,570.00	17,507,100.00	4,500,000.00	4,500,000.00	13,007,100.00+	289.05%+	10,000,000.00	11,000,000.00	12,000,000.00
17021001/12040687 PG Project Defence Fee	10,737,060.00	9,736,750.00	5,500,000.00	5,500,000.00	4,236,750.00+	77.03%+	27,900,000.00	28,000,000.00	29,000,000.00
17021001/12040689 Remarking Exam Scripts	264,800.00	30,000.00	5,000.00	5,000.00	25,000.00+	500.00%+	40,000.00	50,000.00	60,000.00
17021001/12040690 Commission for ICT (Technology Fees)	2,413,926.00	59,300.00			59,300.00+				
17021001/12040691 Insurance Fees							17,000.00	18,000.00	17,000.00
17021001/12040692 Deferment Fees	1,064,500.00	10,694,050.00			10,694,050.00+				
17021001/12040697 Pre-Degree Programme Tuition	224,696.00	224,400.00	727,500.00	727,500.00	503,100.00-	69.15%-	300,000.00	303,000.00	306,000.00
17021001/12040698 Mature Students Programme Tuition	52,931,700.00	75,871,850.00	60,343,000.00	60,343,000.00	15,528,850.00+	25.73%+	28,519,000.00	28,804,000.00	29,092,000.00
17021001/12040699 Sandwich Programmes Tuition	11,450,300.00	5,259,750.00	9,418,000.00	9,418,000.00	4,158,250.00-	44.15%-	6,290,000.00	6,352,000.00	6,416,000.00
17021001/12040700 P.G. School Tuition	93,530,800.00	22,595,100.00			22,595,100.00+		200,000,000.00	202,000,000.00	204,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022	
	₦	₦	₦	₦	₦		₦	₦	₦	
17021001/12040701	Certificate Collection Fees	36,516,839.00	35,725,000.00	30,000,000.00	30,000,000.00	5,725,000.00+	19.08%+	50,000,000.00	50,500,000.00	50,800,000.00
17021001/12040702	Post UTME Exams	23,781,517.00		20,350,000.00	20,350,000.00	20,350,000.00-	100.00%-	14,000,000.00	15,000,000.00	16,000,000.00
17021001/12040710	Undergraduate Arrears of Fees	92,844,203.00	43,640,045.00	140,000,000.00	140,000,000.00	96,359,955.00-	68.83%-			
17021001/12040722	Matured Students Programme (MSP) Project Defence Fee	40,589,806.00	2,462,100.00	184,500.00	184,500.00	2,277,600.00+	1,234.47%+	28,500,000.00	28,800,000.00	29,000,000.00
17021001/12040724	Sandwich PG Fees	4,508,300.00	4,927,800.00	8,400,000.00	8,400,000.00	3,472,200.00-	41.34%-	3,540,000.00	3,570,000.00	3,600,000.00
17021001/12040725	PG Project Defence (Masters)	23,287,600.00	14,672,000.00	11,000,000.00	11,000,000.00	3,672,000.00+	33.38%+			
17021001/12040726	PG Project Defence (PGD)	4,823,500.00	7,070,000.00	3,500,000.00	3,500,000.00	3,570,000.00+	102.00%+			
17021001/12040727	PG ICT Fee	3,663,120.00	3,056,300.00	6,800,000.00	6,800,000.00	3,743,700.00-	55.05%-	4,000,000.00	4,500,000.00	5,000,000.00
17021001/12040728	Ph.D Students Dues	23,080,772.00	5,549,350.00	720,000.00	720,000.00	4,829,350.00+	670.74%+	636,000.00	640,000.00	650,000.00
17021001/12040729	Master Students Dues	15,801,071.00	8,321,550.00	1,500,000.00	1,500,000.00	6,821,550.00+	454.77%+	1,600,000.00	1,700,000.00	1,800,000.00
17021001/12040730	PGD Students Dues	15,870,607.00	7,905,100.00	250,000.00	250,000.00	7,655,100.00+	3,062.04%+	200,000.00	202,000.00	204,000.00
17021001/12040731	PG Transcript	820,000.00	9,325,000.00	1,250,000.00	1,250,000.00	8,075,000.00+	646.00%+	1,300,000.00	1,400,000.00	1,500,000.00
17021001/12040732	Resit Exam Fees	629,850.00	1,980,250.00	300,000.00	300,000.00	1,680,250.00+	560.08%+	300,000.00	350,000.00	400,000.00
17021001/12040733	Joint University Post Examination Board Application Fees	8,380,100.00	10,698,400.00	3,300,000.00	3,300,000.00	7,398,400.00+	224.19%+	1,200,000.00	1,300,000.00	1,600,000.00
17021001/12040734	Joint University Post Examination Board Fees	9,592,830.00	2,684,300.00	22,000,000.00	22,000,000.00	19,315,700.00-	87.80%-	19,600,000.00	19,800,000.00	19,900,000.00
17021001/12040735	Screening (PUTME) Fees	23,298,340.00	8,229,700.00			8,229,700.00+				
17021001/12040738	Redeployment Fees	913,500.00	2,553,000.00	1,000,000.00	1,000,000.00	1,553,000.00+	155.30%+	15,000,000.00	16,000,000.00	17,000,000.00
17021001/12040747	Development Levy (Med Lab Scs)							25,000,000.00	30,000,000.00	25,000,000.00
17021001/12040749	Development Levy (Nursing Science)			37,500,000.00	37,500,000.00	37,500,000.00-	100.00%-	12,000,000.00	13,000,000.00	12,000,000.00
17021001/12040750	Correction of Certificate Fees			20,000.00	20,000.00	20,000.00-	100.00%-	25,000.00	30,000.00	35,000.00
17021001/12040751	PG Deferment Fees			10,000.00	10,000.00	10,000.00-	100.00%-	12,000.00	13,000.00	14,000.00
17021001/12040754	Development Levy (Other Programme)							252,550,000.00	256,000,000.00	252,550,000.00
17021001/12040755	Full Session Spillover Fees							12,000,000.00	12,500,000.00	12,000,000.00
17021001/12040756	Semester Spillover Fees							20,000,000.00	20,200,000.00	20,000,000.00
17021001/12040757	Cover Note (Proficiency in English)							600,000.00	606,000.00	600,000.00
17021001/12040758	Convocation Packages Fees							30,000,000.00	30,600,000.00	30,000,000.00
17021001/12040759	Development Levy (Pharmacy)							22,500,000.00		
17021001/12040208	Sales of Sandwich PG Application Forms	1,844,832.00	12,938,050.00	150,000.00	150,000.00	12,788,050.00+	8,525.37%+			
Total		3,951,213,876.62	2,640,837,439.26	3,431,790,000.00	3,431,790,000.00	790,952,560.74-	23.05%-	3,687,987,500.00	3,726,608,000.00	3,768,657,500.00
FEES										
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)										
Organization/Economic Code										
17033001/12040024										
17033001/12040017	Registration/Review of Contracts/Association	5,819,000.00	1,615,000.00	1,500,000.00	1,500,000.00	115,000.00+	7.67%+	2,500,500.00	2,575,000.00	2,704,000.00
17033001/12040424	Accreditation Fees	1,883,200.00	6,000.00	146,000,000.00	146,000,000.00	145,994,000.00-	100.00%-	153,680,000.00	158,290,000.00	166,205,000.00
17033001/12040027	Prequalification Fees for contracts	5,050,000.00	232,000.00	1,200,000.00	1,200,000.00	968,000.00-	80.67%-	1,750,000.00	1,803,000.00	1,893,000.00
17033001/12040052	Tuition Fees (Regular Programme - ND & HND)	760,022,277.00	754,750,750.00	326,850,000.00	326,850,000.00	427,900,750.00+	130.92%+	345,950,000.00	356,328,000.00	374,145,000.00
17033001/12040079	Late Registration Fees	629,050.00	403,000.00	2,000,000.00	2,000,000.00	1,597,000.00-	79.85%-			
17033001/12040151	Renewal of Contractors			200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	250,000.00	300,000.00
17033001/12040169	Computer Cards/admission Cards		12,600.00			12,600.00+				
17033001/12040239	Farm Land Allocation Fees			4,000.00	4,000.00	4,000.00-	100.00%-	4,500.00	4,600.00	4,800.00
17033001/12040274	Late Conversion of Tellers	1,536,600.00	1,775,500.00			1,775,500.00+		2,000,000.00	2,060,000.00	2,163,000.00
17033001/12040304	Space Allocation	656,000.00	3,536,000.00			3,536,000.00+				
17033001/12040315	Admission/Re-Admission Fees	8,540,633.00	6,265,500.00	25,000.00	25,000.00	6,240,500.00+	24,962.00%+	25,000.00	26,000.00	30,000.00
17033001/12040316	Medical Examination Fee		1,218,700.00			1,218,700.00+				
17033001/12040318	Sanitation Fees	12,871,903.00	8,504,800.00	17,500,000.00	17,500,000.00	8,995,200.00-	51.40%-	19,500,000.00	20,000,000.00	22,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17033001/12040337 Development Fees	20,000.00	459,500.00	80,700,000.00	80,700,000.00	80,240,500.00-	99.43%-	82,480,000.00	84,954,000.00	89,202,000.00
17033001/12040420 Acceptance Fees	217,992,900.01	174,793,000.00	74,300,000.00	74,300,000.00	100,493,000.00+	135.25%+	75,300,000.00	77,559,000.00	81,436,000.00
17033001/12040024 Hostel Accommodation	152,728,500.00	11,694,900.00	87,000,000.00	87,000,000.00	75,305,100.00-	86.56%-	87,240,000.00	89,857,000.00	94,350,000.00
17033001/12040425 Medicare Fees			29,000,000.00	29,000,000.00	29,000,000.00-	100.00%-			
17033001/12040426 Result Verification Fees	17,728,748.50	3,026,700.00	3,494,000.00	3,494,000.00	467,300.00-	13.37%-	3,600,000.00	3,708,000.00	3,893,000.00
17033001/12040463 Brochure Advert	5,180,010.00	3,042,500.00			3,042,500.00+				
17033001/12040513 Distance Learning Programme Fees (Poly Work & Study)							44,425,000.00	45,757,000.00	44,425,000.00
17033001/12040514 Students' Transcript	26,662,241.00	19,016,500.00	21,500,000.00	21,500,000.00	2,483,500.00-	11.55%-	21,500,000.00	22,000,000.00	24,000,000.00
17033001/12040515 Break Down of Result	52,000.00	56,900.00	50,000.00	50,000.00	6,900.00+	13.80%+	50,500.00	52,000.00	54,000.00
17033001/12040518 Clearance Fees	52,700.00	515,400.00			515,400.00+				
17033001/12040520 JAMB Verification Fee	11,812,555.00	5,492,650.00	7,500,000.00	7,500,000.00	2,007,350.00-	26.76%-	7,500,000.00	7,725,000.00	8,111,000.00
17033001/12040521 Convocation Fees	36,281,423.00	18,084,060.00	24,000,000.00	24,000,000.00	5,915,940.00-	24.65%-	25,500,000.00	26,265,000.00	27,578,000.00
17033001/12040522 Matriculation Fees	21,350,010.00	12,234,000.00	17,500,000.00	17,500,000.00	5,266,000.00-	30.09%-	11,500,000.00	11,845,000.00	12,437,000.00
17033001/12040569 Knowledge Centre		2,493,000.00			2,493,000.00+				
17033001/12040576 IMT Poly Air Programme		139,000.00	42,775,000.00	42,775,000.00	42,636,000.00-	99.68%-			
17033001/12040594 Biometric Registration	56,733,467.48	19,900,600.00	15,500,000.00	15,500,000.00	4,400,600.00+	28.39%+	15,500,000.00	15,965,000.00	16,763,000.00
17033001/12040601 Parent Teachers Association Fees	11,000.00	1,637,200.00	40,800,000.00	40,800,000.00	39,162,800.00-	95.99%-	36,890,000.00	37,996,700.00	39,896,000.00
17033001/12040615 Student Appeal Fees	1,168,000.00	850,900.00	200,000.00	200,000.00	650,900.00+	325.45%+	200,000.00	200,000.00	216,000.00
17033001/12040629 Part Time Programme/Others		319,000.00	22,475,000.00	22,475,000.00	22,156,000.00-	98.58%-	24,735,000.00	25,466,000.00	26,740,000.00
17033001/12040631 Notification of result/Testimonial	12,761,822.00	7,763,000.00	12,500,000.00	12,500,000.00	4,737,000.00-	37.90%-	12,537,000.00	12,913,000.00	13,558,000.00
17033001/12040636 Students Industrial Work Experience Scheme Form (SIWES) & In	12,109,690.85	7,827,300.00	1,925,000.00	1,925,000.00	5,902,300.00+	306.61%+	1,925,000.00	1,982,000.00	2,082,000.00
17033001/12040643 Verification of Certificate Fees	2,606,200.00	109,550.00	2,167,000.00	2,167,000.00	2,057,450.00-	94.94%-	2,500,000.00	2,575,000.00	2,704,000.00
17033001/12040684 Screening Exam Fees	7,833,784.00	6,824,450.00	24,000,000.00	24,000,000.00	17,175,550.00-	71.56%-	24,000,000.00	24,720,000.00	25,956,000.00
17033001/12040685 Change of Course Fees	941,200.00	899,000.00	465,000.00	465,000.00	434,000.00+	93.33%+	465,000.00	478,000.00	503,000.00
17033001/12040686 Alumni Fees	6,429,695.00	2,126,000.00	3,153,000.00	3,153,000.00	1,027,000.00-	32.57%-	3,153,000.00	3,248,000.00	3,411,000.00
17033001/12040687 Project Fees	37,668,726.00	25,577,350.00	20,500,000.00	20,500,000.00	5,077,350.00+	24.77%+	22,614,000.00	23,292,000.00	24,457,000.00
17033001/12040688 Endowment Fund	24,008,951.00	5,862,250.00			5,862,250.00+		12,500,000.00	12,875,000.00	13,519,000.00
17033001/12040689 Review of Exam Scripts	3,780.00	14,343,000.00	90,000,000.00	90,000,000.00	75,657,000.00-	84.06%-	6,500.00	6,600.00	7,000.00
17033001/12040690 Technology Fees	104,829,098.00	97,220,500.00			97,220,500.00+		90,500,000.00	93,259,000.00	97,922,000.00
17033001/12000000 Student Insurance		13,405,500.00			13,405,500.00+		30,736,000.00	31,658,000.00	33,240,000.00
17033001/12040692 Deferment of Admissions	102,000.00	63,000.00	220,000.00	220,000.00	157,000.00-	71.36%-	220,000.00	226,600.00	237,900.00
17033001/12040693 Commission on Scratch Cards	11,080,835.00	6,619,270.00			6,619,270.00+				
17033001/12040694 Processing Fees (Other Institution)	3,793,737.28	2,456,000.00	210,000.00	210,000.00	2,246,000.00+	1,069.52%+	210,000.00	216,000.00	227,000.00
17033001/12040695 Examination Misconduct	6,442,621.00	2,198,000.00	2,123,000.00	2,123,000.00	75,000.00+	3.53%+	2,123,800.00	2,187,500.00	2,297,000.00
17033001/12040696 Loss of Receipts/Results Fees	3,434,309.00	910,500.00	1,921,000.00	1,921,000.00	1,010,500.00-	52.60%-	1,921,000.00	1,978,000.00	2,078,000.00
17033001/12040701 Certificate Collection	38,781,150.00	27,740,500.00	20,800,000.00	20,800,000.00	6,940,500.00+	33.37%+	21,800,000.00	22,454,000.00	23,576,700.00
Total	1,617,609,817.12	1,274,020,830.00	1,142,057,000.00	1,142,057,000.00	131,963,830.00+	11.55%+	1,189,242,300.00	1,224,761,000.00	1,284,321,400.00
FEES									
POST PRIMARY SCHOOLS MANAGEMENT BOARD (PPSMB)									
Organization/Economic Code									
17051001/12040478									
17051001/12040027 Tender Fees	26,204,700.00	254,000.00			254,000.00+				
17051001/12040048 School Sports Fees							31,500,000.00	34,500,000.00	31,500,000.00
17051001/12040052 Tuition Fees/Parent Support Fee	51,964,820.00	8,539,350.00	321,000,000.00	321,000,000.00	312,460,650.00-	97.34%-	63,000,000.00	69,000,000.00	75,000,000.00
17051001/12040000 School Equipment Fees	29,645,786.00	202,057,920.00	270,000,000.00	270,000,000.00	67,942,080.00-	25.16%-	315,000,000.00	345,000,000.00	375,000,000.00
Total	107,815,306.00	210,851,270.00	591,000,000.00	591,000,000.00	380,148,730.00-	64.32%-	409,500,000.00	448,500,000.00	481,500,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
FEES									
ENUGU STATE SCIENCE TECH & VOC SCH MGT BOARD									
Organization/Economic Code									
17054001/12040000									
17054001/12040052 Tuition Fees	7,424,000.00								
17054001/12040316 Examination Fees	9,192,200.00	2,543,000.00	8,100,000.00	8,100,000.00	5,557,000.00-	68.60%-	8,400,000.00	8,820,000.00	9,261,000.00
17054001/12040478 School Equipment Fees	15,199,300.00	40,767,700.00	40,000,000.00	40,000,000.00	767,700.00+	1.92%+	42,000,000.00	44,100,000.00	46,305,000.00
Total	31,815,500.00	43,310,700.00	48,100,000.00	48,100,000.00	4,789,300.00-	9.96%-	50,400,000.00	52,920,000.00	55,566,000.00
FEES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12040000									
21001001/12040027 Tender Fees	330,000.00	435,649.00	2,000,000.00	2,000,000.00	1,564,351.00-	78.22%-	2,000,000.00	2,100,000.00	2,300,000.00
21001001/12040031 Fees for Environment Impact Assessment	833,000.00	3,500.00	3,000,000.00	3,000,000.00	2,996,500.00-	99.88%-	500,000.00	550,000.00	600,000.00
21001001/12040050 Annual Inspection Patent Medicine							1,500,000.00	2,000,000.00	2,500,000.00
21001001/12040052 Tuition Fees for School of Health Technology	53,482,250.00	36,267,720.00	35,000,000.00	35,000,000.00	1,267,720.00+	3.62%+	36,000,000.00	40,000,000.00	45,000,000.00
21001001/12040201 Exams/Entrance Fees for School of Nursing	1,455,000.00	810,000.00	15,000,000.00	15,000,000.00	14,190,000.00-	94.60%-	3,000,000.00	4,000,000.00	5,000,000.00
21001001/12040308 Renewal of Patent Medicine Registration Fees	90,000.00	125,000.00			125,000.00+				
21001001/12040423 Ambulance Fees	240,000.00	60,000.00	8,000,000.00	8,000,000.00	7,940,000.00-	99.25%-			
21001001/12040487 Registration Fees of Hospital	2,189,600.00	2,819,000.00	7,000,000.00	7,000,000.00	4,181,000.00-	59.73%-	2,000,000.00	2,500,000.00	3,000,000.00
21001001/12040488 Renewal Registration Fees of Hospital	12,493,625.00	13,702,000.00	15,000,000.00	15,000,000.00	1,298,000.00-	8.65%-	15,000,000.00	16,000,000.00	17,000,000.00
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	11,310,200.00	4,945,100.00	5,000,000.00	5,000,000.00	54,900.00-	1.10%-	9,500,000.00	10,000,000.00	11,000,000.00
21001001/12040491 Tuition Fees for School of Nursing	50,000.00	324,000.00	2,000,000.00	2,000,000.00	1,676,000.00-	83.80%-			
21001001/12040492 Tuition Fees for School of Midwifery	8,894,750.00	1,170,000.00			1,170,000.00+				
21001001/12040565 Exams/Entrance Fees for the School of Midwifery							2,000,000.00	3,000,000.00	2,000,000.00
21001001/12040585 Research Ethical Clearance Fees			20,000.00	20,000.00	20,000.00-	100.00%-	20,000.00	30,000.00	40,000.00
21001001/12040639 Inspection Fees for Private Medical Facilities	2,130,000.00	3,011,000.00			3,011,000.00+				
Total	93,498,425.00	63,672,969.00	92,020,000.00	92,020,000.00	28,347,031.00-	30.81%-	71,520,000.00	80,180,000.00	88,440,000.00
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)		8,191,310.00	250,000.00	250,000.00	7,941,310.00+	3,176.52%+	300,000.00	300,000.00	300,000.00
21026001/12040279 Hostel Caution Fee	4,000,000.00	880,000.00	1,000,000.00	1,000,000.00	120,000.00-	12.00%-	1,000,000.00	2,000,000.00	2,000,000.00
21026001/12040424 Hostel Fees	78,507,210.00	70,914,100.00	24,000,000.00	24,000,000.00	46,914,100.00+	195.48%+	24,000,000.00	24,000,000.00	24,000,000.00
21026001/12040433 Hostel/Bed/Mattress Fee	6,143,500.00	2,250,000.00	1,750,000.00	1,750,000.00	500,000.00+	28.57%+	2,500,000.00	2,500,000.00	2,500,000.00
21026001/12040503 Induction Fees			1,800,000.00	1,800,000.00	1,800,000.00-	100.00%-	1,980,000.00	1,980,000.00	1,980,000.00
21026001/12040586 Hostel Handbook Fee	234,000.00	40,000.00	50,000.00	50,000.00	10,000.00-	20.00%-	50,000.00	50,000.00	50,000.00
21026001/12040732 Resit Exam Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00	1,500,000.00	1,500,000.00
Total	88,884,710.00	82,275,410.00	29,850,000.00	29,850,000.00	52,425,410.00+	175.63%+	31,330,000.00	32,330,000.00	32,330,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
FEES	N	N	N	N	N		N	N	N
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21027001/12040000									
21027017/12040017 Bid/Registration of Suppliers			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,433,000.00	2,000,000.00	3,000,000.00
21027017/12040040 Fees from Nutrition/Dietetics			600,000.00	600,000.00	600,000.00-	100.00%-			
21027017/12040041 Laboratory	57,824,605.12	79,224,181.00	97,000,000.00	97,000,000.00	17,775,819.00-	18.33%-	97,000,000.00	98,000,000.00	99,000,000.00
21027017/12040052 School of Nursing Fees		26,798,500.00	140,000.00	140,000.00	26,658,500.00+	19,041.79%+			
21027017/12040090 Administrative Fees			12,000.00	12,000.00	12,000.00-	100.00%-	24,000.00	28,000.00	30,000.00
21027017/12040302 School of Nursing (Feeding)	15,765,600.00	20,000.00		20,000.00+			15,000,000.00	16,000,000.00	17,000,000.00
21027017/12040310 Main Pharmacy	110,384,720.00	100,216,250.00	99,000,000.00	99,000,000.00	1,216,250.00+	1.23%+			
21027017/12040311 Medical Records	2.00		32,000,000.00	32,000,000.00	32,000,000.00-	100.00%-	28,000,000.00	29,000,000.00	30,000,000.00
21027017/12040314 Children Emergency Fees			16,000,000.00	16,000,000.00	16,000,000.00-	100.00%-	5,415,000.00	6,000,000.00	7,000,000.00
21027017/12040317 Mortuary Fees		1,300.00	4,000,000.00	4,000,000.00	3,998,700.00-	99.97%-			
21027017/12040423 Ambulance		561,410.00	68,000.00	68,000.00	493,410.00+	725.60%+	279,000.00	280,000.00	290,000.00
21027017/12040425 Medical Clinic Fees	470,684,198.33	437,281,506.33	4,000,000.00	4,000,000.00	433,281,506.33+	10,832.04%+	4,000,000.00	5,000,000.00	6,000,000.00
21027017/12040427 Main Surgical Ward			19,000,000.00	19,000,000.00	19,000,000.00-	100.00%-	25,000,000.00	26,000,000.00	27,000,000.00
21027017/12040426 Ortho/Plastic Surgery			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	9,000,000.00	10,000,000.00	11,000,000.00
21027017/12040429 Maternity Ward	80,000.00		50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	44,000,000.00	45,000,000.00	46,000,000.00
21027017/12040436 Neonatal Intensive Care Unit	2.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	29,000,000.00	30,000,000.00	31,000,000.00
21027017/12040440 Eye Clinic/Glucometer			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	26,000,000.00	27,000,000.00	28,000,000.00
21027017/12040442 Medical Ward Fees	60,574,110.13	57,122,316.22	35,000,000.00	35,000,000.00	22,122,316.22+	63.21%+	42,000,000.00	43,000,000.00	44,000,000.00
21027017/12040480 Amenity Ward			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	11,000,000.00	12,000,000.00	13,000,000.00
21027017/12040490 Immunization			80,000.00	80,000.00	80,000.00-	100.00%-	50,000.00	55,000.00	60,000.00
21027017/12040492 School of Midwifery	6,552,000.00	6,656,000.00	6,000,000.00	6,000,000.00	656,000.00+	10.93%+	4,000,000.00	5,000,000.00	6,000,000.00
21027017/12040493 Inpatient Service			108,000,000.00	108,000,000.00	108,000,000.00-	100.00%-	95,000,000.00	96,000,000.00	97,000,000.00
21026001/12040574 Out Patients Clinics			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	6,448,000.00	7,000,000.00	8,000,000.00
21027017/12040579 Main Theatre Fees			87,000,000.00	87,000,000.00	87,000,000.00-	100.00%-	87,000,000.00	88,000,000.00	89,000,000.00
21027017/12040582 National Health Insurance Scheme	140,334,782.76	51,704,691.24	151,000,000.00	151,000,000.00	99,295,308.76-	65.76%-	150,000,000.00	160,000,000.00	170,000,000.00
21027017/12040591 Maternal & Child Care	2,034,230.66		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	2,000,000.00	3,000,000.00	4,000,000.00
21027017/12040606 Physiotherapy			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	6,590,000.00	7,000,000.00	8,000,000.00
21027001/12040607 Dialysis Services Fees			23,000,000.00	23,000,000.00	23,000,000.00-	100.00%-	33,000,000.00	34,000,000.00	35,000,000.00
21027017/12040676 Blood Bank	21,980.00		16,600,000.00	16,600,000.00	16,600,000.00-	100.00%-	14,000,000.00	15,000,000.00	16,000,000.00
21027017/12040680 Radiology	15,147,476.20	19,783,291.78	12,000,000.00	12,000,000.00	7,783,291.78+	64.86%+	11,000,000.00	12,000,000.00	13,000,000.00
21027017/12040681 Histopathology	12,000.00								
21027001/12040706 Accident and Emergency Fees			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	14,000,000.00	15,000,000.00	16,000,000.00
21027001/12040707 Ear Nose and Throat Clinic Fees			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	2,000,000.00	3,000,000.00	4,000,000.00
21027001/12040708 Pediatric Clinic Word Fees	1,318,740.00		40,000,000.00	40,000,000.00	40,000,000.00-	100.00%-	23,000,000.00	24,000,000.00	25,000,000.00
21027001/12040709 Sterilization Fees			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	6,000,000.00	7,000,000.00
21027001/12040711 Optometry/Eye ward Fees			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-	2,420,000.00	2,500,000.00	2,600,000.00
21027001/12040723 Endoscopy Fees			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	2,962,000.00	3,000,000.00	4,000,000.00
Total	880,734,447.20	779,369,446.57	886,000,000.00	886,000,000.00	106,630,553.43-	12.04%-	795,621,000.00	829,863,000.00	866,980,000.00
FEES									
ENUGU STATE HEALTH BOARD									
Organization/Economic Code									
21102001/12040000									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21102001/12040038 Survey Fees		4,514,784.00			4,514,784.00+				
21102001/12040041 Laboratory Fees	201,900.00		9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	10,800,000.00	12,000,000.00	15,000,000.00
21102001/12040310 Drug and Dressing Material Fees	46,900.00	3,369,830.00			3,369,830.00+				
21102001/12040311 Folder Fees	5,480,021.00	5,026,829.00			5,026,829.00+				
21102001/12040312 Cards Fees	16,350.00	2,780,174.00			2,780,174.00+				
21102001/12040313 Fixed Fee Tickets	123,750.00								
21102001/12040315 Admission Fee	5,910,550.00								
21102001/12040316 Medical Examination Fees	1,395,556.00	17,050.00			17,050.00+				
21102001/12040317 Mortuary/Storage Fee	337,640.00								
21102001/12040427 Surgical Proceeds - Minor			1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,920,000.00	3,600,000.00	4,000,000.00
21102001/12040428 Surgical Proceeds - Major			3,500,000.00	3,500,000.00	3,500,000.00-	100.00%-	4,200,000.00	5,000,000.00	6,000,000.00
21102001/12040493 Hospital Admission Fee	2,952,905.00	153,350.00	15,000,000.00	15,000,000.00	14,846,650.00-	98.98%-	19,080,000.00	22,000,000.00	27,000,000.00
21102001/12040574 Hospital Registration Fees	68,070.00	321,000.00	13,000,000.00	13,000,000.00	12,679,000.00-	97.53%-	15,600,000.00	16,000,000.00	17,000,000.00
21102001/12040676 Hematology/Blood Bank	7,000.00								
21102001/12070101 Proceeds from Medicine	17,000.00	6,409,993.00			6,409,993.00+				
Total	16,557,642.00	22,593,010.00	42,100,000.00	42,100,000.00	19,506,990.00-	46.33%-	51,600,000.00	58,600,000.00	69,000,000.00
FEES									
ENUGU WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/12040000									
35053001/12040463 Hanging of Banner/Poster	27,600.00	30,577,450.00			30,577,450.00+				
35053001/12040556 Sanitation Fees	147,763,523.00	142,804,570.00	250,000,000.00	250,000,000.00	107,195,430.00-	42.88%-	260,000,000.00	280,000,000.00	290,000,000.00
35053001/12040677 Industrial Parks/Effluence Fees	42,800.00	65,500.00	3,500,000.00	3,500,000.00	3,434,500.00-	98.13%-	4,000,000.00	5,000,000.00	7,000,000.00
35053001/12040683 Fees from Debris and Excavation			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	5,000,000.00	6,000,000.00	7,000,000.00
Total	147,833,923.00	173,447,520.00	261,500,000.00	261,500,000.00	88,052,480.00-	33.67%-	269,000,000.00	291,000,000.00	304,000,000.00
FEES									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12040000									
62001001/12040005 Fees For Replacement of Loss of Certificates and bye laws		500,000.00			500,000.00+				
62001001/12040106 Fees for Igwe Election Observation							15,000,000.00	16,000,000.00	15,000,000.00
62001001/12040164 Certified true copy of Original Documents	521,400.00	617,250.00	200,000.00	200,000.00	417,250.00+	208.63%+	300,000.00	400,000.00	500,000.00
62001001/12040000 Chieftaincy Title Permit Fees	3,778,750.00	4,550,000.00	1,000,000.00	1,000,000.00	3,550,000.00+	355.00%+	2,000,000.00	2,500,000.00	3,000,000.00
62001001/12040292 Fees for Recognition of Igwe Ceremony							7,500,000.00	8,000,000.00	7,500,000.00
62001001/12040321 App. Fees for would-be Traditional Rulers	12,000,000.00	5,910,000.00	10,000,000.00	10,000,000.00	4,090,000.00-	40.90%-	11,000,000.00	11,500,000.00	11,600,000.00
62001001/12040495 Certificate of Recognition Fees	491,000.00	341,000.00	500,000.00	500,000.00	159,000.00-	31.80%-	1,000,000.00	1,200,000.00	1,400,000.00
62001001/12040496 Clearance Fees for Ofala Festivals	462,125.00	530,000.00	200,000.00	200,000.00	330,000.00+	165.00%+	500,000.00	550,000.00	600,000.00
62001001/12040567 Eligibility Manual Criteria for Community Leadership Selection							2,300,000.00	2,600,000.00	2,300,000.00
62001001/12040687 Reg. of Cert. of Autonomous Communities	1,508,000.00	100,000.00	2,000,000.00	2,000,000.00	1,900,000.00-	95.00%-	3,000,000.00	3,500,000.00	3,800,000.00
62001001/12040703 Clearance Fees for Iriji Festival	30,000.00								
Total	18,791,275.00	12,548,250.00	13,900,000.00	13,900,000.00	1,351,750.00-	9.72%-	42,600,000.00	46,250,000.00	45,700,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022	
	₦	₦	₦	₦	₦		₦	₦	₦	
MINISTRY OF ENVIRONMENT										
Organization/Economic Code										
35001001/12040000										
35001001/12040031	Environmental Audit/Impact Assessment	4,152,000.00	3,660,000.00	6,000,000.00	6,000,000.00	2,340,000.00-	39.00%-	4,000,000.00	4,500,000.00	5,000,000.00
35001001/12040211	Air/Noise Pollution Abatement Fees	52,000.00	120,000.00	200,000.00	200,000.00	80,000.00-	40.00%-	250,000.00	280,000.00	290,000.00
35001001/12040374	Industrial Waste Discharge Permit		50,000.00	50,000.00	50,000.00					
35001001/12040376	Environmental Effluent Discharge Fee	17,821,375.00	1,899,500.00	4,000,000.00	4,000,000.00	2,100,500.00-	52.51%-	4,500,000.00	5,000,000.00	6,000,000.00
35001001/12040377	Renewal of Consultant Fees	1,000,006.01	555,000.00	1,000,000.00	1,000,000.00	445,000.00-	44.50%-	1,000,000.00	2,000,000.00	3,000,000.00
35001001/12040378	Motor Emblem Pollution and Discharge Fee			10,000.00	10,000.00	10,000.00-	100.00%-	25,000.00	30,000.00	35,000.00
35001001/12040379	Inspection of Food Handling Environmental Fees			7,500.00	7,500.00	7,500.00-	100.00%-			
35001001/12040381	Renewal of Certificate of Small Food Industries/Enterprises	7,500.00	29,200.00	8,500.00	8,500.00	20,700.00+	243.53%+			
35001001/12040383	Pest and Vector Control/Fumigation Fees	482,000.00	420,000.00	1,500,000.00	1,500,000.00	1,080,000.00-	72.00%-	10,000.00	12,000.00	14,000.00
35001001/12040384	Vetting of Health Institution Building Plans	40,000.00		210,000.00	210,000.00	210,000.00-	100.00%-			
35001001/12040403	Base Stations for Telecomm Masts	1,040,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-			
35001001/12040458	Advert Fees from Lamp Posts	3,090,000.00	1,850,000.00	800,000.00	800,000.00	1,050,000.00+	131.25%+	2,000,000.00	3,000,000.00	4,000,000.00
35001001/12040459	Advert FEES FROM Directional Gantries							1,000,000.00	1,200,000.00	1,000,000.00
35001001/12040462	Outdoor Advertising	33,706,500.00	28,781,500.00	25,000,000.00	25,000,000.00	3,781,500.00+	15.13%+	30,000,000.00	32,000,000.00	34,000,000.00
35001001/12040494	Public Toilet Management Fees	14,492,400.00	1,274,200.00	600,000.00	600,000.00	674,200.00+	112.37%+	300,000.00	400,000.00	500,000.00
35001001/12040536	Registration fees from Environmental Consultant Fumigation	1,160,000.00	670,000.00	1,600,000.00	1,600,000.00	930,000.00-	58.13%-	2,000,000.00	3,000,000.00	4,000,000.00
35001001/12040544	Environmental Remedial Fees	13,326,600.00	7,562,200.00	24,000,000.00	24,000,000.00	16,437,800.00-	68.49%-	30,000,000.00	32,000,000.00	34,000,000.00
35001001/12040704	Fees from Fumigation Certificate	951,500.00	13,785,000.00	800,000.00	800,000.00	12,985,000.00+	1,623.13%+	1,000,000.00	2,000,000.00	3,000,000.00
35001001/12040752	Registration Fees from Reclamation Security			200,000.00	200,000.00	200,000.00-	100.00%-			
35001001/12040753	Renewal of Reclamation Security			100,000.00	100,000.00	100,000.00-	100.00%-			
Total		91,321,881.01	60,656,600.00	67,586,000.00	67,586,000.00	6,929,400.00-	10.25%-	76,085,000.00	85,422,000.00	94,839,000.00
TOTAL FEES		9,216,987,985.58	7,618,176,995.56	9,286,333,000.00	9,286,333,000.00	1,668,156,004.44-	17.96%-	9,286,474,800.00	9,750,159,000.00	10,288,286,900.00
FINES										
ENUGU STATE POLYTECHNIC IWOLLO										
Organization/Economic Code										
17018001/00000000										
17018001/12050003	Late Payment Penalty	110,000.00	38,000.00	200,000.00	200,000.00	162,000.00-	81.00%-	150,000.00	200,000.00	300,000.00
Total		110,000.00	38,000.00	200,000.00	200,000.00	162,000.00-	81.00%-	150,000.00	200,000.00	300,000.00
FINES										
MINISTRY OF TRANSPORT										
Organization/Economic Code										
29001001/12050000										
29001001/12050004	Travelers Manifest Offence Fines							6,000,000.00	7,000,000.00	6,000,000.00
29001001/12050030	Traffic Offences Fines			25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	20,000,000.00	22,000,000.00	23,000,000.00
Total				25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	26,000,000.00	29,000,000.00	29,000,000.00
FINES										
MINISTRY OF WORKS & INFRASTRUCTURE										
Organization/Economic Code										
34001001/12050000										
34001001/12050028	Damage to Public Property (Roads Electric Fixture etc)	250,000.00	180,000.00	3,000,000.00	3,000,000.00	2,820,000.00-	94.00%-	3,000,000.00	4,000,000.00	5,000,000.00
Total		250,000.00	180,000.00	3,000,000.00	3,000,000.00	2,820,000.00-	94.00%-	3,000,000.00	4,000,000.00	5,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
FINES									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12050000									
53010001/12050003 Penalties (General)	477,900.50	417,152.50	10,000,000.00	10,000,000.00	9,582,847.50-	95.83%-	14,000,000.00	15,000,000.00	16,000,000.00
53010001/12050013 Contravention Fine		3,000.00			3,000.00+				
Total	477,900.50	420,152.50	10,000,000.00	10,000,000.00	9,579,847.50-	95.80%-	14,000,000.00	15,000,000.00	16,000,000.00
FINES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
26051001/12050000									
26051001/12050001 Court Fines	3,786,210.00	8,017,290.00	6,000,000.00	6,000,000.00	2,017,290.00+	33.62%+	6,500,000.00	7,000,000.00	7,500,000.00
Total	3,786,210.00	8,017,290.00	6,000,000.00	6,000,000.00	2,017,290.00+	33.62%+	6,500,000.00	7,000,000.00	7,500,000.00
FINES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12050000									
26052001/12050001 Court Fines	2,077,220.00	33,530.01			33,530.01+			2,600,000.00	2,700,000.00
Total	2,077,220.00	33,530.01			33,530.01+			2,600,000.00	2,700,000.00
FINES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12050000									
52102001/12050003 Penalties on water		116,550.00	397,000.00	397,000.00	280,450.00-	70.64%-	100,000.00	110,000.00	117,000.00
Total		116,550.00	397,000.00	397,000.00	280,450.00-	70.64%-	100,000.00	110,000.00	117,000.00
FINES									
MINISTRY OF ENUGU CAPITAL TERRITORY									
Organization/Economic Code									
65001001/12050000									
65001001/12050030 Fines from Road Traffic Offence	82,000.00		200,000.00	200,000.00	200,000.00-	100.00%-	103,000.00	104,000.00	105,000.00
65001001/12050039 Fines from Non Compliance on Plan Approval	1,050,000.00	43,000.00	10,000,000.00	10,000,000.00	9,957,000.00-	99.57%-			
Total	1,132,000.00	43,000.00	10,200,000.00	10,200,000.00	10,157,000.00-	99.58%-	103,000.00	104,000.00	105,000.00
FINES									
MINISTRY OF ENVIRONMENT AND MINERAL RESOURCES									
Organization/Economic Code									
35001001/12050000									
35001001/12050008 Sewerage Control Fines			50,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	120,000.00	140,000.00
35001001/12050009 Conservation Offences Fines	8,750.00	70,000.00			70,000.00+		100,000.00	120,000.00	150,000.00
35001001/12050010 Identification of Illegal Miners Fines	6,006,875.00	27,000.00	10,000.00	10,000.00	17,000.00+	170.00%+			
35001001/12050011 Mining Offence Fines		5,000.00	87,000.00	87,000.00	82,000.00-	94.25%-	100,000.00	120,000.00	130,000.00
35001001/12050027 Sanitation Offences Fines	74,000.00	232,600.00	150,000.00	150,000.00	82,600.00+	55.07%+	300,000.00	400,000.00	500,000.00
35001001/12050039 Hawker Fines	145,125.00								
Total	6,234,750.00	334,600.00	297,000.00	297,000.00	37,600.00+	12.66%+	600,000.00	760,000.00	920,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
FINES	₦	₦	₦	₦	₦		₦	₦	₦
ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/12050000									
35053001/12050038 Fine from Unclear Drainage/Gutter	165,000.00	50,000.00	1,800,000.00	1,800,000.00	1,750,000.00-	97.22%-	1,000,000.00	2,000,000.00	3,000,000.00
Total	165,000.00	50,000.00	1,800,000.00	1,800,000.00	1,750,000.00-	97.22%-	1,000,000.00	2,000,000.00	3,000,000.00
FINES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12050000									
15109001/12050024 Forest Offences Fines	1,429,000.00	320,000.00	1,000,000.00	1,000,000.00	680,000.00-	68.00%-	1,000,000.00	1,100,000.00	1,200,000.00
Total	1,429,000.00	320,000.00	1,000,000.00	1,000,000.00	680,000.00-	68.00%-	1,000,000.00	1,100,000.00	1,200,000.00
FINES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL)									
Organization/Economic Code									
17019001/12050000									
17019001/12050003 Library and Hostel Fines			30,000.00	30,000.00	30,000.00-	100.00%-	30,000.00	35,000.00	40,000.00
Total			30,000.00	30,000.00	30,000.00-	100.00%-	30,000.00	35,000.00	40,000.00
FINES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY - IMT									
Organization/Economic Code									
17033001/12050000									
17033001/12050003 Penalties and Fines	5,282,000.00	4,007,500.00	3,400,000.00	3,400,000.00	607,500.00+	17.87%+	3,400,000.00		
Total	5,282,000.00	4,007,500.00	3,400,000.00	3,400,000.00	607,500.00+	17.87%+	3,400,000.00		
FINES									
ENUGU STATE UNIVERSITY OF SCIENCE AND TECHN. ESUT									
Organization/Economic Code									
17021001/12040000									
17021001/12050003 Late Registration and Other Surcharges							2,500,000.00		
Total							2,500,000.00		
TOTAL FINES	252,829,453.50	164,384,074.83	1,011,324,000.00	1,011,324,000.00	846,939,925.17-	83.75%-	1,388,433,000.00	1,461,964,000.00	1,565,942,000.00
SALES									
HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12060000									
SALES									
MINISTRY OF INFORMATION									
23001001/12060000									
Organization/Economic Code									
11013002/12060000									
23001001/12060001 Sales of Publications							50,000.00	60,000.00	70,000.00
23001001/12060019 Sales of Photographs Publication			27,000.00	27,000.00	27,000.00-	100.00%-	1,000,000.00	1,200,000.00	1,400,000.00
23001001/12060100 Sales of Graphic Arts Design			120,000.00	120,000.00	120,000.00-	100.00%-	150,000.00	160,000.00	180,000.00
Total			147,000.00	147,000.00	147,000.00-	100.00%-	1,200,000.00	1,420,000.00	1,650,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
SALES	₦	₦	₦	₦	₦		₦	₦	₦
GOV'T PRINTING AND STATIONERY DEPT.									
Organization/Economic Code									
23013001/12060000									
23013001/12060101 Sale of Law Reports		1,500.00			1,500.00+				
Total		1,500.00			1,500.00+				
SALES									
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
23013001/12060000									
23055001/12060016 Newspaper Sales	2,332,515.00	1,249,325.00	2,000,000.00	2,000,000.00	750,675.00-	37.53%-	5,000,000.00	6,000,000.00	7,000,000.00
23055001/12060029 Sales of Scraps		5.00	10,000.00	10,000.00	9,995.00-	99.95%-	150,000.00	160,000.00	170,000.00
23055001/12060168 Advert Sales	486,350.00	271,850.00	10,000,000.00	10,000,000.00	9,728,150.00-	97.28%-	20,000,000.00	22,000,000.00	24,000,000.00
Total	2,818,865.00	1,521,180.00	12,010,000.00	12,010,000.00	10,488,820.00-	87.33%-	25,150,000.00	28,160,000.00	31,170,000.00
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									
47001002/12060001 Sale of Publications	64,600.00								
Total	64,600.00								
SALES									
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12060000									
48001001/12060053 Sale of Election Form			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00		20,000,000.00
Total			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00		20,000,000.00
SALES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12060000									
15001001/12060072 Veterinary Sales of Meat & Livestock Produce	210,000.00								
15001001/12060102 Sale of Livestock Products and Poultry			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	500,000.00	500,000.00
15001001/12060103 Sale of Planting Materials (Tree Crop)	3,669,800.00	955,400.00	3,500,000.00	3,500,000.00	2,544,600.00-	72.70%-	3,500,000.00	3,500,000.00	3,500,000.00
15001001/12060104 Sale of Planting Materials (Food Crop)	300,000.00								
15001001/12060105 Sale of Agric Chemicals/Product		1,443,190.00			1,443,190.00+				
Total	4,179,800.00	2,398,590.00	4,000,000.00	4,000,000.00	1,601,410.00-	40.04%-	4,000,000.00	4,000,000.00	4,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
SALES									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12060000									
17018001/12060006 Sales of Admission Forms	15,420,705.00	3,362,720.00	900,000.00	900,000.00	2,462,720.00+	273.64%+	610,000.00	700,000.00	750,000.00
17018001/12060009 Sales of Farm Produces: Crops	132,200.00	6,000.00	1,500,000.00	1,500,000.00	1,494,000.00-	99.60%-	1,000,000.00	1,200,000.00	1,400,000.00
17018001/12060029 Sales of Collapsible Fish Pond	1,528,250.00	1,610,000.00	7,500,000.00	7,500,000.00	5,890,000.00-	78.53%-	1,400,000.00	1,500,000.00	1,600,000.00
17018001/12060033 Sales of Farm produce: Fish	1,263,400.00	200,000.00	3,000,000.00	3,000,000.00	2,800,000.00-	93.33%-	2,500,000.00	3,200,000.00	4,000,000.00
17018001/12060102 Sales of Farm Produce: Livestock	1,993,470.00	830,450.00	5,000,000.00	5,000,000.00	4,169,550.00-	83.39%-	2,500,000.00	3,000,000.00	3,500,000.00
17018001/12060123 Sales of Students Logbook		53,850.00	600,000.00	600,000.00	546,150.00-	91.03%-	180,000.00	245,000.00	360,000.00
Total	20,338,025.00	6,063,020.00	18,500,000.00	18,500,000.00	12,436,980.00-	67.23%-	8,190,000.00	9,845,000.00	11,610,000.00
SALES									
ENUGU STATE FERTILIZER PROCUREMENT & DISTRIBUTION									
Organization/Economic Code									
15102003/12060000									
15102003/12060073 Sale of Agric Input (Fertilizer)	1,107,700.00	26,892,000.00			26,892,000.00+				
Total	1,107,700.00	26,892,000.00			26,892,000.00+				
SALES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12060000									
15109001/12060066 Sale of Forestry Products		10,000.00	800,000.00	800,000.00	790,000.00-	98.75%-	800,000.00	850,000.00	850,000.00
Total		10,000.00	800,000.00	800,000.00	790,000.00-	98.75%-	800,000.00	850,000.00	850,000.00
SALES									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12060000									
20001001/12060111 Sales of Boarded Vehicles and Other Assets	6,937,467.95	34,818,700.00	6,000,000.00	6,000,000.00	28,818,700.00+	480.31%+	6,000,000.00	7,000,000.00	8,000,000.00
Total	6,937,467.95	34,818,700.00	6,000,000.00	6,000,000.00	28,818,700.00+	480.31%+	6,000,000.00	7,000,000.00	8,000,000.00
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060113 Sale of Motor Vehicle Number Plates	3,001,000.00	3,125.00	354,000,000.00	354,000,000.00	353,996,875.00-	100.00%-	170,700,000.00	205,000,000.00	246,000,000.00
Total	3,001,000.00	3,125.00	354,000,000.00	354,000,000.00	353,996,875.00-	100.00%-	170,700,000.00	205,000,000.00	246,000,000.00
SALES									
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12060000									
20012001/12060145 Pools Proprietor Form Fees	420,000.00	1,838,000.00	800,000.00	800,000.00	1,038,000.00+	129.75%+	900,000.00	950,000.00	1,000,000.00
20012001/12060146 Pool Agent Form Fees	1,051,200.00	281,000.00	500,000.00	500,000.00	219,000.00-	43.80%-	300,000.00	330,000.00	350,000.00
20012001/12060147 Gaming House Form Fees	175,000.00		50,000.00	50,000.00	50,000.00-	100.00%-	70,000.00	72,000.00	75,000.00
20012001/12060149 Sale of Casino Forms			800,000.00	800,000.00	800,000.00-	100.00%-	200,000.00	220,000.00	240,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20012001/12060206 Sales of Lotto Proprietors Form		7,380,000.00	1,200,000.00	1,200,000.00	6,180,000.00+	515.00%+	1,500,000.00	1,600,000.00	1,700,000.00
20012001/12060207 Sales of Sport Betting Proprietors' Form	8,387,000.00	4,165,000.00	1,800,000.00	1,800,000.00	2,365,000.00+	131.39%+	1,800,000.00	1,900,000.00	2,100,000.00
Total	10,033,200.00	13,664,000.00	5,150,000.00	5,150,000.00	8,514,000.00+	165.32%+	4,770,000.00	5,072,000.00	5,465,000.00
SALES									
MINISTRY OF COMMERCE AND INDUSTRY									
Organization/Economic Code									
22001001/12060000									
22001001/12060122 Sale of Industrial Application Form	3,000.00	20,000.00			20,000.00+				
Total	3,000.00	20,000.00			20,000.00+				
SALES									
ENUGU STATE MARKETING COMPANY LTD.									
Organization/Economic Code									
22018003/12060000									
22018003/12060105 Agricultural Products	80,000.00	125,000.00			125,000.00+				
Total	80,000.00	125,000.00			125,000.00+				
SALES									
ENUGU STATE TRANSPORT COMPANY									
Organization/Economic Code									
29053001/12060000									
29053001/12060084 Sale of Ticket		53,887,750.58	71,000,000.00	71,000,000.00	17,112,249.42-	24.10%-	50,000,000.00	55,000,000.00	60,000,000.00
Total		53,887,750.58	71,000,000.00	71,000,000.00	17,112,249.42-	24.10%-	50,000,000.00	55,000,000.00	60,000,000.00
SALES									
COAL CITY TRANSPORT SERVICES									
Organization/Economic Code									
29053002/12060000									
29053002/12060084 Sales of Tickets	13,045,926.00	9,274,749.63	22,200,000.00	22,200,000.00	12,925,250.37-	58.22%-	15,000,000.00	17,000,000.00	19,000,000.00
Total	13,045,926.00	9,274,749.63	22,200,000.00	22,200,000.00	12,925,250.37-	58.22%-	15,000,000.00	17,000,000.00	19,000,000.00
SALES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12060000									
29001001/12060052 Sale of Emblems							6,000,000.00		
Total							6,000,000.00		
SALES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12060000									
SALES									
MINISTRY OF WORKS AND INFRASTRUCTURE									
Organization/Economic Code									
34001001/12060000									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
SALES									
NIKE LAKE RESORT HOTEL ENUGU									
Organization/Economic Code									
36052001/10260000									
36052002/12060092 Sale of Food		210,915,146.60			210,915,146.60+				
Total		210,915,146.60			210,915,146.60+				
SALES									
STATE ECONOMIC PLANNING COMMISSION									
Organization/Economic Code									
38001001/12060000									
SALES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12060000									
52102001/12060068 Sales Credit Post-Paid Metered	583,970.00	32,600.00			32,600.00+				
52102001/12060093 Water Rate Unmetered	80,792,676.46	58,344,477.00	105,000,000.00	105,000,000.00	46,655,523.00-	44.43%-	119,000,000.00	131,000,000.00	140,000,000.00
52102001/12060095 Sales of Water Tank	769,500.00	978,800.00	5,250,000.00	5,250,000.00	4,271,200.00-	81.36%-			
52102001/12060098 Water Rate Metered	5,973,590.00	1,723,310.75	25,000,000.00	25,000,000.00	23,276,689.25-	93.11%-	15,000,000.00	16,500,000.00	17,655,000.00
52102001/12060198 Cash Sales - Pre Paid Unmetered	4,287,986.00	2,030,205.00			2,030,205.00+				
Total	92,407,722.46	63,109,392.75	135,250,000.00	135,250,000.00	72,140,607.25-	53.34%-	134,000,000.00	147,500,000.00	157,655,000.00
SALES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53010001/12060000									
53010001/12060007 Sale of Application Forms			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	3,000,000.00	3,500,000.00	4,000,000.00
53010001/12060187 Sale of Housing and Estate	107,991,400.00	12,860,300.00	20,000,000.00	20,000,000.00	7,139,700.00-	35.70%-	100,000,000.00	120,000,000.00	150,000,000.00
Total	107,991,400.00	12,860,300.00	22,500,000.00	22,500,000.00	9,639,700.00-	42.84%-	103,000,000.00	123,500,000.00	154,000,000.00
SALES									
ENUGU STATE HOUSING CORPORATION									
Organization/Economic Code									
53010001/12060000									
53010001/12050095 Sales of Water Tank		10,521,100.00			10,521,100.00+		50,000.00	55,000.00	60,000.00
53010001/12050000 Sale of Housing and Estate	231,885,373.00	140,302,352.32	950,000,000.00	950,000,000.00	809,697,647.68-	85.23%-	1,330,000,000.00	1,400,000,000.00	1,500,000,000.00
Total	231,885,373.00	150,823,452.32	950,000,000.00	950,000,000.00	799,176,547.68-	84.12%-	1,330,050,000.00	1,400,055,000.00	1,500,060,000.00
SALES									
MINISTRY OF LANDS & URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12060000									
SALES									
HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12060000									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
SALES	N	N	N	N	N		N	N	N
ENUGU STATE MULTI DOOR COURT HOUSE									
Organization/Economic Code									
26051025/12060000									
26051025/12060001 Sale of Books and Publications							5,000.00	7,000,000.00	6,000,000.00
Total							5,000.00	7,000,000.00	6,000,000.00
SALES									
ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/120600000									
35053001/120600216 Sales of Buckets/Bags	47,400.00		200,000.00	200,000.00	200,000.00-	100.00%-	80,000.00	90,000.00	95,000.00
Total	47,400.00		200,000.00	200,000.00	200,000.00-	100.00%-	80,000.00	90,000.00	95,000.00
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060001 Sales of Law Reports & Legal Publications	79,400.00	259,950.00			259,950.00+				
26001001/12060063 Sales of Enugu State Law Books	1,465,500.00	872,800.00	1,100,000.00	1,100,000.00	227,200.00-	20.65%-	1,200,000.00	1,600,000.00	1,800,000.00
Total	1,544,900.00	1,132,750.00	1,100,000.00	1,100,000.00	32,750.00+	2.98%+	1,200,000.00	1,600,000.00	1,800,000.00
SALES									
RANGERS MANAGEMENT CORPORATION ENUGU									
Organization/Economic Code									
13002001/12060000									
13002001/12060024 Sales of Players		44,000,000.00	90,000,000.00	90,000,000.00	46,000,000.00-	51.11%-	90,000,000.00	92,000,000.00	95,000,000.00
13002001/12060084 Sales of Ticket	2,121,964.00	3,953,008.00	20,000,000.00	20,000,000.00	16,046,992.00-	80.23%-	10,000,000.00	12,000,000.00	13,000,000.00
Total	2,121,964.00	47,953,008.00	110,000,000.00	110,000,000.00	62,046,992.00-	56.41%-	100,000,000.00	104,000,000.00	108,000,000.00
SALES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12060000									
17001001/12060107 Curriculum Dev. Centre (Sale of Instructional Materials)		550.00			550.00+				
Total		550.00			550.00+				
SALES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12060000									
17009001/12060107 Sale of Exam Questions	2,400.00	162,400.00			162,400.00+				
17009001/12060108 Sales of Transition Exam Question & Answer	99,200.00	7,600.00			7,600.00+				
17009001/12060109 Sale of Basic Certificate Questions & Answers	831,950.00	1,489,300.00			1,489,300.00+				
17009001/12060110 Sale of JSCE Photo Album	10,000.00	332,000.00			332,000.00+				
Total	943,550.00	1,991,300.00			1,991,300.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
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			2,400,000.00	2,400,000.00	2,400,000.00-	100.00%-	1,400,000.00	1,500,000.00	1,700,000.00
17019001/12060029 Sale of Scraps/Stores	130,000.00		10,000.00	10,000.00	10,000.00-	100.00%-	10,000.00	12,000.00	14,000.00
17019001/12060053 Sales of Course Form	1,140,548.14	542,900.00	1,000,000.00	1,000,000.00	457,100.00-	45.71%-	600,000.00	700,000.00	800,000.00
17019001/12060095 Water Tanker Sales	228,500.00	284,500.00			284,500.00+		400,000.00	450,000.00	500,000.00
17019001/12060100 Sale of Art Work		103,500.00	40,000.00	40,000.00	63,500.00+	158.75%+	40,000.00	45,000.00	50,000.00
17019001/12060122 Sale of Admission Forms	1,256,550.00	29,900.00	1,600,000.00	1,600,000.00	1,570,100.00-	98.13%-	2,500,000.00	3,000,000.00	3,500,000.00
Total	2,755,598.14	960,800.00	5,050,000.00	5,050,000.00	4,089,200.00-	80.97%-	4,950,000.00	5,707,000.00	6,564,000.00
SALES									
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)									
Organization/Economic Code									
17021001/12060000									
17021001/12060208 Sales of Sandwich Forms	1,840,400.00	76,000.00			76,000.00+				
17021001/12060209 Sales of Pre Degree Forms			22,000.00	22,000.00	22,000.00-	100.00%-			
17021001/12060210 Sales of Matured Students Programme Forms	266,800.00	423,200.00	380,000.00	380,000.00	43,200.00+	11.37%+			
17021001/12060211 Sales of PG School Forms	701,500.00								
17021001/12060006 Sale of Supplementary Forms	539,050.00	2,693,400.00			2,693,400.00+				
17021001/12060123 Sales of Student Log Book	9,612,214.00	2,851,250.00	3,300,000.00	3,300,000.00	448,750.00-	13.60%-	3,500,000.00	4,000,000.00	5,000,000.00
17021001/12060165 Disposal of Fixed Assets							15,000.00	16,000.00	15,000.00
17021001/12060180 Sale of University Stores	76,975.00	7,650.00	62,000.00	62,000.00	54,350.00-	87.66%-	10,000.00	12,000.00	13,000.00
17021001/12060208 Sales of Sandwich Forms			250,000.00	250,000.00	250,000.00-	100.00%-			
17021001/12060213 Sale of Admission Forms	4,611,050.00	2,834,600.00	8,850,000.00	8,850,000.00	6,015,400.00-	67.97%-			
17021001/12060214 Sale of Hand Book	1,227,425.00	985,000.00	170,000.00	170,000.00	815,000.00+	479.41%+			
17021001/12060215 Sales of PG Handbook	1,014,417.00	1,016,300.00	2,300,000.00	2,300,000.00	1,283,700.00-	55.81%-	2,500,000.00	3,000,000.00	35,000,000.00
Total	19,889,831.00	10,887,400.00	15,334,000.00	15,334,000.00	4,446,600.00-	29.00%-	6,025,000.00	7,028,000.00	40,028,000.00
SALES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12060000									
17033001/12060001 Sale of Journal			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-	21,000,000.00	21,630,000.00	21,000,000.00
17033001/12060006 Sale of Admission Forms	17,713,605.00	8,884,000.00	25,000,000.00	25,000,000.00	16,116,000.00-	64.46%-	28,000,000.00	28,840,000.00	30,282,000.00
17033001/12060029 Sales of Scraps and Others	25,000,000.00		49,000.00	49,000.00	49,000.00-	100.00%-	49,000.00	50,000.00	53,000.00
17033001/12060052 Sale of Alumni Stickers			3,500,000.00	3,500,000.00	3,500,000.00-	100.00%-	3,575,000.00	3,682,000.00	3,866,000.00
17033001/12060053 Sale of File Jacket/Reg. Material			72,900,000.00	72,900,000.00	72,900,000.00-	100.00%-	76,840,000.00	79,145,000.00	83,102,000.00
17033001/12060081 Sale of Industrial Centre Products			350,000.00	350,000.00	350,000.00-	100.00%-	350,000.00	360,500.00	378,000.00
17033001/12060100 Sale of Graphics Art Designs			250,000.00	250,000.00	250,000.00-	100.00%-	250,000.00	257,500.00	270,000.00
17033001/12060112 Sale of Badge			168,000.00	168,000.00	168,000.00-	100.00%-			

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17033001/12060123 Sale of Log/Reg Booklets	250,000.00	958,126,035.63	1,150,000.00	1,150,000.00	956,976,035.63+	83,215.31%+	1,154,500.00	1,189,000.00	1,248,000.00
17033001/12060187 Sale of Citadel Estate	340,000,050.00	114,800,000.00			114,800,000.00+				
17033001/12060205 Sale of Brochure							9,000,000.00	9,270,000.00	9,000,000.00
17033001/12060214 Sale of Student Handbook/Notebook							57,000,000.00	58,710,000.00	57,000,000.00
Total	382,963,655.00	1,081,810,035.63	110,367,000.00	110,367,000.00	971,443,035.63+	880.19%+	197,218,500.00	203,134,000.00	206,199,000.00
SALES									
POST PRIMARY SCHOOL MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12060000									
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		42,000.00			42,000.00+				
Total		42,000.00			42,000.00+				
SALES									
MINISTRY OF LOCAL GOVERNMENT MATTERS									
Organization/Economic Code									
51001001/12060000									
51001001/12060052 Unified Motor Emblems From LGA Outside Enugu Capital Territ.	400,000.00						1,000,000.00	1,200,000.00	1,300,000.00
Total	400,000.00						1,000,000.00	1,200,000.00	1,300,000.00
TOTAL SALES	674,420,404.55	1,580,383,398.19	914,608,000.00	914,608,000.00	665,775,398.19+	72.79%+	860,788,500.00	935,906,000.00	1,091,386,000.00
SALES									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12000000									
62001001/12060212 Sales of Staff of Office			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00	1,800,000.00	2,000,000.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00	1,800,000.00	2,000,000.00
TOTAL SALES	674,420,404.55	1,580,383,398.19	914,608,000.00	914,608,000.00	665,775,398.19+	72.79%+	860,788,500.00	935,906,000.00	1,091,386,000.00
EARNINGS									
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12070000									
11013001/12070078 Earnings from Enugu State Liaison Office Abuja Gust House							31,000,000.00	31,000,000.00	31,000,000.00
11013001/12070079 Earnings from Enugu State Liaison Office Lagos Gust House	100,000.00	1,000.00			1,000.00+		40,000,000.00	40,000,000.00	40,000,000.00
Total	100,000.00	1,000.00			1,000.00+		71,000,000.00	71,000,000.00	71,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EARNINGS									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23001001/12070000									
23001001/12070005 Earnings from use of Conference Hall	155,000.00	97,900.00	400,000.00	400,000.00	302,100.00-	75.53%-	150,000.00	160,000.00	180,000.00
23001001/12070014 Earnings from Films	80,000.00	20,000.00	150,000.00	150,000.00	130,000.00-	86.67%-	1,000,000.00	1,200,000.00	1,400,000.00
23001001/12070015 Earnings from Public Address System			200,000.00	200,000.00	200,000.00-	100.00%-	500,000.00	600,000.00	700,000.00
23001001/12070017 Earnings from Video Recordings and Publication			160,000.00	160,000.00	160,000.00-	100.00%-	2,000,000.00	2,500,000.00	3,000,000.00
Total	235,000.00	117,900.00	910,000.00	910,000.00	792,100.00-	87.04%-	3,650,000.00	4,460,000.00	5,280,000.00
EARNINGS									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
23003001/12070000									
23003001/12070117 Metro Digital			500,000.00	500,000.00	500,000.00-	100.00%-			
23003001/12070118 Earnings from ESBS/TV		630,600.00			630,600.00+				
23003001/12070119 Earning from Advertisement	28,428,124.39	18,739,401.20			18,739,401.20+				
23003001/12070132 Rentals for Installation of DSTV							13,750,000.00		
Total	28,428,124.39	19,370,001.20	500,000.00	500,000.00	18,870,001.20+	3,774.00%+	13,750,000.00		
EARNINGS									
GOVERNMENT PRINTING AND STATIONARY DEPT.									
Organization/Economic Code									
23013001/12070000									
23013001/12070013 Earning from Printing	91,040.00	180,000.00	200,000.00	200,000.00	20,000.00-	10.00%-	250,000.00	300,000.00	400,000.00
Total	91,040.00	180,000.00	200,000.00	200,000.00	20,000.00-	10.00%-	250,000.00	300,000.00	400,000.00
EARNINGS									
GOVT PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
23055001/12070000									
23055001/12070068 Commercial Printing Income		2,500.00	2,000,000.00	2,000,000.00	1,997,500.00-	99.88%-	5,000,000.00	6,000,000.00	7,000,000.00
Total		2,500.00	2,000,000.00	2,000,000.00	1,997,500.00-	99.88%-	5,000,000.00	6,000,000.00	7,000,000.00
EARNINGS	₦	₦	₦	₦	₦		₦	₦	₦
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12070000									
EARNINGS									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
47001002/12070000									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
EARNINGS									
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
Organization/Economic Code									
66001001/12070000									
66001001/12070077 Earnings from Hiring of Cooperative College Hall		15,000.00			15,000.00+				
Total		15,000.00			15,000.00+				
EARNINGS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12070000									
15001001/12070003 Hire of Equipment and Plants	96,000.00								
15001001/12070004 Earnings from Hire of Government Vehicle / Equipment			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,500,000.00	2,500,000.00	2,500,000.00
15001001/12070035 Other Land Allocation	2,922,000.00	93,600.00			93,600.00+				
Total	3,018,000.00	93,600.00	2,500,000.00	2,500,000.00	2,406,400.00-	96.26%-	2,500,000.00	2,500,000.00	2,500,000.00
EARNINGS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12070000									
17018001/12070005 Hire of College Property	10,000.00	404,000.00	500,000.00	500,000.00	96,000.00-	19.20%-	800,000.00	1,000,000.00	1,500,000.00
17018001/12070126 Hire of Matriculation Gown		507,000.00	1,125,000.00	1,125,000.00	618,000.00-	54.93%-	915,000.00	1,000,000.00	1,200,000.00
Total	10,000.00	911,000.00	1,625,000.00	1,625,000.00	714,000.00-	43.94%-	1,715,000.00	2,000,000.00	2,700,000.00
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	160,000.00								
20012001/12070087 Earnings from Cards and Lucky Games	875,500.00	150,000.00	1,000,000.00	1,000,000.00	850,000.00-	85.00%-	400,000.00	410,000.00	420,000.00
Total	1,035,500.00	150,000.00	1,000,000.00	1,000,000.00	850,000.00-	85.00%-	400,000.00	410,000.00	420,000.00
EARNINGS									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
22001001/12070000									
EARNINGS									
ENUGU STATE MARKETING COMPANY LTD									
Organization/Economic Code									
22018003/12070000									
22018003/12070011 Trading	500,000.00								
Total	500,000.00								

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EARNINGS									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29053001/12070000									
29001001/12070097 Earnings from state transport Services		1,460,950.00			1,460,950.00+				
Total		1,460,950.00			1,460,950.00+				
EARNINGS									
ENTRACO									
Organization/Economic Code									
29053001/12070000									
29053001/12070097 Hire of Buses	8,480,600.00	24,121,085.00	3,000,000.00	3,000,000.00	21,121,085.00+	704.04%+	3,000,000.00	4,000,000.00	5,000,000.00
Total	8,480,600.00	24,121,085.00	3,000,000.00	3,000,000.00	21,121,085.00+	704.04%+	3,000,000.00	4,000,000.00	5,000,000.00
EARNINGS									
COAL CITY TRANSPORT									
Organization/Economic Code									
29053002/12070000									
29053002/12070129 Charter/Hire of Buses	5,212,000.00	1,365,520.00	4,500,000.00	4,500,000.00	3,134,480.00-	69.66%-	2,500,000.00	3,000,000.00	4,000,000.00
Total	5,212,000.00	1,365,520.00	4,500,000.00	4,500,000.00	3,134,480.00-	69.66%-	2,500,000.00	3,000,000.00	4,000,000.00
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	36,410,450.00	22,500,000.00			22,500,000.00+				
36001001/12070031 Proceeds from Presidential Hotel		4,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	6,000,000.00	7,000,000.00
36001001/12070088 Earnings from Mmanwu Festival			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	161,000.00	185,000.00	209,000.00
36001001/12070089 Earnings from State Cultural Troupes	1,387,000.00	1,240,000.00	2,000,000.00	2,000,000.00	760,000.00-	38.00%-	1,198,000.00	1,377,000.00	1,557,000.00
36001001/12070090 Earnings from Polo Park	200,000.00								
36001001/12070092 Earnings for Tourism Institutes	419,500.00								
36001001/12070128 Earnings from Cultural Shows							83,000.00	96,600.00	110,000.00
Total	38,416,950.00	27,740,000.00	24,000,000.00	24,000,000.00	3,740,000.00+	15.58%+	6,442,000.00	7,658,600.00	8,876,000.00
EARNINGS									
NIKE LAKE RESORT HOTEL ENUGU									
Organization/Economic Code									
36052001/12070000									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EARNINGS									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12070000									
53001001/12070134 Earnings from Private Developers			150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	150,000,000.00	160,000,000.00	170,000,000.00
Total			150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	150,000,000.00	160,000,000.00	170,000,000.00
EARNINGS									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12070000									
60001001/12070116 Proceeds from Monetization	32,408,928.00	22,213,240.00	30,000,000.00	30,000,000.00	7,786,760.00-	25.96%-	26,000,000.00	28,000,000.00	30,000,000.00
Total	32,408,928.00	22,213,240.00	30,000,000.00	30,000,000.00	7,786,760.00-	25.96%-	26,000,000.00	28,000,000.00	30,000,000.00
EARNINGS									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12070000									
53010001/12070077 Hire of Hall							150,000.00	155,000.00	160,000.00
53010001/12070100 Rental Income							1,159,000.00	1,160,000.00	1,170,000.00
Total							1,309,000.00	1,315,000.00	1,330,000.00
EARNINGS									
MINISTRY OF JUSTICE									
Organization/Economic Code									
18001001/12070000									
26001001/12070134 Earning from Management of Estates	5,117,663.00	3,186,085.00	3,700,000.00	3,700,000.00	513,915.00-	13.89%-	3,800,000.00	3,900,000.00	4,000,000.00
Total	5,117,663.00	3,186,085.00	3,700,000.00	3,700,000.00	513,915.00-	13.89%-	3,800,000.00	3,900,000.00	4,000,000.00
EARNINGS									
RANGERS MANAGEMENT CORPORATION ENUGU									
Organization/Economic Code									
13002001/12070000									
13002001/12070071 Nigeria Professional League			35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	35,000,000.00	40,000,000.00	45,000,000.00
13002001/12070133 Earnings from CAF							400,000,000.00	400,000,000.00	400,000,000.00
Total			35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	435,000,000.00	440,000,000.00	445,000,000.00
EARNINGS									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/14000000									
14001001/14000000 Earnings from FSP Med. Centre	1,266,290.00	994,200.00	1,000,000.00	1,000,000.00	5,800.00-	0.58%-	1,100,000.00	1,300,000.00	1,500,000.00
Total	1,266,290.00	994,200.00	1,000,000.00	1,000,000.00	5,800.00-	0.58%-	1,100,000.00	1,300,000.00	1,500,000.00
EARNINGS									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12070000									
17001001/12070093 Earnings from Business Service Centre - Curriculum Dev. Cent			300,000.00	300,000.00	300,000.00-	100.00%-			
Total			300,000.00	300,000.00	300,000.00-	100.00%-			

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
EARNINGS									
ENUGU STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12070000									
EARNINGS									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12070000									
17009001/12070011 Earnings from Exam Development Center	1,744,800.00	41,100.00			41,100.00+				
Total	1,744,800.00	41,100.00			41,100.00+				
EARNINGS									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12070000									
17010001/12070011 Earnings from Agency from Mass Literacy	90,000.00								
Total	90,000.00								
EARNINGS									
ENUGU STATE COLLEGE OF EDUCATION (TECH.) ENUGU									
Organization/Economic Code									
17019001/12070000									
17019001/12070072 Hire of Open Space	1,115,800.00	363,000.00	130,000.00	130,000.00	233,000.00+	179.23%+	250,000.00	260,000.00	300,000.00
17019001/12070075 Earning from Bookshop		200.00	100,000.00	100,000.00	99,800.00-	99.80%-			
17019001/12070077 Hire of College Property	50,000.00	60,000.00	50,000.00	50,000.00	10,000.00+	20.00%+	20,000.00	55,000.00	60,000.00
17019001/12070126 Hire of Gowns	1,905,017.00	653,000.00	1,800,000.00	1,800,000.00	1,147,000.00-	63.72%-	800,000.00	850,000.00	900,000.00
Total	3,070,817.00	1,076,200.00	2,080,000.00	2,080,000.00	1,003,800.00-	48.26%-	1,070,000.00	1,165,000.00	1,260,000.00
EARNINGS									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12070000									
17021001/12070011 Income from Diploma Course (SPADOC)	649,000.00		800,000.00	800,000.00	800,000.00-	100.00%-			
17021001/12070037 Income from ESUT Farm							20,000.00	21,000.00	20,000.00
17021001/12070075 Income from Bookshop	244,924.00	124,000.00	800,000.00	800,000.00	676,000.00-	84.50%-	150,000.00	151,000.00	152,000.00
17021001/12070077 Hire of University Property	86,000.00	256,000.00	88,000.00	88,000.00	168,000.00+	190.91%+	210,000.00	250,000.00	260,000.00
17021001/12070108 Earnings from Water Tanker	1,896,000.00								
17021001/12070116 Expected Shortfall: E. Monetization		13,840,000.00			13,840,000.00+				
17021001/12070126 Hire of Academic Gown	4,526,760.00	14,348,000.00	5,500,000.00	5,500,000.00	8,848,000.00+	160.87%+	55,500,000.00	56,000,000.00	57,000,000.00
17021001/12070131 Earning from ESUT Business School		40,000.00	30,000,000.00	30,000,000.00	29,960,000.00-	99.87%-	50,000,000.00	50,500,000.00	60,000,000.00
17021001/12070135 Expected Shortfall: Earned Allowance	2,966,600.00	1,183,350.00			1,183,350.00+				
17021001/12070136 Income from ESUT Ventures	613,001.00	4,803,500.00	500,000.00	500,000.00	4,303,500.00+	860.70%+	500,000.00	600,000.00	700,000.00
Total	10,982,285.00	34,594,850.00	37,688,000.00	37,688,000.00	3,093,150.00-	8.21%-	106,380,000.00	107,522,000.00	118,132,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EARNINGS									
ENUGU STATE HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12070000									
EARNINGS									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
36052001/12700000									
36052001/12070091 Earnings from Okpara Square		200,000.00	1,000,000.00	1,000,000.00	800,000.00-	80.00%-			
36052001/12070120 Earnings from Amusement Park	1,120,000.00	894,000.00	3,000,000.00	3,000,000.00	2,106,000.00-	70.20%-	2,000,000.00	2,500,000.00	3,000,000.00
Total	1,120,000.00	1,094,000.00	4,000,000.00	4,000,000.00	2,906,000.00-	72.65%-	2,000,000.00	2,500,000.00	3,000,000.00
EARNINGS									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12070000									
17033001/12070001 Earnings from Consultancy Services							1,500,000.00	1,545,000.00	1,500,000.00
17033001/12070003 Earning from Hire of Plant/Equipment							500,000.00	515,000.00	500,000.00
17033001/12070008 Earning from IMT/PRODA Joint Venture							2,500,000.00	2,575,000.00	2,500,000.00
17033001/12070010 Earnings from Guest Houses							550,000.00	566,500.00	550,000.00
17033001/12070011 Earning from IMT/ANAMCO Joint Venture (40%)			1,190,000.00	1,190,000.00	1,190,000.00-	100.00%-	1,390,000.00	1,431,700.00	1,503,000.00
17033001/12070072 Hire of Open Space	200,000.00	400,000.00	500,000.00	500,000.00	100,000.00-	20.00%-	500,000.00	515,000.00	540,000.00
17033001/12070077 Earning from Hire of Hall			37,000.00	37,000.00	37,000.00-	100.00%-	37,000.00	38,000.00	40,000.00
17033001/12070119 Earning from Advertisement			200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	206,000.00	216,000.00
17033001/12070126 Hire of IMT Facilities/Academic Gowns			16,140,000.00	16,140,000.00	16,140,000.00-	100.00%-	16,496,000.00	16,990,000.00	17,840,000.00
Total	200,000.00	400,000.00	18,067,000.00	18,067,000.00	17,667,000.00-	97.79%-	23,673,000.00	24,382,200.00	25,189,000.00
EARNINGS									
POST PRIMARY SCHOOLS MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12070000									
EARNINGS									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12070000									
Total	5,000.00								
EARNINGS									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12080023									
21026002/12070001 Retainership		6,000.00			6,000.00+				
21026002/12070007 Gynae Ward		5,000.00	12,000,000.00	12,000,000.00	11,995,000.00-	99.96%-	19,000,000.00	20,000,000.00	21,000,000.00
21026002/12070101 ESUT - Psychiatric Emene	20,443,000.00	13,543,845.00	20,000,000.00	20,000,000.00	6,456,155.00-	32.28%-	21,000,000.00	22,000,000.00	23,000,000.00
Total	20,443,000.00	13,554,845.00	32,000,000.00	32,000,000.00	18,445,155.00-	57.64%-	40,000,000.00	42,000,000.00	44,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
EARNINGS	N	N	N	N	N		N	N	N
ENUGU STATE HEALTH BOARD									
Organization/Economic Code									
21102001/12070000									
21102001/12070011 Earnings from Health Activities	51,000.00								
Total	51,000.00								
EARNINGS									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12070000									
35001001/12070130 Commission on Premium from Insured Property		20,000.00			20,000.00+				
Total		20,000.00			20,000.00+				
TOTAL EARNINGS	160,282,197.39	152,661,976.20	354,070,000.00	354,070,000.00	201,408,023.80-	56.88%-	900,539,000.00	913,412,800.00	950,587,000.00
RENT ON GOVERNMENT BUILDING									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12080000									
11001001/12080023 Rent on Canteen	4,000.00		360,000.00	360,000.00	360,000.00-	100.00%-	480,000.00	480,000.00	480,000.00
Total	4,000.00		360,000.00	360,000.00	360,000.00-	100.00%-	480,000.00	480,000.00	480,000.00
RENT ON GOVERNMENT BUILDING									
OFFICE OF THE S.S.G.									
Organization/Economic Code									
11013001/12080000									
11013001/12080003 Rent on other business Operations within Govt. Premises	22,500.00	12,500.00			12,500.00+		78,000.00	78,000.00	78,000.00
11013001/12080006 Rent on Senior Staff Quarters	852,500.00	26,900.00	150,000.00	150,000.00	123,100.00-	82.07%-	150,000.00	150,000.00	150,000.00
11013001/12080009 Rent from Enugu State Liaison Office Abuja		68,168,000.00			68,168,000.00+				
11013001/12080010 Rent from Enugu State Liaison Office Lagos		60,000,000.10			60,000,000.10+				
11013001/12080023 Rent on Canteens within Govt. Premises	135,000.00	201,250.00	132,000.00	132,000.00	69,250.00+	52.46%+			
Total	1,010,000.00	128,408,650.10	282,000.00	282,000.00	128,126,650.10+	45,434.98%+	228,000.00	228,000.00	228,000.00
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	20,000.00	20,000.00	150,000.00	150,000.00	130,000.00-	86.67%-	36,000.00	36,000.00	36,000.00
Total	20,000.00	20,000.00	150,000.00	150,000.00	130,000.00-	86.67%-	36,000.00	36,000.00	36,000.00
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	200,000.00	59,500.00			59,500.00+		300,000.00	300,000.00	300,000.00
Total	200,000.00	59,500.00			59,500.00+		300,000.00	300,000.00	300,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
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 20012001/12080013 Rent From Shops	24,000.00								
Total	24,000.00								
RENT ON GOVERNMENT BUILDING MINISTRY OF COMMERCE Organization/Economic Code 22001001/12080000 22001001/12080024 Rent of 49 Industrial Sheds 22001001/12090006 Rent from New Heaven Shopping Complex	4,000.00 1,300,500.00		2,000,000.00	2,000,000.00	1,062,100.00+	53.11%+	10,000,000.00 10,000,000.00	12,000,000.00 12,000,000.00	13,000,000.00 13,000,000.00
Total	1,304,500.00	3,062,100.00	2,000,000.00	2,000,000.00	1,062,100.00+	53.11%+	20,000,000.00	24,000,000.00	26,000,000.00
RENT ON GOVERNMENT BUILDING MINISTRY OF WORKS Organization/Economic Code 34001001/12080000 34001001/12080008 Rent on Junior Staff Quarters	25,600.00	13,255.00			13,255.00+				
Total	25,600.00	13,255.00			13,255.00+				
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	6,747,512.00	9,605,596.00	7,000,000.00	7,000,000.00	2,605,596.00+	37.22%+	10,000,000.00	12,000,000.00	14,000,000.00
Total	6,747,512.00	9,605,596.00	7,000,000.00	7,000,000.00	2,605,596.00+	37.22%+	10,000,000.00	12,000,000.00	14,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
RENT ON GOVERNMENT BUILDING									
RANGERS MANAGEMENT									
Organization/Economic Code									
13002001/12080000									
13002001/12080003 Rent on Government Building	216,000.00	20,000.00	250,000.00	250,000.00	230,000.00-	92.00%-	250,000.00	250,000.00	260,000.00
Total	216,000.00	20,000.00	250,000.00	250,000.00	230,000.00-	92.00%-	250,000.00	250,000.00	260,000.00
RENT ON GOVERNMENT BUILDING									
MINISTRY OF GENDER & SOCIAL DEV.									
Organization/Economic Code									
14001001/12080000									
14001001/12080025 Rent from FSP - Skill Acquisition Centre	3,222,369.79	2,342,955.81	3,500,000.00	3,500,000.00	1,157,044.19-	33.06%-	4,000,000.00	5,000,000.00	6,000,000.00
Total	3,222,369.79	2,342,955.81	3,500,000.00	3,500,000.00	1,157,044.19-	33.06%-	4,000,000.00	5,000,000.00	6,000,000.00
RENT ON GOVERNMENT BUILDING									
LIBRARY BOARD									
Organization/Economic Code									
17008001/12080000									
17008001/12080023 Rent from Canteens			60,000.00	60,000.00	60,000.00-	100.00%-	120,000.00	140,000.00	150,000.00
Total			60,000.00	60,000.00	60,000.00-	100.00%-	120,000.00	140,000.00	150,000.00
RENT ON GOVERNMENT BUILDING									
ENUGU STATE UNIV. OF SCI & TECH (ESUT)									
Organization/Economic Code									
17021001/12080000									
17021001/12080006 Rent Staff Quarters (Senior & Junior)			4,342,000.00	4,342,000.00	4,342,000.00-	100.00%-	4,440,000.00	4,484,000.00	4,590,000.00
Total			4,342,000.00	4,342,000.00	4,342,000.00-	100.00%-	4,440,000.00	4,484,000.00	4,590,000.00
RENT ON GOVERNMENT BUILDING									
INSTITUTE OF MANAGEMENT & TECHNOLOGY									
Organization/Economic Code									
17033001/12080000									
17033001/12080006 Rent from Staff Quarters			13,500,000.00	13,500,000.00	13,500,000.00-	100.00%-	13,500,000.00	13,905,000.00	14,600,000.00
17033001/12080012 Rent from Shopping Centre/Cafe/Open Space	455,000.00	1,730,500.00			1,730,500.00+				
17033001/12080013 Shop (Ground Rent)	13,407.04	12,000.00	3,162,000.00	3,162,000.00	3,150,000.00-	99.62%-	3,162,000.00	3,256,000.00	3,419,000.00
Total	468,407.04	1,742,500.00	16,662,000.00	16,662,000.00	14,919,500.00-	89.54%-	16,662,000.00	17,161,000.00	18,019,000.00
RENT ON GOVERNMENT BUILDING									
ENUGU STATE COLLEGE OF EDUCATION TECHNICAL									
Organization/Economic Code									
17019001/12080000									
17019001/12080016 Rent on Canteens	135,000.00	16,000.00	100,000.00	100,000.00	84,000.00-	84.00%-	100,000.00	120,000.00	140,000.00
Total	135,000.00	16,000.00	100,000.00	100,000.00	84,000.00-	84.00%-	100,000.00	120,000.00	140,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Final Budget 2019 N	Variance Amount 2019 N	% Variance 2019	Budget Budget 2020 N	Proposed Budget 2021 N	Proposed Budget 2022 N
RENT ON GOVERNMENT BUILDING									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12080000									
21026002/12080003 Rent		4,467.00			4,467.00+				
Total		4,467.00			4,467.00+				
RENT ON GOVERNMENT BUILDING									
ESUT COLLEGE OF MEDICINE TEACHING HOSP									
Organization/Economic Code									
21026001/12080000									
21026001/12080023 Rent on Canteen			50,000.00	50,000.00	50,000.00-	100.00%-	180,000.00	180,000.00	180,000.00
Total			50,000.00	50,000.00	50,000.00-	100.00%-	180,000.00	180,000.00	180,000.00
RENT ON GOVERNMENT BUILDING									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12080000									
RENT ON GOVERNMENT BUILDING									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12080000									
35001001/12080012 Rent on government Property	72,000.00		180,000.00	180,000.00	180,000.00-	100.00%-	150,000.00	150,000.00	150,000.00
Total	72,000.00		180,000.00	180,000.00	180,000.00-	100.00%-	150,000.00	150,000.00	150,000.00
AL RENT ON GOVT BUILDING	218,903,871.33	331,479,498.91	173,936,000.00	173,936,000.00	157,543,498.91+	90.58%+	251,546,000.00	259,529,000.00	266,533,000.00
RENT ON GOVERNMENT LANDS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12090000									
15001001/12090001 Rent from Land Allocation	892,000.00	3,992,500.00	6,000,000.00	6,000,000.00	2,007,500.00-	33.46%-	6,000,000.00	7,000,000.00	8,000,000.00
Total	892,000.00	3,992,500.00	6,000,000.00	6,000,000.00	2,007,500.00-	33.46%-	6,000,000.00	7,000,000.00	8,000,000.00
RENT ON GOVERNMENT LANDS									
MINISTRY OF LANDS AND URBAN DEV.									
Organization/Economic Code									
60001001/12090000									
60001001/12090003 Premium on the Allocation of Land	158,537,087.25	171,108,234.21	200,000,000.00	200,000,000.00	28,891,765.79-	14.45%-	200,000,000.00	250,000,000.00	300,000,000.00
60001001/12090007 Ground Rent (Current)	58,992,666.69	41,346,290.54	70,000,000.00	70,000,000.00	28,653,709.46-	40.93%-	100,000,000.00	120,000,000.00	140,000,000.00
60001001/12090008 Ground Rent (Arrears)	4,326,065.93	4,524,486.79	5,000,000.00	5,000,000.00	475,513.21-	9.51%-	5,000,000.00	6,000,000.00	7,000,000.00
60001001/12090009 Penalties (Ground Rent)	307,586.33	447,586.00	2,000,000.00	2,000,000.00	1,552,414.00-	77.62%-	400,000.00	450,000.00	500,000.00
Total	222,163,406.20	217,426,597.54	277,000,000.00	277,000,000.00	59,573,402.46-	21.51%-	305,400,000.00	376,450,000.00	447,500,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
RENT ON GOVERNMENT LANDS									
ENUGU STATE HOUSING DEV CORPORATION	₦	₦	₦	₦	₦		₦	₦	₦
Organization/Economic Code									
53010001/12090000									
53010001/12090007 Ground Rent and Services Charge	190,591,197.50	174,711,544.50	139,000,000.00	139,000,000.00	35,711,544.50+	25.69%+	194,600,000.00	195,000,000.00	196,000,000.00
53010001/12090008 Ground Rent (Arrears)	14,863,285.00	11,472,930.50			11,472,930.50+				
Total	205,454,482.50	186,184,475.00	139,000,000.00	139,000,000.00	47,184,475.00+	33.95%+	194,600,000.00	195,000,000.00	196,000,000.00
TOTAL RENT ON GOVERNMENT LANDS	223,055,406.20	221,419,097.54	283,000,000.00	283,000,000.00	61,580,902.46-	21.76%-	311,400,000.00	383,450,000.00	455,500,000.00
REPAYMENTS									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12100000									
REPAYMENTS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12100000									
17018001/12104002 Others	218,000.00	13,000.00			13,000.00+				
Total	218,000.00	13,000.00			13,000.00+				
REPAYMENTS									
COLLEGE OF EDUCATION (TECHNICAL)									
Organization/Economic Code									
17019001/12100000									
17019001/12100006 Refunds from Advances	20,000.00	678,434.41	200,000.00	200,000.00	478,434.41+	239.22%+	700,000.00	800,000.00	900,000.00
Total	20,000.00	678,434.41	200,000.00	200,000.00	478,434.41+	239.22%+	700,000.00	800,000.00	900,000.00
REPAYMENTS									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH - ESUT									
Organization/Economic Code									
17021000/12000000									
17021001/12000006 General Refunds - Shortfall	1,788,400.00								
Total	1,788,400.00								
REPAYMENTS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12100000									
20007001/12100006 General Refunds	597,438.59	40,670,075.25			40,670,075.25+				
Total	597,438.59	40,670,075.25			40,670,075.25+				
REPAYMENTS									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12100015									
20008001/12100000 Recovery from back duty assessment	1,381,553,893.07	12,109,211,209.61	2,580,000,000.00	2,580,000,000.00	9,529,211,209.61+	369.35%+	1,546,000,000.00	1,855,000,000.00	2,226,000,000.00
Total	1,381,553,893.07	12,109,211,209.61	2,580,000,000.00	2,580,000,000.00	9,529,211,209.61+	369.35%+	1,546,000,000.00	1,855,000,000.00	2,226,000,000.00
TOTAL REPAYMENTS	1,384,177,731.66	12,150,572,719.27	2,580,200,000.00	2,580,200,000.00	9,570,372,719.27+	370.92%+	1,546,700,000.00	1,855,800,000.00	2,226,900,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
INVESTMENT INCOME									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12110000									
20007001/12110002 Dividend		52,837,920.41	70,000,000.00	70,000,000.00	17,162,079.59-	24.52%-	50,000,000.00	55,000,000.00	60,000,000.00
Total		52,837,920.41	70,000,000.00	70,000,000.00	17,162,079.59-	24.52%-	50,000,000.00	55,000,000.00	60,000,000.00
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									
14001001/12120003 Trading Account FSP Medical/Acquisition Centre		182,400.70			182,400.70+				
Total		182,400.70			182,400.70+				
INVESTMENT INCOME									
ENUGU STATE UNIV. OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12110000									
17021001/12110002 Dividend Income		66,000.00	20,000.00	20,000.00	46,000.00+	230.00%+	40,000.00	45,000.00	40,000.00
Total		66,000.00	20,000.00	20,000.00	46,000.00+	230.00%+	40,000.00	45,000.00	40,000.00
TOTAL INVESTMENT INCOME		53,086,321.11	70,020,000.00	70,020,000.00	16,933,678.89-	24.18%-	50,040,000.00	55,045,000.00	60,040,000.00
INTEREST									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12120000									
INTEREST									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12120000									
20007001/12120001 Interest on Bank Deposit	209,359,134.12	178,625,755.15	208,000,000.00	208,000,000.00	29,374,244.85-	14.12%-			
Total	209,359,134.12	178,625,755.15	208,000,000.00	208,000,000.00	29,374,244.85-	14.12%-			

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
INTEREST									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
20008001/12120000									
INTEREST									
ENUGU STATE COLLEGE OF EDUCATION (TECH) ENUGU									
Organization/Economic Code									
17019001/12120000									
INTEREST									
ENUGU STATE UNIV. OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12120000									
17021001/12110004 Insurance Claim		2,996,700.00	15,000.00	15,000.00	2,981,700.00+	19,878.00%+			
17021001/12120001 Interest from Fixed Deposit Investment		10,225.00	700,000.00	700,000.00	689,775.00-	98.54%-	500,000.00	600,000.00	500,000.00
Total		3,006,925.00	715,000.00	715,000.00	2,291,925.00+	320.55%+	500,000.00	600,000.00	500,000.00
INTEREST									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)									
Organization/Economic Code									
17033001/12120000									
17033001/12120012 Interest on Fixed Deposit			932,000.00	932,000.00	932,000.00-	100.00%-			
Total			932,000.00	932,000.00	932,000.00-	100.00%-			
TOTAL INTEREST	209,359,134.12	181,632,680.15	209,647,000.00	209,647,000.00	28,014,319.85-	13.36%-	500,000.00	600,000.00	500,000.00
REIMBURSEMENT									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12130000									
REIMBURSEMENT									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12130000									
20007001/12130002 Reimbursements General	1,115.44								
Total	1,115.44								
TOTAL REIMBURSEMENT	1,115.44								
MISCELLANEOUS									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12140000									
11001001/12140002 Miscellaneous/ Others	175.00								
Total	175.00								

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
MISCELLANEOUS	₦	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12140000									
20001001/12140001 Recovery of Overpayment	130,867,266.05	21,576,162.35	33,000,000.00	33,000,000.00	11,423,837.65-	34.62%-	33,000,000.00	34,000,000.00	35,000,000.00
20001001/12140002 Unspecified Revenue	123,375.93	4,843,254.00	600,000,000.00	600,000,000.00	595,156,746.00-	99.19%-	10,000,000.00	20,000,000.00	30,000,000.00
20001001/12140003 Resignation payment in lieu of Notice	3,510.00								
Total	130,994,151.98	26,419,416.35	633,000,000.00	633,000,000.00	606,580,583.65-	95.83%-	43,000,000.00	54,000,000.00	65,000,000.00
MISCELLANEOUS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12140000									
MISCELLANEOUS									
OFFICE OF THE SECRETARY TO STATE GOVERNMENT									
Organization/Economic Code									
11013001/12140000									
11013001/12140002 Others/Miscellaneous Income	2.00	3,220.00			3,220.00+				
Total	2.00	3,220.00			3,220.00+				
MISCELLANEOUS									
GOVERNMENT PRINTING AND STATIONARY									
Organization/Economic Code									
23013001/12140000									
23013001/12140002 Other Miscellaneous revenue	50,975.00	360.00			360.00+				
Total	50,975.00	360.00			360.00+				
MISCELLANEOUS									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
23003001/12140000									
MISCELLANEOUS									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12140000									
52001001/12140002 Miscellaneous Income (Other Receipts)	15.00								
Total	15.00								
MISCELLANEOUS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12140000									
17018001/12140002 Others	412,500.04	52,500.00			52,500.00+				
Total	412,500.04	52,500.00			52,500.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	N	N	N	N	N		N	N	N
MISCELLANEOUS									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH (ESUT)									
Organization/Economic Code									
17021001/12140000									
MISCELLANEOUS									
COLLEGE OF EDUCATION TECHNICAL									
Organization/Economic Code									
17019001/12140000									
17019001/12140001 Donations Received	100,000.00								
Total	100,000.00								
MISCELLANEOUS									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12140000									
14001001/14140002 Miscellaneous Income	360,000.00	51,400.00	40,000.00	40,000.00	11,400.00+	28.50%+			
Total	360,000.00	51,400.00	40,000.00	40,000.00	11,400.00+	28.50%+			
MISCELLANEOUS									
ESUTH TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12140000									
21026002/12140001 Recovering of Fund	3,240,630.00		14,000,000.00	14,000,000.00	14,000,000.00-	100.00%-	36,000,000.00	37,000,000.00	38,000,000.00
Total	3,240,630.00		14,000,000.00	14,000,000.00	14,000,000.00-	100.00%-	36,000,000.00	37,000,000.00	38,000,000.00
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			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-			
Total			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-			
TOTAL MISCELLANEOUS	135,158,449.02	26,526,896.35	655,040,000.00	655,040,000.00	628,513,103.65-	95.95%-	79,000,000.00	91,000,000.00	103,000,000.00
SUMMARY									
TOTAL - IGR	21,743,012,253.22	31,142,966,700.04	27,734,000,000.00	27,734,000,000.00	3,408,966,700.04+	12.29%+	28,435,958,300.00	31,285,576,800.00	34,835,687,900.00
STATUTORY ALLOCATION	59,566,490,808.00	56,464,018,381.24	65,965,243,000.00	65,965,243,000.00	9,501,224,618.76-	14.40%-	65,250,000,000.00	68,260,000,000.00	72,266,000,000.00
GRAND TOTAL	81,309,503,061.22	87,606,985,081.28	93,699,243,000.00	93,699,243,000.00	6,092,257,918.72-	6.50%-	93,685,958,300.00	99,545,576,800.00	107,101,687,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/21010101 Basic Salary	111,191,267.69	103,180,640.68	81,341,200.00	103,180,700.00	59.32+	0.00%+	113,415,093.00	115,638,918.00	117,862,743.00
11001001/21020101 Housing/Rent Allowance	20,329,923.00	19,261,740.00	14,653,200.00	19,261,800.00	60.00+	0.00%+	20,736,521.00	21,143,119.00	21,549,718.00
11001001/21020102 Transport Allowance	8,391,200.00	7,740,200.00	4,746,900.00	7,740,300.00	100.00+	0.00%+	8,559,024.00	8,726,848.00	8,894,672.00
11001001/21020103 Meal Subsidy	3,544,640.00	3,149,400.00	1,920,200.00	3,149,500.00	100.00+	0.00%+	3,615,532.00	3,686,425.00	3,757,318.00
11001001/21020104 Utility Allowance	2,353,400.00	2,167,100.00	1,846,000.00	2,167,200.00	100.00+	0.00%+	2,400,468.00	2,447,536.00	2,494,604.00
11001001/21020105 Entertainment Allowance	80,190.00	57,510.00	86,200.00	86,200.00	28,690.00+	33.28%+	81,793.00	83,397.00	85,001.00
11001001/21020106 Leave allowances	11,308,385.51	10,416,144.10	8,731,500.00	10,416,200.00	55.90+	0.00%+	11,534,553.00	11,760,720.00	11,986,888.00
11001001/21020107 Domestic Staff Allowance	1,353,978.00	1,113,552.00	1,366,900.00	1,366,900.00	253,348.00+	18.53%+	1,381,057.00	1,408,137.00	1,435,216.00
11001001/21020108 Shift Duty Allowance	103,875.35	105,926.48		106,000.00	73.52+	0.07%+	105,952.00	108,030.00	110,107.00
11001001/21020131 Arrears Allowances	1,786,664.66	1,644,957.90		1,645,000.00	42.10+	0.00%+	1,822,397.00	1,858,131.00	1,893,864.00
11001001/21020144 Secretarial Allowance	180.00	150.00		200.00	50.00+	25.00%+	184.00	188.00	191.00
Sub Total: Personnel Cost	160,443,704.21	148,837,321.16	114,692,100.00	149,120,000.00	282,678.84+	0.19%+	163,652,574.00	166,861,449.00	170,070,322.00
11001001/22020101 Local Transport & Travel-Training	11,196,950.00	24,019,822.86	50,000,000.00	25,000,000.00	980,177.14+	3.92%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22020102 Local Transport & Travel-Others	181,773,360.00	198,344,630.00	250,000,000.00	200,000,000.00	1,655,370.00+	0.83%+	500,000,000.00	500,000,000.00	500,000,000.00
11001001/22020103 International Transport & Travel-Training	1,563,594.00	10,790,750.00	60,000,000.00	11,000,000.00	209,250.00+	1.90%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22020104 International Transport & Travel-Others	12,897,352.00	9,270,000.00	100,000,000.00	9,300,000.00	30,000.00+	0.32%+	300,000,000.00	300,000,000.00	300,000,000.00
11001001/22020105 Hotel Accommodation	42,333,289.00	339,058,526.50	200,000,000.00	339,058,600.00	73.50+	0.00%+	400,000,000.00	450,000,000.00	450,000,000.00
11001001/22020201 Electricity Charges	553,555,345.20	131,964,147.52	200,000,000.00	140,000,000.00	8,035,852.48+	5.74%+	600,000,000.00	700,000,000.00	700,000,000.00
11001001/22020202 Telephone Charges	1,693,000.00	1,070,000.00	2,000,000.00	2,000,000.00	930,000.00+	46.50%+	3,000,000.00	2,000,000.00	2,000,000.00
11001001/22020203 Internet Access Charges	108,000.00	732,420.00	5,000,000.00	5,000,000.00	4,267,580.00+	85.35%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020204 Satellite Broadcasting Access Charges	4,169,870.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	12,000,000.00
11001001/22020205 Water Rates			5,000,000.00	4,950,000.00	4,950,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020206 Sewage Charges		50,000.00		50,000.00					
11001001/22020301 Office Stationeries/Computer Consumables	30,206,405.00	12,968,880.00	80,000,000.00	13,000,000.00	31,120.00+	0.24%+	120,000,000.00	120,000,000.00	120,000,000.00
11001001/22020302 Books			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	5,000,000.00
11001001/22020303 Newspapers	24,660,392.20	5,792,912.00	1,500,000.00	5,793,000.00	88.00+	0.00%+	600,000.00	600,000.00	600,000.00
11001001/22020304 Magazines & Periodicals		2,000,000.00	8,000,000.00	3,707,000.00	1,707,000.00+	46.05%+	500,000.00	500,000.00	500,000.00
11001001/22020305 Printing of Non Security Documents	6,075,000.00	4,971,500.00	20,000,000.00	20,000,000.00	15,028,500.00+	75.14%+	60,000,000.00	70,000,000.00	70,000,000.00
11001001/22020306 Printing of Security Documents	10,890,000.00	79,000.00	5,000,000.00	5,000,000.00	4,921,000.00+	98.42%+	15,000,000.00	15,000,000.00	15,000,000.00
11001001/22020307 Drugs & Medical Supplies	9,974,500.00	10,745,000.00	50,000,000.00	50,000,000.00	39,255,000.00+	78.51%+	15,000,000.00	15,000,000.00	15,000,000.00
11001001/22020308 Field and Camping Materials		1,530,000.00	5,000,000.00	5,000,000.00	3,470,000.00+	69.40%+	10,000,000.00	11,000,000.00	11,000,000.00
11001001/22020309 Uniforms & Other Clothing	97,713,165.00	58,511,900.00	80,000,000.00	80,000,000.00	21,488,100.00+	26.86%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22020310 Teaching Aids/Instruction Materials	495,000.00								
11001001/22020311 Food Stuff/Catering Materials Supplies	147,071,567.00	177,378,430.00	200,000,000.00	178,000,000.00	621,570.00+	0.35%+	250,000,000.00	250,000,000.00	260,000,000.00
11001001/22020312 Service Materials		103,635,810.00	30,000,000.00	103,635,900.00	90.00+	0.00%+	50,000,000.00	50,000,000.00	60,000,000.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	125,173,733.62	123,381,330.23	250,000,000.00	124,000,000.00	618,669.77+	0.50%+	250,000,000.00	250,000,000.00	250,000,000.00
11001001/22020402 Maintenance of Office Furniture	2,064,000.00	490,750.00	4,500,000.00	4,500,000.00	4,009,250.00+	89.09%+	2,000,000.00	2,000,000.00	2,000,000.00
11001001/22020403 Maintenance of Office Building/Residential Quarters	2,431,740.00	12,126,425.00	20,000,000.00	20,000,000.00	7,873,575.00+	39.37%+	15,000,000.00	15,000,000.00	15,000,000.00
11001001/22020404 Maintenance of Office IT Equipment	209,728,976.00	322,009,567.20	20,000,000.00	322,009,600.00	32.80+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020405 Maintenance of Plants/Generators	7,437,928.00	10,823,400.00	30,000,000.00	30,000,000.00	19,176,600.00+	63.92%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020406 Other Maintenance Services	46,514,943.00	148,770,476.00	40,000,000.00	148,770,500.00	24.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11001001/22020410 Maintenance of Street Lightings	15,000.00								
11001001/22020411 Maintenance of Communication Equipments		588,500.00	5,000,000.00	4,009,800.00	3,421,300.00+	85.32%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020414 Maintenance of Lodges & Guest Houses	316,900.00	765,550.00	10,000,000.00	10,000,000.00	9,234,450.00+	92.34%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020415 Maintenance of Other Infrastructure	362,850.00		10,000,000.00	2,249,900.00	2,249,900.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020501 Local Training	23,801,774.00	2,533,000.00	10,000,000.00	10,000,000.00	7,467,000.00+	74.67%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020502 International Training	13,113,920.00		20,000,000.00	999,900.00	999,900.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22020503 Training & Staff Development	35,000.00	3,429,200.00	20,000,000.00	20,000,000.00	16,570,800.00+	82.85%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020504 Civil Service Examination		100,000,000.00		100,000,000.00					
11001001/22020506 Seminar and Conferences	10,568,000.00	40,990,196.00	40,000,000.00	40,990,200.00	4.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020601 Security Services	142,441,955.00	186,532,100.00	150,000,000.00	187,000,000.00	467,900.00+	0.25%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
11001001/22020603 Residential Rent	4,200,000.00	7,750,000.00		7,750,100.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020604 Security Vote (Including Operations)	4,200,500,000.00	4,107,200,000.00	5,200,000,000.00	4,110,000,000.00	2,800,000.00+	0.07%+	5,000,000,000.00	5,200,000,000.00	5,200,000,000.00
11001001/22020605 Cleaning & Fumigation Services	502,740,450.00	619,044,090.00	900,000,000.00	620,000,000.00	955,910.00+	0.15%+	800,000,000.00	800,000,000.00	800,000,000.00
11001001/22020701 Financial Consulting			7,000,000.00	6,660,000.00	6,660,000.00+	100.00%+			
11001001/22020703 Legal Services		59,000,000.00	40,000,000.00	59,000,100.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22020705 Architectural Services		9,500,000.00		9,500,000.00					
11001001/22020710 Monitoring & Evaluation			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
11001001/22020801 Motor Vehicle Fuel Cost	2,104,000.00	1,050,000.00	260,000,000.00	10,000,000.00	8,950,000.00+	89.50%+	250,000,000.00	250,000,000.00	260,000,000.00
11001001/22020802 Other Transport Equipment Fuel Cost		340,000.00		340,000.00					
11001001/22020803 Plant/Generator Fuel Cost		1,107,410.00	25,000,000.00	25,000,000.00	23,892,590.00+	95.57%+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22020806 Cooking Gas Fuel Cost	10,858,000.00	10,640,000.00	20,000,000.00	10,999,900.00	359,900.00+	3.27%+	80,000,000.00	90,000,000.00	900,000,000.00
11001001/22020901 Bank Charges (Other Than Interest)	845,983.15	12,000,102.50	20,000,000.00	20,000,000.00	7,999,897.50+	40.00%+	7,000,000.00	7,000,000.00	7,000,000.00
11001001/22020902 Insurance Premium			50,000,000.00	13,467,800.00	13,467,800.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021001 Refreshments & Meals	114,464,065.00	82,635,194.00	300,000,000.00	83,000,000.00	364,806.00+	0.44%+	700,000,000.00	750,000,000.00	800,000,000.00
11001001/22021002 Honorarium & Sitting Allowance	549,063,496.20	385,537,227.46	250,000,000.00	385,537,300.00	72.54+	0.00%+	200,000,000.00	250,000,000.00	250,000,000.00
11001001/22021003 Publicity & Advertisements	403,168,248.90	446,418,688.57	120,000,000.00	446,418,700.00	11.43+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22021004 Medical Expenses-Local	6,609,317.10	16,979,630.00	50,000,000.00	29,999,900.00	13,020,270.00+	43.40%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021005 Service School Fees Payment	39,360.00								
11001001/22021006 Postage & Courier Services	156,400.00	169,000.00	1,000,000.00	1,000,000.00	831,000.00+	83.10%+	1,000,000.00	1,000,000.00	1,000,000.00
11001001/22021007 Welfare Packages	96,736,648.44	117,216,980.00	300,000,000.00	120,000,000.00	2,783,020.00+	2.32%+	500,000,000.00	500,000,000.00	600,000,000.00
11001001/22021008 Subscript. To Prof. Bodies (Subscr. to Gov. forum)	1,844,100.00	44,028,102.00		44,028,200.00	98.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021009 Sporting Activities	7,985,000.00	10,000,000.00	1,000,000.00	10,000,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,200,000.00
11001001/22021020 Foreign Scholarship Scheme	511,500.00								
11001001/22021011 Recruitment and Appointment (Service wide)		20,000,000.00		20,000,100.00	100.00+	0.00%+			
11001001/22021014 Annual Budget Defence Expenses & Administration	74,300.00	31,800.00	1,000,000.00	499,900.00	468,100.00+	93.64%+	1,000,000.00	1,000,000.00	1,000,000.00
11001001/22021016 Servicom		500,000.00		500,100.00	100.00+	0.02%+			
11001001/22021019 Medical Expenses-International	7,402,000.00	2,000,000.00	100,000,000.00	2,000,000.00			60,000,000.00	60,000,000.00	60,000,000.00
11001001/22021020 Foreign Scholarship Scheme	7,003,000.00	12,000.00		12,100.00	100.00+	0.83%+			
11001001/22021021 Special Days/Celebrations	95,518,780.00	143,892,897.00	250,000,000.00	144,000,000.00	107,103.00+	0.07%+	500,000,000.00	500,000,000.00	500,000,000.00
11001001/22021022 Donations		145,638,785.00	250,000,000.00	146,000,000.00	361,215.00+	0.25%+	4,000,000,000.00	4,000,000,000.00	4,000,000,000.00
11001001/22021023 Final Accounts Preparation/Verification Expenses	10,196,000.00								
11001001/22021026 Common services (Committee/Commissions)		10,010,000.00	160,000,000.00	11,000,000.00	990,000.00+	9.00%+	400,000,000.00	450,000,000.00	500,000,000.00
Sub-Total: Overhead	7,742,404,157.81	8,298,056,129.84	10,300,000,000.00	8,575,738,700.00	277,682,570.16+	3.24%+	16,864,100,000.00	17,385,100,000.00	18,431,300,000.00
Total Recurrent Expenditure	7,902,847,862.02	8,446,893,451.00	10,414,692,100.00	8,724,858,700.00	277,965,249.00+	3.19%+	17,027,752,574.00	17,551,961,449.00	18,601,370,322.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11001002 - Office of the Deputy Governor									
11001002/21010101 Basic Salary	7,176,709.38	7,803,231.38	8,578,624.00	8,378,324.00	575,092.62+	6.86%+	7,320,243.00	7,463,777.00	7,463,777.00
11001002/21020101 Housing/Rent Allowance	1,061,204.00	1,328,477.00	1,371,533.00	1,335,533.00	7,056.00+	0.53%+	1,082,428.00	1,103,652.00	1,103,652.00
11001002/21020102 Transport Allowance	480,500.00	580,100.00	544,200.00	580,200.00	100.00+	0.02%+	490,110.00	499,720.00	499,720.00
11001002/21020103 Meal Subsidy	307,408.00	233,100.00	235,200.00	235,200.00	2,100.00+	0.89%+	313,556.00	319,704.00	319,704.00
11001002/21020104 Utility Allowance	121,400.00	149,600.00	157,200.00	157,200.00	7,600.00+	4.83%+	123,828.00	126,256.00	126,256.00
11001002/21020105 Entertainment Allowance	2,430.00		14,580.00	14,580.00	14,580.00+	100.00%+	2,478.00	2,527.00	2,527.00
11001002/21020106 Leave Allowance	844,072.50	1,105,734.60	857,860.00	1,105,760.00	25.40+	0.00%+	860,953.00	877,835.00	877,835.00
11001002/21020107 Domestic Staff Allowance	50,616.00		303,696.00	55,796.00	55,796.00+	100.00%+	51,628.00	52,640.00	52,640.00
11001002/21020108 Shift Duty Allowance	39,686.57	48,091.74		48,100.00	8.26+	0.02%+	40,480.00	41,274.00	41,274.00
11001002/21020131 Arrears Allowances	152,614.03	152,199.00		152,200.00	1.00+	0.00%+	155,666.00	158,718.00	158,718.00
Total Personal Cost	10,236,640.48	11,400,533.72	12,062,893.00	12,062,893.00	662,359.28+	5.49%+	10,441,370.00	10,646,103.00	10,646,103.00
11001002/22020101 Local Transport & Travel-Training	20,000.00		5,000,000.00	1,489,100.00	1,489,100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020102 Local Transport & Travel-Others	33,621,800.00	27,680,100.00	20,000,000.00	27,710,900.00	30,800.00+	0.11%+	40,000,000.00	50,000,000.00	50,000,000.00
11001002/22020103 International Transport & Travel-Training		18,996,200.00		20,000,000.00	1,003,800.00+	5.02%+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22020104 International Transport & Travel-Others	18,996,200.00	11,958,000.00	35,000,000.00	15,000,000.00	3,042,000.00+	20.28%+	35,000,000.00	35,000,000.00	35,000,000.00
11001002/22020202 Telephone Charges	2,528,100.00	1,475,000.00	1,000,000.00	1,475,000.00			300,000.00	300,000.00	300,000.00
11001002/22020203 Internet Access Charges			1,000,000.00	525,000.00	525,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11001002/22020204 Satellite Broadcasting Access Charges							300,000.00	300,000.00	300,000.00
11001002/22020301 Office Stationeries/Computer Consumables	1,323,800.00	1,159,000.00	8,000,000.00	3,800,000.00	2,641,000.00+	69.50%+	4,000,000.00	5,000,000.00	5,000,000.00
11001002/22020302 Books		42,800.00		42,800.00			400,000.00	400,000.00	400,000.00
11001002/22020303 Newspapers	513,600.00	470,800.00	600,000.00	557,200.00	86,400.00+	15.51%+	500,000.00	500,000.00	500,000.00
11001002/22020304 Magazines & Periodicals	216,000.00	216,000.00	500,000.00	500,000.00	284,000.00+	56.80%+	300,000.00	300,000.00	300,000.00
11001002/22020305 Printing of Non Security Documents	6,600.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020309 Uniforms & Other Clothing			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
11001002/22020311 Food Stuff/Catering Materials Supplies	73,079,000.00	76,735,000.00	50,000,000.00	76,735,000.00			80,000,000.00	82,000,000.00	82,000,000.00
11001002/22020312 Service Materials			10,000,000.00	2,643,800.00	2,643,800.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	20,510,800.00	17,356,100.00	10,000,000.00	17,356,200.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22020402 Maintenance of Office Furniture			4,000,000.00	700,000.00	700,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020403 Maintenance of Office Building/Residential Qtrs.			5,000,000.00	1,997,400.00	1,997,400.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020404 Maintenance of Office IT Equipment			1,000,000.00	640,000.00	640,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020405 Maintenance of Plants/Generators	1,640,000.00	1,860,000.00	1,500,000.00	1,860,000.00			500,000.00	500,000.00	500,000.00
11001002/22020406 Other Maintenance Services	732,650.00	5,002,500.00	2,000,000.00	5,002,600.00	100.00+	0.00%+	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+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020501 Local Training			2,000,000.00	3,800.00	3,800.00+	100.00%+	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	4,711,200.00	16,222,000.00	2,000,000.00	16,222,000.00			2,000,000.00	2,000,000.00	2,500,000.00
11001002/22020605 Cleaning & Fumigation Services	9,033,800.00	8,300,000.00	5,000,000.00	8,300,000.00			6,000,000.00	6,000,000.00	6,000,000.00
11001002/22020703 Legal Services	1,200,000.00						5,000,000.00	6,000,000.00	6,000,000.00
11001002/22020801 Motor Vehicle Fuel Cost	10,760,000.00	10,560,000.00		10,560,000.00			5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020806 Cooking Gas Fuel Cost	2,216,000.00	2,216,000.00		2,216,000.00			2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020901 Bank Charges (Others than Interest)	2,427.00	568.00	1,000,000.00	1,000,000.00	999,432.00+	99.94%+			
11001002/22021001 Refreshments & Meals	7,485,000.00	7,674,000.00	10,000,000.00	7,784,000.00	110,000.00+	1.41%+	10,000,000.00	10,000,000.00	10,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11001002/22021002	23,940,000.00	21,980,000.00	10,000,000.00	21,980,000.00			10,000,000.00	10,000,000.00	10,000,000.00
11001002/22021003	460,000.00		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
11001002/22021004			20,000,000.00	5,778,000.00	5,778,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22021007	6,665,000.00	7,431,000.00	15,000,000.00	8,000,000.00	569,000.00+	7.11%+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22021014			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11001002/22021019			25,000,000.00	2,460,000.00	2,460,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001002/22021021		90,500,000.00		90,500,000.00			3,000,000.00	3,000,000.00	3,000,000.00
11001002/22021022			10,000,000.00				20,000,000.00	25,000,000.00	25,000,000.00
11001002/22021026			30,000,000.00	3,265,000.00	3,265,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	219,661,977.00	327,835,068.00	302,000,000.00	373,503,800.00	45,668,732.00+	12.23%+	317,400,000.00	336,400,000.00	336,900,000.00
Total Recurrent Expenditure	229,898,617.48	339,235,601.72	314,062,893.00	385,566,693.00	46,331,091.28+	12.02%+	327,841,370.00	347,046,103.00	347,546,103.00
11010001 - Department of Due process & Budget Monitoring									
11010001/22020102			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
11010001/22020301			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,800,000.00	1,800,000.00	1,800,000.00
11010001/22020302			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11010001/22020303			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11010001/22020305			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
11010001/22020401			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11010001/22020402			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22020404			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11010001/22020406			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11010001/22020413			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22020710			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11010001/22021003			500,000.00	500,000.00	500,000.00+	100.00%+	550,000.00	550,000.00	600,000.00
11010001/22021007			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22021014			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead			7,550,000.00	7,550,000.00	7,550,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,100,000.00
Total Recurrent Expenditure			7,550,000.00	7,550,000.00	7,550,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,100,000.00
11013002 - Economic Affairs and Parastatals									
11013002/22020102			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11013002/22020203			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11013002/22020204			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11013002/22020301			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013002/22020303			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11013002/22020304			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11013002/22020305			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013002/22020401			500,000.00	500,000.00	500,000.00+	100.00%+	550,000.00	550,000.00	550,000.00
11013002/22020402			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	250,000.00	300,000.00
11013002/22020404			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11013002/22020710			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11013002/22020801			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11013002/22021007			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11013002/22021014 Annual Budget Expenses and Administration			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			3,750,000.00	3,650,000.00	3,650,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,050,000.00
Total Recurrent Expenditure			3,750,000.00	3,650,000.00	3,650,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,050,000.00
11101001 - Project Development And Implementation Dept.									
11101001/22020102 Local Travel and Transport – Others			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11101001/22020301 Office Stationeries/Computer Consumables	430,400.00	285,800.00	800,000.00	800,000.00	514,200.00+	64.28%+	800,000.00	800,000.00	800,000.00
11101001/22020305 Printing of Non Security Documents			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11101001/22020401 Maintenance of Motor Vehicles/Transport Equipment	166,000.00	389,250.00	800,000.00	800,000.00	410,750.00+	51.34%+	800,000.00	800,000.00	800,000.00
11101001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11101001/22020404 Maintenance of Office / IT Equipments			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11101001/22020710 Monitoring and Evaluation			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11101001/22020801 Motor Vehicle Fuel Cost	219,900.00	271,450.00		271,500.00	50.00+	0.02%+			
11101001/22020901 Bank Charges	2,115.17	3,137.40	100,000.00	100,000.00	96,862.60+	96.86%+	100,000.00	100,000.00	100,000.00
11101001/22021001 Refreshment and Meals	170,700.00	60,400.00	400,000.00	400,000.00	339,600.00+	84.90%+	400,000.00	400,000.00	450,000.00
11101001/22021002 Honorarium & Sitting Allowance	660,000.00	793,000.00		793,100.00	100.00+	0.01%+			
11101001/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11101001/22021014 Annual Budget Expenses and Administration			150,000.00				150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	1,649,115.17	1,803,037.40	5,650,000.00	6,564,600.00	4,761,562.60+	72.53%+	5,650,000.00	5,650,000.00	5,700,000.00
Total Recurrent Expenditure	1,649,115.17	1,803,037.40	5,650,000.00	6,564,600.00	4,761,562.60+	72.53%+	5,650,000.00	5,650,000.00	5,700,000.00
11008001 - Enugu State Emergency Management Agency									
11008001/22020101 Local Travel and Transport - Training	2,000.00		2,000,000.00	1,925,000.00	1,925,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020102 Local Transport & Travel-Others	620,000.00	2,078,980.00	30,000,000.00	2,079,000.00	20.00+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
11008001/22020104 International Transport and Travels - Others			20,000,000.00	13,794,400.00	13,794,400.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11008001/22020105 Hotel accommodation		75,000.00		75,000.00			5,000,000.00	5,000,000.00	5,000,000.00
11008001/22020204 Satellite Broadcasting Access Charges	862,000.00	6,505,500.00	300,000.00	6,505,600.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
11008001/22020301 Office Stationeries/Computer Consumables	360,050.00	473,094.50	600,000.00	600,000.00	126,905.50+	21.15%+	600,000.00	600,000.00	600,000.00
11008001/22020303 Newspaper			100,000.00	40,000.00	40,000.00+	100.00%+	100,000.00	100,000.00	150,000.00
11008001/22020304 Magazines & Periodicals		110,000.00	50,000.00	110,000.00			50,000.00	50,000.00	50,000.00
11008001/22020308 Field & Camping Materials Supplies	22,794,600.00	20,120,000.00	3,000,000.00	20,120,100.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11008001/22020311 Food Stuff/Catering Mtrls Supply (Supply of relief materials)	25,293,880.00	35,506,500.00	40,000,000.00	36,287,600.00	781,100.00+	2.15%+	100,000,000.00	150,000,000.00	150,000,000.00
11008001/22020312 Service Materials	723,000.00	2,350,000.00	1,000,000.00	2,350,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	6,000,000.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	560,800.00	3,862,258.00	1,500,000.00	3,862,300.00	42.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11008001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11008001/22020406 Other maintenance Services	107,250.00	30,000.00	1,000,000.00	333,900.00	303,900.00+	91.02%+	1,000,000.00	1,000,000.00	1,000,000.00
11008001/22020501 Local Training	3,255,500.00	2,666,000.00	2,000,000.00	2,666,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020801 Motor Vehicle Fuel Cost	240,400.00	341,600.00	1,500,000.00	1,500,000.00	1,158,400.00+	77.23%+	1,600,000.00	1,600,000.00	1,700,000.00
11008001/22020803 Plant/Generator Fuel Cost	102,000.00	5,000.00	500,000.00	500,000.00	495,000.00+	99.00%+	600,000.00	600,000.00	600,000.00
11008001/22020901 Financial Charges (Other than interest)		7,339.54	50,000,000.00	38,722,800.00	38,715,460.46+	99.98%+	100,000.00	100,000.00	100,000.00
11008001/22021001 Refreshments & Meals	260,000.00	180,800.00	300,000.00	300,000.00	119,200.00+	39.73%+	400,000.00	400,000.00	400,000.00
11008001/22021007 Welfare Packages		11,877,130.00	600,000.00	11,877,200.00	70.00+	0.00%+	600,000.00	600,000.00	600,000.00
11008001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead	55,181,480.00	86,189,202.04	155,000,000.00	144,199,100.00	58,009,897.96+	40.23%+	221,500,000.00	271,500,000.00	272,700,000.00
Total Recurrent Expenditure	55,181,480.00	86,189,202.04	155,000,000.00	144,199,100.00	58,009,897.96+	40.23%+	221,500,000.00	271,500,000.00	272,700,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11013001 - Office of The Secretary To The State Govt.									
11013001/21010101 Basic Salary	496,142,207.43	457,980,185.53	103,773,114.00	457,980,214.00	28.47+	0.00%+	506,065,051.00	548,112,060.00	548,112,060.00
11002007/21010103 CRFC - Salaries (Including 400m provision for Executive Sec)			342,131,626.00	131,626.00	131,626.00+	100.00%+	852,100,000.00	860,000,000.00	860,000,000.00
11002007/21020101 Housing/Rent Allowance	7,869,743.00	7,869,670.00	10,441,960.00	10,441,960.00	2,572,290.00+	24.63%+	8,027,137.00	10,355,211.00	10,612,800.00
11002007/21020102 Transport Allowance	3,264,700.00	3,134,500.00	3,237,000.00	3,237,000.00	102,500.00+	3.17%+	3,329,994.00	3,477,560.00	3,783,420.00
11002007/21020103 Meal Subsidy	1,340,400.00	1,278,500.00	1,442,400.00	1,442,400.00	163,900.00+	11.36%+	1,367,208.00	1,413,966.00	1,792,450.00
11002007/21020104 Utility Allowance	911,800.00	866,100.00	1,027,800.00	1,001,100.00	135,000.00+	13.49%+	930,036.00	1,085,940.00	1,027,730.00
11002007/21020105 Entertainment Allowance	63,180.00	86,670.00	60,000.00	86,700.00	30.00+	0.03%+	64,443.00	60,000.00	60,000.00
11013001/21020106 Leave allowances	4,416,614.30	4,309,585.37	5,903,531.00	5,903,531.00	1,593,945.63+	27.00%+	4,504,946.00		
11002007/21020107 Domestic Staff Allowance	1,126,206.00	1,594,404.00	474,750.00	1,594,450.00	46.00+	0.00%+	1,148,730.00	474,750.00	474,750.00
11002007/21020108 Shift Duty Allowance	317,721.32	307,898.38		308,000.00	101.62+	0.03%+	324,075.00		
11002007/21020113 TSS Allowance			11,848,000.00						
11002007/21020131 Arrears Allowances	426,940.23	4,607,400.98		4,607,500.00	99.02+	0.00%+	435,479.00		
Total Personal Cost	515,879,512.28	482,034,914.26	480,340,181.00	486,734,481.00	4,699,566.74+	0.97%+	1,378,297,099.00	1,424,979,487.00	1,425,863,210.00
11002007/22020101 Local Transport & Travel-Training	68,849,860.00	437,071,311.75	4,000,000.00	437,071,400.00	88.25+	0.00%+	4,000,000.00	4,000,000.00	4,500,000.00
11013001/22020102 Local Transport & Travel-Others	7,916,000.00	4,601,513.00	5,000,000.00	5,000,000.00	398,487.00+	7.97%+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22020103 International Transport and Travels - Training			20,000,000.00	2,590,400.00	2,590,400.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020104 International Transport & Travel-Others	151,242,646.00	72,393,882.50	20,000,000.00	72,393,900.00	17.50+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020105 Hotel Accommodation		4,119,135.00	7,500,000.00	7,500,000.00	3,380,865.00+	45.08%+	8,000,000.00	8,000,000.00	8,000,000.00
11013001/22020202 Telephone Charges	7,594,200.00	24,409,500.00	7,000,000.00	24,409,600.00	100.00+	0.00%+	8,000,000.00	8,000,000.00	8,500,000.00
11013001/22020203 Internet Access Charges			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00	3,500,000.00	4,000,000.00
11013001/22020204 Satellite Broadcasting Access Charges			2,000,000.00	281,800.00	281,800.00+	100.00%+	2,000,000.00	2,000,000.00	2,500,000.00
11013001/22020301 Office Stationeries/Computer Consumables	20,059,700.00	44,717,400.00	10,000,000.00	44,717,500.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22020303 Newspapers		50,000.00	1,000,000.00	1,000,000.00	950,000.00+	95.00%+	300,000.00	300,000.00	300,000.00
11013001/22020304 Magazines & Periodicals			2,000,000.00	439,400.00	439,400.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013001/22020305 Printing of Non Security Documents	1,165,000.00	3,560,500.00	2,000,000.00	3,560,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	10,600,400.00	6,995,500.00	40,000,000.00	40,000,000.00	33,004,500.00+	82.51%+			
11013001/22020402 Maintenance of Office Furniture		13,942,980.00	500,000.00	13,943,000.00	20.00+	0.00%+	500,000.00	500,000.00	500,000.00
11013001/22020403 Maintenance of Office Building/Residential Quarters	11,422,700.00	49,507,802.50	5,000,000.00	49,507,900.00	97.50+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22020404 Maintenance of Office IT Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11013001/22020405 Maintenance of Plants/Generators			1,500,000.00	3,218,200.00	3,218,200.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11013001/22020406 Other Maintenance Services		2,218,100.00	500,000.00	2,218,200.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
11013001/22020412 Maintenance of Markets/Public Places							700,000.00	700,000.00	700,000.00
11013001/22020501 Local Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
11013001/22020506 Seminar & Conferences	4,355,000.00		20,000,000.00	39,007,200.00	39,007,200.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020601 Security Services		29,007,147.00	10,000,000.00	29,007,200.00	53.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020602 Office Rent	27,118,245.00	40,000,000.00	9,000,000.00	40,000,000.00			9,000,000.00	9,000,000.00	9,000,000.00
11013001/22020603 Residential Rent	108,391,003.00	6,127,038.75	20,000,000.00	20,000,000.00	13,872,961.25+	69.36%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020605 Cleaning & Fumigation Services	2,660,300.00	1,499,000.00	1,500,000.00	1,500,000.00	1,000.00+	0.07%+	500,000.00	500,000.00	500,000.00
11013001/22020801 Motor Fuel Cost	10,704,500.00	7,005,300.00	20,000,000.00	20,000,000.00	12,994,700.00+	64.97%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020803 Plant/Generator Fuel Cost				1,520,100.00	1,520,100.00+	100.00%+	600,000.00	600,000.00	600,000.00
11013001/22020901 Bank Charges(Other Than Interest)	36,000.00	2,523,000.00	1,000,000.00	2,523,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020902 Insurance Premium			100,000,000.00				40,000,000.00	40,000,000.00	40,000,000.00
11013001/22021001 Refreshments & Meals	9,326,600.00	4,603,700.00	5,000,000.00	5,000,000.00	396,300.00+	7.93%+	5,000,000.00	5,000,000.00	5,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11013001/22021002 Honorarium & Sitting Allowance	8,573,000.00	29,732,848.00	40,000,000.00	40,000,000.00	10,267,152.00+	25.67%+	40,000,000.00	40,000,000.00	40,000,000.00
11013001/22021003 Publicity & Advertisements		4,415,289.00	3,000,000.00	4,415,300.00	11.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11013001/22021004 Medical Expenses-Local			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
11013001/22021007 Welfare Packages	2,213,300.00	3,291,500.00	40,000,000.00	40,000,000.00	36,708,500.00+	91.77%+	40,000,000.00	40,000,000.00	40,000,000.00
11013001/22021014 Annual Budget Expenses and Administration		3,047,620.00	500,000.00	3,047,700.00	80.00+	0.00%+	500,000.00	500,000.00	500,000.00
11013001/22021016 Servicom			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
11013001/22021019 Medical Expenses-International							20,000,000.00	20,000,000.00	20,000,000.00
11013001/22021021 Special Days/Celebrations		12,146,000.00	3,000,000.00	12,146,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11013001/22021022 Service Materials	7,200,000.00	7,808,000.00	2,000,000.00	7,808,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	459,428,454.00	814,794,067.50	417,000,000.00	987,826,700.00	173,032,632.50+	17.52%+	327,700,000.00	327,700,000.00	329,700,000.00
Total Recurrent Expenditure	975,307,966.28	1,296,828,981.76	897,340,181.00	1,474,561,181.00	177,732,199.24+	12.05%+	1,705,997,099.00	1,752,679,487.00	1,755,563,210.00
11003001 - Boundary Commission									
11003001/22020102 Local Transport & Travel-Others			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
11003001/22020301 Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11003001/22020401 Maintenance of Motor Vehicle /Transport Equipment			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	700,000.00
11003001/22020402 Maintenance of Office Furniture			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11003001/22020406 Other maintenance Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11003001/22020703 Legal Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	650,000.00
11003001/22020710 Monitoring and evaluation			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11003001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11003001/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11003001/22021007 Welfare Packages			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11003001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	6,400,000.00	6,400,000.00	6,550,000.00
Total Recurrent Expenditure			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	6,400,000.00	6,400,000.00	6,550,000.00
11016001 - Enugu State Economic Development Unit									
11016001/22020102 Local Transport & Travel-Others			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11016001/22020203 Internet Access Charges			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11016001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	100,000.00
11016001/22020302 Books									300,000.00
11016001/22020303 Newspapers									50,000.00
11016001/22020304 Magazines & Periodicals									50,000.00
11016001/22020305 Printing of Non Security Documents			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	300,000.00
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	550,000.00
11016001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	300,000.00
11016001/22020404 Maintenance of Office / IT Equipments			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	250,000.00	200,000.00
11016001/22020406 Other Maintenance Services			120,000.00	120,000.00	120,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
11016001/22020710 Monitoring and Evaluation			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	250,000.00	600,000.00
11016001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
11016001/22021003 Publicity & Advertisements							500,000.00	500,000.00	500,000.00
11016001/22021007 Welfare Packages			150,000.00	150,000.00	150,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016001/22021014 Annual Budget Expenses and Administration			120,000.00				150,000.00	150,000.00	100,000.00
Sub-Total: Overhead			3,340,000.00	3,220,000.00	3,220,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,850,000.00
Total Recurrent Expenditure			3,340,000.00	3,220,000.00	3,220,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,850,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11021001 - Enugu State Liaison Office – Lagos									
11021001/21010101 Basic Salary	14,054,068.68	14,879,524.14	18,662,750.00	18,662,750.00	3,783,225.86+	20.27%+	14,335,150.00	14,616,231.00	14,897,312.00
11021001/21020101 Housing/Rent Allowance	2,944,516.00	3,166,531.00	2,967,530.00	3,166,630.00	99.00+	0.00%+	3,003,406.00	3,062,296.00	3,121,186.00
11021001/21020102 Transport Allowance	990,400.00	1,040,800.00	833,980.00	1,040,880.00	80.00+	0.01%+	1,010,208.00	1,030,016.00	1,049,824.00
11021001/21020103 Meal Subsidy	425,300.00	448,300.00	394,200.00	448,400.00	100.00+	0.02%+	433,806.00	442,312.00	450,818.00
11021001/21020104 Utility Allowance	294,433.63	305,500.00	277,630.00	305,530.00	30.00+	0.01%+	300,322.00	306,210.00	312,099.00
11021001/21020105 Entertainment Allowance	17,955.00	22,680.00		22,700.00	20.00+	0.09%+	18,314.00	18,673.00	19,032.00
11021001/21020106 Leave Allowances	1,260,647.50	1,481,544.30	1,544,000.00	1,544,000.00	62,455.70+	4.05%+	1,285,860.00	1,311,073.00	1,336,286.00
11021001/21020107 Domestic Service Allowance	240,426.00	303,696.00	356,780.00	356,780.00	53,084.00+	14.88%+	245,234.00	250,043.00	254,851.00
11021001/21020108 Shift Duty Allowance	27,869.93	30,847.56		30,900.00	52.44+	0.17%+	28,427.00	28,984.00	29,542.00
11021001/21020111 Hazard Allowance	902,000.00	926,000.00		926,100.00	100.00+	0.01%+	920,040.00	938,080.00	956,120.00
11021001/21020131 Arrears Allowance	387,344.19	157,287.00		157,300.00	13.00+	0.01%+	395,091.00	402,837.00	410,584.00
Total Personal Cost	21,544,960.93	22,762,710.00	25,036,870.00	26,661,970.00	3,899,260.00+	14.62%+	21,975,858.00	22,406,755.00	22,837,654.00
11021001/22020102 Local Transport & Travel-Others	6,911,999.00	6,047,610.00	10,000,000.00	9,567,500.00	3,519,890.00+	36.79%+	2,000,000.00	2,000,000.00	2,000,000.00
11021001/22020104 International Transport & Travel-Others	84,500.00								
11021001/22020105 Hotel Accommodation	18,589,400.00	432,400.00		432,500.00	100.00+	0.02%+			
11021001/22020201 Electricity Charges	121,000.00	271,308.59	150,000.00	361,400.00	90,091.41+	24.93%+	1,500,000.00	1,500,000.00	1,500,000.00
11021001/22020202 Telephone Charges	1,250,000.00	1,249,700.00	1,300,000.00	1,300,000.00	50,300.00+	3.87%+	300,000.00	300,000.00	300,000.00
11021001/22020203 Internet Access Charges	18,000.00	183,000.00	250,000.00	233,900.00	50,900.00+	21.76%+	250,000.00	250,000.00	250,000.00
11021001/22020204 Satellite Broadcasting Access Charges	191,400.00	216,000.00	200,000.00	216,100.00	100.00+	0.05%+	250,000.00	250,000.00	250,000.00
11021001/22020205 Water Rates			50,000.00	50,000.00	50,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020206 Sewerage Charges			300,000.00	181,300.00	181,300.00+	100.00%+	300,000.00	300,000.00	300,000.00
11021001/22020301 Office Stationeries/Computer Consumables	48,916.50	168,625.00	50,000.00	168,700.00	75.00+	0.04%+	500,000.00	500,000.00	500,000.00
11021001/22020303 Newspapers			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11021001/22020304 Magazines & Periodicals			100,000.00	5,400.00	5,400.00+	100.00%+	100,000.00	100,000.00	100,000.00
11021001/22020305 Printing of Non Security Documents	164,941.50	94,585.79		94,600.00	14.21+	0.02%+			
11021001/22020401 Maintenance of Motor Vehicles/Transport Equipment	297,436.00	440,897.13	800,000.00	800,000.00	359,102.87+	44.89%+	800,000.00	800,000.00	800,000.00
11021001/22020402 Maintenance of Office Furniture		1,657,000.00	1,000,000.00	1,657,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020403 Maintenance of Office Building/Residential Quarters	968,347.00	1,884,693.08	1,000,000.00	1,884,700.00	6.92+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020404 Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020405 Maintenance of Plants/Generators		3,204,000.00	300,000.00	3,204,100.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
11021001/22020406 Other Maintenance Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
11021001/22020413 Maintenance of office equipment	26,000.00	1,210,849.90	300,000.00	1,210,900.00	50.10+	0.00%+	350,000.00	350,000.00	350,000.00
11021001/22020415 Maintenance of other infrastructure			200,000.00	200,000.00	200,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020601 Security Services	240,000.00	240,000.00	500,000.00	500,000.00	260,000.00+	52.00%+	500,000.00	500,000.00	500,000.00
11021001/22020605 Cleaning & Fumigation Services	24,000.00	24,000.00	100,000.00	100,000.00	76,000.00+	76.00%+	300,000.00	300,000.00	300,000.00
11021001/22020801 Motor Vehicle Fuel Cost	1,119,584.00	1,086,749.00	1,200,000.00	1,200,000.00	113,251.00+	9.44%+	1,200,000.00	1,200,000.00	1,200,000.00
11021001/22020803 Plant/Generator Fuel Cost		17,000.00	500,000.00	500,000.00	483,000.00+	96.60%+	500,000.00	500,000.00	500,000.00
11021001/22021001 Refreshments & Meals	206,765.00	204,022.50	500,000.00	500,000.00	295,977.50+	59.20%+	800,000.00	800,000.00	800,000.00
11021001/22021006 Postage & Courier Services	15,000.00	9,000.00	170,000.00	170,000.00	161,000.00+	94.71%+	200,000.00	200,000.00	200,000.00
11021001/22021007 Welfare Packages	1,869,800.00	5,800,976.00	2,000,000.00	5,801,000.00	24.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11021001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11021001/22021016 Servicom			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
11021001/22021021 Special Days/Celebrations							2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	32,147,089.00	24,442,416.99	22,020,000.00	31,389,200.00	6,946,783.01+	22.13%+	18,750,000.00	18,750,000.00	18,850,000.00
Total Recurrent Expenditure	53,692,049.93	47,205,126.99	47,056,870.00	58,051,170.00	10,846,043.01+	18.68%+	40,725,858.00	41,156,755.00	41,687,654.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11021002 - Enugu State Liaison Office - Abuja									
11021002/21010101 Basic Salary	10,933,742.63	11,277,799.60	31,453,670.00	11,277,900.00	100.40+	0.00%+	11,152,417.00	11,371,092.00	11,589,767.00
11021002/21010103 Consolidated Revenue Fund Charges - Salaries			5,178,650.00	5,178,650.00	5,178,650.00+	100.00%+			
11021002/21020101 Housing/Rent Allowance	2,242,783.00	2,346,716.00	1,655,660.00	2,349,760.00	3,044.00+	0.13%+	2,287,638.00	2,332,494.00	2,377,349.00
11021002/21020102 Transport Allowance	790,600.00	817,700.00	580,000.00	817,800.00	100.00+	0.01%+	806,412.00	822,224.00	838,036.00
11021002/21020103 Meal Subsidy	341,000.00	353,200.00	273,680.00	353,280.00	80.00+	0.02%+	347,820.00	354,640.00	361,460.00
11021002/21020104 Utility Allowance	293,456.00	252,200.00	180,340.00	252,240.00	40.00+	0.02%+	299,325.00	305,194.00	311,063.00
11021002/21020106 Leave Allowance	1,280,559.70	1,088,511.10	1,394,400.00	1,394,400.00	305,888.90+	21.94%+	1,306,170.00	1,331,782.00	1,357,393.00
11021002/21020111 Hazard Allowance	1,073,800.00	879,500.00		879,600.00	100.00+	0.01%+	1,095,276.00	1,116,752.00	1,138,228.00
11021002/21020131 Arrears Allowance	258,929.32	435,866.66	172,517.00	435,917.00	50.34+	0.01%+	264,107.00	269,286.00	274,465.00
11021002/21020140 Hardship Allowance			637,000.00						
Total Personal Cost	17,214,870.65	17,451,493.36	41,525,917.00	22,939,547.00	5,488,053.64+	23.92%+	17,559,165.00	17,903,464.00	18,247,761.00
11021001/22020102 Local Transport & Travel-Others			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
11021001/22020201 Electricity Charges	1,601,000.00	2,659,351.30	4,000,000.00	4,000,000.00	1,340,648.70+	33.52%+	4,000,000.00	4,000,000.00	4,000,000.00
11021001/22020202 Telephone Charges			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11021001/22020203 Internet Access Charges			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11021001/22020204 Satellite Broadcasting Access Charges	6,200.00		500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11021001/22020205 Water Rates		287,783.00	500,000.00	500,000.00	212,217.00+	42.44%+	500,000.00	500,000.00	500,000.00
11021001/22020206 Sewerage Charges		226,800.00	1,500,000.00	1,500,000.00	1,273,200.00+	84.88%+	1,600,000.00	1,600,000.00	1,600,000.00
11021001/22020301 Office Stationeries/Computer Consumables			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11021001/22020302 Books			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020303 Newspapers			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11021001/22020304 Magazines & Periodicals			500,000.00	474,690.00	474,690.00+	100.00%+	600,000.00	600,000.00	600,000.00
11021001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,117,609.20	10,679,755.00	5,000,000.00	10,679,800.00	45.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11021001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11021001/22020403 Maintenance of Office Building/Residential Quarters	955,000.00	1,080,000.00	1,000,000.00	1,080,000.00			1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020404 Maintenance of Office / IT Equipments			200,000.00	120,000.00	120,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020405 Maintenance of Plants/Generators	1,420,000.00	1,253,000.00	1,000,000.00	1,253,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020406 Other maintenance Services	5,502,511.95	36,667,678.46	400,000.00	57,911,700.00	21,244,021.54+	36.68%+	500,000.00	500,000.00	500,000.00
11021001/22020601 Security Services		3,764,729.00		3,764,800.00	71.00+	0.00%+			
11021001/22020605 Cleaning & Fumigation Services	280,900.00	377,600.00	400,000.00	400,000.00	22,400.00+	5.60%+	400,000.00	400,000.00	450,000.00
11021001/22020801 Motor Vehicle Fuel Cost	9,703,812.85	13,089,250.00	10,000,000.00	13,089,300.00	50.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11021001/22020803 Plant /Generator Fuel Cost	4,801,236.50	5,948,195.25	500,000.00	5,948,200.00	4.75+	0.00%+	500,000.00	500,000.00	500,000.00
11021001/22020901 Bank Charges (Other than Interest)	1,259.55	115,320.96		115,400.00	79.04+	0.07%+			
11021001/22021001 Refreshments & Meals	9,090,290.00	9,439,050.00	10,000,000.00	10,000,000.00	560,950.00+	5.61%+	10,000,000.00	10,000,000.00	10,000,000.00
11021001/22021007 Welfare Packages	10,000,000.00	5,000,000.00	1,000,000.00	5,000,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22021016 Servicom			200,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	48,494,820.05	90,588,512.97	41,000,000.00	120,637,090.00	30,048,577.03+	24.91%+	41,600,000.00	41,600,000.00	41,650,000.00
Total Recurrent Expenditure	65,709,690.70	108,040,006.33	82,525,917.00	143,576,637.00	35,536,630.67+	24.75%+	59,159,165.00	59,503,464.00	59,897,761.00
11021003 - Liaison Office - Kaduna									

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11033001 - Enugu State Action Committee On Aids (ENSACA)									
11033001/22020102 Local Transport & Travel-Others	1,020,000.00	1,015,000.00	2,000,000.00	2,000,000.00	985,000.00+	49.25%+	2,500,000.00	2,500,000.00	2,500,000.00
11033001/22020104 International Transport & Travel-Others		1,960,604.00		1,960,700.00	96.00+	0.00%+			
11033001/22020201 Electricity Charges	4,000.00								
11033001/22020203 Internet Access Charges		200,000.00	200,000.00	200,000.00			300,000.00	300,000.00	300,000.00
11033001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11033001/22020301 Office Stationeries/Computer Consumables	4,000.00	9,000.00	600,000.00	600,000.00	591,000.00+	98.50%+	700,000.00	700,000.00	800,000.00
11033001/22020303 Newspapers			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11033001/22020305 Printing of Non Security Documents			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
11033001/22020307 Drugs & Medical Supplies							3,000,000.00	3,000,000.00	3,000,000.00
11033001/22020312 Service Materials			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
11033001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	1,400,000.00	1,400,000.00	1,500,000.00
11033001/22020402 Maintenance of Office Furniture			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11033001/22020403 Maintenance of Office Building/Residential Quarters			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11033001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11033001/22020405 Maintenance of Plants/Generators			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11033001/22020406 Other Maintenance Services	4,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11033001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,500,000.00
11033001/22020601 Security Services	124,000.00	103,000.00	500,000.00	500,000.00	397,000.00+	79.40%+	500,000.00	500,000.00	500,000.00
11033001/22020605 Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11033001/22020708 Medical Consulting	1,200,000.00	920,000.00		920,100.00	100.00+	0.01%+			
11033001/22020801 Motor Vehicle Fuel Cost	6,500.00	13,000.00	1,500,000.00	579,900.00	566,900.00+	97.76%+	1,700,000.00	1,700,000.00	1,800,000.00
11033001/22020803 Plant/Generator Fuel Cost	28,000.00	138,518.00	500,000.00	500,000.00	361,482.00+	72.30%+	500,000.00	500,000.00	600,000.00
11033001/22020901 Bank Charges (Other than Interest)	10,074.93								
11033001/22021001 Refreshments & Meals			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11033001/22021003 Publicity & Advertisements			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11033001/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11033001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11033001/22021021 Special Days/Celebrations	1,995,000.00	1,995,000.00	10,000,000.00	1,995,100.00	100.00+	0.01%+	8,000,000.00	8,000,000.00	8,000,000.00
Sub-Total: Overhead	4,395,574.93	6,354,122.00	27,700,000.00	21,655,800.00	15,301,678.00+	70.66%+	30,800,000.00	30,800,000.00	31,700,000.00
Total Recurrent Expenditure	4,395,574.93	6,354,122.00	27,700,000.00	21,655,800.00	15,301,678.00+	70.66%+	30,800,000.00	30,800,000.00	31,700,000.00
11037001 - Muslim Pilgrims Board									
11037001/22020102 Local Travel & Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11037001/22020104 International Transport & Travel-Others			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11037001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11037001/22020302 Books			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11037001/22020303 Newspapers			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11037001/22020304 Magazines & Periodicals			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11037001/22020305 Printing of Non Security Documents			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11037001/22020402 Maintenance of Office Furniture			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11037001/22020404 Maintenance of Office / IT Equipments			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11037001/22020801 Motor Vehicle Fuel Cost							1,000,000.00	1,000,000.00	1,000,000.00
11037001/22021003 Publicity & Advertisements			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11037001/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11037001/22021014 Annual Budget Expenses and Administration			50,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			11,200,000.00	11,150,000.00	11,150,000.00+	100.00%+	30,100,000.00	30,100,000.00	30,100,000.00
Total Recurrent Expenditure			11,200,000.00	11,150,000.00	11,150,000.00+	100.00%+	30,100,000.00	30,100,000.00	30,100,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11038002 - Christian Pilgrims Board									
11038002/22000000 Local Transport & Travel-Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11038002/22020104 International Transport & Travel-Others			61,000,000.00				70,000,000.00	70,000,000.00	70,000,000.00
11038002/22020301 Office Stationeries/Computer Consumables			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11038002/22020302 Books			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
11038002/22020303 Newspapers			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11038002/22020305 Printing of Non Security Documents			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11038002/22020401 Maintenance of Motor Vehicles/Transport Equipment			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
11038002/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
11038002/22020404 Maintenance of Office IT Equipment			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	400,000.00
11038002/22021003 Publicity & Advertisements									800,000.00
11038002/22021006 Postages & Courier Services			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	500,000.00
11038002/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	100,000.00
11038002/22021014 Annual Budget Expenses and Administration			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			67,650,000.00	6,550,000.00	6,550,000.00+	100.00%+	77,350,000.00	77,350,000.00	77,600,000.00
Total Recurrent Expenditure			67,650,000.00	6,550,000.00	6,550,000.00+	100.00%+	77,350,000.00	77,350,000.00	77,600,000.00
11184001 - Volunteer Service Agency									
11184001/21010101 Basic Salary	150,000.00								
Total Personal Cost	150,000.00								
11184001/22020101 Local Transport & Travel-Training							1,000,000.00	1,000,000.00	1,000,000.00
11184001/22020102 Local Transport & Travel-Others	10,000.00	85,000.00	700,000.00	700,000.00	615,000.00+	87.86%+	700,000.00	700,000.00	700,000.00
11184001/22020104 International Transport & Travels - Others	1,200,000.00	1,500,000.00		1,500,100.00	100.00+	0.01%+			
11184001/22020301 Office Stationeries/Computer Consumables	220,000.00	55,000.00	400,000.00	400,000.00	345,000.00+	86.25%+	400,000.00	400,000.00	400,000.00
11184001/22020305 Printing of Non Security Documents	20,000.00	60,000.00	150,000.00	150,000.00	90,000.00+	60.00%+	150,000.00	150,000.00	150,000.00
11184001/22020312 Service Material	20,000.00	30,000.00		30,100.00	100.00+	0.33%+			
11184001/22020401 Maintenance of Motor Vehicles/Transport Equipment	370,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11184001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11184001/22020404 Maintenance of Office/IT Equipment	50,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
11184001/22020406 Other Maintenance Services	60,000.00	150,000.00	350,000.00	350,000.00	200,000.00+	57.14%+	350,000.00	350,000.00	350,000.00
11184001/22020605 Cleaning & Fumigation Services	80,000.00	40,000.00		40,100.00	100.00+	0.25%+			
11184001/22020710 Monitoring and Evaluation			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
11184001/22020801 Motor Vehicle Fuel Cost	30,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11184001/22020901 Bank Charges (Other Than Interest)			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11184001/22021001 Refreshment & Meals	40,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11184001/22021003 Publicity & Advertisements			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11184001/22021007 Welfare Packages	80,000.00	80,000.00	250,000.00	250,000.00	170,000.00+	68.00%+	250,000.00	250,000.00	250,000.00
11184001/22021014 Annual Budget Defence Expenses & Administration	70,000.00		100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,250,000.00	2,000,000.00	4,250,000.00	5,720,300.00	3,720,300.00+	65.04%+	5,250,000.00	5,250,000.00	5,250,000.00
Total Recurrent Expenditure	2,400,000.00	2,000,000.00	4,250,000.00	5,720,300.00	3,720,300.00+	65.04%+	5,250,000.00	5,250,000.00	5,250,000.00
11052001 - Performance Improvement Bureau (PIB) Servicom									
11052001/22020101 Local Travel and Transport - Training			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
11052001/22020102 Local Travel and Transport - Others			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11052001/22020301 Office Stationeries/Computer Consumables			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11052001/22020302 Books			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11052001/22020303 Newspapers			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11052001/22020304 Magazines & Periodicals			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11052001/22020305 Printing of Non Security Documents			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
11052001/22020401 Maintenance of Motor Vehicle /Transport			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
11052001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11052001/22020404 Maintenance of Office / IT Equipments			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11052001/22020406 Other maintenance Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11052001/22020501 Local Training			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
11052001/22020801 Motor Vehicle Fuel Cost			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
11052001/22021016 Servicom			500,000.00				500,000.00	500,000.00	500,000.00
Sub-Total: Overhead			17,700,000.00	17,200,000.00	17,200,000.00+	100.00%+	17,700,000.00	17,700,000.00	17,700,000.00
Total Recurrent Expenditure			17,700,000.00	17,200,000.00	17,200,000.00+	100.00%+	17,700,000.00	17,700,000.00	17,700,000.00
67001001 - Ministry of Inter Governmental Affairs									
67001001/21010101 Basic Salary		4,607,521.00		4,607,600.00	79.00+	0.00%+			
67001001/21020101 Housing/Rent Allowance		979,178.00		979,200.00	22.00+	0.00%+			
67001001/21020102 Transport Allowance		334,400.00		334,500.00	100.00+	0.03%+			
67001001/21020103 Meal Subsidy		141,500.00		141,600.00	100.00+	0.07%+			
67001001/21020104 Utility Allowance		103,100.00		103,200.00	100.00+	0.10%+			
67001001/21020105 Entertainment Allowance		12,150.00		12,200.00	50.00+	0.41%+			
67001001/21020106 Leave Allowance		254,230.80		254,300.00	69.20+	0.03%+			
67001001/21020107 Domestic Allowance		189,810.00		189,900.00	90.00+	0.05%+			
67001001/21020131 Allowance Arrears		85,109.03		85,209.00	99.97+	0.12%+			
Total Personal Cost		6,706,998.83		6,707,709.00	710.17+	0.01%+			
67001001/22020101 Local Transport & Travel - Training	26,000.00	29,000.00	500,000.00	500,000.00	471,000.00+	94.20%+	600,000.00	600,000.00	600,000.00
67001001/22020102 Local Transport & Travel - Others	24,000.00	100,000.00	1,000,000.00	1,000,000.00	900,000.00+	90.00%+	1,000,000.00	1,000,000.00	1,000,000.00
67001001/22020203 Internet Access Charge	32,497.30	28,500.00		28,600.00	100.00+	0.35%+			
67001001/22020204 Satellite Broadcasting Access Charge			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
67001001/22020205 Water Rates			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
67001001/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
67001001/22020301 Office Stationeries /Computer Consumables	354,175.00	930,988.00		931,000.00	12.00+	0.00%+			
67001001/22020305 Printing of Non Security Documents	160,750.00	56,075.00	800,000.00	800,000.00	743,925.00+	92.99%+	800,000.00	800,000.00	800,000.00
67001001/22020306 Printing Of Security Documents	52,000.00	90,000.00		90,100.00	100.00+	0.11%+			
67001001/22020312 Service Materials	75,700.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
67001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	38,200.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
67001001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
67001001/22020404 Maintenance of Office / IT Equipments	185,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
67001001/22020406 Other Maintenance Services	12,000.00	55,000.00	500,000.00	500,000.00	445,000.00+	89.00%+	600,000.00	600,000.00	600,000.00
67001001/22020506 Seminar and Confernces	580,000.00								
67001001/22020605 Cleaning & Fumigation Services	4,757,039.25								
67001001/22020801 Vehicle Fuel Cost	448,830.00	68,812.00	850,000.00	850,000.00	781,188.00+	91.90%+	900,000.00	900,000.00	900,000.00
67001001/22020803 Plant /Generator Fuel Cost	142,620.00	128,925.00	300,000.00	300,000.00	171,075.00+	57.03%+	300,000.00	300,000.00	300,000.00
67001001/22020901 Bank Charges (Other than Interest)	878.50	842.00	20,000.00	20,000.00	19,158.00+	95.79%+	20,000.00	20,000.00	20,000.00
67001001/22021001 Refreshment & Meals	1,668,425.00	1,343,700.00	300,000.00	1,343,800.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
67001001/22021003 Publicity & Advertisement	20,000.00	110,000.00		110,100.00	100.00+	0.09%+			
67001001/22021004 Medical Expenses	30,000.00								
67001001/22021007 Welfare Packages	329,000.00	298,000.00	900,000.00	900,000.00	602,000.00+	66.89%+	900,000.00	900,000.00	900,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
67001001/22021014 Annual Budget Expenses and Administration	144,000.00	60,000.00	120,000.00	120,000.00	60,000.00+	50.00%+	150,000.00	150,000.00	150,000.00
67001001/22021016 Servicom			100,000.00				150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	9,081,115.05	3,299,842.00	7,590,000.00	9,693,600.00	6,393,758.00+	65.96%+	8,020,000.00	8,020,000.00	8,220,000.00
Total Recurrent Expenditure	9,081,115.05	10,006,840.83	7,590,000.00	16,401,309.00	6,394,468.17+	38.99%+	8,020,000.00	8,020,000.00	8,220,000.00
11009001 - State Committee on Privatization & Commercialization									
11009001/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11009001/22020102 Local Transport & Travel-Others			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,500,000.00	5,500,000.00	5,500,000.00
11009001/22020104 International Transport and Travels - Others			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
11009001/22020204 Satellite Broadcasting Access Charges			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020303 Newspaper			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11009001/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11009001/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11009001/22020404 Maintenance of Office Computers/IT equipments			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11009001/22020405 Maintenance of Plants and Generators			50,000.00	50,000.00	50,000.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
11009001/22020406 Other Maintenance Services			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11009001/22020501 Local Training			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11009001/22020711 Consulting Services			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
11009001/22020801 Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
11009001/22020803 Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020901 Financial Charges (Other than interest)			30,000.00	30,000.00	30,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11009001/22021001 Refreshments & Meals			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11009001/22021002 Honorarium and Sitting Allowances			17,840,000.00	17,840,000.00	17,840,000.00+	100.00%+	18,000,000.00	18,000,000.00	18,000,000.00
11009001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
11009001/22020312 Service Materials							500,000.00	500,000.00	500,000.00
Sub-Total: Overhead			48,070,000.00	48,070,000.00	48,070,000.00+	100.00%+	52,000,000.00	52,000,000.00	52,000,000.00
Total Recurrent Expenditure			48,070,000.00	48,070,000.00	48,070,000.00+	100.00%+	52,000,000.00	52,000,000.00	52,000,000.00
11018001 - Enugu State Investment Development Authority									
11022001 - Enugu State Social Investment Agency									
11009001/22020101 Local Travel and Transport - Training		363,600.00	3,000,000.00	3,000,000.00	2,636,400.00+	87.88%+	3,000,000.00	3,000,000.00	4,000,000.00
11009001/22020102 Local Transport & Travel-Others		48,500.00	4,500,000.00	4,500,000.00	4,451,500.00+	98.92%+	5,500,000.00	5,500,000.00	6,000,000.00
11009001/22020104 International Transport and Travels - Others			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
11009001/22020204 Satellite Broadcasting Access Charges		590,000.00	500,000.00	590,000.00			600,000.00	600,000.00	700,000.00
11022001/22020301 Office Stationeries/Computer Consumables		181,550.00	600,000.00	600,000.00	418,450.00+	69.74%+	600,000.00	600,000.00	600,000.00
11009001/22020304 Newspaper			100,000.00	10,000.00	10,000.00+	100.00%+	100,000.00	100,000.00	150,000.00
11009001/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11009001/22020312 Service Materials		32,000.00	500,000.00	500,000.00	468,000.00+	93.60%+	600,000.00	600,000.00	600,000.00
11009001/22020401 Maintenance of Motor Vehicles/Transport Equipment		39,000.00	1,500,000.00	1,500,000.00	1,461,000.00+	97.40%+	1,500,000.00	1,500,000.00	1,600,000.00
11009001/22020404 Maintenance of Office Computers/IT equipments		222,300.00	500,000.00	500,000.00	277,700.00+	55.54%+	500,000.00	500,000.00	500,000.00
11009001/22020405 Maintenance of Plants and Generators		20,000.00	50,000.00	50,000.00	30,000.00+	60.00%+	1,600,000.00	1,600,000.00	50,000.00
11009001/22020406 Other Maintenance Services		25,450.00	700,000.00	700,000.00	674,550.00+	96.36%+	700,000.00	700,000.00	800,000.00
11022001/22020405 Local Training			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

11022001/22020711	Consulting Services			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
11022001/22020801	Motor Vehicle Fuel Cost		603,000.00	1,500,000.00	1,500,000.00	897,000.00+	59.80%+	1,600,000.00	1,600,000.00	1,700,000.00
11022001/22020803	Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11022001/22020901	Financial Charges (Other than interest)		3,873.00	30,000.00	30,000.00	26,127.00+	87.09%+	30,000.00	30,000.00	30,000.00
11022001/22021001	Refreshments & Meals		241,280.00	300,000.00	300,000.00	58,720.00+	19.57%+	400,000.00	400,000.00	400,000.00
11022001/22021002	Honorarium and Sitting Allowances			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11022001/22021007	Welfare Packages		10,000.00		10,100.00	100.00+	0.99%+			
11022001/22021014	Annual Budget Expenses and Administration			200,000.00	189,900.00	189,900.00+	100.00%+	250,000.00	250,000.00	300,000.00
Sub-Total: Overhead			2,380,553.00	28,230,000.00	28,230,000.00	25,849,447.00+	91.57%+	31,430,000.00	31,430,000.00	31,880,000.00
Total Recurrent Expenditure			2,380,553.00	28,230,000.00	28,230,000.00	25,849,447.00+	91.57%+	31,430,000.00	31,430,000.00	31,880,000.00
12003001 - Enugu State House Of Assembly										
12003001/21010101	Salary	72,940,253.44	70,165,749.14	87,807,139.00	70,165,800.00	50.86+	0.00%+	74,399,058.00	75,857,863.00	77,316,668.00
12003001/21010103	consolidated fund charges			196,041,875.00	41,875.00	41,875.00+	100.00%+			
12003001/21020101	Housing/Rent Allowance	9,279,186.38	8,776,113.56	43,449,425.00	13,449,425.00	4,673,311.44+	34.75%+	9,464,770.00	9,650,353.00	9,835,937.00
12003001/21020102	Transport Allowance	3,255,042.00	3,108,994.00	32,142,911.00	3,142,911.00	33,917.00+	1.08%+	3,320,142.00	3,385,243.00	3,450,344.00
12003001/21020103	Meal Subsidy	4,816,694.44	1,365,800.00	1,308,000.00	1,365,900.00	100.00+	0.01%+	4,913,028.00	5,009,362.00	5,105,696.00
12003001/21020104	Utility Allowance	5,302,990.56	7,553,900.93	61,424,544.00	8,424,544.00	870,643.07+	10.33%+	5,409,050.00	5,515,110.00	5,621,169.00
12003001/21020105	Entertainment Allowance	15,609,571.08	15,291,957.47	6,000,000.00	15,292,000.00	42.53+	0.00%+	15,921,762.00	16,233,953.00	16,546,145.00
12003001/21020106	Leave allowances	4,696,311.80	4,559,887.40	6,096,106.00	6,096,106.00	1,536,218.60+	25.20%+	4,790,238.00	4,884,164.00	4,978,090.00
12003001/21020107	Domestic Staff Allowance	6,501,293.07	6,061,308.00	5,000,000.00	6,061,400.00	92.00+	0.00%+	6,631,318.00	6,761,344.00	6,891,370.00
12003001/21020108	Shift Allowance	1,349,539.51	1,130,289.30	124,000,000.00	2,000,000.00	869,710.70+	43.49%+	1,376,530.00	1,403,521.00	1,430,511.00
12003001/21020111	Hazard Allowance	3,750,000.00	2,760,000.00		2,760,100.00	100.00+	0.00%+	3,825,000.00	3,900,000.00	3,975,000.00
12003001/21020114	Admin Allowance	348,918.60	365,397.60		365,400.00	2.40+	0.00%+	355,896.00	362,875.00	369,853.00
12003001/21020118	Legislative Aides			20,730,000.00						
12003001/21020121	Constituency Allowance	1,335,514.14						1,362,224.00	1,388,934.00	1,415,644.00
12003001/21020124	Recess Allowance	259,729.82	3,048,990.29		3,049,000.00	9.71+	0.00%+	264,924.00	270,119.00	275,313.00
12003001/21020125	Inducement Allowance	693,717.72	8,239,634.09		8,239,700.00	65.91+	0.00%+	707,592.00	721,466.00	735,340.00
12003001/21020129	MaintenanceofQuarters Allowance	234,011.82	362,161.15		362,200.00	38.85+	0.01%+	238,692.00	243,372.00	248,052.00
12003001/21020131	Arrears (Allowance)	76,038,384.94	57,290,419.42		57,290,500.00	80.58+	0.00%+	77,559,152.00	79,079,920.00	80,600,688.00
12003001/21020132	Professional Allowance	3,490,456.62						3,560,265.00	3,630,074.00	3,699,884.00
12003001/21020135	Wardrobe Allowance	1,680,531.39	5,857,076.38		5,857,100.00	23.62+	0.00%+	1,714,142.00	1,747,752.00	1,781,363.00
12003001/21020141	Responsibility Allowance	122,578.94	1,314,937.72		1,315,000.00	62.28+	0.00%+	125,030.00	127,482.00	129,933.00
12003001/21020146	Newspaper Allowance	810,374.66	3,916,792.61		3,916,800.00	7.39+	0.00%+	826,582.00	842,789.00	858,997.00
12003001/21020147	Veh. Maintenance Allowance	4,244,797.56	20,503,391.01		20,503,400.00	8.99+	0.00%+	4,329,693.00	4,414,589.00	4,499,485.00
Total Personal Cost		216,759,898.49	221,672,800.07	584,000,000.00	229,699,161.00	8,026,360.93+	3.49%+	221,095,088.00	225,430,285.00	229,765,482.00
12003001/22020101	Local Transport & Travel-Training	30,737,500.00	29,618,000.00	20,000,000.00	69,618,100.00	40,000,100.00+	57.46%+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/22020102	Local Transport & Travel-Others	39,119,460.00	23,031,558.00	100,000,000.00	30,381,900.00	7,350,342.00+	24.19%+	100,000,000.00	100,000,000.00	100,000,000.00
12003001/22020103	International Transport and Travels - Training	7,483,000.00	30,918,800.00	60,000,000.00	60,000,000.00	29,081,200.00+	48.47%+	60,000,000.00	60,000,000.00	70,000,000.00
12003001/22020104	International Transport & Travel-Others			50,000,000.00				55,000,000.00	55,000,000.00	60,000,000.00
12003001/22020202	Telephone Charges			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
12003001/22020203	Internet Access Charges	357,000.00	145,300.00	2,000,000.00	2,000,000.00	1,854,700.00+	92.74%+	500,000.00	500,000.00	500,000.00
12003001/22020204	Satellite Broadcasting Access Charges	35,900.00	197,200.00	4,000,000.00	4,000,000.00	3,802,800.00+	95.07%+	1,500,000.00	1,500,000.00	2,000,000.00
12003001/22020301	Office Stationeries/Computer Consumables	2,990,000.00	1,919,702.00	15,000,000.00	19,319,800.00	17,400,098.00+	90.06%+	15,000,000.00	15,000,000.00	15,000,000.00
12003001/22020302	Books			5,000,000.00	680,200.00	680,200.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
12003001/22020303	Newspapers	409,500.00	456,000.00	3,000,000.00	3,000,000.00	2,544,000.00+	84.80%+	2,500,000.00	2,500,000.00	3,000,000.00
12003001/22020304	Magazines & Periodicals		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	25.00%+	2,500,000.00	2,500,000.00	1,500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
12003001/22020305 Printing of Non Security Documents	75,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
12003001/22020306 Printing of Security Documents			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
12003001/22020309 Uniforms & Other Clothing	10,724,500.00		3,000,000.00	555,100.00	555,100.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
12003001/22020312 Service Materials	24,256,000.00		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
12003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	11,500,000.00		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
12003001/22020402 Maintenance of Office Furniture			4,000,000.00	16,000,100.00	16,000,100.00+	100.00%+	2,500,000.00	2,500,000.00	3,000,000.00
12003001/22020403 Maintenance of Office Building/Residential Qtrs.	160,700.00	132,300.00	10,000,000.00	10,000,000.00	9,867,700.00+	98.68%+	10,000,000.00	10,000,000.00	10,000,000.00
12003001/22020404 Maintenance of Office IT Equipment	20,000.00	119,000.00	800,000.00	800,000.00	681,000.00+	85.13%+	800,000.00	800,000.00	800,000.00
12003001/22020405 Maintenance of Plants/Generators	11,064,700.00	393,500.00	5,000,000.00	5,000,000.00	4,606,500.00+	92.13%+	2,500,000.00	2,500,000.00	3,000,000.00
12003001/22020406 Other Maintenance Services	780,620.00	947,700.00	30,000,000.00	14,199,900.00	13,252,200.00+	93.33%+	30,000,000.00	30,000,000.00	30,000,000.00
12003001/22020411 Maintenance of Communication Equipments	227,900.00		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
12003001/22020413 Maintenance of other infrastructure		2,500.00	2,000,000.00	2,000,000.00	1,997,500.00+	99.88%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020415 Maintenance of Other Infrastructure	123,800.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020501 Local Training	942,000.00	25,800,000.00	10,000,000.00	25,800,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
12003001/22020502 International Training			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
12003001/22020601 Security Services	86,488,000.00	83,615,000.00	50,000,000.00	83,615,100.00	100.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
12003001/22020605 Cleaning & Fumigation Services	1,420,150.00	4,444,830.00	2,000,000.00	4,444,900.00	70.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020703 Legal Services	290,000.00	250,000.00	5,000,000.00	4,499,900.00	4,249,900.00+	94.44%+	5,000,000.00	5,000,000.00	4,000,000.00
12003001/22020710 Monitoring and evaluation			5,000,000.00	3,285,200.00	3,285,200.00+	100.00%+	500,000.00	500,000.00	500,000.00
12003001/22020801 Motor Vehicle Fuel Cost		258,720.00	25,000,000.00	18,631,000.00	18,372,280.00+	98.61%+	25,000,000.00	25,000,000.00	25,000,000.00
12003001/22020803 Plant/Generator Fuel Cost	6,558,200.00	10,368,960.00	4,000,000.00	10,369,000.00	40.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
12003001/22020901 Bank Charges (Other than Interest)	53,959.23	46,099.47		49,200.00	3,100.53+	6.30%+			
12003001/22021001 Refreshment & Meals	540,000.00	143,023,500.00	8,000,000.00	143,023,600.00	100.00+	0.00%+	8,000,000.00	8,000,000.00	8,500,000.00
12003001/22021002 Honorarium Sitting Allowance	522,490,750.00	679,675,447.00	400,000,000.00	679,675,500.00	53.00+	0.00%+	450,000,000.00	450,000,000.00	450,000,000.00
12003001/22021003 Publicity & Advertisements	886,000.00	2,889,800.00	2,000,000.00	2,900,000.00	10,200.00+	0.35%+	2,000,000.00	2,000,000.00	2,500,000.00
12003001/22021005 Medical Expenses-Local	300,000.00	5,360,000.00	32,000,000.00	32,000,000.00	26,640,000.00+	83.25%+	40,000,000.00	40,000,000.00	40,000,000.00
12003001/22021006 Postage & Courier Services	103,000.00	2,114,730.00	400,000.00	2,114,800.00	70.00+	0.00%+	400,000.00	400,000.00	400,000.00
12003001/22021007 Welfare Packages	24,245,950.00	240,116,300.00	15,000,000.00	240,116,400.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/22021014 Annual Budget Expenses and Administration	6,610,000.00	550,000.00	20,000,000.00	20,000,000.00	19,450,000.00+	97.25%+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/22021016 Servicom		1,000,000.00	500,000.00	1,000,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
12003001/22021019 Medical Expenses-International	6,430,000.00	19,935,808.00	20,000,000.00	20,000,000.00	64,192.00+	0.32%+	30,000,000.00	30,000,000.00	30,000,000.00
12003001/22021026 Common Services (Committee/Commissions)	200,000.00		20,000,000.00				20,000,000.00	20,000,000.00	20,000,000.00
Sub-Total: Overhead	797,623,589.23	1,308,830,754.47	986,000,000.00	1,582,379,900.00	273,549,145.53+	17.29%+	1,102,000,000.00	1,102,000,000.00	1,118,000,000.00
Total Recurrent Expenditure	1,014,383,487.72	1,530,503,554.54	1,570,000,000.00	1,812,079,061.00	281,575,506.46+	15.54%+	1,323,095,088.00	1,327,430,285.00	1,347,765,482.00
23001001 - Ministry Of Information									
23001001/21010101 Basic Salary	55,482,058.06	58,634,308.00	59,113,990.00	59,113,990.00	479,682.00+	0.81%+	56,591,699.00	57,701,340.00	58,810,981.00
23001001/21020101 Housing/Rent Allowance	10,082,989.00	10,060,379.00	12,910,000.00	12,910,000.00	2,849,621.00+	22.07%+	10,284,648.00	10,486,308.00	10,687,968.00
23001001/21020102 Transport Allowance	3,809,825.38	4,962,243.00	1,226,400.00	4,962,300.00	57.00+	0.00%+	3,886,021.00	3,962,218.00	4,038,414.00
23001001/21020103 Meal Subsidy	1,629,185.00	1,852,000.00	1,557,920.00	1,852,020.00	20.00+	0.00%+	1,661,768.00	1,694,352.00	1,726,936.00
23001001/21020104 Utility Allowance	1,503,600.00	1,217,200.00	1,199,400.00	1,217,300.00	100.00+	0.01%+	1,533,672.00	1,563,744.00	1,593,816.00
23001001/21020105 Entertainment Allowance	276,282.00	123,660.00		123,700.00	40.00+	0.03%+	281,807.00	287,333.00	292,858.00
23001001/21020202 Leave Allowance	5,671,864.00	5,827,999.50	5,910,734.00	5,910,734.00	82,734.50+	1.40%+	5,785,301.00	5,898,738.00	6,012,175.00
23001001/21020107 Domestic Staff Allowance	1,974,276.00	2,125,872.00	1,688,960.00	2,125,960.00	88.00+	0.00%+	2,013,761.00	2,053,247.00	2,092,732.00
23001001/21020108 Shift Duty Allowance	154,624.52						157,717.00	160,809.00	163,901.00
23001001/21020131 Arrears Allowances	3,419,358.02	3,679,811.72		3,679,911.00	99.28+	0.00%+	3,487,745.00	3,556,132.00	3,624,519.00
Total Personal Cost	84,004,061.98	88,483,473.22	83,607,404.00	91,895,915.00	3,412,441.78+	3.71%+	85,684,139.00	87,364,221.00	89,044,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
23001001/22020101 Local Transport & Travel-Training			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
23001001/22020102 Local Transport & Travel-Others	11,207,000.00	4,430,000.00	2,000,000.00	4,430,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23001001/22020201 Electricity Charges		7,400.00		7,500.00	100.00+	1.33%+			
23001001/22020202 Telephone Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23001001/22020203 Internet Access Charges	22,000.00	946,900.00	1,000,000.00	992,500.00	45,600.00+	4.59%+	1,000,000.00	1,000,000.00	1,000,000.00
23001001/22020204 Satellite Broadcasting Access Charges			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
23001001/22020301 Office Stationeries/Computer Consumables	16,569,100.00	6,564,100.00	8,000,000.00	8,000,000.00	1,435,900.00+	17.95%+	8,000,000.00	8,000,000.00	8,200,000.00
23001001/22020302 Books			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
23001001/22020303 Newspapers			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23001001/22020304 Magazines & Periodicals			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23001001/22020305 Printing of Non Security Documents (Dairies &Calendars)	8,850,000.00		15,000,000.00	12,569,900.00	12,569,900.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
23001001/22020308 Field & Camping Materials Supplies			1,000,000.00	185,000.00	185,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23001001/22020312 Service Materials	85,000.00	66,000.00	600,000.00	370,500.00	304,500.00+	82.19%+	600,000.00	600,000.00	700,000.00
23001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	6,000,000.00		800,000.00	588,900.00	588,900.00+	100.00%+	800,000.00	800,000.00	800,000.00
23001001/23020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
23001001/23020403 Maintenance of Office Building/Residential Quarters	11,800,000.00								
23001001/23020404 Maintenance of Office IT Equipment	202,000.00	511,000.00	300,000.00	511,100.00	100.00+	0.02%+	300,000.00	300,000.00	300,000.00
23001001/23020405 Maintenance of Plants/Generators			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
23001001/23020406 Other Maintenance Services	845,000.00	829,400.00	600,000.00	829,500.00	100.00+	0.01%+	700,000.00	700,000.00	700,000.00
23001001/23020411 Maintenance of Communication Equipments	1,600,000.00	1,315,000.00	500,000.00	1,315,000.00			500,000.00	500,000.00	500,000.00
23001001/22020501 Local Training	1,500,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,500,000.00	7,500,000.00	7,500,000.00
23001001/22020601 Security Services	19,000.00	8,000.00		8,000.00					
23001001/22020605 Cleaning & Fumigation Services	20,000.00	12,000.00		12,000.00					
23001001/22020702 Information Technology Consulting			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
23001001/22020706 Survey Services			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
23001001/22020801 Motor Vehicle Fuel Cost		408,000.00	800,000.00	800,000.00	392,000.00+	49.00%+	800,000.00	800,000.00	800,000.00
23001001/22020803 Plant/Generator Fuel Cost		213,600.00	400,000.00	400,000.00	186,400.00+	46.60%+	500,000.00	500,000.00	500,000.00
23001001/22020901 Bank Charges	1,044.50	3,200.55	100,000.00	100,000.00	96,799.45+	96.80%+	100,000.00	100,000.00	100,000.00
23001001/22021001 Refreshment & Meals	74,000.00	55,500.00	300,000.00	300,000.00	244,500.00+	81.50%+	400,000.00	400,000.00	400,000.00
23001001/22021002 Honorarium and Sitting Allowance	24,000.00	91,000.00		91,000.00					
23001001/22021003 Publicity & Advertisements	8,786,000.00	4,202,000.00	40,000,000.00	40,000,000.00	35,798,000.00+	89.50%+	40,000,000.00	40,000,000.00	40,000,000.00
23001001/22021004 Medical Expenses-Local			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
23001001/22021006 Postage & Courier Services			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
23001001/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
23001001/22021014 Annual Budget Expenses & Administration			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
23001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
23001001/22021019 Medical Exp. International	4,099,299.00								
Sub-Total: Overhead	71,703,443.50	19,663,100.55	91,650,000.00	91,761,000.00	72,097,899.45+	78.57%+	92,650,000.00	92,650,000.00	92,950,000.00
Total Recurrent Expenditure	155,707,505.48	108,146,573.77	175,257,404.00	183,656,915.00	75,510,341.23+	41.11%+	178,334,139.00	180,014,221.00	181,994,300.00
23003001 - ESBS/TV									
23003001/21010101 Basic Salary	47,274,829.02	42,887,395.92	64,080,260.00	42,887,495.00	99.08+	0.00%+	53,362,340.00	53,362,340.00	53,362,340.00
23003001/21010102 Overtime Payments							397,206.00	397,206.00	397,206.00
23003001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+			
23003001/21010104 Wages		279,822.00	1,772,930.00	1,772,930.00	1,493,108.00+	84.22%+	16,919,997.00	16,919,997.00	16,919,997.00
23003001/21020101 Housing/Rent Allowance		32,037.59	1,897,480.00	1,897,480.00	1,865,442.41+	98.31%+	8,902,240.00	8,902,240.00	8,902,240.00
23003001/21020102 Transport Allowance			1,051,100.00	1,051,100.00	1,051,100.00+	100.00%+	3,154,200.00	3,154,200.00	3,154,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
23003001/21020103 Meal Subsidy			1,375,300.00	1,375,300.00	1,375,300.00+	100.00%+	1,429,200.00	1,429,200.00	1,429,200.00
23003001/21020104 Utility Allowance			995,100.00	995,100.00	995,100.00+	100.00%+	1,018,200.00	1,018,200.00	1,018,200.00
23003001/21020106 Leave Allowance			5,408,026.00	5,408,026.00	5,408,026.00+	100.00%+	5,336,234.00	5,336,234.00	5,336,234.00
23003001/21020139 Weighing -in			19,660,684.00				19,147,990.00	19,147,990.00	19,147,990.00
23003001/21020202 Contributory Pension	15,712,892.33	5,226,456.75		5,266,500.00	40,043.25+	0.76%+			
23003001/21020205 Housing Fund Contribution	95,769.00	257,819.44		257,919.00	99.56+	0.04%+			
Total Personal Cost	63,083,490.35	48,683,531.70	101,021,520.00	65,692,490.00	17,008,958.30+	25.89%+	109,667,607.00	109,667,607.00	109,667,607.00
23003001/22020101 Local Transport & Travel-Training		528,827.00	1,000,000.00	1,000,000.00	471,173.00+	47.12%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020102 Local Transport & Travel-Others	340,200.00	131,500.00	6,000,000.00	5,136,200.00	5,004,700.00+	97.44%+	6,000,000.00	6,000,000.00	6,000,000.00
23003001/22020105 Hotel Accommodation	121,000.00								
23003001/22020201 Electricity Charges	16,155,669.07	10,863,708.00	10,000,000.00	10,863,800.00	92.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
23003001/22020202 Telephone Charges			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
23003001/22020203 Internet Access Charges			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
23003001/22020204 Satellite Broadcasting Access Charges	933,600.00	8,131,755.00	5,000,000.00	8,131,800.00	45.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020205 Water Rates	404,850.00	276,600.00	400,000.00	400,000.00	123,400.00+	30.85%+	400,000.00	400,000.00	400,000.00
23003001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23003001/22020301 Office Stationeries/Computer Consumables	4,617,628.00	1,754,995.00	10,000,000.00	6,330,600.00	4,575,605.00+	72.28%+	10,000,000.00	10,000,000.00	10,000,000.00
23003001/22020302 Books			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
23003001/22020303 Newspapers			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23003001/22020304 Magazines & Periodicals			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
23003001/22020305 Printing of Non Security Documents	549,524.48	48,000.00		48,000.00					
23003001/22020308 Field & Camping Materials Supplies	1,928,383.00		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
23003001/22020309 Uniforms & Other Clothing	150,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
23003001/22020312 Service Materials	28,976,270.00	5,069,375.00	1,400,000.00	5,069,400.00	25.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
23003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	683,800.00	1,668,033.00	5,000,000.00	1,868,200.00	200,167.00+	10.71%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020402 Maintenance of Office Furniture		1,432,735.00	500,000.00	1,432,800.00	65.00+	0.00%+	500,000.00	500,000.00	600,000.00
23003001/22020403 Maintenance of Office Building/Residential Qtrs.	226,000.00	15,602,280.00	700,000.00	15,602,300.00	20.00+	0.00%+	800,000.00	800,000.00	800,000.00
23003001/22020404 Maintenance of Office IT Equipment	12,506,250.00	1,659,000.00	1,800,000.00	1,800,000.00	141,000.00+	7.83%+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22020405 Maintenance of Plants/Generators	7,841,679.00	13,269,482.00	3,000,000.00	13,269,500.00	18.00+	0.00%+	3,000,000.00	3,000,000.00	3,200,000.00
23003001/22020406 Other maintenance Services	12,001,323.00	123,365,423.00	3,000,000.00	123,365,500.00	77.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020411 Maintenance of Communication Equipments	2,417,219.96	2,336,200.00	2,000,000.00	2,336,300.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22020501 Local Training	427,000.00		2,000,000.00	1,295,000.00	1,295,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22020506 Seminar & Conferences		23,000.00		23,000.00					
23003001/22020601 Security Service	3,581,167.00	3,704,980.00	3,000,000.00	3,705,000.00	20.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020603 Residential Rent	50,000.00								
23003001/22020605 Cleaning & Fumigation Services	588,500.00	1,951,150.00	500,000.00	1,951,200.00	50.00+	0.00%+	500,000.00	500,000.00	500,000.00
23003001/22020702 Information Technology Consulting	840,204.00								
23003001/22020704 Engineering Services	154,200.00	241,683,750.00		241,683,800.00	50.00+	0.00%+			
23003001/22020710 Monitoring and Evaluation			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020711 Other Consulting Services		400,000.00	3,000,000.00	3,000,000.00	2,600,000.00+	86.67%+	3,000,000.00	3,000,000.00	3,500,000.00
23003001/22020801 Motor Vehicle Fuel Cost	5,445,232.00	4,997,865.00	8,000,000.00	8,000,000.00	3,002,135.00+	37.53%+	8,000,000.00	8,000,000.00	8,000,000.00
23003001/22020802 Other Transport Equipment Fuel Cost	63,239,000.00	349,900.00	1,000,000.00	1,000,000.00	650,100.00+	65.01%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020803 Plant/Generator Fuel Cost	14,699,980.00	71,084,450.00	40,000,000.00	71,084,500.00	50.00+	0.00%+	40,000,000.00	40,000,000.00	40,000,000.00
23003001/22020901 Bank Charges(Other Than Interest)	3,195.00	19,205.00	500,000.00	500,000.00	480,795.00+	96.16%+	500,000.00	500,000.00	600,000.00
23003001/22020903 Insurance Premium	1,000,000.00	320,000.00		320,000.00					
23003001/22021001 Refreshments & Meals	291,900.00						2,500,000.00	2,500,000.00	2,500,000.00
23003001/22021002 Honorarium & Sitting Allowance	540,000.00						1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
23003001/22021003	551,144.00	5,269,287.00		5,269,300.00	13.00+	0.00%+			
23003001/22021004							500,000.00	5,000,000.00	500,000.00
23003001/22021006	2,241,086.00	79,700.00		79,800.00	100.00+	0.13%+	100,000.00	100,000.00	100,000.00
23003001/22021007	244,500.00	1,859,950.00		1,860,000.00	50.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22021008	445,900.00	160,000.00		160,100.00	100.00+	0.06%+	200,000.00	200,000.00	200,000.00
23003001/22021014	265,000.00	67,500.00		67,500.00			300,000.00	300,000.00	300,000.00
23003001/22021016							500,000.00	500,000.00	500,000.00
23003001/22021019							5,000,000.00	5,000,000.00	5,000,000.00
23003001/22021021	55,000.00	419,200.00		419,300.00	100.00+	0.02%+			
23003001/22021026	130,435.00								
Sub-Total: Overhead	184,646,839.51	518,527,850.00	116,950,000.00	546,222,900.00	27,695,050.00+	5.07%+	129,900,000.00	134,400,000.00	130,800,000.00
Total Recurrent Expenditure	247,730,329.86	567,211,381.70	217,971,520.00	611,915,390.00	44,704,008.30+	7.31%+	239,567,607.00	244,067,607.00	240,467,607.00
23013001 - Government Printing Dept.(Govt.Press)									
23013001/21010101	14,689,035.66	14,870,967.00	16,264,431.00	16,264,431.00	1,393,464.00+	8.57%+	14,982,816.00	15,276,597.00	15,570,377.00
23013001/21020101	2,629,860.26	3,255,214.00	3,495,793.00	3,495,793.00	240,579.00+	6.88%+	2,682,457.00	2,735,054.00	2,787,651.00
23013001/21020102	983,100.00	1,047,400.00	735,622.00	1,047,422.00	22.00+	0.00%+	1,002,762.00	1,022,424.00	1,042,086.00
23013001/21020103	459,800.00	386,100.00	330,014.00	386,114.00	14.00+	0.00%+	468,996.00	478,192.00	487,388.00
23013001/21020104	288,300.00	317,700.00	263,413.00	317,713.00	13.00+	0.00%+	294,066.00	299,832.00	305,598.00
23013001/21020105	25,920.00	25,920.00		26,000.00	80.00+	0.31%+	26,438.00	26,956.00	27,475.00
23013001/21020106	1,481,193.60	1,438,606.80	1,626,448.00	1,626,448.00	187,841.20+	11.55%+	1,498,281.00	1,527,659.00	1,557,037.00
23013001/21020107	455,544.00	455,544.00		455,600.00	56.00+	0.01%+	464,654.00	473,765.00	482,876.00
23013001/21020108	116,346.30	31,735.56		31,800.00	64.44+	0.20%+	118,673.00	121,000.00	123,327.00
23013001/21020111	464,000.00	384,000.00	882,750.00	882,750.00	498,750.00+	56.50%+	473,280.00	482,560.00	491,840.00
23013001/21020131	655,689.00	228,299.00		228,300.00	1.00+	0.00%+	668,802.00	681,916.00	695,030.00
23013001/21020138		1,499.94		1,500.00	0.06+	0.00%+			
Total Personal Cost	22,248,788.82	22,442,986.30	23,598,471.00	24,763,871.00	2,320,884.70+	9.37%+	22,681,225.00	23,125,955.00	23,570,685.00
23013001/22020101		7,750.00		7,850.00	100.00+	1.27%+			
23013001/22020102	208,000.00	129,250.00	800,000.00	800,000.00	670,750.00+	83.84%+	800,000.00	800,000.00	800,000.00
23013001/22020202	238,000.00	253,500.00		253,600.00	100.00+	0.04%+			
23013001/22020301	1,292,840.00	882,300.00	1,800,000.00	1,800,000.00	917,700.00+	50.98%+	2,000,000.00	2,000,000.00	2,000,000.00
23013001/22020303			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
23013001/22020304			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
23013001/22020305	614,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
23013001/22000000		263,500.00	1,000,000.00	1,000,000.00	736,500.00+	73.65%+	1,000,000.00	1,000,000.00	1,000,000.00
23013001/22020312	143,300.00		700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	800,000.00
23013001/22020401			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
23013001/22020402			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	300,000.00
23013001/22020403		254,500.00	800,000.00	800,000.00	545,500.00+	68.19%+	800,000.00	800,000.00	800,000.00
23013001/22020404	35,000.00	139,000.00	500,000.00	500,000.00	361,000.00+	72.20%+	700,000.00	700,000.00	700,000.00
23013001/22020405			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
23013001/22020406	79,000.00	15,200.00	1,000,000.00	1,000,000.00	984,800.00+	98.48%+	1,000,000.00	1,000,000.00	1,000,000.00
23013001/22020501			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
23013001/22020605		181,250.00	600,000.00	600,000.00	418,750.00+	69.79%+	700,000.00	700,000.00	700,000.00
23013001/22020801	50,000.00	235,500.00	900,000.00	900,000.00	664,500.00+	73.83%+	900,000.00	900,000.00	900,000.00
23013001/22020803			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
23013001/22020901	998.00	988.11		1,000.00	11.89+	1.19%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
23013001/22021001 Refreshment & Meals	204,000.00	247,750.00		247,800.00	50.00+	0.02%+			
23013001/22021003 Publicity & Advertisements									300,000.00
23013001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	100,000.00
23013001/22021014 Annual Budget Expenses and Administration	119,000.00	70,000.00	100,000.00	70,100.00	100.00+	0.14%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,984,138.00	2,680,488.11	14,000,000.00	14,480,350.00	11,799,861.89+	81.49%+	14,600,000.00	14,600,000.00	14,900,000.00
Total Recurrent Expenditure	25,232,926.82	25,123,474.41	37,598,471.00	39,244,221.00	14,120,746.59+	35.98%+	37,281,225.00	37,725,955.00	38,470,685.00
23055001 - Eng. St. Printing And Publishing Co.(Daily Star)									
23055001/21010101 Basic Salary	25,042,418.94	24,214,667.23	19,222,460.00	24,214,760.00	92.77+	0.00%+	12,444,000.00	12,604,380.00	12,922,910.00
23055001/21010102 Overtime Payment		2,010,911.87		2,011,000.00	88.13+	0.00%+			
23055001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+	4,780,640.00	4,780,640.00	4,780,640.00
23055001/21010104 Wages		3,100,800.00		3,100,900.00	100.00+	0.00%+	15,600,000.00	15,600,000.00	15,600,000.00
23055001/21020101 Housing/Rent Allowance			3,788,560.00	3,788,560.00	3,788,560.00+	100.00%+	2,726,490.00	3,856,080.00	3,922,740.00
23055001/21020102 Transport Allowance			846,050.00	846,050.00	846,050.00+	100.00%+	521,400.00	585,450.00	622,150.00
23055001/21020103 Meal Subsidy			456,730.00	456,730.00	456,730.00+	100.00%+	456,000.00	473,780.00	521,340.00
23055001/21020104 Utility Allowance			455,320.00	455,320.00	455,320.00+	100.00%+	201,600.00	290,120.00	310,230.00
23055001/21020106 Leave Allowance			2,888,560.00	2,888,560.00	2,888,560.00+	100.00%+	1,244,400.00	3,173,040.00	3,342,570.00
Total Personal Cost	25,042,418.94	29,326,379.10	32,438,320.00	42,542,520.00	13,216,140.90+	31.07%+	37,974,530.00	41,363,490.00	42,022,580.00
23055001/22020101 Local Transport & Travel-Training			800,000.00	706,000.00	706,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
23055001/22020102 Local Transport & Travel-Others	940,040.00	690,608.00	600,000.00	690,700.00	92.00+	0.01%+	700,000.00	700,000.00	800,000.00
23055001/22020105 Hotel Accommodation		94,000.00		94,000.00					
23055001/22020201 Electricity Charges		68,000.00	450,000.00	359,300.00	291,300.00+	81.07%+	500,000.00	500,000.00	500,000.00
23055001/22020202 Telephone Charges	80,500.00	2,000.00	200,000.00	200,000.00	198,000.00+	99.00%+	200,000.00	200,000.00	200,000.00
23055001/22020203 Internet Access Charges	239,800.00	186,000.00	150,000.00	186,000.00			150,000.00	150,000.00	200,000.00
23055001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
23055001/22020205 Water Rates	232,000.00	5,000.00	100,000.00	64,000.00	59,000.00+	92.19%+	100,000.00	100,000.00	100,000.00
23055001/22020301 Office Stationeries/Computer Consumables	1,847,310.00	991,420.00	4,000,000.00	1,354,500.00	363,080.00+	26.81%+	4,000,000.00	4,000,000.00	4,000,000.00
23055001/22020302 Books		6,100.00	120,000.00	56,400.00	50,300.00+	89.18%+	150,000.00	150,000.00	200,000.00
23055001/22020303 Newspapers	332,000.00	363,500.00	300,000.00	363,600.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
23055001/22020304 Magazines & Periodicals			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
23055001/22020305 Printing of Non Security Documents	24,810,900.00	21,596,500.00		21,596,600.00	100.00+	0.00%+			
23055001/22020312 Service Materials		8,000.00	2,000,000.00	40,100.00	32,100.00+	80.05%+	2,000,000.00	2,000,000.00	2,000,000.00
23055001/22020401 Maintenance of Motor Vehicles/Transport Equipment	10,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23055001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
23055001/22020403 Maintenance of Office Building/Residential Qtrs.	37,700.00	106,150.00	500,000.00	500,000.00	393,850.00+	78.77%+	500,000.00	500,000.00	600,000.00
23055001/22020404 Maintenance of Office IT Equipment	24,000.00	23,500.00	500,000.00	500,000.00	476,500.00+	95.30%+	500,000.00	500,000.00	500,000.00
23055001/22020405 Maintenance of Plants/Generators	254,600.00	88,900.00	800,000.00	800,000.00	711,100.00+	88.89%+	800,000.00	800,000.00	800,000.00
23055001/22020406 Other maintenance Services	523,350.00	1,038,000.00	600,000.00	1,038,000.00			600,000.00	600,000.00	700,000.00
23055001/22020411 Maintenance of Communication Equipments			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23055001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
23055001/22020605 Cleaning & Fumigation Services	245,500.00	290,900.00	450,000.00	450,000.00	159,100.00+	35.36%+	450,000.00	450,000.00	500,000.00
23055001/22020703 Legal Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
23055001/22020801 Motor Vehicle Fuel Cost	415,625.00	589,993.00	850,000.00	850,000.00	260,007.00+	30.59%+	850,000.00	850,000.00	850,000.00
23055001/22020803 Plant/Generator Fuel Cost	751,300.00	2,259,880.00	300,000.00	2,259,900.00	20.00+	0.00%+	300,000.00	300,000.00	300,000.00
23055001/22020901 Bank Charges(Other Than Interest)	500.00	35,148.54	30,000.00	35,200.00	51.46+	0.15%+	30,000.00	30,000.00	30,000.00
23055001/22021001 Refreshments & Meals	1,445,940.00	2,845,400.00	200,000.00	2,845,500.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
23055001/22021002 Honorarium & Sitting Allowance		175,000.00		175,000.00					
23055001/22021007 Welfare Packages	271,550.00	290,283.25	500,000.00	500,000.00	209,716.75+	41.94%+	500,000.00	500,000.00	500,000.00
23055001/22021014 Annual Budget Expenses and Administration		110,000.00	30,000.00	110,100.00	100.00+	0.09%+	30,000.00	30,000.00	30,000.00
Sub-Total: Overhead	32,462,615.00	31,864,282.79	15,980,000.00	38,274,900.00	6,410,617.21+	16.75%+	16,260,000.00	16,260,000.00	16,810,000.00
Total Recurrent Expenditure	57,505,033.94	61,190,661.89	48,418,320.00	80,817,420.00	19,626,758.11+	24.29%+	54,234,530.00	57,623,490.00	58,832,580.00
24004001 - Nigerian Security & Civil Defence Office									
24004001/21020106 Leave Allowance	310,909.20								
Total Personal Cost	310,909.20								
Total Recurrent Expenditure	310,909.20								
25001001 - Office of The Head of Service									
25001001/21010101 Basic Salary	351,210,293.74	300,656,750.77	151,338,970.00	300,656,770.00	19.23+	0.00%+	397,445,350.00	166,786,880.00	176,786,880.00
25001001/21010103 Consolidated Revenue Fund Charges - Salaries			1,123,726,940.00	726,940.00	726,940.00+	100.00%+		1,123,726,940.00	1,123,726,940.00
25001001/21020101 Housing/Rent Allowance	15,362,481.00	16,821,510.00	20,333,567.00	20,333,567.00	3,512,057.00+	17.27%+	223,850,630.00	20,734,630.00	21,734,630.00
25001001/21020102 Transport Allowance	5,292,118.00	6,144,700.00	6,047,890.00	6,144,790.00	90.00+	0.00%+	202,796,560.00	6,557,910.00	6,557,910.00
25001001/21020103 Meal Subsidy	2,899,800.00	2,593,700.00	3,789,065.00	3,789,065.00	1,195,365.00+	31.55%+	2,778,600.00	4,155,560.00	4,155,560.00
25001001/21020104 Utility Allowance	55,572,320.00	44,241,678.23	2,000,786.00	44,241,686.00	7.77+	0.00%+	54,574,090.00	2,644,380.00	2,644,380.00
25001001/21020105 Entertainment Allowance	53,867,784.87	42,566,818.23		42,566,900.00	81.77+	0.00%+			
25001001/21020106 Leave Allowance	30,459,813.24	20,009,670.39	11,199,076.00	20,009,676.00	5.61+	0.00%+	39,744,820.00	12,700,130.00	12,700,130.00
25001001/21020107 Domestic Staff Allowance	203,637,498.12	161,810,081.91		161,810,100.00	18.09+	0.00%+	196,045,370.00		
25001001/21020108 Shift Allowance	373,466.03	428,710.55		428,800.00	89.45+	0.02%+			
25001001/21020111 Hazard Allowance	361,326.68								
25001001/21020119 Personnel Assistant	22,880,681.46								
25001001/21020121 Constituency Allowance	7,226,538.00								
25001001/21020131 Arrears Allowance	47,596,988.52	138,329,211.17		138,329,300.00	88.83+	0.00%+			
25001001/21020132 Professional Duty Allowance	33,195,574.13								
25001001/21020138 Auditors Allowance	1,999.92	1,999.92		2,000.00	0.08+	0.00%+			
25001001/21020140 Hardship Allowance	1,625,970.06	2,167,960.08		2,168,000.00	39.92+	0.00%+			
25001001/21020146 Newspaper Allowance	37,491,006.86	32,475,865.41		32,475,900.00	34.59+	0.00%+			
25001001/21020147 Veh Maintenance Allowance	184,474,144.86	135,311,788.03		135,311,800.00	11.97+	0.00%+			
Total Personal Cost	1,053,529,805.49	903,560,444.69	1,318,436,294.00	908,995,294.00	5,434,849.31+	0.60%+	1,117,235,420.00	1,337,306,430.00	1,348,306,430.00
25001001/22020801 Motor Vehicle Fuel Cost		55,000.00		55,000.00					
25001001/22020101 Local Transport & Travel-Training	350,000.00		1,100,000.00	774,600.00	774,600.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020102 Local Transport & Travel-Others	886,500.00	1,902,702.50	5,000,000.00	3,707,300.00	1,804,597.50+	48.68%+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020103 International Transport & Travel-Training	700,000.00						2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020104 International Transport & Travel-Others			3,200,000.00	277,800.00	277,800.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020202 Telephone Charges	200,000.00	225,500.00		225,600.00	100.00+	0.04%+	200,000.00	200,000.00	200,000.00
25001001/22020203 Internet Access Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25001001/22020204 Satellite Broadcasting Access Charges	308,853.00	625,300.00	300,000.00	625,400.00	100.00+	0.02%+	300,000.00	300,000.00	300,000.00
25001001/22020301 Office Stationeries/Computer Consumables	5,452,761.00	4,922,108.00	2,000,000.00	4,922,200.00	92.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
25001001/22020302 Books		50,000.00	250,000.00	250,000.00	200,000.00+	80.00%+	300,000.00	300,000.00	300,000.00
25001001/22020303 Newspapers	50,000.00	85,000.00	200,000.00	200,000.00	115,000.00+	57.50%+	200,000.00	200,000.00	200,000.00
25001001/22020305 Printing of Non Security Documents			2,000,000.00	1,201,000.00	1,201,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020306 Printing of Security Documents	1,040,000.00	20,000.00	50,000.00	50,000.00	30,000.00+	60.00%+	100,000.00	100,000.00	50,000.00
25001001/22020312 Service Materials	8,274,500.00	7,489,800.00	4,000,000.00	7,489,900.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
25001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	962,100.00	1,699,000.00	900,000.00	1,699,000.00			1,000,000.00	1,000,000.00	1,000,000.00
25001001/22020402 Maintenance of Office Furniture	9,000.00	37,200.00	400,000.00	104,300.00	67,100.00+	64.33%+	600,000.00	600,000.00	600,000.00
25001001/22020403 Maintenance of Office Building/Residential Qtrs.	58,935,357.00	387,391,635.69		387,391,700.00	64.31+	0.00%+	800,000.00	800,000.00	800,000.00
25001001/22020404 Maintenance of Office IT Equipment	3,566,000.00	1,792,700.00	500,000.00	1,792,700.00			300,000.00	300,000.00	300,000.00
25001001/22020405 Maintenance of Plants/Generators			400,000.00	391,900.00	391,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
25001001/22020406 Other Maintenance Services	4,289,937.00	1,195,652.50	900,000.00	1,195,700.00	47.50+	0.00%+	500,000.00	500,000.00	500,000.00
25001001/22020415 Maintenance of Other Infrastructure		8,000.00		8,100.00	100.00+	1.23%+	500,000.00	500,000.00	500,000.00
25001001/22020501 Local Training (computer training for state civil servants)	1,060,000.00						2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020503 Training and Staff Development	1,115,400.00	1,961,700.00	3,500,000.00	3,500,000.00	1,538,300.00+	43.95%+	2,000,000.00	2,000,000.00	3,500,000.00
25001001/22020504 Civil Service Examination			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020505 ICT Training for Civil Servants			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020601 Security Services	3,933,014.00	12,983,605.53	5,000,000.00	12,983,700.00	94.47+	0.00%+	4,000,000.00	5,000,000.00	5,000,000.00
25001001/22020605 Cleaning & Fumigation Services	5,657,672.00	16,439,622.50	1,000,000.00	16,439,700.00	77.50+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
25001001/22020702 Information Technology Consulting	5,000,000.00		1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020801 Motor Vehicle Fuel Cost	77,000.00	230,500.00	1,000,000.00	1,000,000.00	769,500.00+	76.95%+	500,000.00	500,000.00	500,000.00
25001001/22020803 Plant/Generator Fuel Cost	709,030.00	603,000.00	50,000.00	603,000.00			100,000.00	100,000.00	100,000.00
25001001/22020901 Bank Charges (Other than Interest)	135,000.00	129,000.00	5,000,000.00	1,814,700.00	1,685,700.00+	92.89%+	100,000.00	100,000.00	100,000.00
25001001/22021001 Refreshments & Meals	3,104,800.00	4,185,200.00	1,000,000.00	4,185,300.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
25001001/22021003 Publicity & Advertisements	352,506.23	913,919.00	2,000,000.00	2,000,000.00	1,086,081.00+	54.30%+	500,000.00	500,000.00	500,000.00
25001001/22021007 Welfare Packages	7,318,495.00	1,596,300.00		1,596,400.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22021008 Subscription to Professional Bodies		140,000.00	900,000.00	900,000.00	760,000.00+	84.44%+	500,000.00	500,000.00	500,000.00
25001001/22021013 Promotion (Service Wide)	500,000.00		350,000.00	350,000.00	350,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	6,000.00	65,100.00	550,000.00	550,000.00	484,900.00+	88.16%+	300,000.00	300,000.00	300,000.00
25001001/22021016 Servicom			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25001001/22021021 Special Days/Celebrations(civil service week celebration)	2,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
25001001/22030107 Furniture Advance	77,859,868.23								
Sub-Total: Overhead	193,853,793.46	446,747,545.72	56,650,000.00	473,385,000.00	26,637,454.28+	5.63%+	57,400,000.00	58,400,000.00	59,850,000.00
Total Recurrent Expenditure	1,247,383,598.95	1,350,307,990.41	1,375,086,294.00	1,382,380,294.00	32,072,303.59+	2.32%+	1,174,635,420.00	1,395,706,430.00	1,408,156,430.00
25005001 - Establishment Pension & Training									
25005001/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005001/22020301 Office Stationeries/Computer Consumables	1,243,842.27	1,193,717.00	700,000.00	1,193,800.00	83.00+	0.01%+	700,000.00	700,000.00	700,000.00
25005001/22020302 Books			20,000.00	20,000.00	20,000.00+	100.00%+			
25005001/22020303 Newspapers			40,000.00	40,000.00	40,000.00+	100.00%+	20,000.00	20,000.00	20,000.00
25005001/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	100.00%+	30,000.00	30,000.00	30,000.00
25005001/22020305 Printing of Non Security Documents			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005001/22020401 Maintenance of Motor Vehicles/Transport Equipment			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005001/22020406 Other Maintenance Services			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
25005001/22020501 Local Training			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005001/22020710 Monitoring and Evaluation			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
25005001/22020901 Bank Charges (Other than Interest)	981.00	1,664.02		1,700.00	35.98+	2.12%+			
25005001/22021001 Refreshments & Meals							500,000.00	500,000.00	500,000.00
25005001/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
25005001/22021007 Welfare Package			400,000.00	400,000.00	400,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005001/22021014 Annual Budget Expenses and Administration			300,000.00				400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	1,244,823.27	1,195,381.02	5,710,000.00	5,905,500.00	4,710,118.98+	79.76%+	6,750,000.00	6,750,000.00	6,750,000.00
Total Recurrent Expenditure	1,244,823.27	1,195,381.02	5,710,000.00	5,905,500.00	4,710,118.98+	79.76%+	6,750,000.00	6,750,000.00	6,750,000.00
25005004 - Performance Improvement Bureau (PIB)									
51001002 - Local Government Pension Board									
51001002/21010101 Basic Salary	6,882,317.43								
Total Personal Cost	6,882,317.43								
51001002/22020101 Local Transport and Travels - Training	2,688,000.00								
51001002/22020102 Local Travel and Transport -Others	10,000.00								
51001002/22020201 Electricity Charges	58,660.00								
51001002/22020301 Office Stationeries/Consumables	349,590.00								
51001002/22020312 Service Materials	1,400,000.00								
51001002/22020401 Maintenance of Motor Vehicle/Transport Equipments	246,300.00								
51001002/22020404 Maintenance of Office/ IT Computers	280,700.00								
51001002/22020405 Plants/Generators	110,500.00								
51001002/22020801 Motor Vehicle - Fuel Cost	125,500.00								
51001002/22020901 Bank Charges (Other than Interest)	49,367.17								
51001002/22021001 Refreshment and Meals	513,600.00								
51001002/22021002 Honorarium and Sitting Allowance	240,000.00								
51001002/22021021 Special Days/Celebration	1,679,926.72								
Sub-Total: Overhead	7,752,143.89								
Total Recurrent Expenditure	14,634,461.32								
25005002 - Public Service Department									
25005002/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005002/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
25005002/22020303 Newspapers			50,000.00	50,000.00	50,000.00+	100.00%+	30,000.00	30,000.00	60,000.00
25005002/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005002/22020401 Maintenance of Motor Vehicles/Transport Equipment			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
25005002/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
25005002/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005002/22020405 Maintenance of Plants/Generators			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	300,000.00
25005002/22020406 Other Maintenance Services			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	400,000.00
25005002/22020414 Maintenance of other infrastructure			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005002/22020501 Local Training			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25005002/22020801 Motor Vehicle Fuel Cost			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005002/22020803 Plant/Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead			4,850,000.00	4,850,000.00	4,850,000.00+	100.00%+	5,130,000.00	5,130,000.00	5,260,000.00
Total Recurrent Expenditure			4,850,000.00	4,850,000.00	4,850,000.00+	100.00%+	5,130,000.00	5,130,000.00	5,260,000.00
25006001 - Staff Development Center									
25006001/22020803 Plants/Generator Fuel Cost	600,056.50	550,000.00		550,100.00	100.00+	0.02%+			
25006001/22020901 Bank Charges (Other Than Interest)	636.90	1,284.64		1,384.00	99.36+	7.18%+			
Sub-Total: Overhead	600,693.40	551,284.64		551,484.00	199.36+	0.04%+			
Total Recurrent Expenditure	600,693.40	551,284.64		551,484.00	199.36+	0.04%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original Budget	Final	Variance Amount	% Variance	Budget	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2019	2020	Budget 2021	Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
40001001 - Office of the State Auditor General									
40001001/21010101 Basic Salary	23,316,711.66	23,768,651.00	34,883,770.00	23,768,751.00	100.00+	0.00%+	23,783,045.00	24,249,380.00	24,715,714.00
40001001/21020101 Housing/Rent Allowance	4,878,889.00	4,836,591.92	7,012,020.00	7,012,020.00	2,175,428.08+	31.02%+	4,976,466.00	5,074,044.00	5,171,622.00
40001001/21020102 Transport Allowance	1,674,200.00	1,659,500.00	1,762,600.00	1,762,600.00	103,100.00+	5.85%+	1,707,684.00	1,741,168.00	1,774,652.00
40001001/21020103 Meal Subsidy	731,700.00	734,400.00	814,800.00	814,800.00	80,400.00+	9.87%+	746,334.00	760,968.00	775,602.00
40001001/21020104 Utility Allowance	504,700.00	450,600.00	609,600.00	609,600.00	159,000.00+	26.08%+	514,794.00	524,888.00	534,982.00
40001001/21020105 Entertainment Allowance	22,680.00	73,170.00	55,200.00	73,200.00	30.00+	0.04%+	23,133.00	23,587.00	24,040.00
40001001/21020106 Leave Allowance	2,283,454.50	2,416,727.80	3,590,770.00	3,590,770.00	1,174,042.20+	32.70%+	2,329,123.00	2,374,792.00	2,420,461.00
40001001/21020107 Domestic Staff Allowance	303,696.00	1,151,514.00	1,214,800.00	1,214,800.00	63,286.00+	5.21%+	309,769.00	315,843.00	321,917.00
40001001/21020108 Shift Duty Allowance	107,842.37	115,447.76	225,750.00	225,750.00	110,302.24+	48.86%+	109,999.00	112,156.00	114,312.00
40001001/21020113 Teaching Allowance		72,040.68		72,100.00	59.32+	0.08%+			
40001001/21020131 Arrears Allowance	293,350.46	985,012.51		985,100.00	87.49+	0.01%+	299,217.00	305,084.00	310,951.00
40001001/21020138 Auditors Allowance	28,099.84	33,432.88	46,690.00	46,690.00	13,257.12+	28.39%+	28,661.00	29,223.00	29,785.00
40001001/21020144 Secretarial Allowance	300.00	360.00	1,440.00	1,440.00	1,080.00+	75.00%+	306.00	312.00	318.00
Total Personal Cost	34,145,623.83	36,297,448.55	50,217,440.00	40,177,621.00	3,880,172.45+	9.66%+	34,828,531.00	35,511,445.00	36,194,356.00
40001001/22020101 Local Transport & Travel-Training	2,980,000.00	11,891,620.00	1,000,000.00	11,891,700.00	80.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
40001001/22020102 Local Transport & Travel-Others	2,387,480.00	4,395,981.00	2,000,000.00	4,396,000.00	19.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
40001001/22020201 Electricity Charges							100,000.00	100,000.00	100,000.00
40001001/22020202 Telephone Charges	121,000.00	33,200.00	100,000.00	100,000.00	66,800.00+	66.80%+	100,000.00	100,000.00	100,000.00
40001001/22020206 Sewerage Charges	161,065.00								
40001001/22020301 Office Stationeries/Computer Consumables	1,199,280.00	1,401,020.00	900,000.00	1,401,100.00	80.00+	0.01%+	1,000,000.00	1,000,000.00	1,200,000.00
40001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
40001001/22020305 Printing of Non Security Documents	8,451,200.00	244,800.00	6,500,000.00	5,925,200.00	5,680,400.00+	95.87%+	10,000,000.00	10,000,000.00	12,000,000.00
40001001/22020306 Printing of Security Document			400,000.00	400,000.00	400,000.00+	100.00%+			
40001001/22020312 Service Materials	296,180.00	172,020.00	200,000.00	200,000.00	27,980.00+	13.99%+	1,000,000.00	1,000,000.00	1,000,000.00
40001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,944,700.00	1,074,700.00	500,000.00	1,074,800.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
40001001/22020402 Maintenance of Office Furniture	736,000.00	484,000.00	150,000.00	484,100.00	100.00+	0.02%+	300,000.00	300,000.00	300,000.00
40001001/22020403 Maintenance of Office Building/Residential Qtrs.	1,027,590.00	7,829,225.00	500,000.00	10,482,300.00	2,653,075.00+	25.31%+	500,000.00	500,000.00	500,000.00
40001001/22020404 Maintenance of Office IT Equipment	5,950,665.46	1,490,735.00	650,000.00	1,490,800.00	65.00+	0.00%+	650,000.00	650,000.00	650,000.00
40001001/22020405 Maintenance of Plants/Generators	283,800.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
40001001/22020406 Other Maintenance Services	191,080.00	698,005.00	150,000.00	698,100.00	95.00+	0.01%+	150,000.00	150,000.00	150,000.00
40001001/22020415 Maintenance of other infrastructure			100,000.00	100,000.00	100,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
40001001/22020501 Local Training	6,015,000.00		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
40001001/22020506 Seminar and Conferences	430,000.00	2,586,880.00		2,586,900.00	20.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
40001001/22020605 Cleaning & Fumigation Services	328,425.00	354,200.00	250,000.00	354,300.00	100.00+	0.03%+	250,000.00	250,000.00	250,000.00
40001001/22020701 Financial Consulting	40,000.00	95,000.00		95,000.00					
40001001/22020710 Monitoring and evaluation			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
40001001/22020801 Motor Vehicle Fuel Cost	223,647.00	360,360.00	400,000.00	400,000.00	39,640.00+	9.91%+	400,000.00	400,000.00	400,000.00
40001001/22020803 Plant/Generator Fuel Cost	277,765.00	304,520.00	200,000.00	304,600.00	80.00+	0.03%+	200,000.00	200,000.00	200,000.00
40001001/22020901 Bank Charges (Other Than Interest)	833.30	12,975.50		13,000.00	24.50+	0.19%+			
40001001/22021001 Refreshments & Meals	967,870.00	735,110.00	200,000.00	735,200.00	90.00+	0.01%+	200,000.00	200,000.00	200,000.00
40001001/22021003 Publicity & Advertisements	100,000.00						600,000.00	600,000.00	600,000.00
40001001/22021004 Medical Expenses	10,000.00						2,000,000.00	2,000,000.00	2,000,000.00
40001001/22021006 Postages & Courier Services	19,500.00	89,160.00		89,200.00	40.00+	0.04%+			
40001001/22021007 Welfare Packages	641,416.49	415,000.00	400,000.00	415,000.00			500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
40001001/22021008 Subscription To Professional Bodies			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
40001001/22021014 Annual Budget Expenses and Administration	653,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
40001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	35,437,497.25	34,668,511.50	17,100,000.00	46,137,300.00	11,468,788.50+	24.86%+	26,450,000.00	26,450,000.00	28,650,000.00
Total Recurrent Expenditure	69,583,121.08	70,965,960.05	67,317,440.00	86,314,921.00	15,348,960.95+	17.78%+	61,278,531.00	61,961,445.00	64,844,356.00
40001002 - Office of The Local Government Auditor General									
40001002/21010101 Basic Salary	12,500,163.63	13,716,940.66	34,665,780.00	13,717,040.00	99.34+	0.00%+	12,750,166.00	13,000,170.00	13,250,173.00
40001002/21020101 Housing/Rent Allowance	2,746,749.00	3,077,928.00	6,077,820.00	6,077,820.00	2,999,892.00+	49.36%+	2,801,683.00	2,856,618.00	2,911,553.00
40001002/21020102 Transport Allowance	864,800.00	941,000.00	2,762,600.00	2,762,600.00	1,821,600.00+	65.94%+	882,096.00	899,392.00	916,688.00
40001002/21020103 Meal Subsidy	391,700.00	426,700.00	814,800.00	814,800.00	388,100.00+	47.63%+	399,534.00	407,368.00	415,202.00
40001002/21020104 Utility Allowance	259,100.00	281,200.00	609,600.00	609,600.00	328,400.00+	53.87%+	264,282.00	269,464.00	274,646.00
40001002/21020105 Entertainment Allowance	39,285.00	56,970.00	55,200.00	57,000.00	30.00+	0.05%+	40,070.00	40,856.00	41,642.00
40001002/21020106 Leave Allowance	1,399,451.00	1,479,055.10	3,590,770.00	3,590,770.00	2,111,714.90+	58.81%+	1,427,440.00	1,455,429.00	1,483,418.00
40001002/21020107 Domestic Staff Allowance	797,202.00	1,088,244.00	814,800.00	1,088,300.00	56.00+	0.01%+	813,146.00	829,090.00	845,034.00
40001002/21020108 Shift Duty Allowance			225,750.00	225,750.00	225,750.00+	100.00%+			
40001002/21020131 Arrears Allowance	98,499.29	231,820.70		231,900.00	79.30+	0.03%+	100,469.00	102,439.00	104,409.00
40001002/21020138 Auditor's Allowance	9,166.50	10,999.80	46,690.00	46,690.00	35,690.20+	76.44%+	9,349.00	9,533.00	9,716.00
40001002/21020144 Secretarial Allowance			1,440.00	1,440.00	1,440.00+	100.00%+			
Total Personal Cost	19,106,116.42	21,310,858.26	49,665,250.00	29,223,710.00	7,912,851.74+	27.08%+	19,488,235.00	19,870,359.00	20,252,481.00
40001002/22020101 Local Transport & Travel-Training			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
40001002/22020102 Local Transport & Travel-Others	232,700.00	239,888.00	1,500,000.00	1,500,000.00	1,260,112.00+	84.01%+	1,500,000.00	1,500,000.00	1,500,000.00
40001002/22020105 Hotel accommodation	30,000.00								
40001002/22020202 Telephone Charges	13,000.00		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
40001002/22020301 Office Stationeries/Computer Consumables	440,820.00	753,495.00	900,000.00	900,000.00	146,505.00+	16.28%+	900,000.00	900,000.00	900,000.00
40001002/22020302 Books	3,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
40001002/22020303 Newspapers	31,600.00	35,600.00	100,000.00	100,000.00	64,400.00+	64.40%+	100,000.00	100,000.00	100,000.00
40001002/22020305 Printing of Non Security Document (Auditor General's Report)	4,800.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
40001002/22020306 Printing of Security Document			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
40001002/22020312 Service Materials	51,600.00	66,000.00	200,000.00	200,000.00	134,000.00+	67.00%+	200,000.00	200,000.00	200,000.00
40001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	360,650.00	303,250.00	500,000.00	500,000.00	196,750.00+	39.35%+	500,000.00	500,000.00	500,000.00
40001002/22020402 Maintenance of Office Furniture			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
40001002/22020403 Maintenance of Office Building/Residential Qtrs.	100,500.00	30,000.00	500,000.00	500,000.00	470,000.00+	94.00%+	500,000.00	500,000.00	500,000.00
40001002/22020404 Maintenance of Office IT Equipment	91,000.00	87,000.00	650,000.00	532,800.00	445,800.00+	83.67%+	650,000.00	650,000.00	650,000.00
40001002/22020405 Maintenance of Plants/Generators	230,100.00	82,300.00	200,000.00	200,000.00	117,700.00+	58.85%+	200,000.00	200,000.00	200,000.00
40001002/22020406 Other Maintenance Services	104,500.00	267,100.00	150,000.00	267,200.00	100.00+	0.04%+	150,000.00	150,000.00	150,000.00
40001002/22020415 Maintenance of other infrastructure			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
40001002/22020501 Local Training			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
40001002/22020605 Cleaning & Fumigation Services	105,400.00	93,000.00	250,000.00	250,000.00	157,000.00+	62.80%+	250,000.00	250,000.00	250,000.00
40001002/22020710 Monitoring and evaluation			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
40001002/22020801 Motor Vehicle Fuel Cost	341,930.00	389,655.00	400,000.00	400,000.00	10,345.00+	2.59%+	400,000.00	400,000.00	400,000.00
40001002/22020803 Plant/Generator Fuel Cost	148,350.00	112,400.00	200,000.00	200,000.00	87,600.00+	43.80%+	200,000.00	200,000.00	200,000.00
40001002/22020901 Bank Charges (Other than interest)	3,252.40	3,480.40		3,500.00	19.60+	0.56%+			
40001002/22021001 Refreshments & Meals	148,950.00	108,900.00	200,000.00	200,000.00	91,100.00+	45.55%+	200,000.00	200,000.00	200,000.00
40001002/22021002 Honorarium & Sitting Allowance	23,600.00								

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
40001002/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
40001002/22021008 Subscription To Professional Bodies			500,000.00	500,000.00	500,000.00+	100.00%+	550,000.00	550,000.00	600,000.00
40001002/22021014 Annual Budget Expenses and Administration	35,000.00	174,220.50	200,000.00	200,000.00	25,779.50+	12.89%+	200,000.00	200,000.00	200,000.00
40001002/22021016 Servicom			200,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	2,500,752.40	2,746,288.90	13,500,000.00	13,303,500.00	10,557,211.10+	79.36%+	13,550,000.00	13,550,000.00	13,700,000.00
Total Recurrent Expenditure	21,606,868.82	24,057,147.16	63,165,250.00	42,527,210.00	18,470,062.84+	43.43%+	33,038,235.00	33,420,359.00	33,952,481.00
47001001 - Civil Service Commission (CSC)									
47001001/21010101 Basic Salary	32,286,819.17	31,477,438.95	30,587,710.00	31,477,510.00	71.05+	0.00%+	32,932,555.00	33,578,291.00	34,224,028.00
47001001/21010103 Consolidated Revenue Fund Charges - Salaries			26,301,700.00	1,700.00	1,700.00+	100.00%+			
47001001/21020101 Housing/Rent Allowance	6,458,325.00	5,324,267.00	6,297,390.00	6,297,390.00	973,123.00+	15.45%+	6,587,491.00	6,716,658.00	6,845,824.00
47001001/21020102 Transport Allowance	2,312,300.00	2,146,100.00	1,438,200.00	2,146,200.00	100.00+	0.00%+	2,358,546.00	2,404,792.00	2,451,038.00
47001001/21020103 Meal Subsidy	894,017.00	1,406,519.00	545,400.00	1,406,600.00	81.00+	0.01%+	911,897.00	929,777.00	947,658.00
47001001/21020104 Utility Allowance	675,700.00	618,200.00	618,400.00	618,400.00	200.00+	0.03%+	689,214.00	702,728.00	716,242.00
47001001/21020105 Entertainment Allowance	13,365.00	12,555.00	37,260.00	37,260.00	24,705.00+	66.30%+	13,632.00	13,899.00	14,166.00
47001001/21020106 Leave Allowance	3,126,320.20	3,239,134.60	3,045,580.00	3,239,180.00	45.40+	0.00%+	3,188,846.00	3,251,373.00	3,313,899.00
47001001/21020107 Domestic Staff Allowance	287,003.93	177,156.00	607,400.00	607,400.00	430,244.00+	70.83%+	292,744.00	298,484.00	304,224.00
47001001/21020108 Shift Allowance	88,820.62	270,458.30		270,500.00	41.70+	0.02%+	90,597.00	92,373.00	94,149.00
47001001/21020111 Hazard Allowance	115,200.00	115,200.00		115,300.00	100.00+	0.09%+	117,504.00	119,808.00	122,112.00
47001001/21020131 Arrears Allowance	958,063.00	1,149,210.80		1,149,300.00	89.20+	0.01%+	977,224.00	996,385.00	1,015,546.00
Total Personal Cost	47,215,933.92	45,936,239.65	69,479,040.00	47,366,740.00	1,430,500.35+	3.02%+	48,160,250.00	49,104,568.00	50,048,886.00
47001001/22020101 Local Transport & Travel-Training	2,576,760.00	240,000.00	2,000,000.00	2,000,000.00	1,760,000.00+	88.00%+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22020102 Local Transport & Travel-Others	95,000.00	260,000.00	4,000,000.00	4,000,000.00	3,740,000.00+	93.50%+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22020202 Telephone Charges	178,000.00								
47001001/22020203 Internet Access Charges			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
47001001/22020205 Water Rate	55,000.00	95,000.00		95,100.00	100.00+	0.11%+			
47001001/22020301 Office Stationeries/Computer Consumables	10,627,000.00	10,711,137.01	2,500,000.00	10,711,200.00	62.99+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
47001001/22020302 Books	386,000.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	300,000.00
47001001/22020303 Newspapers	30,000.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
47001001/22020304 Magazines & Periodicals			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001001/22020305 Printing of Non Security Documents	2,580,000.00	72,000.00	900,000.00	900,000.00	828,000.00+	92.00%+	900,000.00	900,000.00	1,000,000.00
47001001/22020306 Printing of Security Documents			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001001/22020309 Uniform & Other Clothing	5,500.00								
47001001/22020312 Service Materials	200,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,406,000.00	2,764,600.00	2,000,000.00	2,764,700.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22020402 Maintenance of Office Furniture	98,800.00	101,500.00	1,000,000.00	1,000,000.00	898,500.00+	89.85%+	1,000,000.00	1,000,000.00	1,000,000.00
47001001/22020403 Maintenance of Building Residential Qtrs	40,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
47001001/22020404 Maintenance of Office /IT Equipments	364,000.00	25,500.00	100,000.00	100,000.00	74,500.00+	74.50%+	100,000.00	100,000.00	100,000.00
47001001/22020405 Maintenance of Plant and Generators	19,000.00	88,300.00	250,000.00	250,000.00	161,700.00+	64.68%+	250,000.00	250,000.00	250,000.00
47001001/22020406 Other Maintenance Services	288,830.00	5,003,948.75	300,000.00	5,004,000.00	51.25+	0.00%+	300,000.00	300,000.00	300,000.00
47001001/22020501 Local Training	3,017,200.00	3,594,990.00	500,000.00	3,595,000.00	10.00+	0.00%+	500,000.00	500,000.00	500,000.00
47001001/22020504 Civil Service Examination			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
47001001/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
47001001/22020801 Motor Vehicle Fuel Cost	4,320,000.00	5,090,000.00	2,000,000.00	5,090,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22020803 Plant/Generator Fuel Cost	181,250.00	237,000.00	350,000.00	350,000.00	113,000.00+	32.29%+	400,000.00	400,000.00	400,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
47001001/22020901 Bank Charges (Other than Interest)	101,402.47	104,732.03		104,800.00	67.97+	0.06%+			
47001001/22021001 Refreshments & Meals	3,260,000.00	2,578,000.00	800,000.00	2,578,100.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
47001001/22021002 Honorarium & Sitting Allowance	210,000.00	235,000.00	700,000.00	700,000.00	465,000.00+	66.43%+	700,000.00	700,000.00	700,000.00
47001001/22021003 Publicity & Advertisements	233,500.00	156,000.00	600,000.00	600,000.00	444,000.00+	74.00%+	600,000.00	600,000.00	700,000.00
47001001/22021004 Medical Expenses-Local							5,000,000.00	5,000,000.00	5,000,000.00
47001001/22021006 Postage & Courier Services	63,000.00	45,000.00		45,100.00	100.00+	0.22%+			
47001001/22021007 Welfare Packages	410,000.00	780,000.00		780,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
47001001/22021011 Recruitment and Appointment (Service Wide)			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22021012 Discipline and Appointment (State Wide)			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	800,000.00
47001001/22021013 Promotion (Service Wide)	309,000.00						4,000,000.00	4,000,000.00	4,000,000.00
47001001/22021014 Annual Budget Expenses and Administration		90,000.00		90,100.00	100.00+	0.11%+	400,000.00	400,000.00	400,000.00
47001001/22021014 Servicom							300,000.00	300,000.00	300,000.00
47001001/22021026 Common Services (Committee/Commissions)							2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	32,055,242.47	32,272,707.79	30,150,000.00	52,908,300.00	20,635,592.21+	39.00%+	42,900,000.00	42,900,000.00	43,500,000.00
Total Recurrent Expenditure	79,271,176.39	78,208,947.44	99,629,040.00	100,275,040.00	22,066,092.56+	22.01%+	91,060,250.00	92,004,568.00	93,548,886.00
47001002 - Local Government Service Commission									
47001002/21010101 Basic Salary	11,574,215.33	10,402,189.00	10,571,736.00	10,571,736.00	169,547.00+	1.60%+	11,805,699.00	12,037,183.00	12,268,668.00
47001002/21010103 Consolidated Revenue Fund Charges - Salaries			18,818,280.00						
47001002/21020101 Housing/Rent Allowance	2,448,843.00	2,279,580.00	2,365,834.00	2,365,834.00	86,254.00+	3.65%+	2,497,819.00	2,546,796.00	2,595,773.00
47001002/21020102 Transport Allowance	815,100.00	724,200.00	478,200.00	724,300.00	100.00+	0.01%+	831,402.00	847,704.00	864,006.00
47001002/21020103 Meal Subsidy	348,900.00	312,300.00	210,300.00	312,400.00	100.00+	0.03%+	355,878.00	362,856.00	369,834.00
47001002/21020104 Utility Allowance	256,600.00	225,900.00	174,000.00	226,000.00	100.00+	0.04%+	261,732.00	266,864.00	271,996.00
47001002/21020105 Entertainment Allowance	4,590.00						4,681.00	4,773.00	4,865.00
47001002/21020106 Leave Allowance	1,019,324.40	1,054,128.60	1,057,147.00	1,057,147.00	3,018.40+	0.29%+	1,039,710.00	1,060,097.00	1,080,483.00
47001002/21020107 Domestic Staff Allowance	88,578.00		411,760.00	411,760.00	411,760.00+	100.00%+	90,349.00	92,121.00	93,892.00
47001002/21020131 Arrears Allowance	34,177.31	86,094.00		86,100.00	6.00+	0.01%+	34,860.00	35,544.00	36,227.00
Total Personal Cost	16,590,328.04	15,084,391.60	34,087,257.00	15,755,277.00	670,885.40+	4.26%+	16,922,130.00	17,253,938.00	17,585,744.00
47001002/22020101 Local Transport & Travel-Training			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
47001002/22020102 Local Transport & Travel-Others			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
47001002/22020205 Water Rates			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	250,000.00
47001002/22020206 Sewerage Charges			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
47001002/22020301 Office Stationeries/Computer Consumables			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
47001002/22020302 Books			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
47001002/22020312 Service Materials							500,000.00	500,000.00	500,000.00
47001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020402 Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
47001002/22020403 Maintenance of Office Building Residential Qtrs			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
47001002/22020404 Maintenance of office equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	550,000.00
47001002/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020501 Local Training			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,700,000.00	1,700,000.00	1,800,000.00
47001002/22020605 Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	500,000.00
47001002/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
47001002/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
47001002/22021011 Recruitment and Appointment (Service Wide)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22021012 Discipline and Appointment (Service Wide)			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
47001002/22021013 Promotion (Service Wide)									9.00
47001002/22021014 Annual Budget Expenses and Administration			250,000.00				300,000.00	300,000.00	300,000.00
Sub-Total: Overhead			10,150,000.00	9,900,000.00	9,900,000.00+	100.00%+	10,950,000.00	10,950,000.00	11,350,009.00
Total Recurrent Expenditure	16,590,328.04	15,084,391.60	44,237,257.00	25,655,277.00	10,570,885.40+	41.20%+	27,872,130.00	28,203,938.00	28,935,753.00
48001001 - Enugu State Independent Electoral Commission									
48001001/21010101 Basic Salary	48,344,746.88	43,189,789.34	44,873,522.00	44,873,522.00	1,683,732.66+	3.75%+	49,311,641.00	50,278,536.00	51,245,431.00
48001001/21020101 Housing/Rent Allowance	8,274,310.00	7,492,041.67	13,505,422.00	13,505,422.00	6,013,380.33+	44.53%+	8,439,796.00	8,605,282.00	8,770,768.00
48001001/21020102 Transport Allowance	3,862,900.00	3,434,200.00	3,983,600.00	3,983,600.00	549,400.00+	13.79%+	3,940,158.00	4,017,416.00	4,094,674.00
48001001/21020103 Meal Subsidy	1,594,200.00	1,414,600.00	1,740,600.00	1,740,600.00	326,000.00+	18.73%+	1,626,084.00	1,657,968.00	1,689,852.00
48001001/21020104 Utility Allowance	1,170,500.00	1,042,100.00	1,347,000.00	1,347,000.00	304,900.00+	22.64%+	1,193,910.00	1,217,320.00	1,240,730.00
48001001/21020105 Entertainment Allowance	27,945.00	29,160.00		29,200.00	40.00+	0.14%+	28,503.00	29,062.00	29,621.00
48001001/21020106 Leave Allowance	5,489,864.00	4,431,994.80	6,921,044.00	6,921,044.00	2,489,049.20+	35.96%+	5,599,661.00	5,709,458.00	5,819,255.00
48001001/21020107 Domestic Staff Allowance	582,084.00	607,392.00	411,760.00	607,460.00	68.00+	0.01%+	593,725.00	605,367.00	617,009.00
48001001/21020108 Shift Duty Allowance	29,990.04	29,990.04		30,000.00	9.96+	0.03%+	30,589.00	31,189.00	31,789.00
48001001/21020109 Call Duties Allowance		50,360.00		50,400.00	40.00+	0.08%+			
48001001/21020111 Hazard Allowance		958.33		1,000.00	41.67+	4.17%+			
48001001/21020131 Arrears Allowance	12,266,798.96	161,735.00		161,800.00	65.00+	0.04%+	12,512,134.00	12,757,470.00	13,002,806.00
Total Personal Cost	81,643,338.88	61,884,321.18	72,782,948.00	73,251,048.00	11,366,726.82+	15.52%+	83,276,201.00	84,909,068.00	86,541,935.00
48001001/22020101 Local Transport & Travel-Training	96,000.00	2,913,730.00	4,000,000.00	4,000,000.00	1,086,270.00+	27.16%+	4,000,000.00	4,000,000.00	4,000,000.00
48001001/22020102 Local Transport & Travel-Others	8,842,000.00	4,823,000.00	6,000,000.00	6,000,000.00	1,177,000.00+	19.62%+	6,000,000.00	6,000,000.00	6,500,000.00
48001001/22020103 International Transport & Travel-Training							6,000,000.00	6,000,000.00	6,000,000.00
48001001/22020105 Hotel accommodation			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/22020201 Electricity Charges	215,319.43	226,120.31	400,000.00	400,000.00	173,879.69+	43.47%+	500,000.00	500,000.00	500,000.00
48001001/22020202 Telephone Charges	30,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
48001001/22020203 Internet Access Charges		5,000.00	200,000.00	200,000.00	195,000.00+	97.50%+	300,000.00	300,000.00	300,000.00
48001001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
48001001/22020205 Water Rate			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
48001001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
48001001/22020301 Office Stationeries/Computer Consumables	2,404,800.00	2,600,500.00	6,000,000.00	6,000,000.00	3,399,500.00+	56.66%+	6,000,000.00	6,000,000.00	6,000,000.00
48001001/22020302 Books	58,000.00	168,500.00		168,600.00	100.00+	0.06%+			
48001001/22020303 Newspapers		4,000.00	200,000.00	200,000.00	196,000.00+	98.00%+	200,000.00	200,000.00	200,000.00
48001001/22020304 Magazines & Periodicals	129,400.00	90,400.00		90,400.00					
48001001/22020305 Printing of Non Security Documents			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
48001001/22020309 Uniforms & Other Clothing			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/22020312 Service Materials	344,900.00		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
48001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	360,700.00	4,265,986.00	2,000,000.00	4,266,000.00	14.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22020402 Maintenance of Office Furniture		679,000.00	400,000.00	679,100.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
48001001/22020403 Maintenance of Office Building/Residential Qtrs.	396,100.00	839,300.00	1,000,000.00	1,000,000.00	160,700.00+	16.07%+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22020404 Maintenance of Office IT Equipment	169,000.00	611,000.00	300,000.00	611,100.00	100.00+	0.02%+	300,000.00	300,000.00	400,000.00
48001001/22020405 Maintenance of Plants/Generators	115,000.00	159,600.00	400,000.00	400,000.00	240,400.00+	60.10%+	400,000.00	400,000.00	400,000.00
48001001/22020406 Other Maintenance Services	17,593,000.00	12,726,000.00	800,000.00	12,726,100.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
48001001/22020414 Maintenance of other infrastructure			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
48001001/22020501 Local Training			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
48001001/22020601 Security Services	1,878,000.00	2,782,700.00	600,000.00	2,782,800.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
48001001/22020605 Cleaning & Fumigation Services		25,000.00	400,000.00	158,300.00	133,300.00+	84.21%+	400,000.00	400,000.00	400,000.00
48001001/22020703 Legal Services			4,000,000.00	1,817,200.00	1,817,200.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22020709 Research & Studies	25,000.00	105,000.00		105,100.00	100.00+	0.10%+			
48001001/22020710 Monitoring and evaluation		1,972,000.00	1,200,000.00	1,972,100.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
48001001/22020801 Motor Vehicle Fuel Cost	2,410,430.00	1,841,600.00	1,600,000.00	1,841,700.00	100.00+	0.01%+	1,600,000.00	1,600,000.00	1,600,000.00
48001001/22020803 Plant/Generator Fuel Cost	944,150.00	390,000.00	600,000.00	600,000.00	210,000.00+	35.00%+	600,000.00	600,000.00	600,000.00
48001001/22020901 Bank Charges(Other Than Interest)	98,480.61	59,842.59	50,000.00	59,900.00	57.41+	0.10%+	50,000.00	50,000.00	50,000.00
48001001/22021001 Refreshments & Meals	375,200.57	925,300.00	6,000,000.00	2,975,200.00	2,049,900.00+	68.90%+	6,000,000.00	6,000,000.00	6,000,000.00
48001001/22021002 Honorarium & Sitting Allowance	2,968,000.00	3,174,000.00	2,000,000.00	3,174,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22021003 Publicity & Advertisements	167,500.00	145,000.00	1,200,000.00	427,900.00	282,900.00+	66.11%+	1,200,000.00	1,200,000.00	1,200,000.00
48001001/22021007 Welfare Packages	2,750,000.00	4,524,750.00	1,500,000.00	4,524,800.00	50.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/22021014 Annual Budget Expenses and Administration		330,000.00	200,000.00	330,100.00	100.00+	0.03%+	200,000.00	200,000.00	200,000.00
48001001/22021016 Servicom			200,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	42,370,980.61	46,387,328.90	48,750,000.00	65,010,500.00	18,623,171.10+	28.65%+	53,150,000.00	53,150,000.00	53,750,000.00
Total Recurrent Expenditure	124,014,319.49	108,271,650.08	121,532,948.00	138,261,548.00	29,989,897.92+	21.69%+	136,426,201.00	138,059,068.00	140,291,935.00
63001001 - Ministry Inter Ministerial Affairs									
63001001/21010101 Basic Salary		3,726,231.00		3,726,300.00	69.00+	0.00%+	3,266,210.00	3,569,470.00	3,672,730.00
63001001/21020101 Rent Allowance Housing/		739,327.00		739,400.00	73.00+	0.01%+	977,690.00	1,098,820.00	1,119,955.00
63001001/21020102 Transport Allowance		279,100.00		279,200.00	100.00+	0.04%+	380,664.00	388,128.00	395,592.00
63001001/21020103 Meal Subsidy		115,900.00		116,000.00	100.00+	0.09%+	162,384.00	165,568.00	168,752.00
63001001/21020104 Utility Allowance		82,700.00		82,800.00	100.00+	0.12%+	114,591.00	116,838.00	119,085.00
63001001/21020106 Leave Allowance		154,803.60		154,900.00	96.40+	0.06%+	326,620.00	378,947.00	397,270.00
63001001/21020107 Domestic Staff Allowance		6,000.00		6,100.00	100.00+	1.64%+	206,513.00	210,562.00	214,611.00
63001001/21020111 Hazard Allowance		12,000.00		12,100.00	100.00+	0.83%+			
63001001/21020131 Allowance Arrears		19,209.00		19,300.00	91.00+	0.47%+			
Total Personal Cost		5,135,270.60		5,136,100.00	829.40+	0.02%+	5,434,672.00	5,928,333.00	6,087,995.00
63001001/22020101 Local Transport & Travel-Training			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
63001001/22020102 Local Transport & Travel-Others	156,000.00	144,000.00	3,600,000.00	3,600,000.00	3,456,000.00+	96.00%+	3,600,000.00	3,600,000.00	3,600,000.00
63001001/22020203 Internet Access Charges			250,000.00	250,000.00	250,000.00+	100.00%+	270,000.00	270,000.00	300,000.00
63001001/22020204 Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	400,000.00
63001001/22020205 Water Rate							200,000.00	200,000.00	200,000.00
63001001/22020206 Sewerage Charges			250,000.00	250,000.00	250,000.00+	100.00%+	280,000.00	280,000.00	300,000.00
63001001/22020301 Office Stationeries/Computer Consumables	617,000.00	843,700.00	2,300,000.00	2,300,000.00	1,456,300.00+	63.32%+	2,500,000.00	2,500,000.00	2,500,000.00
63001001/22020302 Books		5,000.00	200,000.00	200,000.00	195,000.00+	97.50%+	200,000.00	200,000.00	200,000.00
63001001/22020312 Service Materials	27,000.00	25,917,000.00		25,917,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
63001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	600,000.00	1,166,000.00	900,000.00	1,166,100.00	100.00+	0.01%+	900,000.00	900,000.00	1,000,000.00
63001001/22020402 Maintenance of Office Furniture		12,000.00	350,000.00	83,900.00	71,900.00+	85.70%+	400,000.00	400,000.00	400,000.00
63001001/22020404 Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
63001001/22020405 Maintenance of Plants/Generators		8,500.00	220,000.00	220,000.00	211,500.00+	96.14%+	250,000.00	250,000.00	300,000.00
63001001/22020406 Other Maintenance Services	1,120,000.00	450,000.00		450,100.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
63001001/22020501 Local Training			230,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
63001001/22020506 Seminar & Conferences	15,000.00						2,000,000.00	2,000,000.00	2,000,000.00
63001001/22020605 Cleaning & Fumigation Services		3,000,000.00		3,000,100.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
63001001/22020801 Motor Vehicle Fuel Cost	401,666,000.00	414,048,000.00	2,000,000.00	414,048,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
63001001/22020803 Plant/Generator Fuel Cost		10,000.00	300,000.00	300,000.00	290,000.00+	96.67%+	300,000.00	300,000.00	300,000.00
63001001/22020901 Bank Charges (Other than Interest)		502.00		602.00	100.00+	16.61%+			
63001001/22021001 Refreshment & Meals	86,000.00	60,000.00		60,000.00			300,000.00	300,000.00	300,000.00
63001001/22021003 Publicity & Advertisement			850,000.00	850,000.00	850,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
63001001/22021007 Welfare Packages			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
63001001/22021014 Annual Budget Expenses & Administration	32,000.00	122,950.00	180,000.00	180,000.00	57,050.00+	31.69%+	180,000.00	180,000.00	180,000.00
63001001/22021021 Special Day/Celebration		49,981,000.00		49,981,100.00	100.00+	0.00%+			
Sub-Total: Overhead	404,319,000.00	495,768,652.00	242,650,000.00	534,107,102.00	38,338,450.00+	7.18%+	18,930,000.00	18,930,000.00	19,280,000.00
Total Recurrent Expenditure	404,319,000.00	500,903,922.60	242,650,000.00	539,243,202.00	38,339,279.40+	7.11%+	24,364,672.00	24,858,333.00	25,367,995.00
66001001 - Ministry Of Human Devt. & Poverty Reduction									
66001001/21010101 Basic Salary	15,180,081.63	14,047,537.00	27,626,740.00	14,047,637.00	100.00+	0.00%+	15,483,683.00	15,787,284.00	16,090,886.00
66001001/21010103 Consolidated Revenue Fund Charges - Salaries			10,728,150.00						
66001001/21020101 Housing/Rent Allowance	3,053,499.00	2,768,478.00	5,074,982.00	306,504.00	2,461,974.00-	803.24%-	3,114,568.00	3,175,638.00	3,236,708.00
66001001/21020102 Transport Allowance	1,136,000.00	1,056,700.00	1,394,540.00	1,394,540.00	337,840.00+	24.23%+	1,158,720.00	1,181,440.00	1,204,160.00
66001001/21020103 Meal Subsidy	484,200.00	450,500.00	631,200.00	631,200.00	180,700.00+	28.63%+	493,884.00	503,568.00	513,252.00
66001001/21020104 Utility Allowance	336,400.00	315,700.00	470,400.00	470,400.00	154,700.00+	32.89%+	343,128.00	349,856.00	356,584.00
66001001/21020105 Entertainment Allowance	58,320.00	47,385.00		47,400.00	15.00+	0.03%+	59,486.00	60,652.00	61,819.00
66001001/21020106 Leave Allowance	1,572,375.60	1,561,875.00	2,755,580.00	193,705.00	1,368,170.00-	706.32%-	1,603,823.00	1,635,270.00	1,666,718.00
66001001/21020107 Domestic Staff Allowance	1,214,784.00	987,012.00	1,214,800.00	1,214,800.00	227,788.00+	18.75%+	1,239,079.00	1,263,375.00	1,287,671.00
66001001/21020131 Arrears Allowance	331,248.00	337,540.00		337,600.00	60.00+	0.02%+	337,872.00	344,497.00	351,122.00
Total Personal Cost	23,366,908.23	21,572,727.00	49,896,392.00	18,643,786.00	2,928,941.00-	15.71%-	23,834,243.00	24,301,580.00	24,768,920.00
66001001/22020101 Local Transport & Travel-Training	2,900,800.00		2,000,000.00	100,000.00	100,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
66001001/22020102 Local Transport & Travel-Others	493,600.00	531,000.00	1,000,000.00	69,000.00	462,000.00-	669.57%-	1,000,000.00	1,000,000.00	1,000,000.00
66001001/22020104 International Transport & Travel-Others	950,000.00						5,000,000.00	5,000,000.00	5,000,000.00
66001001/22020202 Telephone Charges	305,000.00	327,000.00		327,100.00	100.00+	0.03%+			
66001001/22020205 Water Rate	8,000.00	3,500.00	300,000.00	196,500.00	193,000.00+	98.22%+	300,000.00	300,000.00	300,000.00
66001001/22020301 Office Stationeries/Computer Consumables	607,600.00	363,540.00	1,000,000.00	36,460.00	327,080.00-	897.09%-	1,000,000.00	1,000,000.00	1,000,000.00
66001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	391,670.00
66001001/22020305 Printing of Non Security Documents		1,000.00	400,000.00	400,000.00	399,000.00+	99.75%+	500,000.00	500,000.00	500,000.00
66001001/22020306 Printing of Security Documents	81,000.00	111,500.00		111,600.00	100.00+	0.09%+			
66001001/22020312 Service Materials			700,000.00	100,000.00	100,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
66001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	83,000.00	305,000.00	800,000.00	95,000.00	210,000.00-	221.05%-	800,000.00	800,000.00	800,000.00
66001001/22020402 Maintenance of Office Furniture	10,000.00	35,800.00	400,000.00	400,000.00	364,200.00+	91.05%+	500,000.00	500,000.00	500,000.00
66001001/22020404 Maintenance of Office IT Equipment	256,000.00	178,000.00	350,000.00	350,000.00	172,000.00+	49.14%+	400,000.00	400,000.00	400,000.00
66001001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
66001001/22020406 Other Maintenance Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
66001001/22020414 Maintenance of other infrastructure		19,935,850.00		20,000,000.00	64,150.00+	0.32%+			
66001001/22020501 Local Training		906,760.00	15,000,000.00	318,140.00	588,620.00-	185.02%-	15,000,000.00	15,000,000.00	15,000,000.00
66001001/22020506 Seminar and Conferences			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
66001001/22020605 Cleaning & Fumigation Services	39,000.00	76,000.00		76,100.00	100.00+	0.13%+			
66001001/22020710 Monitoring & Evaluation			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
66001001/22020801 Motor Vehicle Fuel Cost	1,497,000.00	1,575,000.00	800,000.00	1,575,100.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
66001001/22020803 Plant/Generator Fuel Cost	18,500.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
66001001/22020901 Bank Charges(Other Than Interest)	9,367.84	26,982.32	50,000.00	50,000.00	23,017.68+	46.04%+	50,000.00	50,000.00	50,000.00
66001001/22021001 Refreshments & Meals	121,200.00	36,100.00	300,000.00	300,000.00	263,900.00+	87.97%+	300,000.00	300,000.00	300,000.00
66001001/22021003 Publicity & Advertisements		12,000.00	500,000.00	500,000.00	488,000.00+	97.60%+	500,000.00	500,000.00	500,000.00
66001001/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
66001001/22021014 Annual Budget Expenses and Administration		49,000.00	200,000.00	200,000.00	151,000.00+	75.50%+	200,000.00	200,000.00	200,000.00
66001001/22021021 Special Days/Celebrations	25,000,000.00		500,000.00				500,000.00	500,000.00	600,000.00
Sub-Total: Overhead	32,380,067.84	24,474,032.32	26,900,000.00	27,805,000.00	3,330,967.68+	11.98%+	32,250,000.00	32,250,000.00	32,941,670.00
Total Recurrent Expenditure	55,746,976.07	46,046,759.32	76,796,392.00	46,448,786.00	402,026.68+	0.87%+	56,084,243.00	56,551,580.00	57,710,590.00
15001001 - Ministry of Agriculture & Natural Resources									
15001001/21010101 Basic Salary	173,914,446.47	168,397,502.30	253,253,964.00	173,253,964.00	4,856,461.70+	2.80%+	312,357,687.00	180,871,024.00	184,349,313.00
15001001/21020101 Housing/ Rent Allowance	34,625,823.62	46,668,919.30	41,270,329.00	46,668,929.00	9.70+	0.00%+	35,318,340.00	36,010,856.00	36,703,373.00
15001001/21020102 Transport Allowance	23,821,378.40	10,568,652.00	10,184,210.00	10,568,710.00	58.00+	0.00%+	24,297,805.00	24,774,233.00	25,250,661.00
15001001/21020103 Meal Subsidy	9,304,848.22	5,181,565.00	5,692,310.00	5,692,310.00	510,745.00+	8.97%+	9,490,945.00	9,677,042.00	9,863,139.00
15001001/21020104 Utility Allowance	5,447,881.16	3,656,185.60	3,242,380.00	3,656,280.00	94.40+	0.00%+	5,556,838.00	5,665,796.00	5,774,754.00
15001001/21020105 Entertainment Allowance	674,415.00	610,230.00	701,532.00	701,532.00	91,302.00+	13.01%+	687,903.00	701,391.00	714,879.00
15001001/21020106 Leave Allowance	18,101,083.50	17,657,604.50	22,346,577.00	22,346,577.00	4,688,972.50+	20.98%+	18,463,105.00	18,825,126.00	19,187,148.00
15001001/21020107 Domestic Staff Allowance	15,510,741.70	13,843,476.00	10,616,709.00	13,843,509.00	33.00+	0.00%+	15,820,956.00	16,131,171.00	16,441,386.00
15001001/21020108 Shift Allowance	6,901,519.54	7,559,396.38	5,446,943.00	7,559,443.00	46.62+	0.00%+	7,039,549.00	7,177,580.00	7,315,610.00
15001001/21020109 Call Duty Allowance	11,152,910.80	10,838,979.20	9,961,593.00	10,838,993.00	13.80+	0.00%+	11,375,969.00	11,599,027.00	11,822,085.00
15001001/21020110 Clinical Duty Allowance	277,856.40	1,162,327.20	1,244,114.00	1,244,114.00	81,786.80+	6.57%+	283,413.00	288,970.00	294,527.00
15001001/21020111 Hazard Allowance	9,668,266.12	6,947,314.00	2,016,000.00	6,947,400.00	86.00+	0.00%+	9,861,631.00	10,054,996.00	10,248,362.00
15001001/21020112 Rural Posting Allowance	18,270.00	4,390,260.80	140,790.00	4,390,290.00	29.20+	0.00%+	18,635.00	19,000.00	19,366.00
15001001/21020113 Teaching Allowance	2,734,750.00	4,973,879.00		4,973,900.00	21.00+	0.00%+	2,789,445.00	2,844,140.00	2,898,835.00
15001001/21020114 Admin Allowance	668,081.50	619,228.20	765,030.00	765,030.00	145,801.80+	19.06%+	681,443.00	694,804.00	708,166.00
15001001/21020125 Inducement Allowance	2,731,746.16	3,519,262.40	2,690,610.00	3,519,310.00	47.60+	0.00%+	2,786,381.00	2,841,016.00	2,895,650.00
15001001/21020126 Journal Allowance	21,875.00	90,000.00	271,130.00	271,130.00	181,130.00+	66.81%+	22,312.00	22,750.00	23,187.00
15001001/21020131 Arrears Allowance	13,251,209.77	4,757,259.21	14,672,657.00	14,672,657.00	9,915,397.79+	67.58%+	13,516,233.00	13,781,258.00	14,046,282.00
15001001/21020132 Professional Duty Allowance	306,836.78						312,973.00	319,110.00	325,246.00
15001001/21020144 Secretarial Allowance			1,000,240.00	1,000,240.00	1,000,240.00+	100.00%+			
15001001/22020146 Newspaper Allowance	1,023,401.00								
Total Personal Cost	330,157,341.14	311,442,041.09	385,517,118.00	332,914,318.00	21,472,276.91+	6.45%+	470,681,563.00	342,299,290.00	348,881,969.00
15001001/22020101 Local Transport & Travel-Training		60,000.00	10,000,000.00	10,000,000.00	9,940,000.00+	99.40%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22020102 Local Transport & Travel-Others	12,395,432.00	6,408,966.00	10,000,000.00	10,000,000.00	3,591,034.00+	35.91%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22020103 International Transport & Travel-Training			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
15001001/22020104 International Transport & Travel-Others			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
15001001/22020105 Hotel accommodation	8,000.00	6,350,000.00		6,350,100.00	100.00+	0.00%+			
15001001/22020201 Electricity Charges	120,000.00	10,000.00		10,100.00	100.00+	0.99%+			
15001001/22020203 Internet Access Charges			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
15001001/22020204 Satellite Broadcasting Access Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
15001001/22020205 Water Rates	78,000.00	107,000.00	400,000.00	400,000.00	293,000.00+	73.25%+	400,000.00	400,000.00	400,000.00
15001001/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15001001/22020301 Office Stationeries/Computer Consumables	1,978,300.00	2,033,680.00	4,000,000.00	4,000,000.00	1,966,320.00+	49.16%+	4,000,000.00	4,000,000.00	4,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
15001001/22020302 Books			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15001001/22020307 Drugs & Medical Supplies	894,200.00								
15001001/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	134,000.00	70,000.00	2,000,000.00	1,899,900.00	1,829,900.00+	96.32%+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/22020402 Maintenance of Office Furniture	600.00	3,900.00	100,000.00	100,000.00	96,100.00+	96.10%+	100,000.00	100,000.00	100,000.00
15001001/22020403 Maintenance of Office Building Residential Qtrs		11,220.00		11,300.00	80.00+	0.71%+			
15001001/22020404 Maintenance of Office/IT Equipment	2,236,005.00	427,500.00	800,000.00	800,000.00	372,500.00+	46.56%+	800,000.00	800,000.00	800,000.00
15001001/22020405 Maintenance of Plants/Generators	45,000.00	142,500.00	100,000.00	142,600.00	100.00+	0.07%+	100,000.00	100,000.00	100,000.00
15001001/22020406 Other Maintenance Services	19,100.00	637,800.00	1,000,000.00	957,400.00	319,600.00+	33.38%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020501 Local Training	1,125,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
15001001/22020502 International Training			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
15001001/22020506 Seminar and Conferences (farmers)			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
15001001/22020605 Cleaning & Fumigation Services		400,000.00	300,000.00	400,100.00	100.00+	0.02%+	300,000.00	300,000.00	300,000.00
15001001/22020703 Legal Services	8,000.00								
15001001/22020707 Agricultural Consulting	9,744,630.00	246,736,350.00	10,000,000.00	246,736,400.00	50.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22020709 Research and Studies			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15001001/22020801 Motor Vehicle Fuel Cost	6,227,970.00	776,000.00	3,000,000.00	3,000,000.00	2,224,000.00+	74.13%+	3,000,000.00	3,000,000.00	3,000,000.00
15001001/22020802 Other Transport Equipment Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15001001/22020803 Plant/Generator Fuel Cost	40,000.00	5,200.00	500,000.00	500,000.00	494,800.00+	98.96%+	500,000.00	500,000.00	500,000.00
15001001/22020901 Bank Charges (Other Than interest)	11,614.00	25,642.05	100,000.00	100,000.00	74,357.95+	74.36%+	100,000.00	100,000.00	100,000.00
15001001/22020902 Insurance Premium (agriculture for all farmers)			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
15001001/22021001 Refreshment & Meals	538,400.00	101,900.00	1,000,000.00	1,000,000.00	898,100.00+	89.81%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22021003 Publicity & Advertisements	180,950.00	2,285,140.00	1,000,000.00	2,285,200.00	60.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22021004 Medical Expenses		800,000.00		800,100.00	100.00+	0.01%+			
15001001/22021007 Welfare Packages	120,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,500,000.00
15001001/22021008 Subscription To Professional Bodies			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/22021014 Annual Budget Expenses and Administration			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/22021016 Servicom			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/22021019 Medical Expenses - International	4,000.00								
15001001/22021021 Special Days/Celebrations			3,000,000.00				3,000,000.00	3,000,000.00	3,000,000.00
Sub-Total: Overhead	35,909,201.00	267,392,798.05	97,200,000.00	339,393,200.00	72,000,401.95+	21.21%+	97,200,000.00	97,200,000.00	97,800,000.00
Total Recurrent Expenditure	366,066,542.14	578,834,839.14	482,717,118.00	672,307,518.00	93,472,678.86+	13.90%+	567,881,563.00	439,499,290.00	446,681,969.00
15026001 - Enugu State Polytechnic Iwollo									
17018001/21010101 Basic Salary	208,168,765.25	224,525,508.39	447,319,365.00	224,619,365.00	93,856.61+	0.04%+	212,332,140.00	216,495,515.00	220,658,891.00
17018001/21010102 Overtime Payments	1,303,399.17	1,215,621.90		1,215,700.00	78.10+	0.01%+	1,329,467.00	1,355,535.00	1,381,603.00
17018001/21020101 Housing/ Rent Allowance	11,608,005.73	29,296,977.51		29,297,000.00	22.49+	0.00%+	11,840,165.00	12,072,325.00	12,304,486.00
17018001/21020102 Transport Allowance	8,505,968.70	8,118,396.00		8,118,400.00	4.00+	0.00%+	8,676,088.00	8,846,207.00	9,016,326.00
17018001/21020103 Meal Subsidy							1,849,698.00	1,885,967.00	1,922,235.00
17018001/21020105 Entertainment Allowance	1,813,429.88	1,578,164.80		1,578,200.00	35.20+	0.00%+	1,849,698.00	1,885,967.00	1,922,235.00
17018001/21020106 Leave Allowance							15,008,884.00	15,303,176.00	15,597,468.00
17018001/21020107 Domestic Staff Allowance	14,714,592.75	13,530,660.00		13,530,700.00	40.00+	0.00%+			
17018001/21020109 Call Duties Allowance	944,190.00	982,540.00		982,600.00	60.00+	0.01%+	963,073.00	981,957.00	1,000,841.00
17018001/21020111 Hazard Allowance	71,078.00	62,594.00		62,600.00	6.00+	0.01%+			
17018001/21020113 Teaching Allowance	138,685.00	150,614.00		150,700.00	86.00+	0.06%+	141,458.00	144,232.00	147,006.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17018001/21020131 Allowance Arrears	2.00	538,018.22		538,100.00	81.78+	0.02%+	2.00		
17018001/21020141 Responsibility Allowance		286,954.04		287,000.00	45.96+	0.02%+			
17018001/21020204 Employer's Compensation's Fund	1,813,429.88	376,596.27		376,600.00	3.73+	0.00%+			
Total Personal Cost	249,081,546.36	280,662,645.13	447,319,365.00	280,756,965.00	94,319.87+	0.03%+	253,990,673.00	258,970,881.00	263,951,091.00
17018001/22020101 Local Transport & Travel-Training	32,363,460.77	19,525,230.65	2,000,000.00	19,525,300.00	69.35+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22020102 Local Transport & Travel-Others	691,316.00	222,300.00	20,000,000.00	20,000,000.00	19,777,700.00+	98.89%+	20,000,000.00	20,000,000.00	20,000,000.00
17018001/22020103 International Transport & Travel-Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17018001/22020104 International Transport & Travel-Others	160,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17018001/22020105 Hotel accommodation	946,000.00	482,935.00	1,500,000.00	1,500,000.00	1,017,065.00+	67.80%+	1,500,000.00	1,500,000.00	1,500,000.00
17018001/22020201 Electricity Charges	48,000.00	227,567.98	600,000.00	600,000.00	372,432.02+	62.07%+	600,000.00	600,000.00	600,000.00
17018001/22020202 Telephone Charges	560,000.00		800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17018001/22020203 Internet Access Charges	240,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17018001/22020205 Water Rates	160,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,400,000.00	1,400,000.00	1,400,000.00
17018001/22020206 Sewerage Charges			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
17018001/22020301 Office Stationeries/Computer Consumables	184,650.00	37,650.00	20,000,000.00	20,000,000.00	19,962,350.00+	99.81%+	22,000,000.00	22,000,000.00	22,000,000.00
17018001/22020302 Books			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
17018001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
17018001/22020305 Printing of Non Security Documents	156,200.00	740,800.00	1,200,000.00	1,200,000.00	459,200.00+	38.27%+	1,200,000.00	1,200,000.00	1,200,000.00
17018001/22020306 Printing of Security Documents (Printing of answer scripts)		170,500.00	200,000.00	200,000.00	29,500.00+	14.75%+	200,000.00	200,000.00	200,000.00
17018001/22020307 Drugs & Medical Supplies			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17018001/22020309 Uniforms & Other Clothing	400,000.00	500,000.00	200,000.00	500,000.00			200,000.00	200,000.00	200,000.00
17018001/22020310 Teaching aids/ Instruction Materials (Accreditation expenses)			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
17018001/22020312 Service Materials	400,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17018001/22020313 Chemical and Reagents			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
17018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	321,500.00	48,700.00	5,000,000.00	5,000,000.00	4,951,300.00+	99.03%+			
17018001/22020402 Maintenance of Office Furniture		400,000.00	600,000.00	600,000.00	200,000.00+	33.33%+	600,000.00	600,000.00	600,000.00
17018001/22020403 Maintenance of Office Building Residential Qtrs (Hostel Building)			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
17018001/22020404 Maintenance of Office / IT Equipments		234,500.00	1,200,000.00	1,200,000.00	965,500.00+	80.46%+	1,400,000.00	1,400,000.00	1,400,000.00
17018001/22020405 Maintenance of Plants/Generators	61,900.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17018001/22020406 Other Maintenance Services	1,433,300.00	132,600.00	2,000,000.00	2,000,000.00	1,867,400.00+	93.37%+	2,200,000.00	2,200,000.00	2,500,000.00
17018001/22020414 Maintenance of other infrastructure	7,041,120.00	10,000.00	2,000,000.00	2,000,000.00	1,990,000.00+	99.50%+	2,200,000.00	2,200,000.00	2,200,000.00
17018001/22020501 Local Training			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
17018001/22020506 Seminar and Conferences	930,750.00	110,000.00	3,500,000.00	3,500,000.00	3,390,000.00+	96.86%+	3,600,000.00	3,600,000.00	3,600,000.00
17018001/22020601 Security Services	15,368,305.50	13,067,484.00	6,000,000.00	13,067,500.00	16.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17018001/22020603 Residential Rent	5,435,627.74	1,666,666.67		1,666,700.00	33.33+	0.00%+			
17018001/22020605 Cleaning & Fumigation Services		17,500.00	1,000,000.00	1,000,000.00	982,500.00+	98.25%+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22020701 Financial Consulting			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17018001/22020703 Legal Services	9,851,000.00	4,597,500.00	800,000.00	4,597,600.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
17018001/22020705 Surveying Services		3,550,000.00		3,550,000.00					
17018001/22020707 Agricultural Consulting	304,000.00		33,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	33,000,000.00	33,000,000.00	33,000,000.00
17018001/22020709 Research and Studies			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17018001/22020710 Monitoring and evaluation			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17018001/22020711 Other Consulting Services							10,000,000.00	10,000,000.00	10,000,000.00
17018001/22020801 Motor Vehicle Fuel Cost	20,000.00	2,000.00	300,000.00	300,000.00	298,000.00+	99.33%+	300,000.00	300,000.00	300,000.00
17018001/22020802 Other Transport Equipment Fuel Cost	79,800.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17018001/22020803 Plant/Generator Fuel Cost	1,402,300.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17018001/22020806 Cooking Gas/Fuel Cost	158,400.00								
17018001/22020901 Bank Charges (Other than Interest)	252,188.79	697,526.67		697,600.00	73.33+	0.01%+	300,000.00	300,000.00	300,000.00
17018001/22020902 Insurance Premium	40,000.00	40,000.00		40,000.00			5,000,000.00	5,000,000.00	5,000,000.00
17018001/22021001 Refreshment & Meals	258,170.00	636,225.00	1,000,000.00	1,000,000.00	363,775.00+	36.38%+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22021002 Honorarium & Sitting Allowance (Adjunct lecture honorarium)	12,621,403.00	14,549,132.50	5,000,000.00	14,549,200.00	67.50+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22021003 Publicity & Advertisements	448,000.00	636,675.85	1,500,000.00	1,500,000.00	863,324.15+	57.55%+	1,500,000.00	1,500,000.00	1,500,000.00
17018001/22021004 Medical Expenses	250,000.00						10,000,000.00	10,000,000.00	10,000,000.00
17018001/22021006 Postages & Courier Services		23,550.00		23,600.00	50.00+	0.21%+	300,000.00	300,000.00	300,000.00
17018001/22021007 Welfare Packages	345,000.00	1,495,400.00	15,000,000.00	15,000,000.00	13,504,600.00+	90.03%+	15,000,000.00	15,000,000.00	15,000,000.00
17018001/22021008 Subscription To Professional Bodies (subscription to academic		165,000.00		165,000.00			3,000,000.00	3,000,000.00	3,000,000.00
17018001/22021009 Sporting Activities (Inter & IntraCollege games)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17018001/22021014 Annual Budget Expenses & Administration	2,322,800.00	457,200.00		457,300.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
17018001/22021021 Special Days/Celebrations (matriculation ceremony)	6,719,713.26	8,203,800.00	5,000,000.00	8,203,900.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22021022 Donations	207,000.00	7,200,000.15		7,200,000.00	0.15-	0.00%-			
17018001/22021026 Common Services (Committee/Commissions)	2,899,800.00	3,607,200.00	5,500,000.00	5,500,000.00	1,892,800.00+	34.41%+	6,000,000.00	6,000,000.00	6,000,000.00
17018001/22021033 Accreditation Expenses		55,000.00		55,000.00					
17018001/22030103 Refurbishment Advances	68,695,750.00	226,057,861.30		226,057,900.00	38.70+	0.00%+			
17018001/22030107 Furniture Grant		200,000.00		200,100.00	100.00+	0.05%+			
Sub-Total: Overhead	173,777,455.06	309,768,505.77	176,000,000.00	457,556,700.00	147,788,194.23+	32.30%+	206,500,000.00	206,500,000.00	206,800,000.00
Total Recurrent Expenditure	422,859,001.42	590,431,150.90	623,319,365.00	738,313,665.00	147,882,514.10+	20.03%+	460,490,673.00	465,470,881.00	470,751,091.00
15026002 - Veterinary School Achi									
15026002/22020101 Local Transport & Travel-Training	70,007.00	91,000.00		91,100.00	100.00+	0.11%+			
15026002/22020102 Local Transport & Travel-Others	7,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15026002/22020301 Office Stationeries/Computer Consumables	770,070.00	910,000.00	600,000.00	910,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
15026002/22020401 Maintenance of Motor Vehicles/Transport Equipment	253,023.00	299,000.00	400,000.00	400,000.00	101,000.00+	25.25%+	400,000.00	400,000.00	400,000.00
15026002/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020403 Maintenance of Office Building/Residential Qtrs.			400,000.00	400,000.00	400,000.00+	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+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020406 Other Maintenance Services			100,000.00	100,000.00	100,000.00+	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+	100.00%+	500,000.00	500,000.00	500,000.00
15026002/22021007 Welfare Packages			500,000.00				500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	1,100,100.00	1,300,000.00	3,600,000.00	3,501,200.00	2,201,200.00+	62.87%+	3,900,000.00	3,900,000.00	3,900,000.00
Total Recurrent Expenditure	1,100,100.00	1,300,000.00	3,600,000.00	3,501,200.00	2,201,200.00+	62.87%+	3,900,000.00	3,900,000.00	3,900,000.00
15102001 - Enugu State Agric Devt. Programme (ENADEP)									
15102001/22020101 Local Transport & Travel-Training		103,000.00	700,000.00	700,000.00	597,000.00+	85.29%+	800,000.00	800,000.00	800,000.00
15102001/22020102 Local Transport & Travel-Others	300,000.00	272,000.00	800,000.00	800,000.00	528,000.00+	66.00%+	800,000.00	800,000.00	1,000,000.00
15102001/22020301 Office Stationeries/Computer Consumables	333,000.00	455,000.00	500,000.00	500,000.00	45,000.00+	9.00%+	500,000.00	500,000.00	500,000.00
15102001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15102001/22020312 Service Materials			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
15102001/22020401 Maintenance of Motor Vehicles/Transport Equipment	28,000.00	3,000.00	550,000.00	550,000.00	547,000.00+	99.45%+	600,000.00	600,000.00	600,000.00
15102001/22020402 Maintenance of Office Furniture		3,000.00	450,000.00	450,000.00	447,000.00+	99.33%+	500,000.00	500,000.00	500,000.00
15102001/22020403 Maintenance of Office Building/Residential Qtrs.			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
15102001/22020404 Maintenance of Office IT Equipment	3,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15102001/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15102001/22020406 Other Maintenance Services	3,000.00	3,000.00	600,000.00	600,000.00	597,000.00+	99.50%+	600,000.00	600,000.00	600,000.00
15102001/22020414 Maintenance of other infrastructure			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
15102001/22020501 Local Training	622,000.00		800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15102001/22020605 Cleaning & Fumigation Services			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
15102001/22020707 Agricultural Consulting			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
15102001/22020710 Monitoring and evaluation			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
15102001/22020801 Motor Vehicle Fuel Cost	323,500.00	150,000.00	800,000.00	800,000.00	650,000.00+	81.25%+	800,000.00	800,000.00	800,000.00
15102001/22020803 Plant/Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
15102001/22020901 BANK CHARGES (Other than Interest)	3,056.07	2,289.76		2,300.00		10.24+			
15102001/22021001 Refreshments & Meals	209,000.00	209,000.00	200,000.00	209,100.00	100.00+	0.05%+	200,000.00	200,000.00	200,000.00
15102001/22021007 Welfare Packages			300,000.00				300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	1,824,556.07	1,200,289.76	10,900,000.00	10,611,400.00	9,411,110.24+	88.69%+	11,400,000.00	11,400,000.00	11,600,000.00
Total Recurrent Expenditure	1,824,556.07	1,200,289.76	10,900,000.00	10,611,400.00	9,411,110.24+	88.69%+	11,400,000.00	11,400,000.00	11,600,000.00
15102002 - Enugu State Hiring Services									
15102003 - Fertilizer Procurement & Distribution Agency									
15102004 - United Palm Produce									
15106001 - Ada Rice Production Company									
15109001 - Forestry Commission									
15109001/21010101 Basic Salary	20,525,441.00	18,457,198.00	21,315,600.00	21,315,600.00	2,858,402.00+	13.41%+	20,935,949.00	21,141,204.00	21,346,458.00
15109001/21020101 Housing/Rent Allowance	4,498,783.00	4,087,649.00	4,742,470.00	4,742,470.00	654,821.00+	13.81%+	4,588,758.00	4,633,746.00	4,678,734.00
15109001/21020102 Transport Allowance	1,421,300.00	1,276,400.00	923,400.00	1,276,500.00	100.00+	0.01%+	1,449,726.00	1,463,939.00	1,478,152.00
15109001/21020103 Meal Subsidy	612,900.00	555,000.00	416,400.00	555,100.00	100.00+	0.02%+	625,158.00	631,287.00	637,416.00
15109001/21020104 Utility Allowance	434,700.00	391,500.00	375,600.00	391,600.00	100.00+	0.03%+	443,394.00	447,741.00	452,088.00
15109001/21020105 Entertainment Allowance	92,205.00	72,090.00		72,100.00	10.00+	0.01%+	94,049.00	94,971.00	95,893.00
15109001/21020106 leave allowances	1,953,786.20	2,040,904.40	2,131,560.00	2,131,560.00	90,655.60+	4.25%+	1,992,861.00	2,012,399.00	2,031,937.00
15109001/21020107 Domestic Staff Allowance	1,632,366.00	1,290,708.00	1,893,000.00	1,893,000.00	602,292.00+	31.82%+	1,665,013.00	1,681,336.00	1,697,660.00
15109001/21020108 Shift Allowance		6,021.75		6,100.00	78.25+	1.28%+			
15109001/21020131 Arrears (Allowances)	459,727.20	360,703.40		360,800.00	96.60+	0.03%+	468,921.00	473,519.00	478,116.00
Total Personal Cost	31,631,208.40	28,538,174.55	31,798,030.00	32,744,830.00	4,206,655.45+	12.85%+	32,263,829.00	32,580,142.00	32,896,454.00
Sub Total: Personnel Cost	31,631,208.40	28,538,174.55	31,798,030.00	32,744,830.00	4,206,655.45+	12.85%+	32,263,829.00	32,580,142.00	32,896,454.00
15109001/22020101 Local Transport & Travel-Training	608,000.00						500,000.00	500,000.00	500,000.00
15109001/22020102 Local Transport & Travel-Others	446,500.00	1,382,500.00	600,000.00	1,382,600.00	100.00+	0.01%+	700,000.00	800,000.00	800,000.00
15109001/22020202 Telephone Charges	170,500.00	240,000.00		240,100.00	100.00+	0.04%+			
15109001/22020205 Water Rates			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020206 Sewerage Charges			180,000.00	180,000.00	180,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020301 Office Stationeries/Computer Consumables	951,350.00	619,500.00	600,000.00	619,600.00	100.00+	0.02%+	700,000.00	700,000.00	700,000.00
15109001/22020308 Field & Camping Materials Supplies							800,000.00	800,000.00	1,000,000.00
15109001/22020312 Service Materials			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
15109001/22020401 Maintenance of Motor Vehicles/Transport Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
15109001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020404 Maintenance of Office IT Equipment	28,000.00	53,000.00	200,000.00	200,000.00	147,000.00+	73.50%+	200,000.00	200,000.00	200,000.00
15109001/22020405 Maintenance of Plants/Generators			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15109001/22020406 Other Maintenance Services	168,150.00		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15109001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15109001/22020605 Cleaning & Fumigation Services	24,000.00	58,000.00	150,000.00	150,000.00	92,000.00+	61.33%+	200,000.00	200,000.00	200,000.00
15109001/22020709 Research and Studies			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020710 Monitoring and evaluation							400,000.00	400,000.00	500,000.00
15109001/22020801 Motor Vehicle Fuel Cost			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
15109001/22020803 Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15109001/22020901 Bank Charges (Other than Interest)	2,710.00	660.00		700.00	40.00+	5.71%+			
15109001/22021001 Refreshment & Meals	15,000.00	65,000.00		65,100.00	100.00+	0.15%+	300,000.00	300,000.00	300,000.00
15109001/22021003 Publicity & Advertisements							500,000.00	600,000.00	600,000.00
15109001/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
15109001/22021014 Annual Budget Expenses and Administration	43,500.00	40,000.00	100,000.00	100,000.00	60,000.00+	60.00%+	100,000.00	100,000.00	100,000.00
15109001/22021016 Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,457,710.00	2,458,660.00	5,680,000.00	6,688,100.00	4,229,440.00+	63.24%+	8,600,000.00	8,800,000.00	9,100,000.00
Total Recurrent Expenditure	34,088,918.40	30,996,834.55	37,478,030.00	39,432,930.00	8,436,095.45+	21.39%+	40,863,829.00	41,380,142.00	41,996,454.00
20001001 - Ministry Of Finance And Economic Development									
20001001/21010101 Basic Salary	109,717,780.69	122,674,177.07	83,933,100.00	122,674,200.00	22.93+	0.00%+	111,912,136.00	114,106,491.00	116,300,847.00
20001001/21010103 consolidated fund charges			17,310,290.00						
20001001/21020101 Housing/Rent Allowance	20,837,588.41	22,769,879.00	6,720,719.00	22,769,919.00	40.00+	0.00%+	21,254,340.00	21,671,091.00	22,087,843.00
20001001/21020102 Transport Allowance	8,770,671.00	10,413,410.76	3,180,410.00	10,413,510.00	99.24+	0.00%+	8,946,084.00	9,121,497.00	9,296,911.00
20001001/21020103 Meal Subsidy	2,937,535.00	5,602,514.00	2,115,432.00	5,602,532.00	18.00+	0.00%+	2,996,285.00	3,055,036.00	3,113,787.00
20001001/21020104 Utility Allowance	2,311,024.02	2,697,900.00	1,716,040.00	2,697,940.00	40.00+	0.00%+	2,357,244.00	2,403,464.00	2,449,685.00
20001001/21020105 Entertainment Allowance	1,587,447.00	704,960.00		705,000.00	40.00+	0.01%+	1,619,195.00	1,650,944.00	1,682,693.00
20001001/21020106 leave allowances	11,073,404.20	12,499,815.40	7,910,711.00	12,499,911.00	95.60+	0.00%+	11,294,872.00	11,516,340.00	11,737,808.00
20001001/21020107 Domestic Staff Allowance	6,124,869.32	7,282,872.00	5,381,700.00	7,282,900.00	28.00+	0.00%+	6,247,366.00	6,369,864.00	6,492,361.00
20001001/21020111 Hazard Allowance	2,636,377.00						2,689,104.00	2,741,832.00	2,794,559.00
20001001/21020113 TSS Allowance		330,983.71		331,000.00	16.29+	0.00%+			
20001001/21020131 Arrears Allowance	3,046,301.51	3,166,554.90		3,166,600.00	45.10+	0.00%+	3,107,227.00	3,168,153.00	3,229,079.00
20001001/21020138 Auditor Allowance	1,666.60	557,650.98		557,700.00	49.02+	0.01%+	1,699.00	1,733.00	1,766.00
Total Personal Cost	169,044,664.75	188,700,717.82	128,268,402.00	188,701,212.00	494.18+	0.00%+	172,425,552.00	175,806,445.00	179,187,339.00
20001001/22020101 Local Transport & Travel-Training	416,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
20001001/22020102 Local Transport & Travel-Others	10,563,000.00	21,037,874.00	20,000,000.00	21,037,900.00	26.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
20001001/22020103 International Transport & Travel-Training		3,717,100.00		3,717,200.00	100.00+	0.00%+			
20001001/22020104 International Transport & Travel-Others			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
20001001/22020202 Telephone Charges	125,500.00	122,500.00	200,000.00	200,000.00	77,500.00+	38.75%+	200,000.00	200,000.00	200,000.00
20001001/22020203 Internet Access Charges			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
20001001/22020204 Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
20001001/22020205 Water Rate	25,000.00	35,000.00	300,000.00	300,000.00	265,000.00+	88.33%+	300,000.00	300,000.00	300,000.00
20001001/22020206 Sewerage Charges	180,000.00	180,000.00	400,000.00	400,000.00	220,000.00+	55.00%+	400,000.00	400,000.00	400,000.00
20001001/22020301 Office Stationeries/Computer Consumables	5,301,000.00	5,408,000.00	10,000,000.00	10,000,000.00	4,592,000.00+	45.92%+	10,000,000.00	10,000,000.00	10,000,000.00
20001001/22020302 Books			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

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20001001/22020303 Newspapers	144,000.00	150,000.00	150,000.00	150,000.00			150,000.00	150,000.00	200,000.00
20001001/22020304 Magazines & Periodicals (For establishment of E-Library)			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
20001001/22020305 Printing of Non Security Documents	130,000.00	200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22020306 Printing of Security Documents	90,000.00	225,000.00		225,100.00	100.00+	0.04%+			
20001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,064,400.00	3,591,000.00	6,000,000.00	6,000,000.00	2,409,000.00+	40.15%+	2,000,000.00	2,000,000.00	2,000,000.00
20001001/22020402 Maintenance of Office Furniture	60,000.00	109,600.00	400,000.00	400,000.00	290,400.00+	72.60%+	500,000.00	500,000.00	500,000.00
20001001/22020403 Maintenance of Office Building/Residential Qtrs.			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
20001001/22020404 Maintenance of Office IT Equipment	460,000.00	25,000.00	400,000.00	400,000.00	375,000.00+	93.75%+	400,000.00	400,000.00	400,000.00
20001001/22020405 Maintenance of Plants/Generators	21,700.00	45,000.00	1,000,000.00	1,000,000.00	955,000.00+	95.50%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22020406 Other Maintenance Services	965,000.00	785,590.00	400,000.00	785,600.00	10.00+	0.00%+	500,000.00	500,000.00	500,000.00
20001001/22020501 Local Training		13,900.00	2,000,000.00	2,000,000.00	1,986,100.00+	99.31%+	2,000,000.00	2,000,000.00	2,000,000.00
20001001/22020506 Seminar & Conferences	44,000,000.00						5,000,000.00	5,000,000.00	5,000,000.00
20001001/22020601 Security Services	143,000.00	474,000.00		474,100.00	100.00+	0.02%+			
20001001/22020605 Cleaning & Fumigation Services (Fumigation of office environ	426,000.00	634,101.00	500,000.00	634,200.00	99.00+	0.02%+	200,000.00	200,000.00	200,000.00
20001001/22020701 Financial Consulting (Hire of consultants to review transact	11,110,186.00	4,050,000.00	50,000,000.00	50,000,000.00	45,950,000.00+	91.90%+	10,000,000.00	10,000,000.00	10,000,000.00
20001001/22020702 Information Technology Consulting	5,500,000.00								
20001001/22020709 Research and Studies(Research on expansion of revenue base)			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/22020710 Monitoring and evaluation			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20001001/22020801 Motor Vehicle Fuel Cost	2,195,000.00	2,208,000.00	2,500,000.00	2,500,000.00	292,000.00+	11.68%+	2,500,000.00	2,500,000.00	2,500,000.00
20001001/22020803 Plant/Generator Fuel Cost	240,000.00	220,000.00	600,000.00	600,000.00	380,000.00+	63.33%+	600,000.00	600,000.00	600,000.00
20001001/22020901 Bank Charges (other than Interest)	3,267.50	7,369,921.66	200,000.00	7,370,000.00	78.34+	0.00%+	200,000.00	200,000.00	200,000.00
20001001/22000902 Insurance premium	130,353,616.00	90,844,515.50	150,000,000.00	100,000,000.00	9,155,484.50+	9.16%+	150,000,000.00	150,000,000.00	150,000,000.00
20001001/22021001 Refreshments & Meals	35,447,957.00	2,114,310.00	15,000,000.00	15,000,000.00	12,885,690.00+	85.90%+	15,000,000.00	15,000,000.00	15,000,000.00
20001001/22021002 Honorarium & Sitting Allowance	7,085,000.00	12,962,948.77	5,000,000.00	12,963,000.00	51.23+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/22021003 Publicity & Advertisements	2,917,000.00		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
20001001/22021007 Welfare Packages	17,047,300.00	10,800,000.00	3,500,000.00	10,800,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22021013 Promotion (Service Wide)	35,000.00						300,000.00	300,000.00	300,000.00
20001001/22021014 Annual Budget Expenses & Administration	9,050,000.00	150,000.00	8,000,000.00	8,000,000.00	7,850,000.00+	98.13%+	4,000,000.00	4,000,000.00	4,000,000.00
20001001/22021016 Servicom			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
20001001/22021019 Medical Expenses - International			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
20001001/22021023 Final Accounts Preparation/Verification Expenses	21,386,000.00	6,369,000.00		6,369,100.00	100.00+	0.00%+			
20001001/22021026 Common Services (Committee/Commission)	11,825,200.00	15,122,800.00	25,000,000.00	25,000,000.00	9,877,200.00+	39.51%+	15,000,000.00	15,000,000.00	15,000,000.00
Sub-Total: Overhead	322,310,126.50	188,965,160.93	344,400,000.00	329,176,300.00	140,211,139.07+	42.59%+	290,150,000.00	290,150,000.00	290,400,000.00
Total Recurrent Expenditure	491,354,791.25	377,665,878.75	472,668,402.00	517,877,512.00	140,211,633.25+	27.07%+	462,575,552.00	465,956,445.00	469,587,339.00
20007001 - Office Of The Accountant General									
20007001/21010101 Basic Salary	432,279,829.64		2,083,384,800.00	344,384,800.00	344,384,800.00+	100.00%+	2,120,738,700.00	2,126,796,700.00	2,129,684,800.00
20007001/21020101 Housing/Rent Allowance			17,317,050.00				21,888,700.00	22,319,050.00	23,420,050.00
20007001/21020102 Transport Allowance			6,049,800.00	6,049,800.00	6,049,800.00+	100.00%+	9,487,800.00	10,050,600.00	10,860,800.00
20007001/21020103 Meal Subsidy			2,668,400.00	2,668,400.00	2,668,400.00+	100.00%+	4,108,800.00	4,370,900.00	4,980,950.00
20007001/21020104 Utility Allowance			1,853,000.00	1,853,000.00	1,853,000.00+	100.00%+	2,932,800.00	3,200,300.00	3,800,500.00
20007001/21020106 Leave Allowance			8,360,950.00	8,360,950.00	8,360,950.00+	100.00%+	12,073,700.00	12,700,320.00	12,003,400.00
20007001/21020107 Domestic Staff Allowance			5,304,600.00	5,304,600.00	5,304,600.00+	100.00%+	5,745,600.00	6,305,400.00	7,400,300.00
Total Personal Cost	432,279,829.64		2,124,938,600.00	368,621,550.00	368,621,550.00+	100.00%+	2,176,976,100.00	2,185,743,270.00	2,192,150,800.00
Sub Total: Personnel Cost	432,279,829.64		2,124,938,600.00	368,621,550.00	368,621,550.00+	100.00%+	2,176,976,100.00	2,185,743,270.00	2,192,150,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20007001/22020101 Local Transport & Travel-Training (IPSAS training for staff	11,185,750.00		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
20007001/22020102 Local Transport & Travel-Others	12,143,480.00	16,058,443.00	12,000,000.00	16,058,500.00	57.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020104 International Transport & Travel-Others			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/22020105 Hotel accommodation	6,948,000.00	4,234,146.50		4,234,200.00	53.50+	0.00%+			
20007001/22020202 Telephone Charges	1,195,274.00	1,712,078.00	800,000.00	1,712,100.00	22.00+	0.00%+	800,000.00	800,000.00	800,000.00
20007001/22020203 Internet Access Charges	2,416,194.00	2,953,000.00	2,350,000.00	2,953,100.00	100.00+	0.00%+	2,350,000.00	2,350,000.00	2,350,000.00
20007001/22020204 Satellite Broadcasting Access Charges	60,000.00	63,000.00	300,000.00	300,000.00	237,000.00+	79.00%+	300,000.00	300,000.00	300,000.00
20007001/22020205 Water Rates	104,000.00	175,850.00		175,900.00	50.00+	0.03%+	400,000.00	400,000.00	400,000.00
20007001/22020207 Leased communication Lines(s)		29,500.00	300,000.00	300,000.00	270,500.00+	90.17%+	300,000.00	300,000.00	300,000.00
20007001/22020208 Software Charges/License Renewal	8,000,000.00	9,160,000.00	10,000,000.00	10,000,000.00	840,000.00+	8.40%+	10,000,000.00	10,000,000.00	10,000,000.00
20007001/22020301 Office Stationeries/Computer Consumables	9,478,056.00	13,965,960.00	8,500,000.00	13,966,000.00	40.00+	0.00%+	9,000,000.00	9,000,000.00	9,000,000.00
20007001/22020302 Books	944,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
20007001/22020303 Newspapers	229,000.00	554,000.00	50,000.00	554,100.00	100.00+	0.02%+	50,000.00	50,000.00	50,000.00
20007001/22020305 Printing of Non Security Documents (Printing of AG'S Audited	1,693,300.00	28,562,000.00	20,000,000.00	33,562,100.00	5,000,100.00+	14.90%+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020306 Printing of Security Documents (Printing of treasury receipt	18,120,000.00	72,000.00	20,000,000.00	11,437,900.00	11,365,900.00+	99.37%+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020311 Food Stuff/Catering Materials Supplies		2,100,000.00		2,100,100.00	100.00+	0.00%+			
20007001/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	500,000.00
20007001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,449,900.00	1,386,800.00	2,200,000.00	2,200,000.00	813,200.00+	36.96%+	2,500,000.00	2,500,000.00	2,500,000.00
20007001/22020402 Maintenance of Office Furniture	131,500.00	37,000.00	500,000.00	500,000.00	463,000.00+	92.60%+	700,000.00	700,000.00	700,000.00
20007001/22020403 Maintenance of Office Building/Residential Qtrs.	1,165,000.00	821,900.00	1,300,000.00	1,300,000.00	478,100.00+	36.78%+	1,300,000.00	1,300,000.00	1,500,000.00
20007001/22020404 Maintenance of Office IT Equipment	589,900.00	1,297,600.00	1,000,000.00	1,297,700.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,200,000.00
20007001/22020405 Maintenance of Plants/Generators	218,500.00	343,000.00	800,000.00	800,000.00	457,000.00+	57.13%+	900,000.00	900,000.00	900,000.00
20007001/22020406 Other Maintenance Services	8,500.00	6,058,150.00	300,000.00	6,058,200.00	50.00+	0.00%+	400,000.00	400,000.00	400,000.00
20007001/22020414 Maintenance of office equipment			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	1,000,000.00
20007001/22020501 Local Training (Organizing IPSAS Training for Accounting officers	550,000.00	150,000.00	22,000,000.00	16,241,800.00	16,091,800.00+	99.08%+	22,000,000.00	22,000,000.00	22,000,000.00
20007001/22020503 Training & Staff Development	4,500,000.00						1,500,000.00	1,500,000.00	1,500,000.00
20007001/22020506 Seminar and Conferences	360,000.00	280,000.00	1,500,000.00	1,500,000.00	1,220,000.00+	81.33%+	1,500,000.00	1,500,000.00	1,500,000.00
20007001/22020601 Security Services	283,000.00	170,084.00		170,100.00	16.00+	0.01%+			
20007001/22020604 Security Vote	46,000.00	330,300.00		330,400.00	100.00+	0.03%+			
20007001/22020605 Cleaning & Fumigation Services	340,100.00	402,900.00	800,000.00	800,000.00	397,100.00+	49.64%+	800,000.00	800,000.00	800,000.00
20007001/22020710 Monitoring and evaluation			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
20007001/22020711 Other Consulting Services	3,060,750.00								
20007001/22020801 Motor Vehicle Fuel Cost	3,173,420.00	4,045,026.00	2,500,000.00	4,045,100.00	74.00+	0.00%+	2,500,000.00	2,500,000.00	2,800,000.00
20007001/22020803 Plant/Generator Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	900,000.00
20007001/22020901 Bank Charges(Other Than Interest)	182,165,721.87	544,914,652.08	600,000,000.00	550,000,000.00	5,085,347.92+	0.92%+	600,000,000.00	600,000,000.00	600,000,000.00
20007001/22021001 Refreshment & Meals	2,700,200.00	9,980,027.76	500,000.00	9,980,100.00	72.24+	0.00%+	600,000.00	600,000.00	600,000.00
20007001/22021002 Honorarium & Sitting Allowance	39,230,000.00	13,670,000.00	5,000,000.00	13,670,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/22021003 Publicity & Advertising		152,700.00		152,800.00	100.00+	0.07%+			
20007001/22021004 Medical Expenses	697,000.00								
20007001/22021005 Postages and Courier Services	61,590.00	175,510.00	100,000.00	175,600.00	90.00+	0.05%+	100,000.00	100,000.00	100,000.00
20007001/22021007 Welfare Packages (Christmas gifts for Staff and well wishers	1,371,601.00	1,658,000.00	1,800,000.00	1,800,000.00	142,000.00+	7.89%+	2,000,000.00	2,000,000.00	2,000,000.00
20007001/22021008 Subscription To Professional Bodies (Annual subscription to		840,000.00	6,000,000.00	6,000,000.00	5,160,000.00+	86.00%+	7,000,000.00	7,000,000.00	7,000,000.00
20007001/22021014 Annual Budget Expenses and Administration			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
20007001/22021016 Servicom			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20007001/22021020 Foreign Scholarship Scheme	54,000.00								
20007001/22021023 Final Account Preparation/Verification Expenses	11,273,100.00		20,000,000.00				20,000,000.00	20,000,000.00	20,000,000.00
Sub-Total: Overhead	325,946,836.87	666,353,627.34	769,400,000.00	743,175,900.00	76,822,272.66+	10.34%+	782,500,000.00	782,500,000.00	783,300,000.00
Total Recurrent Expenditure	758,226,666.51	666,353,627.34	2,894,338,600.00	1,111,797,450.00	445,443,822.66+	40.07%+	2,959,476,100.00	2,968,243,270.00	2,975,450,800.00
20008001 - Board Of Internal Revenue									
20008001/21010101 Basic Salary	101,088,582.84	114,748,232.48	138,575,299.00	115,575,299.00	827,066.52+	0.72%+	103,110,354.00	105,132,126.00	107,153,897.00
20008001/21020101 Housing/Rent Allowance	20,232,666.00	22,557,050.00	31,804,214.00	31,804,214.00	9,247,164.00+	29.08%+	20,637,319.00	21,041,972.00	21,446,625.00
20008001/21020102 Transport Allowance	7,449,800.00	8,564,200.00	6,228,000.00	8,564,300.00	100.00+	0.00%+	7,598,796.00	7,747,792.00	7,896,788.00
20008001/21020103 Meal Subsidy	3,232,200.00	3,697,600.00	2,878,669.00	3,697,669.00	69.00+	0.00%+	3,296,844.00	3,361,488.00	3,426,132.00
20008001/21020104 Utility Allowance	2,277,800.00	2,626,600.00	2,243,400.00	2,626,700.00	100.00+	0.00%+	2,323,356.00	2,368,912.00	2,414,468.00
20008001/21020105 Entertainment Allowance	157,680.00	131,490.00		131,500.00	10.00+	0.01%+	160,833.00	163,987.00	167,140.00
20008001/21020106 Leave Allowance	10,324,846.72	11,540,135.98	13,879,292.00	13,879,292.00	2,339,156.02+	16.85%+	10,531,343.00	10,737,840.00	10,944,337.00
20008001/21020107 Domestic Staff Allowance	2,771,226.00	2,239,758.00	3,631,704.00	3,631,704.00	1,391,946.00+	38.33%+	2,826,650.00	2,882,075.00	2,937,499.00
20008001/21020108 Shift Allowance	854,244.92	806,834.56		806,900.00	65.44+	0.01%+	871,329.00	888,414.00	905,499.00
20008001/21020131 Arrears (Allowances)	5,023,117.96	6,236,890.23		6,236,900.00	9.77+	0.00%+	5,123,580.00	5,224,042.00	5,324,505.00
20008001/21020138 Auditor Allowance	1,200.00	1,200.00		1,300.00	100.00+	7.69%+	1,224.00	1,248.00	1,272.00
Total Personal Cost	153,413,364.44	173,149,991.25	199,240,578.00	186,955,778.00	13,805,786.75+	7.38%+	156,481,628.00	159,549,896.00	162,618,162.00
Sub Total: Personnel Cost	153,413,364.44	173,149,991.25	199,240,578.00	186,955,778.00	13,805,786.75+	7.38%+	156,481,628.00	159,549,896.00	162,618,162.00
20008001/22020101 Local Transport & Travel-Training	5,918,250.00	1,733,775.00	3,500,000.00	3,500,000.00	1,766,225.00+	50.46%+	4,000,000.00	4,000,000.00	4,000,000.00
20008001/22020102 Local Transport & Travel-Others	10,558,556.00	8,845,300.00	7,000,000.00	8,845,400.00	100.00+	0.00%+	7,500,000.00	7,500,000.00	7,500,000.00
20008001/22020103 International Transport & Travel Training	9,015,399.00	2,801,862.00	5,500,000.00	5,500,000.00	2,698,138.00+	49.06%+	5,600,000.00	5,600,000.00	5,600,000.00
20008001/22020105 Hotel accommodation	1,987,400.00	699,900.00	300,000.00	700,000.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
20008001/22020201 Electricity Charges	675,300.00	342,500.00		342,600.00	100.00+	0.03%+			
20008001/22020202 Telephone Charges	58,600.00	354,200.00	600,000.00	600,000.00	245,800.00+	40.97%+	600,000.00	600,000.00	600,000.00
20008001/22020203 Internet Access Charges	93,000.00	2,504,000.00	3,000,000.00	3,000,000.00	496,000.00+	16.53%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020205 Water Rate			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
20008001/22020206 Sewerage Charges	774,375.00	698,500.00		698,600.00	100.00+	0.01%+			
20008001/22020207 Leased Communication Lines	4,490,000.00	10,807,000.00		10,807,100.00	100.00+	0.00%+			
20008001/22020301 Office Stationeries/Computer Consumables	9,855,946.04	15,231,534.51	7,000,000.00	15,231,600.00	65.49+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
20008001/22020303 Newspapers	2,280,245.00	2,075,235.25	200,000.00	2,075,300.00	64.75+	0.00%+	200,000.00	200,000.00	200,000.00
20008001/22020305 Printing of Non Security Documents	918,500.00	2,387,000.00	3,000,000.00	3,000,000.00	613,000.00+	20.43%+	2,400,000.00	2,400,000.00	2,500,000.00
20008001/22020306 Printing of Security Documents	45,000.00	5,045,432.15	5,000,000.00	5,045,500.00	67.85+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20008001/22020308 Field & Camping Materials Supplies	152,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020312 Service Material	18,833,580.00	6,546,900.00		6,547,000.00	100.00+	0.00%+			
20008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,586,500.00	4,473,100.00	1,000,000.00	4,473,200.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020402 Maintenance of Office Furniture	3,896,773.01	6,467,000.00	400,000.00	6,467,100.00	100.00+	0.00%+	400,000.00	400,000.00	400,000.00
20008001/22020403 Maintenance of Office Building ResidentialQtrs	2,066,630.00	26,894,605.00	1,000,000.00	26,894,700.00	95.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020404 Maintenance of Office IT Equipment	1,357,300.00		400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
20008001/22020405 Maintenance of Plants/Generators	12,897,711.94	7,819,600.00	200,000.00	7,819,700.00	100.00+	0.00%+	200,000.00	200,000.00	300,000.00
20008001/22020406 Other Maintenance Services	791,300.00	3,398,944.74	300,000.00	3,399,000.00	55.26+	0.00%+	300,000.00	300,000.00	300,000.00
20008001/22020501 Local Training	965,000.00	471,500.00	2,000,000.00	2,000,000.00	1,528,500.00+	76.43%+	2,000,000.00	2,000,000.00	2,000,000.00
20008001/22020506 Seminar Conferences			50,000,000.00	24,105,300.00	24,105,300.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20008001/22020601 Security Services	7,260,814.00	6,461,000.00	800,000.00	6,461,100.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20008001/22020602 Office Rent	3,036,000.00	1,537,000.00	8,000,000.00	2,039,900.00	502,900.00+	24.65%+	8,000,000.00	8,000,000.00	8,000,000.00
20008001/22020603 Residential Rent	676,000.00	240,000.00		240,100.00	100.00+	0.04%+			
20008001/22020605 Cleaning & Fumigation Services	1,740,700.00	6,460,000.00	500,000.00	6,460,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
20008001/22020701 Financial Consulting	9,075,000.00	3,284,705,162.75	300,000,000.00		3,284,705,162.75+	%+	700,000,000.00	700,000,000.00	700,000,000.00
20008001/22020207 Information Technology Consulting	1,230,000.00	950,000.00		950,100.00	100.00+	0.01%+			
20008001/22020703 Legal Services	401,400.00	824,000.00	2,000,000.00	2,000,000.00	1,176,000.00+	58.80%+	2,200,000.00	2,200,000.00	2,500,000.00
20008001/22020710 Monitoring and evaluation	1,072,500.00	500,000.00	1,000,000.00	1,000,000.00	500,000.00+	50.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020711 Consulting Services	11,616,500.00	1,351,000.00		1,351,100.00	100.00+	0.01%+			
20008001/22020801 Motor Vehicle Fuel Cost	3,564,885.00	4,626,000.00	3,000,000.00	4,626,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020803 Plant/Generator Fuel Cost	2,863,950.00	4,638,250.00	600,000.00	4,638,300.00	50.00+	0.00%+	700,000.00	700,000.00	700,000.00
20008001/22020901 Bank Charges (Other Than Interests)	377,745.77	4,297,648.06	300,000.00	4,297,748.00	99.94+	0.00%+	300,000.00	300,000.00	300,000.00
20008001/22020902 Insurance Premium		600,000.00	100,000.00	600,000.00			100,000.00	100,000.00	100,000.00
20008001/22021001 Refreshment & Meals	5,779,475.00	4,221,135.00	500,000.00	4,221,200.00	65.00+	0.00%+	500,000.00	500,000.00	600,000.00
20008001/22021002 Honorarium & Sitting Allowance	3,519,000.00	1,961,000.00	400,000.00	1,961,100.00	100.00+	0.01%+	400,000.00	400,000.00	500,000.00
20008001/22021003 Publicity & Advertisements	11,076,000.00	5,168,375.00	1,000,000.00	5,168,400.00	25.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22021006 Postage & Courier Services	540,050.00	881,050.00	150,000.00	881,100.00	50.00+	0.01%+	200,000.00	200,000.00	200,000.00
20008001/22021007 Welfare Packages	81,958,645.61	93,964,381.81	800,000.00	93,964,400.00	18.19+	0.00%+	900,000.00	900,000.00	900,000.00
20008001/22021008 Subscription to Professional bodies	4,912,400.00	1,798,000.00		1,798,100.00	100.00+	0.01%+			
20008001/22021009 Sporting Activities	454,000.00								
20008001/22021014 Annual Budget Expenses and Administration	3,518,380.00	1,532,750.00	250,000.00	1,532,800.00	50.00+	0.00%+	250,000.00	250,000.00	250,000.00
20008001/22021016 Servicom	256,500.00	1,990,000.00		1,990,100.00	100.00+	0.01%+			
Sub-Total: Overhead	244,147,311.37	3,538,304,641.27	413,200,000.00	291,033,848.00	3,247,270,793.271-	1,115.77%-	769,250,000.00	769,250,000.00	770,050,000.00
Total Recurrent Expenditure	397,560,675.81	3,711,454,632.52	612,440,578.00	477,989,626.00	3,233,465,006.52-	676.47%-	925,731,628.00	928,799,896.00	932,668,162.00
20012001 - Enugu Gaming Commission									
20012001/21010101 Basic Salary	10,942,299.34	10,307,351.00	9,866,750.00	10,307,450.00	99.00+	0.00%+	11,161,145.00	11,379,991.00	11,598,837.00
20012001/21020101 Housing/Rent Allowance	2,115,384.00	2,015,756.00	4,538,210.00	4,538,210.00	2,522,454.00+	55.58%+	2,157,691.00	2,199,999.00	2,242,307.00
20012001/21020102 Transport Allowance	755,000.00	707,600.00	1,988,424.00	1,988,424.00	1,280,824.00+	64.41%+	770,100.00	785,200.00	800,300.00
20012001/21020103 Meal Subsidy	341,300.00	320,100.00	1,332,470.00	1,332,470.00	1,012,370.00+	75.98%+	348,126.00	354,952.00	361,778.00
20012001/21020104 Utility Allowance	223,200.00	207,900.00	287,638.00	287,638.00	79,738.00+	27.72%+	227,664.00	232,128.00	236,592.00
20012001/21020105 Entertainment Allowance	12,150.00	11,340.00		11,400.00	60.00+	0.53%+	12,393.00	12,636.00	12,879.00
20012001/21020106 Leave Allowance	1,104,623.50	990,806.40	1,904,370.00	1,904,370.00	913,563.60+	47.97%+	1,126,715.00	1,148,808.00	1,170,900.00
20012001/21020107 Domestic Staff Allowance	253,080.00	151,848.00	972,340.00	972,340.00	820,492.00+	84.38%+	258,141.00	263,203.00	268,264.00
20012001/21020131 Arrears Allowance	115,890.80	171,160.00		171,200.00	40.00+	0.02%+	118,208.00	120,526.00	122,844.00
Total Personal Cost	15,862,927.64	14,883,861.40	20,890,202.00	21,513,502.00	6,629,640.60+	30.82%+	16,180,183.00	16,497,443.00	16,814,701.00
Sub Total: Personnel Cost	15,862,927.64	14,883,861.40	20,890,202.00	21,513,502.00	6,629,640.60+	30.82%+	16,180,183.00	16,497,443.00	16,814,701.00
20012001/22020101 Local Transport & Travel-Training	177,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
20012001/22020102 Local Transport & Travel-Others	123,000.00	254,500.00	1,500,000.00	1,500,000.00	1,245,500.00+	83.03%+	1,000,000.00	1,000,000.00	1,000,000.00
20012001/22020301 Office Stationeries/Computer Consumables	1,676,200.00	1,794,710.00	1,300,000.00	1,794,800.00	90.00+	0.01%+	1,300,000.00	1,300,000.00	1,500,000.00
20012001/22020302 Books		10,000.00		10,100.00	100.00+	0.99%+			
20012001/22020305 Printing of Non Security Documents			250,000.00	250,000.00	250,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
20012001/22020306 Printing of Security Documents			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	700,000.00
20012001/22020401 Maintenance of Motor Vehicles/Transport Equipment			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
20012001/22020402 Maintenance of Office Furniture	5,900.00	43,400.00	300,000.00	300,000.00	256,600.00+	85.53%+	300,000.00	300,000.00	400,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20012001/22020403 Maintenance of Office Building/Residential Qtrs.	13,400.00	10,500.00	500,000.00	500,000.00	489,500.00+	97.90%+	500,000.00	500,000.00	500,000.00
20012001/22020404 Maintenance of Office / IT Equipments	11,500.00	20,000.00	200,000.00	200,000.00	180,000.00+	90.00%+	200,000.00	200,000.00	250,000.00
20012001/22020405 Maintenance of Plants/Generators			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
20012001/22020406 Other maintenance Services			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
20012001/22020501 Local Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20012001/22020605 Cleaning & Fumigation Services	13,700.00	15,850.00	100,000.00	100,000.00	84,150.00+	84.15%+	100,000.00	100,000.00	100,000.00
20012001/22020710 Monitoring and evaluation			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
20012001/22020801 Motor Vehicle Fuel Cost	134,000.00	33,000.00	900,000.00	900,000.00	867,000.00+	96.33%+	900,000.00	900,000.00	1,000,000.00
20012001/22020801 Plant/Generator Fuel Cost	77,500.00	173,500.00	300,000.00	300,000.00	126,500.00+	42.17%+	300,000.00	300,000.00	300,000.00
20012001/22020901 Bank Charges(Other Than Interest)	20,744.00	724.00		800.00	76.00+	9.50%+			
20012001/22021001 Refreshment & Meals	72,800.00	22,240.00	400,000.00	400,000.00	377,760.00+	94.44%+	500,000.00	500,000.00	500,000.00
20012001/22021002 Honorarium & Sitting Allowance	50,000.00	22,000.00	800,000.00	800,000.00	778,000.00+	97.25%+	800,000.00	800,000.00	800,000.00
20012001/22021003 Publicity & Advertisements			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20012001/22021007 Welfare Packages	25,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
20012001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
20012001/22021016 Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,400,744.00	2,400,424.00	18,750,000.00	19,155,700.00	16,755,276.00+	87.47%+	12,900,000.00	12,900,000.00	13,450,000.00
Total Recurrent Expenditure	18,263,671.64	17,284,285.40	39,640,202.00	40,669,202.00	23,384,916.60+	57.50%+	29,080,183.00	29,397,443.00	30,264,701.00
22001001 - Ministry of Commerce and Industry									
22001001/21010101 Basic Salary	82,454,790.39	82,776,705.86	111,166,766.00	83,166,766.00	390,060.14+	0.47%+	84,103,886.00	85,752,982.00	87,402,077.00
22001001/21020101 Housing/Rent Allowance	15,690,621.00	15,712,913.00	23,165,730.00	23,165,730.00	7,452,817.00+	32.17%+	16,004,433.00	16,318,245.00	16,632,058.00
22001001/21020102 Transport Allowance	5,459,300.00	5,627,900.00	5,541,228.00	5,627,928.00	28.00+	0.00%+	5,568,486.00	5,677,672.00	5,786,858.00
22001001/21020103 Meal Subsidy	2,374,900.00	2,611,500.00	2,365,125.00	2,611,525.00	25.00+	0.00%+	2,422,398.00	2,469,896.00	2,517,394.00
22001001/21020104 Utility Allowance	1,697,400.00	1,669,000.00	2,304,170.00	2,304,170.00	635,170.00+	27.57%+	1,731,348.00	1,765,296.00	1,799,244.00
22001001/21020105 Entertainment Allowance	128,520.00	128,115.00		128,200.00	85.00+	0.07%+	131,090.00	133,660.00	136,231.00
22001001/21020106 Leave Allowance	8,382,773.10	8,610,322.10	11,416,677.00	11,416,677.00	2,806,354.90+	24.58%+	8,550,428.00	8,718,084.00	8,885,739.00
22001001/21020107 Domestic Staff Allowance	2,227,104.00	2,239,758.00	1,346,572.00	2,239,772.00	14.00+	0.00%+	2,271,646.00	2,316,188.00	2,360,730.00
22001001/21020111 Hazard Allowance	450,000.00						459,000.00	468,000.00	477,000.00
22001001/21020131 Arrears Allowances	1,618,400.11	4,085,932.70		4,086,000.00	67.30+	0.00%+	1,650,768.00	1,683,136.00	1,715,504.00
22001001/21020138 Auditor Allowance	900.00	1,200.00		1,300.00	100.00+	7.69%+	918.00	936.00	954.00
Total Personal Cost	120,484,708.60	123,463,346.66	157,306,268.00	134,748,068.00	11,284,721.34+	8.37%+	122,894,401.00	125,304,095.00	127,713,789.00
Sub Total: Personnel Cost	120,484,708.60	123,463,346.66	157,306,268.00	134,748,068.00	11,284,721.34+	8.37%+	122,894,401.00	125,304,095.00	127,713,789.00
22001001/22020101 Local Transport & Travel-Training	2,220,500.00	2,992,952.00	2,000,000.00	2,993,000.00	48.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22020102 Local Transport & Travel-Others	631,100.00	223,000.00	5,000,000.00	5,000,000.00	4,777,000.00+	95.54%+	5,000,000.00	5,000,000.00	5,000,000.00
22001001/22020104 International Transport & Travel-Others	370,300.00		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
22001001/22020105 Hotel accommodation	505,000.00								
22001001/22020301 Office Stationeries/Computer Consumables	3,283,950.00	3,157,500.00	1,800,000.00	3,157,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/22020304 Magazines & Periodicals			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/22020305 Printing of Non Security Documents	997,500.00	1,329,000.00		1,329,100.00	100.00+	0.01%+			
22001001/22020306 Printing of Security Documents	450,000.00		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
22001001/22020312 Service Materials		823,000.00		823,100.00	100.00+	0.01%+			
22001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	332,050.00	766,000.00	900,000.00	900,000.00	134,000.00+	14.89%+	900,000.00	900,000.00	900,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
22001001/22020402 Maintenance of Office Furniture	161,900.00		350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
22001001/22020403 Maintenance of Office Building/Residential Qtrs.							300,000.00	300,000.00	300,000.00
22001001/22020404 Maintenance of Office IT Equipment		65,000.00		65,100.00	100.00+	0.15%+	500,000.00	500,000.00	500,000.00
22001001/22020405 Maintenance of Plants/Generators			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
22001001/22020406 Other Maintenance Services	5,103,200.00	6,109,300.00	500,000.00	6,109,400.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
22001001/22020412 Maintenance of Markets/Public Places			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
22001001/22020501 Local Training	7,800,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
22001001/22020601 Security Services	900,000.00	1,348,650.00		1,348,700.00	50.00+	0.00%+			
22001001/22020605 Cleaning & Fumigation Services							300,000.00	300,000.00	300,000.00
22001001/22020701 Financial Consulting							5,000,000.00	5,000,000.00	5,000,000.00
22001001/22020710 Monitoring and evaluation			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
22001001/22020801 Motor Vehicle Fuel Cost		242,000.00	900,000.00	900,000.00	658,000.00+	73.11%+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020803 Plant/Generator Fuel Cost		6,000.00	300,000.00	300,000.00	294,000.00+	98.00%+	300,000.00	300,000.00	300,000.00
22001001/22020901 Bank Charges	62,192.50	29,415.00	300,000.00	300,000.00	270,585.00+	90.20%+	300,000.00	300,000.00	300,000.00
22001001/22021001 Refreshment & Meals		533,500.00	200,000.00	533,600.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
22001001/22021003 Publicity & Advertisements	1,009,450.00	349,000.00	800,000.00	800,000.00	451,000.00+	56.38%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22021007 Welfare Packages	105,561,295.00	55,548,000.00	150,000,000.00	56,000,000.00	452,000.00+	0.81%+	180,000,000.00	180,000,000.00	180,000,000.00
22001001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
22001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22001001/22021021 Special Days/Celebrations (Organizing the annual Trade Fair	14,826,050.00	8,741,490.00	25,000,000.00	25,000,000.00	16,258,510.00+	65.03%+	20,000,000.00	20,000,000.00	20,000,000.00
22001001/22021022 Donations	5,000,000.00								
Sub-Total: Overhead	149,214,487.50	82,263,807.00	206,350,000.00	124,209,600.00	41,945,793.00+	33.77%+	239,400,000.00	239,400,000.00	239,400,000.00
Total Recurrent Expenditure	269,699,196.10	205,727,153.66	363,656,268.00	258,957,668.00	53,230,514.34+	20.56%+	362,294,401.00	364,704,095.00	367,113,789.00
22018001 - Small and Medium Scale Enterprises									
22018001/22020101 Local Travel and Transport - Training	2,872,500.00	15,000.00	2,200,000.00	2,200,000.00	2,185,000.00+	99.32%+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22020102 Local Transport & Travel-Others	489,125.00	84,745.00	1,200,000.00	1,200,000.00	1,115,255.00+	92.94%+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22020206 Sewerage Charges	725,000.00								
22018001/22020301 Office Stationeries/Computer Consumables	536,600.00	341,050.00	1,000,000.00	1,000,000.00	658,950.00+	65.90%+	1,000,000.00	1,000,000.00	1,500,000.00
22018001/22020302 Book	1,400,000.00								
22018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	145,500.00	126,300.00	1,000,000.00	1,000,000.00	873,700.00+	87.37%+	1,000,000.00	1,000,000.00	1,200,000.00
22018001/22020402 Maintenance of Office Furniture	68,000.00	50,000.00	400,000.00	400,000.00	350,000.00+	87.50%+	500,000.00	500,000.00	500,000.00
22018001/22020403 Maintenance of Office Building/Residential Qtrs.	45,100.00	77,750.00	1,200,000.00	1,200,000.00	1,122,250.00+	93.52%+	1,200,000.00	1,200,000.00	1,200,000.00
22018001/22020404 Maintenance of Office IT Equipment	272,500.00	79,200.00	500,000.00	500,000.00	420,800.00+	84.16%+	500,000.00	500,000.00	500,000.00
22018001/22020405 Maintenance of Plants/Generators	37,700.00	90,000.00	300,000.00	300,000.00	210,000.00+	70.00%+	300,000.00	300,000.00	300,000.00
22018001/22020406 Other Maintenance Services	223,000.00	233,070.00	500,000.00	500,000.00	266,930.00+	53.39%+	500,000.00	500,000.00	500,000.00
22018001/22020501 Local Training	2,318,000.00	6,225,148.00	50,000,000.00	50,000,000.00	43,774,852.00+	87.55%+	50,000,000.00	50,000,000.00	50,000,000.00
22018001/22020505 ICT Training for Civil Servant	33,100.00								
22018001/22020506 Seminar and Conferences	2,210,000.00	5,786,500.00	20,000,000.00	20,000,000.00	14,213,500.00+	71.07%+	20,000,000.00	20,000,000.00	20,000,000.00
22018001/22020601 Security Services			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
22018001/22020605 Cleaning & Fumigation Services	53,650.00	98,050.00	700,000.00	700,000.00	601,950.00+	85.99%+	700,000.00	700,000.00	700,000.00
22018001/22020706 Survey Services			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
22018001/22020710 Monitoring and evaluation	79,000.00	205,500.00	5,000,000.00	5,000,000.00	4,794,500.00+	95.89%+	5,000,000.00	5,000,000.00	5,000,000.00
22018001/22020801 Motor Vehicle Fuel Cost	570,250.00	394,500.00	900,000.00	900,000.00	505,500.00+	56.17%+	1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
22018001/22020803 Plant/Generator Fuel Cost	163,625.00	7,000.00	600,000.00	600,000.00	593,000.00+	98.83%+	600,000.00	600,000.00	700,000.00
22018001/22020901 Bank Charges - Other than Interest	12,689.00	10,388.00		10,400.00	12.00+	0.12%+			
22018001/22021001 Refreshment & Meals	1,500,000.00						500,000.00	500,000.00	500,000.00
22018001/22021002 Honorarium & Sitting Allowance	90,000.00								
22018001/22021003 Publicity & Advertisements	8,203,035.00	412,500.00	2,000,000.00	2,000,000.00	1,587,500.00+	79.38%+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22021007 Welfare Packages	6,997,700.00	192,550.00	800,000.00	800,000.00	607,450.00+	75.93%+	800,000.00	800,000.00	800,000.00
22018001/22021014 Annual Budget Expenses and Administration		21,000.00	100,000.00	100,000.00	79,000.00+	79.00%+	100,000.00	100,000.00	150,000.00
22018001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018001/22021021 Special Days/Celebrations (Organizing trade show and market	10,295,000.00	1,750,000.00	17,000,000.00	1,750,100.00	100.00+	0.01%+	15,000,000.00	15,000,000.00	15,000,000.00
Sub-Total: Overhead	39,341,074.00	16,200,251.00	131,800,000.00	116,560,500.00	100,360,249.00+	86.10%+	106,100,000.00	106,100,000.00	106,950,000.00
Total Recurrent Expenditure	39,341,074.00	16,200,251.00	131,800,000.00	116,560,500.00	100,360,249.00+	86.10%+	106,100,000.00	106,100,000.00	106,950,000.00
22001002 - Enugu State Investment Development Authority									
22001002/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	4,000,000.00
22001002/22020102 Local Transport & Travel-Others			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,500,000.00	5,500,000.00	6,000,000.00
22001002/22020104 International Transport and Travels - Others			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
22001002/22020204 Satellite Broadcasting Access Charges			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	700,000.00
22001002/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020303 Newspaper			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	150,000.00
22001002/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
22001002/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,600,000.00
22001002/22020404 Maintenance of Office Computers/IT equipments			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
22001002/22020405 Maintenance of Plants and Generators			50,000.00	50,000.00	50,000.00+	100.00%+	1,600,000.00	1,600,000.00	50,000.00
22001002/22020406 Other Maintenance Services			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	800,000.00
22001002/22020501 Local Training			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
22001002/22020506 Seminars and Conferences			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,000,000.00	25,000,000.00
22001002/22020711 Consulting Services			75,000,000.00				75,000,000.00	75,000,000.00	75,000,000.00
22001002/22020801 Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,600,000.00	1,600,000.00	1,700,000.00
22001002/22020803 Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020901 Bank Charges (Other than interest)		1,878.68	30,000.00	30,000.00	28,121.32+	93.74%+	30,000.00	30,000.00	30,000.00
22001002/22021001 Refreshment and Meals			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
22001002/22021002 Honorarium and Sitting Allowances			17,840,000.00	17,840,000.00	17,840,000.00+	100.00%+	3,000,000.00	5,000,000.00	5,000,000.00
22001002/22021014 Annual Budget Expenses and Administration			200,000.00				250,000.00	250,000.00	300,000.00
Sub-Total: Overhead		1,878.68	139,370,000.00	64,170,000.00	64,168,121.32+	100.00%+	127,630,000.00	129,630,000.00	130,080,000.00
Total Recurrent Expenditure		1,878.68	139,370,000.00	64,170,000.00	64,168,121.32+	100.00%+	127,630,000.00	129,630,000.00	130,080,000.00
22018003 - Enugu Marketing Company									
22018003/22020102 Local Transport & Travel-Others			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
22018003/22020201 Electricity Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
22018003/22020205 Water Rates			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22020301 Office Stationeries/Computer Consumables			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018003/220203012 Service Materials			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
22018003/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
22018003/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22020403 Maintenance of Office Building/Residential Qtrs.			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018003/22020404 Maintenance of Office IT Equipment			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018003/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22000406 Other Maintenance Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
22018003/22000501 Local Training			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
22018003/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018003/22020802 Other Transport Equipment Fuel Cost			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018003/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
22018003/22021003 Publicity & Advertisements			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
22018003/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22021014 Annual Budget Expenses and Administration			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			9,800,000.00	9,700,000.00	9,700,000.00+	100.00%+	9,800,000.00	9,800,000.00	9,800,000.00
Total Recurrent Expenditure			9,800,000.00	9,700,000.00	9,700,000.00+	100.00%+	9,800,000.00	9,800,000.00	9,800,000.00
22052001 - Nike Lake Resort Hotel									
22052001/21010101 Basic Salary		7,537,559.00		7,537,600.00	41.00+	0.00%+			
Total Personal Cost		7,537,559.00		7,537,600.00	41.00+	0.00%+			
Sub Total: Personnel Cost		7,537,559.00		7,537,600.00	41.00+	0.00%+			
Total Recurrent Expenditure		7,537,559.00		7,537,600.00	41.00+	0.00%+			
22052002 - Presidential Hotel									
27001001 - Ministry Of Labour And Productivity									
27001001/21010101 Basic Salary	5,162,952.63	5,373,831.96	12,700,870.00	12,700,870.00	7,327,038.04+	57.69%+	5,266,211.00	5,369,470.00	5,472,729.00
27001001/21020101 Housing/Rent Allowance	1,056,562.00	1,098,962.00	2,172,510.00	2,172,510.00	1,073,548.00+	49.42%+	1,077,693.00	1,098,824.00	1,119,955.00
27001001/21020102 Transport Allowance	373,200.00	393,800.00	306,700.00	393,900.00	100.00+	0.03%+	380,664.00	388,128.00	395,592.00
27001001/21020103 Meal Subsidy	159,200.00	170,330.00	237,100.00	237,100.00	66,770.00+	28.16%+	162,384.00	165,568.00	168,752.00
27001001/21020104 Utility Allowance	112,345.00	119,700.00	21,900.00	119,800.00	100.00+	0.08%+	114,591.00	116,838.00	119,085.00
27001001/21020105 Entertainment Allowance	12,825.00	3,780.00	1,270,080.00	1,270,080.00	1,266,300.00+	99.70%+	13,081.00	13,338.00	13,594.00
27001001/21020106 Leave Allowance	612,005.20	579,457.60	531,340.00	579,540.00	82.40+	0.01%+	624,245.00	636,485.00	648,725.00
27001001/21020107 Domestic Staff Allowance	202,464.00	101,232.00		101,300.00	68.00+	0.07%+	206,513.00	210,562.00	214,611.00
27001001/20020111 Hazard Allowance		24,000.00		24,100.00	100.00+	0.41%+			
27001001/20020131 Arrears (Allowances)	135,153.00	159,290.28		159,300.00	9.72+	0.01%+	137,856.00	140,559.00	143,262.00
Total Personal Cost	7,826,706.83	8,024,383.84	17,240,500.00	17,758,500.00	9,734,116.16+	54.81%+	7,983,238.00	8,139,772.00	8,296,305.00
Sub Total: Personnel Cost	7,826,706.83	8,024,383.84	17,240,500.00	17,758,500.00	9,734,116.16+	54.81%+	7,983,238.00	8,139,772.00	8,296,305.00
27001001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
27001001/22020102 Local Travel and Transport - Others	1,266,000.00	532,500.00	3,000,000.00	3,000,000.00	2,467,500.00+	82.25%+	1,500,000.00	1,500,000.00	1,500,000.00
27001001/22020202 Telephone Services	319,000.00	338,500.00		338,600.00	100.00+	0.03%+			
27001001/22020203 Internet Access Charges	71,000.00								
27001001/22020205 Water Rates	45,000.00	39,000.00	300,000.00	300,000.00	261,000.00+	87.00%+	300,000.00	300,000.00	300,000.00
27001001/22020301 Office Stationeries Computer/Consumables	455,000.00	414,000.00	1,500,000.00	1,500,000.00	1,086,000.00+	72.40%+	1,500,000.00	1,500,000.00	1,500,000.00
27001001/22020303 Newspapers	57,000.00	23,000.00	100,000.00	100,000.00	77,000.00+	77.00%+	100,000.00	100,000.00	100,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
27001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		5,000.00	800,000.00	800,000.00	795,000.00+	99.38%+	800,000.00	800,000.00	800,000.00
27001001/22020402 Maintenance of Office Furniture	272,850.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
27001001/22020404 Maintenance of Office/IT Equipments	15,000.00	64,000.00	400,000.00	400,000.00	336,000.00+	84.00%+	400,000.00	400,000.00	400,000.00
27001001/22020405 Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
27001001/22020406 Other Maintenance Services	35,000.00	200,000.00	700,000.00	700,000.00	500,000.00+	71.43%+	700,000.00	700,000.00	700,000.00
27001001/22020501 Local Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
27001001/22020506 Seminar and Conferences		2,268,000.00	2,000,000.00	2,268,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
27001001/22020601 Security Services	42.00								
27001001/22020605 Cleaning & Fumigation Services		12,000.00		12,100.00	100.00+	0.83%+			
27001001/22020801 Motor Vehicle Fuel Cost	758,060.00	890,000.00	900,000.00	900,000.00	10,000.00+	1.11%+	900,000.00	900,000.00	900,000.00
27001001/22020803 Plant Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
27001001/22020901 Bank Charges (Other Than interest)	674.00	63.00	30,000.00	30,000.00	29,937.00+	99.79%+	30,000.00	30,000.00	30,000.00
27001001/22021007 Welfare Packages	127,150.00	75,000.00	600,000.00	600,000.00	525,000.00+	87.50%+	600,000.00	600,000.00	600,000.00
27001001/22021014 Annual Budget Expenses and Administration	112,000.00		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
27001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
27001001/22021021 Special Days/Celebration	6,280,000.00	6,466,300.00	10,000,000.00	6,466,400.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	9,813,776.00	11,327,363.00	26,680,000.00	23,765,200.00	12,437,837.00+	52.34%+	23,680,000.00	23,680,000.00	23,680,000.00
Total Recurrent Expenditure	17,640,482.83	19,351,746.84	43,920,500.00	41,523,700.00	22,171,953.16+	53.40%+	31,663,238.00	31,819,772.00	31,976,305.00
28001001 - Ministry Of Science And Technology									
28001001/21010101 Basic Salary	18,647,346.62	16,361,311.94	26,988,000.00	16,361,411.00	99.06+	0.00%+	19,020,293.00	19,393,240.00	19,766,187.00
28001001/21020101 Housing/Rent Allowance	3,715,508.00	3,315,517.00	6,188,914.00	6,188,914.00	2,873,397.00+	46.43%+	3,789,818.00	3,864,128.00	3,938,438.00
28001001/21020102 Transport Allowance	1,400,100.00	1,209,500.00	1,204,800.00	1,209,600.00	100.00+	0.01%+	1,428,102.00	1,456,104.00	1,484,106.00
28001001/21020103 Meal Subsidy	601,800.00	521,600.00	567,600.00	567,600.00	46,000.00+	8.10%+	613,836.00	625,872.00	637,908.00
28001001/21020104 Utility Allowance	429,100.00	366,200.00	406,200.00	406,200.00	40,000.00+	9.85%+	437,682.00	446,264.00	454,846.00
28001001/21020105 Entertainment Allowance	35,100.00	30,375.00	540,200.00	540,200.00	509,825.00+	94.38%+	35,802.00	36,504.00	37,206.00
28001001/21020106 Leave Allowance	1,994,813.20	1,755,209.20	2,695,800.00	2,695,800.00	940,590.80+	34.89%+	2,034,709.00	2,074,605.00	2,114,501.00
28001001/21020107 Domestic Staff Allowance	695,970.00	632,700.00	479,750.00	632,750.00	50.00+	0.01%+	709,889.00	723,808.00	737,728.00
28001001/21020108 Shift Allowance	29,091.56	29,515.56		29,600.00	84.44+	0.29%+	29,673.00	30,255.00	30,837.00
28001001/21020131 Arrears Allowance	380,361.14	71,755.00		71,800.00	45.00+	0.06%+	387,968.00	395,575.00	403,182.00
Total Personal Cost	27,929,190.52	24,293,683.70	39,071,264.00	28,703,875.00	4,410,191.30+	15.36%+	28,487,772.00	29,046,355.00	29,604,939.00
Sub Total: Personnel Cost	27,929,190.52	24,293,683.70	39,071,264.00	28,703,875.00	4,410,191.30+	15.36%+	28,487,772.00	29,046,355.00	29,604,939.00
28001001/22020101 Local Travel and Transport - Training	1,636,880.00	527,000.00	3,000,000.00	3,000,000.00	2,473,000.00+	82.43%+	3,000,000.00	3,000,000.00	3,000,000.00
28001001/22020102 Local Travel and Transport - Others	7,168,000.00	14,000.00	3,000,000.00	3,000,000.00	2,986,000.00+	99.53%+	3,000,000.00	3,000,000.00	3,000,000.00
28001001/22020103 International Transport and Travels - Training	264,000.00								
28001001/22020104 International Transport and Travels - Others							4,000,000.00	4,000,000.00	4,000,000.00
28001001/22020203 Internet Access Charges							300,000.00	300,000.00	300,000.00
28001001/22020301 Office Stationeries/Computer Consumables	2,314,100.00	1,845,100.00	2,000,000.00	2,000,000.00	154,900.00+	7.75%+	2,200,000.00	2,200,000.00	2,200,000.00
28001001/22020303 Newspapers		19,000.00	100,000.00	100,000.00	81,000.00+	81.00%+	100,000.00	100,000.00	100,000.00
28001001/22020305 Printing and Non Security Documents	171,500.00	47,000.00		47,100.00	100.00+	0.21%+	500,000.00	5.00	
28001001/22020309 Uniform and other Materials & Supplies			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
28001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	455,000.00	20,159,104.72	1,000,000.00	20,159,200.00	95.28+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
28001001/22020402 Maintenance of Office Furniture		20,700.00	300,000.00	300,000.00	279,300.00+	93.10%+	300,000.00	300,000.00	400,000.00
28001001/22020404 Maintenance of Office/IT Equipments	530,000.00	7,000.00	800,000.00	800,000.00	793,000.00+	99.13%+	800,000.00	800,000.00	800,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
28001001/22020405 Maintenance of Plants & Generators		117,000.00	200,000.00	200,000.00	83,000.00+	41.50%+	200,000.00	200,000.00	200,000.00
28001001/22020406 Other Maintenance Services	15,461,200.00	115,000.00	800,000.00	800,000.00	685,000.00+	85.63%+	800,000.00	800,000.00	800,000.00
28001001/22020501 Local Training		50,000.00	6,000,000.00	6,000,000.00	5,950,000.00+	99.17%+	6,000,000.00	6,000,000.00	6,000,000.00
28001001/22020502 International Training	95,000.00						5,000,000.00	5,000,000.00	5,000,000.00
28001001/22020503 Training and Staff Development	200,000.00	9,162,000.00		9,162,100.00	100.00+	0.00%+			
28001001/22020605 Cleaning & Fumigation Services	13,000.00	3,000.00		3,100.00	100.00+	3.23%+	200,000.00	200,000.00	200,000.00
28001001/22020706 Surveying Services			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
28001001/22020709 Research and Studies			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
28001001/22020710 Monitoring and Evaluation			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
28001001/22020711 Other Consulting Services			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
28001001/22020801 Motor Vehicle Fuel Cost	715,000.00	430,000.00	800,000.00	800,000.00	370,000.00+	46.25%+	800,000.00	800,000.00	900,000.00
28001001/22020803 Plant/Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
28001001/22020901 Bank Charges (Other than Interest)	26,630.18	46,757.29		46,800.00	42.71+	0.09%+			
28001001/22021001 Refreshment & Meals	518,000.00	66,000.00	400,000.00	400,000.00	334,000.00+	83.50%+	400,000.00	400,000.00	400,000.00
28001001/22021002 Honorarium/Sitting Allowance		1,588,000.00		1,588,100.00	100.00+	0.01%+			
28001001/22021003 Publicity and Advertisements	824,400.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
28001001/22021006 Postages & Courier Services			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
28001001/22021007 Welfare Packages	5,094,000.00	2,000.00	500,000.00	500,000.00	498,000.00+	99.60%+	600,000.00	600,000.00	600,000.00
28001001/22021014 Annual Budget Expenses and Administration		62,000.00	500,000.00	500,000.00	438,000.00+	87.60%+	300,000.00	300,000.00	300,000.00
28001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	35,486,710.18	34,280,662.01	30,950,000.00	60,956,400.00	26,675,737.99+	43.76%+	41,300,000.00	40,800,005.00	41,000,000.00
Total Recurrent Expenditure	63,415,900.70	58,574,345.71	70,021,264.00	89,660,275.00	31,085,929.29+	34.67%+	69,787,772.00	69,846,360.00	70,604,939.00
29001001 - Ministry Of Transport									
29001001/21010101 Basic Salary	134,258,992.00	134,233,093.76	92,450,450.00	134,233,150.00	56.24+	0.00%+	136,944,171.00	138,286,761.00	139,629,351.00
29001001/21020101 Housing/Rent Allowance	3,345,503.00	3,494,067.00	5,746,193.00	5,746,193.00	2,252,126.00+	39.19%+	3,412,413.00	3,445,868.00	3,479,323.00
29001001/21020102 Transport Allowance	1,289,900.00	1,302,000.00	1,607,364.00	1,607,364.00	305,364.00+	19.00%+	1,315,698.00	1,328,597.00	1,341,496.00
29001001/21020103 Meal Subsidy	554,600.00	567,510.00	747,780.00	747,780.00	180,270.00+	24.11%+	565,692.00	571,238.00	576,784.00
29001001/21020104 Utility Allowance	401,800.00	403,500.00	436,200.00	436,200.00	32,700.00+	7.50%+	409,836.00	413,854.00	417,872.00
29001001/21020105 Entertainment Allowance	55,620.00	158,202.00		158,300.00	98.00+	0.06%+	56,732.00	57,288.00	57,844.00
29001001/21020106 leave allowances	1,699,882.90	1,775,806.80	3,086,117.00	3,086,117.00	1,310,310.20+	42.46%+	1,733,880.00	1,750,879.00	1,767,878.00
29001001/21020107 Domestic Staff Allowance	1,024,974.00	2,421,644.00	768,471.00	2,421,671.00	27.00+	0.00%+	1,045,473.00	1,055,723.00	1,065,972.00
29001001/21000111 Hazard Allowance			87,360,000.00						
29001001/21020131 Arrears Allowance	120,061.00	315,184.00		315,284.00	100.00+	0.03%+	122,462.00	123,662.00	124,863.00
Total Personal Cost	142,751,332.90	144,671,007.56	192,202,575.00	148,752,059.00	4,081,051.44+	2.74%+	145,606,357.00	147,033,870.00	148,461,383.00
Sub Total: Personnel Cost	142,751,332.90	144,671,007.56	192,202,575.00	148,752,059.00	4,081,051.44+	2.74%+	145,606,357.00	147,033,870.00	148,461,383.00
29001001/22020101 Local Travel and Transport - Training	246,986.83	1,606,800.00	2,000,000.00	2,000,000.00	393,200.00+	19.66%+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020102 Local Travel and Transport - Others	5,309,000.00	2,712,650.00	1,000,000.00	2,712,700.00	50.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
29001001/22020202 Telephone Charges	7,000.00	7,000.00	100,000.00	100,000.00	93,000.00+	93.00%+	100,000.00	100,000.00	100,000.00
29001001/22020203 Internet Access Charges	231,000.00	812,000.00	100,000.00	812,100.00	100.00+	0.01%+	100,000.00	100,000.00	100,000.00
29001001/22020205 Water Rates	12,000.00		350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
29001001/22020301 Office Stationeries/Computer Consumables	20,136,700.00	13,683,010.00	1,000,000.00	13,683,100.00	90.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
29001001/22020306 Printing of Security Documents	1,600,200.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
29001001/22020309 Uniforms & Other Clothing			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
29001001/22020312 Service Materials	290,000.00	3,484,900.00	1,000,000.00	3,485,000.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	4,347,600.00	1,871,830.00	900,000.00	1,871,900.00	70.00+	0.00%+	800,000.00	800,000.00	800,000.00
29001001/22020402 Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020403 Maintenance of Office Building/Residential Qtrs	1,010,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020404 Maintenance of Office/IT Equipments	10,300.00		350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020405 Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29001001/22020501 Local Training			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
29001001/22020801 Motor Vehicle Fuel Cost	16,508,180.00	14,862,337.25	900,000.00	14,862,400.00	62.75+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/22020803 Plant/Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020901 Bank Charges (Other Than Interest)	57,178.98	63,674.63	80,000.00	80,000.00	16,325.37+	20.41%+	80,000.00	80,000.00	80,000.00
29001001/22021001 Refreshment& Meals	4,654,500.00	7,155,450.00	400,000.00	7,155,500.00	50.00+	0.00%+	400,000.00	400,000.00	500,000.00
29001001/22021003 Publicity and Advertisements	3,316,000.00	6,878,990.00	2,000,000.00	6,879,000.00	10.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22021007 Welfare Packages	85,320.00	1,080,533.00	600,000.00	1,080,600.00	67.00+	0.01%+	700,000.00	700,000.00	700,000.00
29001001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
29001001/22021016 Servicom			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	57,821,965.81	54,219,174.88	23,330,000.00	67,972,300.00	13,753,125.12+	20.23%+	31,730,000.00	31,730,000.00	31,830,000.00
Total Recurrent Expenditure	200,573,298.71	198,890,182.44	215,532,575.00	216,724,359.00	17,834,176.56+	8.23%+	177,336,357.00	178,763,870.00	180,291,383.00
29053001 - Entraco									
29053001/21010101 Basic Salary			7,089,235.00	7,089,235.00	7,089,235.00+	100.00%+	27,906,003.00	28,089,235.00	30,089,235.00
29053001/21010103 consolidated fund charges			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+	4,780,640.00	4,780,640.00	4,780,640.00
29053001/21020101 Housing/Rent Allowance			2,014,408.00	2,014,408.00	2,014,408.00+	100.00%+	5,231,932.00	6,980,972.00	7,957,618.00
29053001/21020102 Transport Allowance			1,044,448.00	1,044,448.00	1,044,448.00+	100.00%+	1,044,448.00	1,044,448.00	1,044,448.00
29053001/21020103 Meal Subsidy			703,232.00	703,232.00	703,232.00+	100.00%+	703,232.00	703,232.00	703,232.00
29053001/21020104 Utility Allowance			541,616.00	541,616.00	541,616.00+	100.00%+	541,616.00	541,616.00	541,616.00
29053001/21020106 Leave Allowance			1,594,456.00	1,594,456.00	1,594,456.00+	100.00%+	1,594,456.00	1,594,456.00	1,594,456.00
29053001/21020107 Domestic Staff Allowance			491,814.00				491,814.00	491,814.00	491,814.00
Total Personal Cost			18,259,849.00	17,768,035.00	17,768,035.00+	100.00%+	42,294,141.00	44,226,413.00	47,203,059.00
Sub Total: Personnel Cost			18,259,849.00	17,768,035.00	17,768,035.00+	100.00%+	42,294,141.00	44,226,413.00	47,203,059.00
29053001/22020102 Local Travel and Transport - Others			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020205 Water Rates			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020206 Sewerage Charges			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020301 Office Stationeries/Computer Consumables			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
29053001/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020401 Maintenance of Motor Vehicle/Transport Equipment			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
29053001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020403 Maintenance of Office Building Residential Qtrs			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
29053001/22020406 Other Maintenance Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020501 Local Training			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
29053001/22020601 Security Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
29053001/22020605 Cleaning &Fumigation Services			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
29053001/22020801 Motor Vehicle Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
29053001/22020803 Plant /Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22021002 Honorarium & Sitting Allowance			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
29053001/22021003 Publicity & Advertisements			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
29053001/22021014 Annual Budget Expenses and Administration			350,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			34,150,000.00	33,800,000.00	33,800,000.00+	100.00%+	25,000,000.00	25,000,000.00	25,000,000.00
Total Recurrent Expenditure			52,409,849.00	51,568,035.00	51,568,035.00+	100.00%+	67,294,141.00	69,226,413.00	72,203,059.00
29053002 - Coal City Transport									
29053002/21010101 Basic Salary	67,446,541.56	65,950,779.29	48,343,604.00	65,950,804.00	24.71+	0.00%+	41,557,720.00	43,635,610.00	45,817,300.00
29053002/21010103 Consolidated Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+	4,780,640.00	4,780,640.00	4,780,640.00
29053002/21020101 Housing/Rent Allowance			7,762,123.00	7,762,123.00	7,762,123.00+	100.00%+	5,118,870.00	5,150,229.00	5,305,475.00
29053002/21020102 Transport Allowance			2,840,400.00	2,840,400.00	2,840,400.00+	100.00%+	2,593,730.00	2,982,420.00	3,039,228.00
29053002/21020103 Meal Subsidy			1,296,000.00	1,296,000.00	1,296,000.00+	100.00%+	1,191,600.00	1,360,800.00	1,386,720.00
29053002/21020104 Utility Allowance			787,200.00	787,200.00	787,200.00+	100.00%+	728,400.00	826,560.00	842,304.00
29053002/21020106 Leave Allowance								1,594,456.00	1,594,456.00
29053002/21020107 Domestic Staff Allowance			17,880,000.00				16,392,000.00	16,392,000.00	16,392,000.00
Total Personal Cost	67,446,541.56	65,950,779.29	83,689,967.00	83,417,167.00	17,466,387.71+	20.94%+	72,362,960.00	76,722,715.00	79,158,123.00
Sub Total: Personnel Cost	67,446,541.56	65,950,779.29	83,689,967.00	83,417,167.00	17,466,387.71+	20.94%+	72,362,960.00	76,722,715.00	79,158,123.00
29053002/22020101 Local Travel & Transport - Training		177,000.00	900,000.00	900,000.00	723,000.00+	80.33%+	900,000.00	900,000.00	900,000.00
29053002/22020102 Local Transport & Travel-Others	2,191,000.00	2,190,000.00	1,000,000.00	2,190,000.00			1,000,000.00	1,000,000.00	1,000,000.00
29053002/22020202 Telephone Charges	1,782,000.00	2,111,000.00	300,000.00	2,111,000.00			300,000.00	300,000.00	300,000.00
29053002/22020205 Water Rates			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
29053002/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29053002/22020301 Office Stationeries/Computer Consumables	333,900.00	405,700.00	700,000.00	700,000.00	294,300.00+	42.04%+	750,000.00	750,000.00	800,000.00
29053002/22020302 Uniforms & Other Clothing			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
29053002/22020305 Printing of Non Security Documents	125,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
29053002/22020306 Printing of Security Documents	280,000.00	300,000.00	1,800,000.00	1,800,000.00	1,500,000.00+	83.33%+	1,800,000.00	1,800,000.00	1,800,000.00
29053002/22020312 Service Materials			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	400,000.00
29053002/22020401 Maintenance of Motor Vehicles/Transport Equipment	94,354,587.00	96,159,249.00	6,500,000.00	96,159,300.00	51.00+	0.00%+	8,000,000.00	8,000,000.00	8,000,000.00
29053002/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
29053002/22020403 Maintenance of Office Building Residential Quarters			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
29053002/22020404 Maintenance of Office / IT Equipment	7,500.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
29053002/22020405 Maintenance of Plants/Generators	109,700.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
29053002/22020406 Other Maintenance Services	35,400.00		800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
29053002/22020415 Maintenance of Other Infrastructure			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
29053002/22020501 Local Training			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
29053002/22020601 Security Services	1,920,000.00	1,310,000.00	2,000,000.00	2,000,000.00	690,000.00+	34.50%+	2,000,000.00	2,000,000.00	2,000,000.00
29053002/22020605 Cleaning &Fumigation Services	365,000.00	276,000.00	250,000.00	276,000.00			250,000.00	250,000.00	300,000.00
29053002/22020710 Monitoring and evaluation			50,000.00	50,000.00	50,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053002/22020801 Motor Vehicle Fuel Cost	2,030,129.71	1,442,537.84	2,250,000.00	2,250,000.00	807,462.16+	35.89%+	2,400,000.00	2,400,000.00	2,400,000.00
29053002/22020803 Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
29053002/22020901 Bank Charges		14,832.50	100,000.00	100,000.00	85,167.50+	85.17%+	150,000.00	150,000.00	150,000.00
29053002/22020902 Insurance Premium			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
29053002/22021001 Refreshment & Meals	10,000.00	160,000.00	300,000.00	300,000.00	140,000.00+	46.67%+	300,000.00	300,000.00	300,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022	
	₦	₦	₦	₦	₦		₦	₦	₦	
29053002/22021003	Publicity & Advertisements	8,100.00		300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29053002/22021004	Medical Expenses			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,500,000.00
29053002/22021007	Welfare Packages	1,477,000.00	1,560,000.00	600,000.00	1,560,000.00			600,000.00	600,000.00	600,000.00
29053002/22021014	Annual Budget Expenses and Administration	1,331.73		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
29053002/22021016	Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		105,030,648.44	106,106,319.34	42,050,000.00	135,596,300.00	29,489,980.66+	21.75%+	44,600,000.00	44,600,000.00	44,950,000.00
Total Recurrent Expenditure		172,477,190.00	172,057,098.63	125,739,967.00	219,013,467.00	46,956,368.37+	21.44%+	116,962,960.00	121,322,715.00	124,108,123.00
34001001 - Ministry of Works And Infrastructure										
34001001/21010101	Basic Salary	89,546,300.11	90,457,849.37	123,601,978.00	90,601,978.00	144,128.63+	0.16%+	91,337,226.00	93,128,152.00	93,128,152.00
34001001/21020101	Housing/Rent Allowance	13,393,213.00	16,458,135.00	21,641,653.00	21,641,653.00	5,183,518.00+	23.95%+	13,661,077.00	13,928,941.00	13,928,941.00
34001001/21020102	Transport Allowance	5,486,521.79	6,130,000.00	5,031,600.00	6,130,100.00	100.00+	0.00%+	5,596,252.00	5,705,982.00	5,705,982.00
34001001/21020103	Meal Subsidy	2,331,050.00	2,597,000.00	2,319,000.00	2,597,000.00			2,377,671.00	2,424,292.00	2,424,292.00
34001001/21020104	Utility Allowance	2,187,800.00	1,882,700.00	1,806,600.00	1,882,800.00	100.00+	0.01%+	2,231,556.00	2,275,312.00	2,275,312.00
34001001/21020105	Entertainment Allowance	93,825.00	101,520.00		101,600.00	80.00+	0.08%+	95,701.00	97,578.00	97,578.00
34001001/21020106	Leave Allowance	7,799,475.60	8,396,386.37	12,459,456.00	12,459,456.00	4,063,069.63+	32.61%+	7,955,465.00	8,111,454.00	8,111,454.00
34001001/21020107	Domestic Staff Allowance	1,391,940.00	1,531,134.00	3,489,456.00	3,489,456.00	1,958,322.00+	56.12%+	1,419,778.00	1,447,617.00	1,447,617.00
34001001/21020108	Shift Allowance	102,610.69	27,024.00		27,100.00	76.00+	0.28%+	104,662.00	106,715.00	106,715.00
34001001/21020111	Hazard Allowance	153,200.00						156,264.00	159,328.00	159,328.00
34001001/21020131	Arrears Allowance	4,498,195.47	2,413,739.12		2,413,800.00	60.88+	0.00%+	4,588,159.00	4,678,123.00	4,678,123.00
34001001/21020138	Auditor Allowance	1,200.00	1,200.00		1,300.00	100.00+	7.69%+	1,224.00	1,248.00	1,248.00
Total Personal Cost		126,985,331.66	129,996,687.86	170,349,743.00	141,346,243.00	11,349,555.14+	8.03%+	129,525,035.00	132,064,742.00	132,064,742.00
Sub Total: Personnel Cost		126,985,331.66	129,996,687.86	170,349,743.00	141,346,243.00	11,349,555.14+	8.03%+	129,525,035.00	132,064,742.00	132,064,742.00
34001001/22020101	Local Travel and Transport - Training	9,230,915.00	3,818,959.00	3,000,000.00	3,819,000.00	41.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
34001001/22020102	Local Travel and Transport - Others	142,000.00	3,693,000.00	1,500,000.00	3,693,000.00			1,500,000.00	1,500,000.00	1,500,000.00
34001001/22020201	Electricity Charges	151,669,653.48		1,000,000,000.00				840,000,000.00	850,000,000.00	850,000,000.00
34001001/22020203	Internet Access Charges	255,000.00								
34001001/22020204	Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
34001001/22020205	Water Rate	127,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
34001001/22020301	Office Stationeries/Computer Consumables	11,275,125.00	9,608,710.00	5,000,000.00	9,608,800.00	90.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
34001001/22020303	Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
34001001/22020305	Printing and Non Security Documents	20,000.00	100,000.00		100,000.00					
34001001/22020306	Printing of Security Documents	470,500.00								
34001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	7,876,935.00	9,643,000.00	2,500,000.00	9,643,000.00			2,500,000.00	2,500,000.00	2,500,000.00
34001001/22020402	Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
34001001/22020403	Maintenance of Office Building/Residential Qtrs	2,050,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
34001001/22020404	Maintenance of Office/IT Equipments	65,500.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
34001001/22020405	Maintenance of Plants & Generators	7,251,550.00	12,220,000.00	100,000.00	12,220,000.00			100,000.00	100,000.00	100,000.00
34001001/22020406	Other Maintenance Services	14,589,945.00	16,966,990.00	5,000,000.00	36,967,000.00	20,000,010.00+	54.10%+	5,500,000.00	5,500,000.00	6,000,000.00
34001001/22020410	Maintenance of Street Lightings	5,192,200.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
34001001/22020413	Minor Road Maintenance							10,000,000.00	10,000,000.00	10,000,000.00
34001001/22020000	Maintenance of Lodge and Guest Houses			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
34001001/22020415	Maintenance Other Infrastructure			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
34001001/22020501	Local Training			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

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
34001001/22020502 International Training							3,000,000.00	3,000,000.00	3,000,000.00
34001001/22020506 Seminars & Conferences							1,000,000.00	1,000,000.00	1,000,000.00
34001001/22020601 Security Services							500,000.00	500,000.00	500,000.00
34001001/22020605 Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
34001001/22020704 Engineering Consulting Services	250,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
34001001/22020705 Architectural Services			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/22020706 Surveying Services	357,650.00	869,500.00	1,300,000.00	1,300,000.00	430,500.00+	33.12%+	1,300,000.00	1,300,000.00	1,300,000.00
34001001/22020710 Monitoring and evaluation	3,154,880.00	1,600,000.00	1,000,000.00	1,600,000.00			1,000,000.00	1,000,000.00	1,000,000.00
34001001/22020801 Motor Vehicle Fuel Cost	33,949,324.00	9,642,330.00	4,000,000.00	9,642,400.00	70.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
34001001/22020802 Other Transport Equipment Fuel Cost (Including ESWAMA Diesel)			940,000,000.00				940,000,000.00	940,000,000.00	940,000,000.00
34001001/22020803 Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
34001001/22020901 Bank Charges (Other Than Interest)	195,880,395.01	4,424,447.27	50,000.00	4,424,500.00	52.73+	0.00%+	50,000.00	50,000.00	50,000.00
34001001/22020902 Insurance Premium		119,877.30		119,900.00	22.70+	0.02%+			
34001001/22021001 Refreshment & Meals	1,322,850.00	1,172,411.00	300,000.00	1,172,500.00	89.00+	0.01%+	300,000.00	300,000.00	300,000.00
34001001/22021003 Publicity and Advertisements	10,007,864.96	2,423,130.00	800,000.00	2,423,200.00	70.00+	0.00%+	900,000.00	900,000.00	900,000.00
34001001/22021007 Welfare Package	30,632,628.00	62,788,036.00	500,000.00	62,788,100.00	64.00+	0.00%+	500,000.00	500,000.00	600,000.00
34001001/22021008 Subscription to Professional Bodies			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
34001001/22021013 Promotion (Service Wide)		200,000.00		200,000.00					
34001001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
34001001/22021016 Servicom			200,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	485,771,915.45	139,290,390.57	1,985,300,000.00	179,771,400.00	40,481,009.43+	22.52%+	1,843,100,000.00	1,853,100,000.00	1,853,850,000.00
Total Recurrent Expenditure	612,757,247.11	269,287,078.43	2,155,649,743.00	321,117,643.00	51,830,564.57+	16.14%+	1,972,625,035.00	1,985,164,742.00	1,985,914,742.00
34001002 - Rural Access Mobility Project(RAMP)									
34001003 - Nigerian Construction & Foundation Comp. (NCFC)									
36001001 - Ministry Of Culture And Tourism									
36001001/21010101 Basic Salary	28,283,697.59	46,869,907.58	30,122,644.00	46,869,944.00	36.42+	0.00%+	28,849,371.00	29,415,045.00	29,415,045.00
36001001/21020101 Housing/Rent Allowance	4,903,472.00	8,458,557.00	3,414,408.00	8,458,608.00	51.00+	0.00%+	5,001,541.00	5,099,610.00	5,099,610.00
36001001/21020102 Transport Allowance	2,200,100.00	3,509,200.00	1,623,448.00	3,509,248.00	48.00+	0.00%+	2,244,102.00	2,288,104.00	2,288,104.00
36001001/21020103 Meal Subsidy	860,700.00	1,340,645.00	616,724.00	1,340,724.00	79.00+	0.01%+	877,914.00	895,128.00	895,128.00
36001001/21020104 Utility Allowance	577,700.00	959,800.00	425,342.00	959,842.00	42.00+	0.00%+	589,254.00	600,808.00	600,808.00
36001001/21020105 Entertainment Allowance	19,980.00	113,904.00		114,000.00	96.00+	0.08%+	20,379.00	20,779.00	20,779.00
36001001/21020106 Leave Allowance	2,719,587.40	2,886,242.80	2,314,502.00	2,886,302.00	59.20+	0.00%+	2,773,979.00	2,828,370.00	2,828,370.00
36001001/21020107 Domestic Staff Allowance	366,966.00	1,523,304.00	691,814.00	1,523,314.00	10.00+	0.00%+	374,305.00	381,644.00	381,644.00
36001001/21020131 Arrears Allowance	1,071,822.00	990,484.00		990,500.00	16.00+	0.00%+	1,093,258.00	1,114,694.00	1,114,694.00
36001001/21020138 Auditor's Allowance		300.00		400.00	100.00+	25.00%+			
Sub Total: Personnel Cost	41,004,024.99	66,652,344.38	39,208,882.00	66,652,882.00	537.62+	0.00%+	41,824,103.00	42,644,182.00	42,644,182.00
36001001/22020102 Local Travel and Transport - Others	7,801,288.00	683,548.98	1,800,000.00	1,800,000.00	1,116,451.02+	62.03%+	1,800,000.00	1,800,000.00	1,800,000.00
36001001/22020104 International Transport and Travels - Others	320,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
36001001/22020105 Hotel accommodation	8,228,042.00	200,000.00		200,000.00					
36001001/22020205 Water Rates			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
36001001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
36001001/22020301 Office Stationeries/Computer Consumables	3,942,550.00	3,845,750.00	1,200,000.00	3,845,800.00	50.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
36001001/22020302 Books			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
36001001/22020303 Newspapers			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
36001001/22020305 Printing of Non Security Documents		88,000.00		88,000.00					
36001001/22020308 Field & Camping Materials Supplies			600,000.00	600,000.00	600,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
36001001/22020309 Uniforms & Other Clothing			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
36001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	45,500.00	33,600.00	1,000,000.00	1,000,000.00	966,400.00+	96.64%+	1,000,000.00	1,000,000.00	1,000,000.00
36001001/22020402 Maintenance of Office Furniture	22,900.00		500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
36001001/22020404 Maintenance of Office/IT Equipments		14,000.00		14,000.00			500,000.00	500,000.00	500,000.00
36001001/22020405 Maintenance of Plants & Generators		2,500.00	400,000.00	400,000.00	397,500.00+	99.38%+	450,000.00	450,000.00	450,000.00
36001001/22020406 Other Maintenance Services	109,000.00	7,233,450.00	500,000.00	7,233,500.00	50.00+	0.00%+	600,000.00	600,000.00	600,000.00
36001001/22020501 Local Training			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
36001001/22020605 Cleaning & Fumigation Services	3,540,000.00	2,470,000.00	300,000.00	2,470,000.00			350,000.00	350,000.00	350,000.00
36001001/22020711 Other Consulting Services	145,771,582.94	19,736,969.15		19,737,000.00	30.85+	0.00%+			
36001001/22020801 Motor Vehicle Fuel Cost		127,000.00	1,000,000.00	1,000,000.00	873,000.00+	87.30%+	1,000,000.00	1,000,000.00	1,000,000.00
36001001/22020803 Plant/Generator Fuel Cost	21,000.00		900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
36001001/22020901 Bank Charges (Other Than Interest)	120,365.16	90,740.80		90,800.00	59.20+	0.07%+			
36001001/ 22021001 Refreshment & Meals	2,240,900.00	56,500.00		56,600.00	100.00+	0.18%+	500,000.00	500,000.00	500,000.00
36001001/22021003 Publicity and Advertisements		30,000.00		30,000.00			1,000,000.00	1,000,000.00	1,000,000.00
36001001/22021007 Welfare Packages		1,115,000.00		1,115,000.00					
36001001/22021014 Annual Budget Expenses and Administration	114,000.00	70,000.00	300,000.00	300,000.00	230,000.00+	76.67%+	400,000.00	400,000.00	400,000.00
36001001/22021021 Special Days/Celebration	180,000.00	29,337,490.45	4,500,000.00	29,337,590.00	99.55+	0.00%+	4,500,000.00	4,500,000.00	4,500,000.00
Sub-Total: Overhead	172,457,128.10	65,134,549.38	21,700,000.00	79,418,290.00	14,283,740.62+	17.99%+	24,850,000.00	24,850,000.00	24,850,000.00
Total Recurrent Expenditure	213,461,153.09	131,786,893.76	60,908,882.00	146,071,172.00	14,284,278.24+	9.78%+	66,674,103.00	67,494,182.00	67,494,182.00
36004001 - Council For Arts And Culture									
36004001/21010101 Basic Salary	11,624,400.00	11,624,400.00	6,011,243.00	11,624,443.00	43.00+	0.00%+	11,856,888.00	12,089,376.00	12,321,864.00
36004001/21020101 Housing/Rent Allowance			2,653,980.00	2,653,980.00	2,653,980.00+	100.00%+	2,911,245.00	3,211,245.00	3,411,245.00
36004001/21020102 Transport Allowance			1,002,560.00	1,002,560.00	1,002,560.00+	100.00%+	1,299,536.00	1,299,536.00	1,299,536.00
36004001/21020103 Meal Subsidy			569,320.00	569,320.00	569,320.00+	100.00%+	788,140.00	788,140.00	788,140.00
36004001/21020104 Utility Allowance			533,720.00	533,720.00	533,720.00+	100.00%+	681,240.00	681,240.00	681,240.00
36004001/21020106 Leave Allowance			1,377,460.00	1,377,460.00	1,377,460.00+	100.00%+	1,528,465.00	1,528,465.00	1,528,465.00
36004001/21020202 Contributory Pension	1,139,040.00	1,139,040.00		1,139,100.00	60.00+	0.01%+			
Total Personal Cost	12,763,440.00	12,763,440.00	12,148,283.00	18,900,583.00	6,137,143.00+	32.47%+	19,065,514.00	19,598,002.00	20,030,490.00
36004001/22020102 Travels and Transport	430,000.00	450,000.00	2,000,000.00	2,000,000.00	1,550,000.00+	77.50%+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/22020202 Telephone Charges	220,000.00	240,000.00	300,000.00	300,000.00	60,000.00+	20.00%+	300,000.00	300,000.00	300,000.00
36004001/22020301 Office Stationary/Computer Consumables	350,000.00	240,000.00	350,000.00	350,000.00	110,000.00+	31.43%+	400,000.00	400,000.00	400,000.00
36004001/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
36004001/22020402 Maintenance of Office Furniture	240,276.00	260,253.00	400,000.00	400,000.00	139,747.00+	34.94%+	400,000.00	400,000.00	400,000.00
36004001/22020404 Maintenance of Office/ IT Equipment			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
36004001/22020406 Other maintenance Services	200,000.00	220,000.00	100,000.00	220,000.00			100,000.00	100,000.00	100,000.00
36004001/22020801 Motor Vehicle Fuel Cost			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
36004001/22020803 Plant /Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
36004001/22021001 Refreshment & Meals	480,000.00	510,000.00	400,000.00	510,000.00			500,000.00	500,000.00	500,000.00
36004001/22021002 Honorarium & Sitting Allowance			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
36004001/22021007 Welfare Packages	36,000.00	36,023.00	600,000.00	600,000.00	563,977.00+	94.00%+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
36004001/22021016 Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,956,276.00	1,956,276.00	13,550,000.00	13,680,000.00	11,723,724.00+	85.70%+	15,100,000.00	15,100,000.00	15,100,000.00
Total Recurrent Expenditure	14,719,716.00	14,719,716.00	25,698,283.00	32,580,583.00	17,860,867.00+	54.82%+	34,165,514.00	34,698,002.00	35,130,490.00
36052001 - Tourism Board									
36052001/21010101 Basic Salary		12,352,077.59	16,888,504.00	16,888,504.00	4,536,426.41+	26.86%+	11,824,452.00	11,902,345.00	12,294,531.00
36052001/21010103 Consolidated Revenue Fund Charges - Salaries			5,188,050.00	5,188,050.00	5,188,050.00+	100.00%+	5,188,050.00	5,188,050.00	5,188,050.00
36052001/21020101 Housing/Rent Allowance		2,499,208.02	3,680,000.00	3,680,000.00	1,180,791.98+	32.09%+	3,946,780.00	3,946,780.00	3,946,780.00
36052001/21020102 Transport Allowance		569,236.75	1,405,617.00	1,405,617.00	836,380.25+	59.50%+	188,290.00	188,290.00	188,290.00
36052001/21020103 Meal Subsidy		268,500.00	947,603.00	947,603.00	679,103.00+	71.67%+	990,147.00	990,147.00	990,147.00
36052001/21020104 Utility Allowance		187,136.75	900,155.00	900,155.00	713,018.25+	79.21%+	1,120,805.00	1,120,805.00	1,120,805.00
36052001/21020105 Entertainment Allowance	25,091.50	15,400.00		15,500.00	100.00+	0.65%+			
36052001/21020106 Leave Allowance			1,244,480.00	1,244,480.00	1,244,480.00+	100.00%+	1,366,721.00	1,366,721.00	1,366,721.00
36052001/21020107 Domestic Staff Allowance		303,696.00	504,160.00	504,160.00	200,464.00+	39.76%+	506,160.00	506,160.00	506,160.00
Total Personal Cost	25,091.50	16,195,255.11	30,758,569.00	30,774,069.00	14,578,813.89+	47.37%+	25,131,405.00	25,209,298.00	25,601,484.00
36052001/22020102 Local Transport & Travel - Others			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
36052001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
36052001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+			
36052001/22020301 Office Stationary/Computer Consumables			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
36052001/22020401 Maintenance of Motor Vehicle /Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
36052001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
36052001/22020403 Maintenance of Office Building Residential Qtrs			800,000.00	800,000.00	800,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36052001/22020404 Maintenance of Office/IT Equipment							300,000.00	300,000.00	300,000.00
36052001/22020405 Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36052001/22020406 Other Maintenance Services	2,444,228.00	2,333,000.00	100,000.00	2,333,000.00			100,000.00	100,000.00	100,000.00
36052001/22020605 Cleaning &Fumigation Services			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
36052001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
36052001/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
36052001/22020901 Bank Charges (Other than interest)	33,384.50	71,635.09		71,700.00	64.91+	0.09%+			
36052001/22021001 Refreshment & Meals							500,000.00	500,000.00	500,000.00
36052001/22021002 Honorarium & Sitting Allowance							2,000,000.00	2,000,000.00	2,000,000.00
36052001/22021003 Publicity & Advertisements							600,000.00	600,000.00	600,000.00
36052001/22021001 Welfare Packages	29,497.75		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36052001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
36052001/22021016 Servicom			150,000.00				150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	2,507,110.25	2,404,635.09	6,950,000.00	9,104,700.00	6,700,064.91+	73.59%+	10,250,000.00	10,250,000.00	10,250,000.00
Total Recurrent Expenditure	2,532,201.75	18,599,890.20	37,708,569.00	39,878,769.00	21,278,878.80+	53.36%+	35,381,405.00	35,459,298.00	35,851,484.00
38001001 - State Economic Planning Commission									
38001001/21010101 Basic Salary	22,910,274.36	18,305,052.26	24,312,656.00	24,312,656.00	6,007,603.74+	24.71%+	23,368,479.00	23,826,685.00	24,284,890.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
38001001/21020101 Housing/Rent Allowance	6,053,326.00	3,755,917.00	3,250,442.00	3,755,942.00	25.00+	0.00%+	6,174,392.00	6,295,459.00	6,416,525.00
38001001/21020102 Transport Allowance	2,230,760.00	1,365,950.00	1,680,492.00	1,680,492.00	314,542.00+	18.72%+	2,275,375.00	2,319,990.00	2,364,605.00
38001001/21020103 Meal Subsidy	965,360.00	592,600.00	333,567.00	592,667.00	67.00+	0.01%+	984,667.00	1,003,974.00	1,023,281.00
38001001/21020104 Utility Allowance	687,800.00	422,700.00	622,800.00	622,800.00	200,100.00+	32.13%+	701,556.00	715,312.00	729,068.00
38001001/21020105 Entertainment Allowance	121,365.00	102,060.00		102,100.00	40.00+	0.04%+	123,792.00	126,219.00	128,646.00
38001001/21020106 Leave Allowance	2,488,738.10	1,801,390.52	844,800.00	1,801,400.00	9.48+	0.00%+	2,538,512.00	2,588,287.00	2,638,062.00
38001001/21020107 Domestic Staff Allowance	2,492,838.00	2,125,872.00	3,773,956.00	3,773,956.00	1,648,084.00+	43.67%+	2,542,694.00	2,592,551.00	2,642,408.00
38001001/21020111 Hazard Allowance	34,836.00	10,000.00		10,000.00			35,532.00	36,229.00	36,926.00
38001001/21020131 Arrears Allowance	1,871,603.66	77,899.65		78,000.00	100.35+	0.13%+	1,909,035.00	1,946,467.00	1,983,899.00
38001001/20020138 Auditor Allowance	100.00								
Total Personal Cost	39,857,001.12	28,559,441.43	34,818,713.00	36,730,013.00	8,170,571.57+	22.24%+	40,654,034.00	41,451,173.00	42,248,310.00
38001001/22020101 Local Travel and Transport - Training	582,000.00	805,452.00	1,600,000.00	1,600,000.00	794,548.00+	49.66%+	1,700,000.00	1,700,000.00	1,800,000.00
38001001/22020102 Local Travel and Transport - Others	7,280,000.00	1,032,000.00	3,500,000.00	3,500,000.00	2,468,000.00+	70.51%+	3,500,000.00	3,500,000.00	3,500,000.00
38001001/22020104 International Transport and Travels - Others		5,897,445.00		5,897,500.00	55.00+	0.00%+			
38001001/22020105 Hotel Accommodation		220,000.00		220,000.00					
38001001/22020202 Telephone Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
38001001/22020203 Internet Access Charges	10,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
38001001/22020204 Satellite Broadcasting Access Charges		1,671,900.00	300,000.00	1,678,000.00	6,100.00+	0.36%+	300,000.00	300,000.00	300,000.00
38001001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
38001001/22020301 Office Stationeries/Computer Consumables	5,713,990.00	4,568,100.00	5,000,000.00	5,000,000.00	431,900.00+	8.64%+	5,500,000.00	5,500,000.00	6,000,000.00
38001001/22020302 Books			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
38001001/22020303 Newspapers			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
38001001/22020304 Magazines & Periodicals		100,000.00	350,000.00	350,000.00	250,000.00+	71.43%+	350,000.00	350,000.00	350,000.00
38001001/22020305 Printing of Non Security Documents		992,500.00	7,000,000.00	7,000,000.00	6,007,500.00+	85.82%+	7,500,000.00	7,500,000.00	7,600,000.00
38001001/22020312 service material			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,298,400.00	946,500.00	1,700,000.00	1,700,000.00	753,500.00+	44.32%+	1,800,000.00	1,800,000.00	1,800,000.00
38001001/22020402 Maintenance of Office Furniture			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
38001001/22020404 Maintenance of Office/IT Equipments		90,000.00	700,000.00	700,000.00	610,000.00+	87.14%+	700,000.00	700,000.00	700,000.00
38001001/22020405 Maintenance of Plant & Generator	417,000.00	15,000.00	300,000.00	300,000.00	285,000.00+	95.00%+	400,000.00	400,000.00	400,000.00
38001001/22020406 Other Maintenance Services	117,800.00	1,022,200.00	600,000.00	1,022,300.00	100.00+	0.01%+	650,000.00	650,000.00	650,000.00
38001001/22020501 Local Training	8,453,340.00	5,516,500.00	7,000,000.00	6,577,700.00	1,061,200.00+	16.13%+	7,000,000.00	7,000,000.00	7,000,000.00
38001001/22020506 Seminars and Conferences			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22020605 Cleaning & Fumigation Services			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
38001001/22020709 Research & Studies		8,892,100.00	500,000.00	8,892,200.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
38001001/22020710 Monitoring & Evaluation			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
38001001/22020801 Motor Vehicle Fuel Cost	1,255,000.00	926,200.00	1,200,000.00	1,200,000.00	273,800.00+	22.82%+	1,200,000.00	1,200,000.00	1,200,000.00
38001001/22020803 Plant/Generator Fuel Cost	90,000.00	330,500.00	350,000.00	350,000.00	19,500.00+	5.57%+	350,000.00	350,000.00	400,000.00
38001001/22020901 Bank Charges	429.77	4,469.53	20,000.00	20,000.00	15,530.47+	77.65%+	50,000.00	50,000.00	50,000.00
38001001/22021001 Refreshment & Meals	576,000.00	281,000.00	500,000.00	500,000.00	219,000.00+	43.80%+	500,000.00	500,000.00	500,000.00
38001001/22021002 Honorarium & Sitting Allowance	35,570,000.00	38,237,530.00	40,000,000.00	40,000,000.00	1,762,470.00+	4.41%+	40,000,000.00	40,000,000.00	40,000,000.00
38001001/22021003 Publicity and Advertisements			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
38001001/22021004 Medical Expenses			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	6,000,000.00
38001001/22021007 Welfare Packages	4,404,600.00	3,009,000.00	1,000,000.00	3,009,000.00			1,000,000.00	1,000,000.00	1,000,000.00
38001001/22021014 Annual Budget Expenses and Administration	7,373,500.00	1,301,000.00	5,000,000.00	5,000,000.00	3,699,000.00+	73.98%+	5,000,000.00	5,000,000.00	5,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
38001001/22021016 Servicom			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
38001001/22021021 Special Days and Celebrations	223,970.00		500,000.00				500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	74,366,029.77	75,859,396.53	93,470,000.00	110,866,700.00	35,007,303.47+	31.58%+	94,100,000.00	94,100,000.00	95,850,000.00
Total Recurrent Expenditure	114,223,030.89	104,418,837.96	128,288,713.00	147,596,713.00	43,177,875.04+	29.25%+	134,754,034.00	135,551,173.00	138,098,310.00
38001002 - Bureau of Statistics									
38001002/21010101 Basic Salary	21,844,285.87	12,543,996.00	14,410,510.00	14,410,510.00	1,866,514.00+	12.95%+	22,281,171.00	22,718,057.00	23,154,943.00
38001002/21010103 Consolidated Revenue Fund Charges - Salaries			5,178,650.00	5,178,650.00	5,178,650.00+	100.00%+			
38001002/21020101 Housing/Rent Allowance	4,258,757.12	2,661,061.00	3,277,650.00	3,277,650.00	616,589.00+	18.81%+	4,343,932.00	4,429,107.00	4,514,282.00
38001002/21020102 Transport Allowance	1,280,650.00	894,000.00	772,125.00	894,025.00	25.00+	0.00%+	1,306,263.00	1,331,876.00	1,357,489.00
38001002/21020103 Meal Subsidy	566,200.00	400,100.00	460,400.00	460,400.00	60,300.00+	13.10%+	577,524.00	588,848.00	600,172.00
38001002/21020104 Utility Allowance	396,900.00	277,000.00	244,650.00	277,050.00	50.00+	0.02%+	404,838.00	412,776.00	420,714.00
38001002/21020105 Entertainment Allowance	165,719.85	47,115.00		47,200.00	85.00+	0.18%+	169,034.00	172,348.00	175,663.00
38001002/21020106 Leave Allowance	1,655,654.00	1,361,738.40	1,821,120.00	1,699,220.00	337,481.60+	19.86%+	1,688,767.00	1,721,880.00	1,754,993.00
38001002/21020107 Domestic Staff Allowance	881,088.00	847,818.00	474,750.00	847,850.00	32.00+	0.00%+	898,709.00	916,331.00	933,953.00
38001002/21020111 Hazard Allowance	24,000.00	24,000.00		24,000.00			24,480.00	24,960.00	25,440.00
38001002/21020131 Arrears Allowance	319,949.00	156,230.00		156,300.00	70.00+	0.04%+	326,347.00	332,746.00	339,145.00
Sub Total: Personnel Cost	31,393,203.84	19,213,058.40	26,639,855.00	27,272,855.00	8,059,796.60+	29.55%+	32,021,065.00	32,648,929.00	33,276,794.00
38001002/22020101 Local Travel and Transport - Training	759,400.00	1,510,370.00		1,510,400.00	30.00+	0.00%+	1,000,000.00	1,200,000.00	1,200,000.00
38001002/22020102 Local Travel and Transport - Others	1,420,300.00	3,733,800.00	1,000,000.00	3,733,800.00			1,000,000.00	1,000,000.00	1,000,000.00
38001002/22020202 Telephone Charges	123,000.00	60,000.00		60,000.00					
38001002/22020301 Office Stationeries/Computer Consumables	989,250.00	898,950.00	800,000.00	899,000.00	50.00+	0.01%+	900,000.00	900,000.00	900,000.00
38001002/22020305 Printing of Non Security Documents	480,000.00						3,000,000.00	3,000,000.00	3,000,000.00
38001002/22020309 Uniforms & Other Clothing	84,000.00								
38001002/22020312 Service Materials	43,500.00		500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
38001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	417,357.00	545,790.00	650,000.00	650,000.00	104,210.00+	16.03%+	600,000.00	600,000.00	600,000.00
38001002/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
38001002/22020404 Maintenance of Office/IT Equipments	121,600.00	150,950.00	500,000.00	500,000.00	349,050.00+	69.81%+	500,000.00	500,000.00	500,000.00
38001002/22020405 Maintenance of Plants/Generators	15,100.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
38001002/22020406 Other Maintenance Services	15,900.00	16,500.00	300,000.00	300,000.00	283,500.00+	94.50%+	300,000.00	300,000.00	300,000.00
38001002/22020501 Local Training (Training and re-training on improvement of			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
38001002/22020605 Cleaning & Fumigation Services							200,000.00	200,000.00	200,000.00
38001002/22020710 Monitoring and evaluation (Intensive monitoring of MDA service			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
38001002/22020801 Motor Vehicle Fuel Cost	309,000.00	207,500.00	800,000.00	800,000.00	592,500.00+	74.06%+	800,000.00	800,000.00	800,000.00
38001002/22020803 Plant/Generator Fuel Cost			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
38001002/22020901 Bank Charges (Other than Interests)	1,117.09	1,016.53		1,100.00	83.47+	7.59%+	300,000.00	300,000.00	300,000.00
38001002/22021001 Refreshment & Meals	255,450.00	251,520.00	300,000.00	300,000.00	48,480.00+	16.16%+	300,000.00	300,000.00	300,000.00
38001002/22021003 Publicity & Advertisements	168,000.00	163,000.00	500,000.00	500,000.00	337,000.00+	67.40%+	500,000.00	500,000.00	500,000.00
38001002/22021007 Welfare Packages		67,100.00	600,000.00	600,000.00	532,900.00+	88.82%+	600,000.00	600,000.00	600,000.00
38001002/22021014 Annual Budget Expenses & Administration	88,400.00	98,700.00	150,000.00	98,800.00	100.00+	0.10%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	5,291,374.09	7,705,196.53	8,750,000.00	13,103,100.00	5,397,903.47+	41.20%+	13,400,000.00	13,600,000.00	13,600,000.00
Total Recurrent Expenditure	36,684,577.93	26,918,254.93	35,389,855.00	40,375,955.00	13,457,700.07+	33.33%+	45,421,065.00	46,248,929.00	46,876,794.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
52001001 - Ministry Of Water Resources									
52001001/21010101 Basic Salary	27,859,640.48	25,266,762.43	41,958,660.00	25,266,862.00	99.57+	0.00%+	28,416,833.00	28,974,026.00	29,531,218.00
52001001/21020101 Housing/Rent Allowance	5,226,976.00	4,804,210.00	7,537,620.00	7,537,620.00	2,733,410.00+	36.26%+	5,331,515.00	5,436,055.00	5,540,594.00
52001001/21020102 Transport Allowance	2,066,900.00	1,863,800.00	2,152,880.00	2,152,880.00	289,080.00+	13.43%+	2,108,238.00	2,149,576.00	2,190,914.00
52001001/21020103 Meal Subsidy	863,400.00	780,600.00	834,000.00	834,000.00	53,400.00+	6.40%+	880,668.00	897,936.00	915,204.00
52001001/21020104 Utility Allowance	601,600.00	545,200.00	642,600.00	642,600.00	97,400.00+	15.16%+	613,632.00	625,664.00	637,696.00
52001001/21020105 Entertainment Allowance	61,560.00	50,220.00		50,300.00	80.00+	0.16%+	62,791.00	64,022.00	65,253.00
52001001/21020106 Leave Allowance	2,832,307.20	2,494,166.10	3,124,860.00	3,124,860.00	630,693.90+	20.18%+	2,888,953.00	2,945,599.00	3,002,245.00
52001001/21020107 Domestic Staff Allowance	1,050,282.00	835,164.00	994,460.00	994,460.00	159,296.00+	16.02%+	1,071,287.00	1,092,293.00	1,113,298.00
52001001/21020108 Shift Allowance	20,840.54						21,257.00	21,674.00	22,090.00
52001001/21020111 Hazard Allowance		4,000.00		4,000.00					
52001001/21020131 Arrears (Allowances)	580,992.31	454,795.99		454,800.00	4.01+	0.00%+	592,612.00	604,232.00	615,851.00
Sub Total: Personnel Cost	41,164,498.53	37,098,918.52	57,245,080.00	41,062,382.00	3,963,463.48+	9.65%+	41,987,786.00	42,811,077.00	43,634,363.00
52001001/22020101 Local Travel and Transport - Training	3,134,800.00	4,052,045.00		4,052,100.00	55.00+	0.00%+			
52001001/22020102 Local Travel and Transport - Others	2,117,000.00	1,599,686.00	1,000,000.00	1,599,700.00	14.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52001001/22020105 Hotel accommodation		9,000,000.00		9,000,000.00					
52001001/22020202 Telephone Charges	93,800.00	18,000.00	300,000.00	300,000.00	282,000.00+	94.00%+	300,000.00	300,000.00	300,000.00
52001001/22020203 Internet Access Charges	4,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
52001001/22020204 Satellite Broadcasting Access Charges			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
52001001/22020205 Water Rates		100,000.00	300,000.00	300,000.00	200,000.00+	66.67%+	300,000.00	300,000.00	300,000.00
52001001/22020206 Sewerage Charges			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020301 Office Stationeries/Computer Consumables	1,191,600.00	3,995,400.00	1,400,000.00	3,995,500.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
52001001/22020302 Books			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
52001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020312 Service Materials			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
52001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,163,200.00	270,000.00	400,000.00	400,000.00	130,000.00+	32.50%+	400,000.00	400,000.00	400,000.00
52001001/22020402 Maintenance of Office Furniture	5,000.00	112,000.00		112,000.00			300,000.00	300,000.00	300,000.00
52001001/22020403 Maintenance of Office Building/Residential Qtrs	108,000.00	100,000.00		100,000.00					
52001001/22020404 Maintenance of Office/IT Equipments	10,000.00	7,000.00	300,000.00	300,000.00	293,000.00+	97.67%+	300,000.00	300,000.00	300,000.00
52001001/22020405 Maintenance of Plants & Generators	1,500.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52001001/22020406 Other Maintenance Services	4,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
52001001/22020501 Local Training			850,000.00	850,000.00	850,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52001001/22020605 Cleaning & Fumigation Services							200,000.00	200,000.00	200,000.00
52001001/22020704 Engineering Services							500,000.00	500,000.00	500,000.00
52001001/22020709 Research and Studies							500,000.00	500,000.00	500,000.00
52001001/22020710 Monitoring and evaluation (i Monitoring and assessment of wa			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
52001001/22020711 Other Consulting Services		9,000,000.00	2,000,000.00	9,000,000.00			30,000,000.00	30,000,000.00	30,000,000.00
52001001/22020801 Motor Vehicle Fuel Cost	1,925,000.00	1,090,500.00	400,000.00	1,090,600.00	100.00+	0.01%+	450,000.00	450,000.00	450,000.00
52001001/22020803 Plant/Generator Fuel Cost	126,078.55	3,600.00		3,700.00	100.00+	2.70%+	300,000.00	300,000.00	300,000.00
52001001/22020901 Bank Charges (Other than interest)	124,659.13	62,734.50		62,800.00	65.50+	0.10%+	50,000.00	50,000.00	50,000.00
52001001/22021001 Refreshment & Meals	5,000.00	293,000.00	400,000.00	400,000.00	107,000.00+	26.75%+	450,000.00	450,000.00	450,000.00
52001001/22021003 Publicity and Advertisements	2,834,925.00	1,093,766.10	500,000.00	1,093,800.00	33.90+	0.00%+	600,000.00	600,000.00	600,000.00
52001001/22021007 Welfare Packages	90,000.00	196,240.00	600,000.00	600,000.00	403,760.00+	67.29%+	600,000.00	600,000.00	600,000.00
52001001/22021014 Annual Budget Expenses and Administration		32,000.00	200,000.00	200,000.00	168,000.00+	84.00%+	200,000.00	200,000.00	200,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
52001001/22021016 Servicom	154,600.00	19,160.00	200,000.00	200,000.00	180,840.00+	90.42%+	200,000.00	200,000.00	200,000.00
52001001/22021021 Special Days/Celebration			2,500,000.00				1,000,000.00	1,000,000.00	1,000,000.00
Sub-Total: Overhead	13,093,162.68	31,045,131.60	15,500,000.00	37,810,200.00	6,765,068.40+	17.89%+	44,500,000.00	44,500,000.00	44,500,000.00
Total Recurrent Expenditure	54,257,661.21	68,144,050.12	72,745,080.00	78,872,582.00	10,728,531.88+	13.60%+	86,487,786.00	87,311,077.00	88,134,363.00
52102001 - Enugu State Water Corporation									
52102001/21010101 Basic Salary	185,259,893.26	197,644,300.24	192,186,657.00	197,644,357.00	56.76+	0.00%+	144,135,660.00	146,135,660.00	148,135,660.00
52102001/21010102 Overtime Payment		6,127,208.75		6,127,300.00	91.25+	0.00%+			
52102001/21010103 Consolidated Revenue Fund Charges			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+	4,780,640.00	4,780,640.00	4,780,640.00
52102001/21020101 Housing/Rent Allowance			12,178,616.00				12,782,680.00	12,782,680.00	12,782,680.00
52102001/21020102 Transport Allowance			9,260,208.00	9,260,208.00	9,260,208.00+	100.00%+	9,335,670.00	9,335,670.00	9,335,670.00
52102001/21020103 Meal Subsidy			3,855,066.00	3,855,066.00	3,855,066.00+	100.00%+	3,904,250.00	3,904,250.00	3,904,250.00
52102001/21020104 Utility Allowance			6,085,375.00	6,085,375.00	6,085,375.00+	100.00%+	6,452,130.00	6,452,130.00	6,452,130.00
52102001/21020106 Leave Allowance			5,567,426.00	5,567,426.00	5,567,426.00+	100.00%+	5,822,340.00	5,822,340.00	5,822,340.00
Total Personal Cost	185,259,893.26	203,771,508.99	233,913,988.00	233,320,372.00	29,548,863.01+	12.66%+	187,213,370.00	189,213,370.00	191,213,370.00
Sub Total: Personnel Cost	185,259,893.26	203,771,508.99	233,913,988.00	233,320,372.00	29,548,863.01+	12.66%+	187,213,370.00	189,213,370.00	191,213,370.00
52102001/22020101 Local Travel and Transport Training	2,000.00						1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020102 Local Travel and Transport - Others	7,176,605.00	1,033,078.00	2,000,000.00	2,000,000.00	966,922.00+	48.35%+	2,000,000.00	2,000,000.00	2,000,000.00
52102001/22020201 Electricity Charges	134,000.00								
52102001/22020202 Telephone Charges	57,000.00	14,000.00	300,000.00	300,000.00	286,000.00+	95.33%+	300,000.00	300,000.00	300,000.00
52102001/22020203 Internet Access Charges	4,000.00						300,000.00	300,000.00	300,000.00
52102001/22020205 Water Rates							200,000.00	200,000.00	200,000.00
52102001/22020301 Office Stationeries/Computer Consumables	10,642,200.00	3,049,285.00	1,500,000.00	3,049,300.00	15.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
52102001/22020312 Service Materials	2,537,035.00	5,850,380.00		5,850,400.00	20.00+	0.00%+			
52102001/22020313 Chemical and Reagents	1,177,311.00	949,900.00	65,000,000.00	1,000,000.00	50,100.00+	5.01%+	70,000,000.00	70,000,000.00	70,000,000.00
52102001/22020401 Maintenance of Motor Vehicle/Transport Equipment	4,348,500.00	69,008,283.71	2,000,000.00	69,008,300.00	16.29+	0.00%+	2,200,000.00	2,200,000.00	2,500,000.00
52102001/22020402 Maintenance of Office Furniture		390,650.00	550,000.00	550,000.00	159,350.00+	28.97%+	600,000.00	600,000.00	600,000.00
52102001/22020403 Maintenance of Office Building Residential Qtrs	647,225.00	13,010,876.00	600,000.00	13,010,900.00	24.00+	0.00%+	600,000.00	600,000.00	600,000.00
52102001/22020404 Maintenance of Office/IT Equipments	522,676.00	701,650.00	1,000,000.00	1,000,000.00	298,350.00+	29.84%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020405 Maintenance of Plants & Generators	11,727,776.00	19,141,127.01	3,500,000.00	19,141,200.00	72.99+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
52102001/22020406 Other Maintenance Services	49,976,575.00	17,903,110.00	7,500,000.00	17,903,200.00	90.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020415 Maintenance of Other Infrastructure		4,367,000.00	1,000,000.00	4,367,000.00			1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020501 Local Training			5,300,000.00	5,300,000.00	5,300,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
52102001/22020601 Security Services	324,400.00	2,323,358.00	1,000,000.00	2,323,400.00	42.00+	0.00%+	4,200,000.00	4,200,000.00	4,500,000.00
52102001/22020605 Cleaning & Fumigation Services	431,550.00	118,950.00	400,000.00	400,000.00	281,050.00+	70.26%+	400,000.00	400,000.00	400,000.00
52102001/22020701 Financial Consulting	5,016,491.00	555,000.00		555,000.00					
52102001/22020702 Information Technology Consulting	35,067,610.00								
52102001/22020703 Legal Services	367,000.00	560,500.00		560,600.00	100.00+	0.02%+			
52102001/22020704 Engineering Services			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020710 Monitoring and Evaluation		440,000.00	2,000,000.00	2,000,000.00	1,560,000.00+	78.00%+			
52102001/22020801 Motor Vehicle Fuel Cost	11,093,952.00	16,896,811.00	2,000,000.00	16,896,900.00	89.00+	0.00%+	2,300,000.00	2,300,000.00	2,500,000.00
52102001/22020803 Plant/Generator Fuel Cost			2,500,000.00	312,000.00	312,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020901 Bank Charges (Other than Interest)	527,514.50								
52102001/22021001 Refreshment & Meals	1,321,740.00	2,490,020.00		2,490,100.00	80.00+	0.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
52102001/22021002 Honorarium and Sitting Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
52102001/22021003 Publicity and Advertisements	840,500.00	3,610,479.00	1,000,000.00	3,610,500.00	21.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22021004 Medical Expenses	100,000.00	150,050.00		150,100.00	50.00+	0.03%+			
52102001/22021006 Postages & Courier Services	9,200.00								
52102001/22021007 Welfare Packages	12,464,489.00	2,187,900.00		2,188,000.00	100.00+	0.00%+			
52102001/22021008 Subscription to Professional Bodies	200,000.00								
52102001/22021014 Annual Budget Expenses and Administration			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52102001/22021016 Servicom			350,000.00				350,000.00	350,000.00	350,000.00
Sub-Total: Overhead	156,717,349.50	164,752,407.72	102,900,000.00	177,366,900.00	12,614,492.28+	7.11%+	106,350,000.00	106,350,000.00	107,150,000.00
Total Recurrent Expenditure	341,977,242.76	368,523,916.71	336,813,988.00	410,687,272.00	42,163,355.29+	10.27%+	293,563,370.00	295,563,370.00	298,363,370.00
52103001 - Enugu State Rural Water Supply And Sanitation Age									
52103001/21010101 Basic Salary	9,442,557.00	10,140,130.00	6,721,340.00	10,140,140.00	10.00+	0.00%+	3,844,120.00	3,844,120.00	4,335,680.00
52103001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+	1,780,640.00	1,780,640.00	1,780,640.00
52103001/21020101 Housing/Rent Allowance			1,809,340.00	1,809,340.00	1,809,340.00+	100.00%+	1,902,322.00	1,902,322.00	2,014,760.00
52103001/21020102 Transport Allowance			997,630.00	997,630.00	997,630.00+	100.00%+	1,002,110.00	1,002,110.00	1,132,470.00
52103001/21020103 Meal Subsidy			720,144.00	720,144.00	720,144.00+	100.00%+	791,330.00	791,330.00	899,231.00
52103001/21020104 Utility Allowance			671,130.00	671,130.00	671,130.00+	100.00%+	799,120.00	799,120.00	822,430.00
52103001/21020106 Leave Allowance			581,120.00				612,340.00	612,340.00	691,450.00
Sub Total: Personnel Cost	9,442,557.00	10,140,130.00	16,281,344.00	19,119,024.00	8,978,894.00+	46.96%+	10,731,982.00	10,731,982.00	11,676,661.00
52103001/22020102 Local Travel and Transport - Others	704,000.00	278,130.00	900,000.00	900,000.00	621,870.00+	69.10%+	1,000,000.00	1,000,000.00	1,000,000.00
52103001/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
52103001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
52103001/22020301 Office Stationeries/Computer Consumables	303,382.00	1,573,350.00	900,000.00	1,573,400.00	50.00+	0.00%+	900,000.00	900,000.00	900,000.00
52103001/22020312 Service Materials	500,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	750,000.00	750,000.00	800,000.00
52103001/22020401 Maintenance of Motor Vehicle /Transport Equipment	420,000.00	2,238,011.00	800,000.00	2,238,100.00	89.00+	0.00%+	800,000.00	800,000.00	900,000.00
52103001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
52103001/22020404 Maintenance of Office / IT Equipments			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020405 Maintenance of Plants & Generators			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020406 Other maintenance Services			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
52103001/22020501 Local Training	825,000.00	195,000.00	600,000.00	600,000.00	405,000.00+	67.50%+	600,000.00	600,000.00	600,000.00
52103001/22020605 Cleaning &Fumigation Services							200,000.00	200,000.00	200,000.00
52103001/22020706 Surveying Services			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
52103001/22020710 Monitoring and Evaluation	1,200,000.00	615,000.00	900,000.00	900,000.00	285,000.00+	31.67%+	1,000,000.00	1,000,000.00	1,000,000.00
52103001/22020711 Other Consulting Services	648,080.00		500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
52103001/22020801 Motor Vehicle Fuel Cost	600,000.00	78,055.00	800,000.00	800,000.00	721,945.00+	90.24%+	800,000.00	800,000.00	800,000.00
52103001/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020901 Bank Charges (Other Than interest)	2,023.60	4,616.71		4,700.00	83.29+	1.77%+			
52103001/22021001 Refreshment & Meals			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
52103001/22021002 Honorarium & Sitting Allowance	400,000.00								
52103001/22021007 Welfare Packages	285,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22021014 Annual Budget Expenses and Administration	120,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead	6,007,485.60	4,982,162.71	11,300,000.00	13,416,200.00	8,434,037.29+	62.86%+	12,500,000.00	12,500,000.00	12,900,000.00
Total Recurrent Expenditure	15,450,042.60	15,122,292.71	27,581,344.00	32,535,224.00	17,412,931.29+	53.52%+	23,231,982.00	23,231,982.00	24,576,661.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
52104001 - Small Town Water And Sanitation Agency									
52104001/22020102 Local Travel and Transport - Others			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	450,000.00
52104001/22020301 Office Stationeries/Computer Consumables			400,000.00	400,000.00	400,000.00+	100.00%+	450,000.00	450,000.00	500,000.00
52104001/22020312 service material			200,000.00	200,000.00	200,000.00+	100.00%+			
52104001/22020401 Maintenance of Motor Vehicle /Transport Equipment			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52104001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22020404 Maintenance of Office / IT Equipments			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
52104001/22020405 Maintenance of Plants & Generators			120,000.00	120,000.00	120,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
52104001/22020406 Other Maintenance Services			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
52104001/22020501 Local Training			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
52104001/22020605 Cleaning &Fumigation Services							200,000.00	200,000.00	200,000.00
52104001/22020704 Engineering Services							500,000.00	500,000.00	500,000.00
52104001/22020710 Monitoring and Evaluation			900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52104001/22020711 Other Consulting Services			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
52104001/22020801 Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
52104001/22020803 Plant /Generator Fuel Cost			240,000.00	240,000.00	240,000.00+	100.00%+	200,000.00	200,000.00	300,000.00
52104001/22020000 Refreshment & Meals			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22021007 Welfare Packages			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
52104001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead			4,960,000.00	4,960,000.00	4,960,000.00+	100.00%+	5,800,000.00	5,800,000.00	6,150,000.00
Total Recurrent Expenditure			4,960,000.00	4,960,000.00	4,960,000.00+	100.00%+	5,800,000.00	5,800,000.00	6,150,000.00
53001001 - Ministry Of Housing									
53001001/21010101 Basic Salary	10,379,736.81	12,161,262.00	15,448,350.00	15,448,350.00	3,287,088.00+	21.28%+	10,587,331.00	10,943,280.00	11,111,012.00
53001001/21020101 Housing/Rent Allowance	2,081,610.00	2,497,100.00	1,902,136.00	2,497,136.00	36.00+	0.00%+	2,123,242.00	2,410,920.00	2,977,143.00
53001001/21020102 Transport Allowance	756,300.00	888,800.00	406,800.00	888,800.00			771,426.00	992,213.00	1,002,344.00
53001001/21020103 Meal Subsidy	327,600.00	386,400.00	177,600.00	386,500.00	100.00+	0.03%+	334,152.00	201,520.00	277,190.00
53001001/21020104 Utility Allowance	256,097.83	275,600.00	145,200.00	275,700.00	100.00+	0.04%+	261,219.00	261,219.00	261,219.00
53001001/21020105 Entertainment Allowance	37,807.83	14,580.00		14,600.00	20.00+	0.14%+	38,563.00	38,563.00	38,563.00
53001001/21020106 Leave Allowance	970,987.60	1,173,294.00	1,544,000.00	1,544,000.00	370,706.00+	24.01%+	1,058,733.00	1,094,328.00	1,111,100.00
53001001/21020107 Domestic Staff Allowance	432,303.87	303,696.00	53,064.00	303,764.00	68.00+	0.02%+	440,949.00	60,000.00	60,000.00
53001001/21020131 Arrears (Allowances)	714,878.15	116,384.00		116,484.00	100.00+	0.09%+			
Total Personal Cost	15,957,322.09	17,817,116.00	19,677,150.00	21,475,334.00	3,658,218.00+	17.03%+	15,615,615.00	16,002,043.00	16,838,571.00
Sub Total: Personnel Cost	15,957,322.09	17,817,116.00	19,677,150.00	21,475,334.00	3,658,218.00+	17.03%+	15,615,615.00	16,002,043.00	16,838,571.00
53001001/22020101 Local Travel and Transport - Training	415,000.00	3,295,921.00	1,000,000.00	3,296,000.00	79.00+	0.00%+	1,000,000.00	1,000,000.00	1,200,000.00
53001001/22020102 Local Travel and Transport - Others	114,500.00	95,000.00	1,000,000.00	1,000,000.00	905,000.00+	90.50%+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020202 Telephone Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
53001001/22020203 Internet Access Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
53001001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
53001001/22020301 Office Stationeries/Computer Consumables	1,181,080.00	5,233,199.00	2,000,000.00	5,233,200.00	1.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
53001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
53001001/22020305 Printing of Non Security Documents			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
53001001/22020312 Service Materials			900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
53001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,474,500.00	3,214,500.00	600,000.00	3,214,600.00	100.00+	0.00%+	700,000.00	700,000.00	400,000.00
53001001/22020402 Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	400,000.00
53001001/22020404 Maintenance of Office / IT Equipments			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
53001001/22020405 Maintenance of Plants & Generators		362,900.00	300,000.00	363,000.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
53001001/22020406 Other maintenance Services		395,650.00	550,000.00	550,000.00	154,350.00+	28.06%+	600,000.00	600,000.00	600,000.00
53001001/22020501 Local Training			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
53001001/22020605 Cleaning &Fumigation Services	3,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
53001001/22020703 Legal Services			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
53001001/22020706 Surveying Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
53001001/22020710 Monitoring and evaluation			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	700,000.00
53001001/22020711 Other Consulting Services			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
53001001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
53001001/22020803 Plant /Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
53001001/22020901 Bank Charges (Other than Interest)	284.00	3,264.50		3,364.00	99.50+	2.96%+			
53001001/22021001 Refreshment & Meals	80,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
53001001/22021007 Welfare Packages	120,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
53001001/22021014 Annual Budget Expenses and Administration			200,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	3,388,364.00	12,600,434.50	16,750,000.00	24,760,164.00	12,159,729.50+	49.11%+	17,100,000.00	17,100,000.00	17,150,000.00
Total Recurrent Expenditure	19,345,686.09	30,417,550.50	36,427,150.00	46,235,498.00	15,817,947.50+	34.21%+	32,715,615.00	33,102,043.00	33,988,571.00
53010001 - Enugu State Housing Corporation									
54001001 - Ministry Of Rural Development									
54001001/21000000 Basic Salary	48,272,746.89	51,043,405.67	50,132,700.00	51,043,500.00	94.33+	0.00%+	49,238,201.00	50,203,656.00	51,169,111.00
54001001/21020101 Housing/Rent Allowance	8,454,849.00	9,204,808.00	10,013,900.00	10,013,900.00	809,092.00+	8.08%+	8,623,945.00	8,793,042.00	8,962,139.00
54001001/21020102 Transport Allowance	3,773,400.00	3,928,500.00	2,598,600.00	3,928,600.00	100.00+	0.00%+	3,848,868.00	3,924,336.00	3,999,804.00
54001001/21020103 Meal Subsidy	1,532,800.00	1,590,600.00	1,809,380.00	1,809,380.00	218,780.00+	12.09%+	1,563,456.00	1,594,112.00	1,624,768.00
54001001/21020104 Utility Allowance	1,107,800.00	1,141,000.00	926,720.00	1,141,020.00	20.00+	0.00%+	1,129,956.00	1,152,112.00	1,174,268.00
54001001/21020105 Entertainment Allowance	63,045.00	64,530.00		64,600.00	70.00+	0.11%+	64,305.00	65,566.00	66,827.00
54001001/21020106 Leave Allowance	4,737,270.40	4,914,652.20	5,052,860.00	5,052,860.00	138,207.80+	2.74%+	4,832,015.00	4,926,761.00	5,021,506.00
54001001/21020107 Domestic Staff Allowance	1,151,514.00	1,189,476.00	566,120.00	1,189,520.00	44.00+	0.00%+	1,174,544.00	1,197,574.00	1,220,604.00
54001001/21020108 Shift Allowance	3,945,740.50	4,144,858.04	4,594,900.00	4,594,900.00	450,041.96+	9.79%+	4,024,655.00	4,103,570.00	4,182,484.00
54001001/21020111 Hazard Allowance	3,864,000.00	6,721,000.00	4,000,000.00	6,721,000.00			3,941,280.00	4,018,560.00	4,095,840.00
54001001/21020131 Arrears (Allowances)	1,873,075.77	6,473,732.96		6,473,832.00	99.04+	0.00%+			
Sub Total: Personnel Cost	78,776,241.56	90,416,562.87	79,695,180.00	92,033,112.00	1,616,549.13+	1.76%+	78,441,225.00	79,979,289.00	81,517,351.00
54001001/22020101 Local Travel and Transport - Others		532,800.00	2,000,000.00	2,000,000.00	1,467,200.00+	73.36%+	2,500,000.00	2,500,000.00	2,500,000.00
54001001/22020105 Hotel Accommodation		1,000,000.00		1,000,000.00					
54001001/22020205 Water Rates			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
54001001/22020301 Office Stationeries/Computer Consumables	985,500.00	1,694,750.00	4,000,000.00	4,000,000.00	2,305,250.00+	57.63%+	4,000,000.00	4,000,000.00	4,000,000.00
54001001/22020303 Newspapers		5,000.00	100,000.00	100,000.00	95,000.00+	95.00%+	100,000.00	100,000.00	100,000.00
54001001/22020312 Service Materials			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
54001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	196,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54001001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54001001/22020404 Maintenance of Office IT Equipment			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
54001001/22020405 Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
54001001/22020406 Other maintenance Services	1,482,857.50	35,000.00	1,000,000.00	1,000,000.00	965,000.00+	96.50%+	1,000,000.00	1,000,000.00	1,000,000.00
54001001/22020501 Local Training		13,108,650.00	2,000,000.00	13,108,700.00	50.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
54001001/22020506 Seminar and Conferences	210,000.00	1,894,460.00	3,000,000.00	3,000,000.00	1,105,540.00+	36.85%+	3,000,000.00	3,000,000.00	3,000,000.00
54001001/22020605 Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
54001001/22020710 Monitoring and Evaluation			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
54001001/22020801 Motor Vehicle Fuel Cost	1,855,000.00	2,287,530.00	900,000.00	16,207,600.00	13,920,070.00+	85.89%+	400,000.00	400,000.00	400,000.00
54001001/22020803 Plant /Generator Fuel Cost		5,000.00	300,000.00	293,900.00	288,900.00+	98.30%+	300,000.00	300,000.00	300,000.00
54001001/22020901 Bank Charges (Other than interest)	28.00	6,093.50		6,100.00	6.50+	0.11%+			
54001001/22021007 Welfare Packages			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
54001001/22021014 Annual Budget Expenses and Administration			200,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	4,729,385.50	20,569,283.50	37,400,000.00	64,616,300.00	44,047,016.50+	68.17%+	28,200,000.00	28,200,000.00	28,200,000.00
Total Recurrent Expenditure	83,505,627.06	110,985,846.37	117,095,180.00	156,649,412.00	45,663,565.63+	29.15%+	106,641,225.00	108,179,289.00	109,717,351.00
54001002 - Community And Social Development Agency									
54001002/21020106 Leave allowances							4,923,820.00	5,020,365.00	5,116,911.00
Total Personal Cost							4,923,820.00	5,020,365.00	5,116,911.00
Sub Total: Personnel Cost							4,923,820.00	5,020,365.00	5,116,911.00
54001002/22020101 Local Transport & Travel-Training							500,000.00	500,000.00	500,000.00
54001002/22020102 Local Transport & Travel-Others			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
54001002/22020301 Office Stationeries/Computer Consumables			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
54001002/22020312 Service Materials							500,000.00	500,000.00	500,000.00
54001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54001002/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54001002/22020403 Maintenance of Office building & Residential Quarters			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54001002/22020404 Maintenance of Office IT Equipment			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
54001002/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
54001002/22020406 Other Maintenance Services							500,000.00	500,000.00	500,000.00
54001002/22020415 Maintenance of Other Infrastructure							500,000.00	500,000.00	500,000.00
54001002/22020501 Local Training							800,000.00	800,000.00	800,000.00
54001002/22020601 Security Services			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
54001002/22020605 Cleaning & Fumigation Services							200,000.00	200,000.00	200,000.00
54001002/22020710 Monitoring and evaluation			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
54001002/22020801 Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
54001002/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
54001002/22021001 Refreshment & Meals							300,000.00	300,000.00	300,000.00
54001002/22021007 Welfare Packages							500,000.00	500,000.00	500,000.00
Sub-Total: Overhead			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	10,100,000.00	10,100,000.00	10,100,000.00
Total Recurrent Expenditure			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	15,023,820.00	15,120,365.00	15,216,911.00
54001003 - Community Development Agency									
54001003/21010101 Basic Salary		324,000.00		324,100.00	100.00+	0.03%+			
Sub Total: Personnel Cost		324,000.00		324,100.00	100.00+	0.03%+			
54001003/22020102 Local Transport & Travel-Others		24,000.00		24,000.00					
54001003/22020301 Office Stationeries/Computer Consumables	517,000.00	308,000.00		308,000.00					

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
54001003/22020303 Newspaper	10,000.00	69,000.00		69,000.00					
54001003/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,000.00								
54001003/22020405 Maintenance of Plants/Generators	7,000.00	5,000.00		5,000.00					
54001003/22020601 Security Services	40,000.00	8,000.00		8,000.00					
54001003/22020605 Cleaning & Fumigation Services	2,000.00								
54001003/22020801 Motor Vehicle Fuel Cost	132,000.00	24,000.00		24,000.00					
54001003/22020803 Plant/Generator Fuel Cost	10,000.00	24,000.00		24,000.00					
54001003/22020901 Bank Charges (Other than Interest)		264.00		264.00					
54001003/22021014 Annual Budget Expenses and Administration							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	720,000.00	462,264.00		462,264.00			200,000.00	200,000.00	200,000.00
Total Recurrent Expenditure	720,000.00	786,264.00		786,364.00	100.00+	0.01%+	200,000.00	200,000.00	200,000.00
54007001 - Rural Electrification Board (REB)									
54003001/21010101 Basic Salary	19,444,380.41	33,521,487.57	16,429,838.00	33,521,538.00	50.43+	0.00%+	16,778,090.00	16,778,090.00	16,778,090.00
54003001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+	4,780,640.00	4,780,640.00	4,780,640.00
54003001/21020101 Housing/Rent Allowance			1,355,720.00	1,355,720.00	1,355,720.00+	100.00%+	1,468,790.00	1,468,790.00	1,468,790.00
54003001/21020102 Transport Allowance			2,892,840.00	2,892,840.00	2,892,840.00+	100.00%+	2,921,960.00	2,921,960.00	2,921,960.00
54003001/21020103 Meal Subsidy			1,736,810.00	1,736,810.00	1,736,810.00+	100.00%+	1,822,190.00	1,822,190.00	1,822,190.00
54003001/21020104 Utility Allowance			907,401.00	907,401.00	907,401.00+	100.00%+	934,280.00	934,280.00	934,280.00
54003001/21020106 Leave Allowance			1,898,640.00	1,898,640.00	1,898,640.00+	100.00%+	1,904,480.00	1,904,480.00	1,904,480.00
54003001/21020107 Domestic Staff Allowance			960,840.00				960,840.00	960,840.00	960,840.00
Sub Total: Personnel Cost	19,444,380.41	33,521,487.57	30,962,729.00	47,093,589.00	13,572,101.43+	28.82%+	31,571,270.00	31,571,270.00	31,571,270.00
54003001/22020102 Local Travel and Transport - Others			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
54003001/22020104 International Transport and Travels – Others			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
54003001/22020205 Water Rates			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54003001/22020206 Sewerage Charges			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54003001/22020301 Office Stationeries/Computer Consumables	5,297,580.00	1,825,000.00	1,000,000.00	1,825,000.00			1,000,000.00	1,000,000.00	1,000,000.00
54003001/22020312 Service Materials			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,700,000.00	2,700,000.00	3,000,000.00
54003001/22020401 Maintenance of Motor Vehicle /Transport	45,054.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
54003001/22020402 Maintenance of Office Furniture			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	800,000.00
54003001/22020403 Maintenance of Office Building Residential			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
54003001/22020405 Maintenance of Plants & Generators			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
54003001/22020406 Other maintenance Services	97,013.00	929,000.00	1,000,000.00	1,000,000.00	71,000.00+	7.10%+	1,000,000.00	1,000,000.00	1,000,000.00
54003001/22020410 Maintenance of street lightings (Enugu/Nsukka)			100,000,000.00				120,000,000.00	120,000,000.00	120,000,000.00
54003001/22020501 Local Training			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
54003001/22020601 Security Services	305,040.00	134,000.00	300,000.00	300,000.00	166,000.00+	55.33%+	300,000.00	300,000.00	350,000.00
54003001/22020605 Cleaning & Fumigation Services	4,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
54003001/22020701 Financial Consulting	1,000,000.00								
54003001/22020710 Monitoring and Evaluation			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,300,000.00
54003001/22020801 Motor Vehicle Fuel Cost	133,030.00	70,000.00	1,200,000.00	1,200,000.00	1,130,000.00+	94.17%+	1,200,000.00	1,200,000.00	1,200,000.00
54003001/22020803 Plant /Generator Fuel Cost	63,000.00	166,000.00	400,000.00	400,000.00	234,000.00+	58.50%+	400,000.00	400,000.00	400,000.00
54003001/22020901 Bank Charges (Other Than interest)		80,736.29		80,800.00	63.71+	0.08%+			
54003001/22020902 Insurance Premium			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54003001/22021001 Refreshment & Meals		350,000.00		350,000.00					

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
54003001/22021007 Welfare Packages			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54003001/22021014 Annual Budget Expenses and Administration			400,000.00	400,000.00	400,000.00+	100.00%+	450,000.00	450,000.00	450,000.00
54003001/22021016 Servicom			300,000.00				300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	6,944,717.00	3,554,736.29	126,400,000.00	27,355,800.00	23,801,063.71+	87.01%+	146,850,000.00	146,850,000.00	147,600,000.00
Total Recurrent Expenditure	26,389,097.41	37,076,223.86	157,362,729.00	74,449,389.00	37,373,165.14+	50.20%+	178,421,270.00	178,421,270.00	179,171,270.00
54007001 - Fire Service Department									
54007001/22020101 Local Travel and Transport – Training		295,000.00	1,200,000.00	1,200,000.00	905,000.00+	75.42%+	5,000,000.00	5,000,000.00	5,000,000.00
54007001/22020102 Local Transport & Travel-Others	247,000.00		900,000.00	900,000.00	900,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,500,000.00
54007001/22020104 International Transport and travel			18,200,000.00	18,200,000.00	18,200,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
54007001/22020205 Water Rates							500,000.00	500,000.00	500,000.00
54007001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
54007001/22020301 Office Stationeries/Computer Consumables	1,257,900.00	8,103,500.00	1,000,000.00	8,103,600.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
54007001/22020308 Field & Camping Materials Supplies	7,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
54007001/22020309 Uniforms & Other Clothing			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
54007001/22020312 Service Materials	14,161,500.00	2,051,039.00	600,000.00	2,051,100.00	61.00+	0.00%+	600,000.00	600,000.00	600,000.00
54007001/22020401 Maintenance of Motor Vehicles/Transport Equipment	770,000.00	12,313,000.00	10,000,000.00	12,313,000.00			20,000,000.00	20,000,000.00	20,000,000.00
54007001/22020402 Maintenance of Office Furniture	50,000.00	11,281,400.00	900,000.00	11,281,400.00			500,000.00	500,000.00	500,000.00
54007001/22020403 Maintenance of Office Building Residential			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
54007001/22020405 Maintenance of Plants & Generators	1,075,500.00	340,100.00	600,000.00	600,000.00	259,900.00+	43.32%+	600,000.00	600,000.00	600,000.00
54007001/22020406 Other maintenance Services	107,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54007001/22020501 Local Training	868,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
54007001/22020506 Seminars and Conferences			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
54007001/22020605 Cleaning & Fumigation Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54007001/22020801 Motor Vehicle Fuel Cost	2,780,000.00	10,138,400.00	900,000.00	10,138,500.00	100.00+	0.00%+	900,000.00	900,000.00	900,000.00
54007001/22020802 Other Transport Equipment Fuel Cost	6,971,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
54007001/22020803 Plant /Generator Fuel Cost	1,837,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54007001/22020901 Bank Charges (other than interest)	41,623.30	137,853.03		137,953.00	99.97+	0.07%+			
54007001/22021001 Refreshment & Meals	2,288,000.00						1,000,000.00	1,000,000.00	1,000,000.00
54007001/22021003 Publicity and Advertisement			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
54007001/22021007 Welfare Packages	3,000,000.00						2,000,000.00	2,000,000.00	2,000,000.00
54007001/22021014 Annual Budget Expenses and Administration	91,850.00	113,900.00	200,000.00	200,000.00	86,100.00+	43.05%+	200,000.00	200,000.00	200,000.00
54007001/22021016 Servicom	130,000.00		500,000.00				500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	35,683,373.30	44,774,192.03	51,800,000.00	81,925,553.00	37,151,360.97+	45.35%+	105,600,000.00	105,600,000.00	106,100,000.00
Total Recurrent Expenditure	35,683,373.30	44,774,192.03	51,800,000.00	81,925,553.00	37,151,360.97+	45.35%+	105,600,000.00	105,600,000.00	106,100,000.00
60001001 - Ministry Of Lands And Urban Development									
60001001/21010101 Basic Salary	140,609,375.19	139,977,424.59	195,908,489.00	140,908,489.00	931,064.41+	0.66%+	143,421,562.00	146,233,750.00	149,045,937.00
60001001/21020101 Housing/Rent Allowance	25,881,937.00	26,263,714.00	37,951,800.00	26,263,814.00	100.00+	0.00%+	26,399,575.00	26,917,214.00	27,434,853.00
60001001/21020102 Transport Allowance	10,289,900.00	10,146,200.00	11,054,010.00	11,054,010.00	907,810.00+	8.21%+	10,495,698.00	10,701,496.00	10,907,294.00
60001001/21020103 Meal Subsidy	4,356,300.00	3,578,100.00	4,992,770.00	4,992,770.00	1,414,670.00+	28.33%+	4,443,426.00	4,530,552.00	4,617,678.00
60001001/21020104 Utility Allowance	3,013,700.00	2,984,000.00	7,258,660.00	7,258,660.00	4,274,660.00+	58.89%+	3,073,974.00	3,134,248.00	3,194,522.00
60001001/21020105 Entertainment Allowance	148,905.00	841,785.00		841,800.00	15.00+	0.00%+	151,883.00	154,861.00	157,839.00
60001001/21020106 leave allowances	14,366,834.50	14,197,749.10	17,849,700.00	17,849,700.00	3,651,950.90+	20.46%+	14,654,171.00	14,941,507.00	15,228,844.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
60001001/21020107 Domestic Staff Allowance	2,391,606.00	1,774,332.00	2,350,000.00	2,350,000.00	575,668.00+	24.50%+	2,439,438.00	2,487,270.00	2,535,102.00
60001001/21020108 Shift Allowance	440,033.51	456,338.52		456,400.00	61.48+	0.01%+	448,834.00	457,634.00	466,435.00
60001001/21020113 Teaching Allowance	47,094.30	84,885.35		84,900.00	14.65+	0.02%+	48,036.00	48,978.00	49,919.00
60001001/21020131 Arrears (Allowances)	2,915,696.93	3,076,647.00		3,076,700.00	53.00+	0.00%+	2,974,010.00	3,032,324.00	3,090,638.00
Sub Total: Personnel Cost	204,461,382.43	203,381,175.56	277,365,429.00	215,137,243.00	11,756,067.44+	5.46%+	208,550,607.00	212,639,834.00	216,729,061.00
60001001/22020101 Local Travel and Transport - Training	16,000.00		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
60001001/22020102 Local Travel and Transport - Others	42,000.00		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
60001001/22020301 Office Stationeries/Computer Consumables	1,358,600.00	1,379,000.00	4,000,000.00	4,000,000.00	2,621,000.00+	65.53%+	4,000,000.00	4,000,000.00	4,000,000.00
60001001/22020302 Books			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
60001001/22020303 Newspapers			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
60001001/22020305 Printing of Non Security Documents			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
60001001/22020306 Printing of Security Documents			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
60001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	3,811,730.00	5,126,000.00	600,000.00	5,126,000.00			700,000.00	700,000.00	700,000.00
60001001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
60001001/22020403 Maintenance of Office Building Residential Quarters			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
60001001/22020404 Maintenance of Office / IT Equipments			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
60001001/22020405 Maintenance of Plants & Generators	195,870.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
60001001/22020406 Other Maintenance Services			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
60001001/22020501 Local Training			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
60001001/22020605 Cleaning and Fumigation Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
60001001/22020702 Information Technology Consulting	15,000.00								
60001001/22020703 Legal Services			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
60001001/22020706 Surveying Services			100,000,000.00				5,000,000.00	5,000,000.00	5,000,000.00
60001001/22020710 Monitoring and Evaluation			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
60001001/22020801 Motor Vehicle Fuel Cost	350,500.00		900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
60001001/22020803 Plant/Generator Fuel Cost	27,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
60001001/22020901 Bank Charges (Other than Interest)	28,790.96								
60001001/22021002 Honorarium & Sitting Allowance		17,982,800.00		17,982,900.00	100.00+	0.00%+			
60001001/22021006 Postages and Courier Services	38,300.00								
60001001/22021007 Welfare Packages			700,000.00	700,000.00	700,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
60001001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
60001001/22021016 Servicom			400,000.00				400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	5,883,790.96	24,487,800.00	124,000,000.00	46,108,900.00	21,621,100.00+	46.89%+	30,600,000.00	30,600,000.00	30,600,000.00
Total Recurrent Expenditure	210,345,173.39	227,868,975.56	401,365,429.00	261,246,143.00	33,377,167.44+	12.78%+	239,150,607.00	243,239,834.00	247,329,061.00
64001001 - Ministry Of Budget And Planning									
64001001/21010101 Basic Salary	13,812,323.08	14,556,821.70	14,657,320.00	14,657,320.00	100,498.30+	0.69%+	14,088,569.00	14,364,816.00	14,641,062.00
64001001/21020101 Housing/Rent Allowance	2,462,002.00	3,036,124.00	1,848,320.00	3,036,220.00	96.00+	0.00%+	2,511,242.00	2,560,482.00	2,609,722.00
64001001/21020102 Transport Allowance	1,034,200.00	1,240,000.00	748,320.00	1,240,020.00	20.00+	0.00%+	1,054,884.00	1,075,568.00	1,096,252.00
64001001/21020103 Meal Subsidy	448,800.00	533,000.00	1,247,900.00	1,247,900.00	714,900.00+	57.29%+	457,776.00	466,752.00	475,728.00
64001001/21020104 Utility Allowance	282,200.00	372,100.00	233,465.00	372,165.00	65.00+	0.02%+	287,844.00	293,488.00	299,132.00
64001001/21020105 Entertainment Allowance	18,360.00	19,440.00		19,500.00	60.00+	0.31%+	18,727.00	19,094.00	19,461.00
64001001/21020106 leave allowances	1,479,466.60	1,527,284.00	1,261,730.00	1,527,330.00	46.00+	0.00%+	1,509,055.00	1,538,645.00	1,568,234.00
64001001/21000107 Domestic Staff Allowance	354,312.00	404,928.00	240,526.00	405,026.00	98.00+	0.02%+	361,398.00	368,484.00	375,570.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
64001001/21020131 Arrears (Allowances)	231,909.00	318,574.00		318,674.00	100.00+	0.03%+	236,547.00	241,185.00	245,823.00
Sub Total: Personnel Cost	20,123,572.68	22,008,271.70	20,237,581.00	22,824,155.00	815,883.30+	3.57%+	20,526,042.00	20,928,514.00	21,330,984.00
64001001/22020101 Local Transport & Travel-Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
64001001/22020102 Local Transport & Travel-Others	4,548,550.00	22,983,000.00	10,000,000.00	22,983,000.00			10,000,000.00	10,000,000.00	10,000,000.00
64001001/22020104 International Transport and Travels – Training			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
64001001/22020203 Internet Access Charges	43,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
64001001/22020204 Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
64001001/22020205 Water Rate			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
64001001/22020301 Office Stationeries/Computer Consumables	5,042,150.00	7,104,558.00	10,000,000.00	10,000,000.00	2,895,442.00+	28.95%+	10,000,000.00	10,000,000.00	10,000,000.00
64001001/22020303 Newspapers	73,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
64001001/22020304 Magazines & Periodicals	16,600.00								
64001001/22020305 Printing of Non Security Documents (Printing of Budget booklet)	139,500.00	10,579,000.00	30,000,000.00	30,000,000.00	19,421,000.00+	64.74%+	30,000,000.00	30,000,000.00	32,000,000.00
64001001/22020312 Service Materials			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
64001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,631,350.00	1,017,350.00	2,500,000.00	2,500,000.00	1,482,650.00+	59.31%+	2,500,000.00	2,500,000.00	2,500,000.00
64001001/22020402 Maintenance of Office Furniture	601,000.00	100,000.00	300,000.00	300,000.00	200,000.00+	66.67%+	300,000.00	300,000.00	
64001001/22020404 Maintenance of Office IT Equipment	9,233,800.00	3,277,096.50	800,000.00	3,277,100.00	3.50+	0.00%+	800,000.00	800,000.00	800,000.00
64001001/22020405 Maintenance of Plants/Generators	121,300.00	1,960,700.00	500,000.00	1,960,800.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
64001001/22020406 Other Maintenance Services	3,968,600.00	1,152,125.00	500,000.00	1,152,200.00	75.00+	0.01%+	500,000.00	500,000.00	500,000.00
64001001/22020501 Local Training (Organizing the Periodic budget review for the	517,000.00	496,000.00	5,000,000.00	5,000,000.00	4,504,000.00+	90.08%+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22020506 Seminar & Conferences			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
64001001/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
64001001/22020710 Monitoring and evaluation			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
64001001/22020801 Motor Vehicle Fuel Cost	841,300.00	845,625.00	1,000,000.00	1,000,000.00	154,375.00+	15.44%+	1,000,000.00	1,000,000.00	1,000,000.00
64001001/22020803 Plant/Generator Fuel Cost	511,550.00	426,000.00	500,000.00	500,000.00	74,000.00+	14.80%+	500,000.00	500,000.00	500,000.00
64001001/22020901 Bank Charges(Other Than Interest)		513,616.00		513,616.00					
64001001/22021001 Refreshment & Meals	9,080,600.00	1,495,000.00	800,000.00	1,495,000.00			900,000.00	900,000.00	900,000.00
64001001/22021007 Welfare Packages (Christmas gifts for Staff and Other Well W	1,033,000.00	5,000,000.00	2,000,000.00	5,000,000.00			2,000,000.00	2,000,000.00	2,000,000.00
64001001/22021014 Annual Budget Expenses & Administration (Joint bilateral discuss	55,940,500.00	51,593,600.00	30,000,000.00	71,593,700.00	20,000,100.00+	27.94%+	40,000,000.00	40,000,000.00	40,000,000.00
64001001/22021016 Servicom			500,000.00				500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	93,342,800.00	108,543,670.50	140,400,000.00	203,275,416.00	94,731,745.50+	46.60%+	150,600,000.00	150,600,000.00	152,300,000.00
Total Recurrent Expenditure	113,466,372.68	130,551,942.20	160,637,581.00	226,099,571.00	95,547,628.80+	42.26%+	171,126,042.00	171,528,514.00	173,630,984.00
18002001 - The State Judiciary									
18002001/21010101 Basic Salary	169,741,298.60	171,863,839.20	374,582,091.00	174,582,091.00	2,718,251.80+	1.56%+	1,173,136,125.00	1,176,530,951.00	1,179,955,777.00
18002001/21020101 Housing/Rent Allowance(Including Judges Accommodation Allow.)	42,254,451.36	43,269,483.50	99,042,340.00	43,342,340.00	72,856.50+	0.17%+	43,099,540.00	43,944,629.00	44,789,718.00
18002001/21020102 Transport Allowance	29,087,104.25	39,388,472.75	93,805,044.00	39,405,044.00	16,571.25+	0.04%+	29,668,846.00	30,250,588.00	30,832,330.00
18002001/21020103 Meal Subsidy	23,280,133.90	23,627,163.65	55,158,099.00	24,158,099.00	530,935.35+	2.20%+	23,745,736.00	24,211,339.00	24,676,941.00
18002001/21020104 Utility Allowance	32,949,332.18	39,470,599.87	91,890,317.00	40,890,317.00	1,419,717.13+	3.47%+	33,608,318.00	34,267,305.00	34,926,292.00
18002001/21020105 Entertainment Allowance	4,691,351.74	3,984,055.88	748,722.00	3,984,122.00	66.12+	0.00%+	4,785,178.00	4,879,005.00	4,972,832.00
18002001/21020106 Leave Allowance	24,022,198.40	24,115,889.73	86,779,386.00	26,424,486.00	2,308,596.27+	8.74%+	24,502,642.00	24,983,086.00	25,463,530.00
18002001/21020107 Domestic Staff Allowance	32,912,844.94	36,455,651.58	72,854,210.00	36,854,210.00	398,558.42+	1.08%+	33,571,101.00	34,229,358.00	34,887,615.00
18002001/21020108 Shift Duty Allowance	105,990.69	125,239.90		125,300.00	60.10+	0.05%+	108,110.00	110,230.00	112,350.00
18002001/21020111 Hazard Allowance	92,582,006.60	105,028,440.51		105,028,500.00	59.49+	0.00%+	94,433,646.00	96,285,286.00	98,136,926.00
18002001/21020126 Journal Allowance (Newspapers)	61,498.80	629,165.30		629,200.00	34.70+	0.01%+	62,728.00	63,958.00	65,188.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
18002001/21020130 Medical Allowance	5,850,460.80	23,619,763.65		23,619,800.00	36.35+	0.00%+	5,967,470.00	6,084,479.00	6,201,488.00
18002001/21020131 Arrears (Allowances)	116,294,379.83	61,129,934.23		61,130,000.00	65.77+	0.00%+	118,620,267.00	120,946,155.00	123,272,042.00
18002001/21020132 Professional Duty Allowance	77,991.87						79,551.00	81,111.00	82,671.00
18002001/21020135 Wardrobe & Outfit Allowance	1,120,510.60	12,459,665.65		12,459,700.00	34.35+	0.00%+	1,142,920.00	1,165,331.00	1,187,741.00
18002001/21020140 Hardship Allowance			111,485,164.00	11,485,164.00	11,485,164.00+	100.00%+			
18002001/21020143 Furniture Allowance	3,274,440.50	39,366,272.75	49,225,817.00	49,225,817.00	9,859,544.25+	20.03%+	3,339,929.00	3,405,418.00	3,470,906.00
18002001/21020146 Newspaper Allowance	155,089.02	608,336.43		608,400.00	63.57+	0.01%+	158,190.00	161,292.00	164,394.00
18002001/21020147 Veh Maintenance Allowance	233,975.61	2,027,788.62		2,027,800.00	11.38+	0.00%+	238,655.00	243,334.00	248,014.00
Total Personal Cost	578,695,059.69	627,169,763.20	1,035,571,190.00	655,980,390.00	28,810,626.80+	4.39%+	1,590,268,952.00	1,601,842,855.00	1,613,446,755.00
Sub Total: Personnel Cost	578,695,059.69	627,169,763.20	1,035,571,190.00	655,980,390.00	28,810,626.80+	4.39%+	1,590,268,952.00	1,601,842,855.00	1,613,446,755.00
18002001/22020101 Local Travel and Transport - Training	24,473,870.00	18,051,940.00	25,000,000.00	25,000,000.00	6,948,060.00+	27.79%+	25,000,000.00	25,000,000.00	25,000,000.00
18002001/22020102 Local Travel and Transport - Others	8,599,900.00	58,911,950.00	25,000,000.00	58,912,000.00	50.00+	0.00%+	25,000,000.00	25,000,000.00	25,000,000.00
18002001/22020103 International Transport and Travels - Training	76,363,920.00	74,629,000.00	70,000,000.00	74,629,000.00			70,000,000.00	70,000,000.00	70,000,000.00
18002001/22020104 International Transport and Travels - Others	10,000.00		60,000,000.00				61,000,000.00	61,000,000.00	61,000,000.00
18002001/22020105 Hotel Accommodation	1,875,000.00								
18002001/22020201 Electricity Charges	9,266,230.00	2,612,500.00	2,000,000.00	2,612,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
18002001/22020202 Telephone Charges	9,939,350.00	11,082,000.00	7,000,000.00	11,082,000.00			7,000,000.00	7,000,000.00	7,000,000.00
18002001/22020203 Internet Access Charges	10,000.00	33,000.00	500,000.00	500,000.00	467,000.00+	93.40%+	500,000.00	500,000.00	600,000.00
18002001/22020204 Satellite Broadcasting Access Charges			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
18002001/22020205 Water Rate	2,590,700.00	2,277,110.00	5,000,000.00	5,000,000.00	2,722,890.00+	54.46%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22020206 Sewerage Charges	142,000.00		800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
18002001/22020208 Software Charges/Renewal			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
18002001/22020301 Office Stationeries/Computer Consumables	71,342,760.86	63,647,765.00	20,000,000.00	63,647,800.00	35.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
18002001/22020302 Books	150,000.00	244,500.00	1,000,000.00	1,000,000.00	755,500.00+	75.55%+	1,000,000.00	1,000,000.00	1,000,000.00
18002001/22020303 Newspapers			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
18002001/22020304 Magazines and Periodicals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
18002001/22020305 Printing of Non Security Documents	5,002,590.00	3,600,270.00	2,550,000.00	3,600,300.00	30.00+	0.00%+	2,550,000.00	2,550,000.00	3,000,000.00
18002001/22020306 Printing of Security Documents	27,000.00		3,300,000.00	3,300,000.00	3,300,000.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020309 Uniforms and Other Clothing	262,375.00	241,670.00	7,000,000.00	7,000,000.00	6,758,330.00+	96.55%+	7,000,000.00	7,000,000.00	8,000,000.00
18002001/22020312 Service Materials			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
18002001/22020401 Maintenance of Motor Vehicle/Transport Equipment	678,390.00	220,700.00	4,000,000.00	4,000,000.00	3,779,300.00+	94.48%+	4,000,000.00	4,000,000.00	4,000,000.00
18002001/22020402 Maintenance of Office Furniture	3,762,250.00	138,200.00	3,500,000.00	3,500,000.00	3,361,800.00+	96.05%+	3,500,000.00	3,500,000.00	4,000,000.00
18002001/22020403 Maintenance of Office Building Residential Quarters	11,043,851.00	7,843,295.00	8,000,000.00	8,000,000.00	156,705.00+	1.96%+	8,000,000.00	8,000,000.00	9,000,000.00
18002001/22020404 Maintenance of Office / IT Equipments	6,812,080.00	4,163,731.00	2,000,000.00	4,163,800.00	69.00+	0.00%+	2,000,000.00	2,000,000.00	2,200,000.00
18002001/22020405 Maintenance of Plants and Generators	458,450.00	700,150.00	1,500,000.00	1,500,000.00	799,850.00+	53.32%+	1,500,000.00	1,500,000.00	1,600,000.00
18002001/22020406 Other Maintenance Services	507,800.00	2,703,350.00	3,000,000.00	3,000,000.00	296,650.00+	9.89%+	3,000,000.00	3,000,000.00	3,000,000.00
18002001/22020415 Maintenance of other infrastructure			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
18002001/22020501 Local Training		20,434,911.00	10,000,000.00	20,435,000.00	89.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22020502 International Training			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
18002001/22020506 Seminar and Conferences			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
18002001/22020601 Security Services	3,189,855.00	12,195,300.00	2,000,000.00	12,195,400.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,500,000.00
18002001/22020605 Cleaning and Fumigation Services	2,979,667.00	2,401,205.00	600,000.00	2,401,300.00	95.00+	0.00%+	700,000.00	700,000.00	700,000.00
18002001/22020703 Legal Services	60,000.00		2,400,000.00	2,400,000.00	2,400,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
18002001/22020706 Surveying Services	110,600.00	7,759,510.00		7,759,600.00	90.00+	0.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
18002001/22020709 Research and Studies	20,000.00	2,071,410.00	5,500,000.00	5,500,000.00	3,428,590.00+	62.34%+	6,000,000.00	6,000,000.00	6,000,000.00
18002001/22020710 Monitoring and Evaluation	40,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,400,000.00
18002001/22020711 Other Consulting Services			3,300,000.00	3,300,000.00	3,300,000.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020801 Motor Vehicle Fuel Cost	1,332,600.00	221,000.00	1,500,000.00	1,500,000.00	1,279,000.00+	85.27%+	1,500,000.00	1,500,000.00	1,500,000.00
18002001/22020803 Plant/Generator Fuel Cost	8,288,585.00	10,442,750.00	15,000,000.00	15,000,000.00	4,557,250.00+	30.38%+	15,000,000.00	15,000,000.00	16,000,000.00
18002001/22020901 Bank Charges (Other Than interest)	179,820.00		700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
18002001/22021001 Refreshment and Meals	47,344,040.00	48,263,470.00	7,000,000.00	48,263,500.00	30.00+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
18002001/22021002 Honorarium and Sitting Allowance	10,722,200.00	5,134,250.00	30,000,000.00	30,000,000.00	24,865,750.00+	82.89%+	30,000,000.00	30,000,000.00	30,000,000.00
18002001/22021003 Publicity and Advertisements	5,724,128.00	1,567,598.10	300,000.00	1,567,600.00	1.90+	0.00%+	400,000.00	400,000.00	400,000.00
18002001/22021004 Medical Expenses			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
18002001/22021006 Postages and Courier Services	5,654,080.00	60,505,065.00		60,505,100.00	35.00+	0.00%+			
18002001/22021007 Welfare Packages	95,669,120.00	109,565,290.00	15,000,000.00	109,565,300.00	10.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
18002001/22021008 Subscription to Professional Bodies	75,000.00		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
18002001/22021014 Annual Budget Expenses and Administration			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
18002001/22021016 Servicom			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
18002001/22021021 Special Days/Celebrations	1,731,510.00	2,500,000.00	20,000,000.00	20,000,000.00	17,500,000.00+	87.50%+	20,000,000.00	20,000,000.00	20,000,000.00
18002001/22021022 Donations	4,665,730.00						5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead	421,105,451.86	534,162,890.10	454,700,000.00	712,590,300.00	178,427,409.90+	25.04%+	488,350,000.00	488,350,000.00	493,400,000.00
Total Recurrent Expenditure	999,800,511.55	1,161,332,653.30	1,490,271,190.00	1,368,570,690.00	207,238,036.70+	15.14%+	2,078,618,952.00	2,090,192,855.00	2,106,846,755.00
18011001 - Judiciary Service Commission									
18011001/21010101 Basic Salary	1,643,376.00	1,660,932.00	25,445,860.00	2,445,860.00	784,928.00+	32.09%+	1,676,249.00	1,709,111.00	1,741,978.00
18011001/21020101 Housing/Rent Allowance	410,844.00	415,233.00	1,388,014.00	1,388,014.00	972,781.00+	70.08%+	419,060.00	427,277.00	435,494.00
18011001/21020102 Transport Allowance	410,844.00	415,233.00	582,832.00	582,832.00	167,599.00+	28.76%+	419,060.00	427,277.00	435,494.00
18011001/21020103 Meal Subsidy	246,506.40	249,139.80	392,263.00	392,263.00	143,123.20+	36.49%+	251,436.00	256,366.00	261,296.00
18011001/21020104 Utility Allowance	410,844.00	415,233.00	678,441.00	678,441.00	263,208.00+	38.80%+	419,060.00	427,277.00	435,494.00
18011001/21020105 Entertainment Allowance	128,158.20	129,559.20		129,600.00	40.80+	0.03%+	130,721.00	133,284.00	135,847.00
18011001/21020106 Leave Allowance	238,895.40	157,071.00	607,110.00	607,110.00	450,039.00+	74.13%+	243,673.00	248,451.00	253,229.00
18011001/21020107 Domestic Staff Allowance	474,185.34	479,369.04	422,140.00	479,440.00	70.96+	0.01%+	483,669.00	493,152.00	502,636.00
18011001/21020111 Hazard Allowance	82,168.80	83,046.60		83,100.00	53.40+	0.06%+	83,812.00	85,455.00	87,098.00
18011001/21020130 Medical Allowance	246,506.40	249,139.80		249,200.00	60.20+	0.02%+	251,436.00	256,366.00	261,296.00
18011001/21020131 Arrears (Allowances)	60,882.65	467,951.22		468,000.00	48.78+	0.01%+	62,100.00	63,317.00	64,535.00
18011001/21020135 Wardrobe/Outfit Allowance	82,168.80	83,046.60		83,100.00	53.40+	0.06%+	83,812.00	85,455.00	87,098.00
18011001/21020143 Furniture Allowance	376,773.00	415,233.00		415,300.00	67.00+	0.02%+	384,308.00	391,843.00	399,379.00
Sub Total: Personnel Cost	4,812,152.99	5,220,187.26	29,516,660.00	8,002,260.00	2,782,072.74+	34.77%+	4,908,396.00	5,004,631.00	5,100,874.00
18011001/22020101 Local Travel and Transport - Training	10,599,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
18011001/22020102 Local Travel and Transport - Others	4,281,440.00	448,300.00	3,000,000.00	3,000,000.00	2,551,700.00+	85.06%+	3,500,000.00	3,500,000.00	3,500,000.00
18011001/22020104 International Transport and Travels - Others			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,000.00	5,200,000.00	5,200,000.00
18011001/22020105 Hotel Accommodation	244,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
18011001/22020205 Water Rates			120,000.00	120,000.00	120,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
18011001/22020206 Sewerage Charges			120,000.00	120,000.00	120,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
18011001/22020301 Office Stationeries/Computer Consumables	344,450.00	191,500.00	3,000,000.00	3,000,000.00	2,808,500.00+	93.62%+	11,000,000.00	11,000,000.00	11,000,000.00
18011001/22020302 Books			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
18011001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
18011001/22020305 Printing of Non Security Document	27,000.00	90,000.00	570,000.00	570,000.00	480,000.00+	84.21%+	2,500,000.00	2,500,000.00	2,500,000.00
18011001/22020312 Service Material	120,000.00	287,174.32	3,000,000.00	3,000,000.00	2,712,825.68+	90.43%+	3,000,000.00	3,000,000.00	3,000,000.00
18011001/22020401 Maintenance of Motor Vehicle/Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
18011001/22020402 Maintenance of Office Furniture		30,000.00	500,000.00	500,000.00	470,000.00+	94.00%+	500,000.00	500,000.00	600,000.00
18011001/22020403 Maintenance of Office Building Residential	4,879,500.00		300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
18011001/22020404 Maintenance of Office / IT Equipments	100,000.00	235,000.00	300,000.00	300,000.00	65,000.00+	21.67%+	400,000.00	400,000.00	400,000.00
18011001/22020405 Maintenance of Plants and Generators			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
18011001/22020406 Other maintenance Services	140,000.00	49,800.00	800,000.00	800,000.00	750,200.00+	93.78%+	900,000.00	900,000.00	900,000.00
18011001/22020501 Local Training			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
18011001/22020601 Security Services	5,058,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	800,000.00
18011001/22020605 Cleaning & Fumigation Services	1,000,000.00	207,500.00	300,000.00	300,000.00	92,500.00+	30.83%+	1,300,000.00	1,300,000.00	1,300,000.00
18011001/22020703 Legal Services			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
18011001/22020710 Monitoring and Evaluation	230,000.00	1,007,500.00		1,007,600.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
18011001/22020711 Other Consulting Services			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
18011001/22020801 Motor Vehicle Fuel Cost	14,150.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
18011001/22020803 Plant/Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
18011001/22020901 Bank Charges (Other Than interest)	195,736.80	7,066.09		7,100.00	33.91+	0.48%+			
18011001/22021001 Refreshment and Meals	4,566,550.00	450,810.00		450,900.00	90.00+	0.02%+	4,000,000.00	4,000,000.00	4,000,000.00
18011001/22021002 Honorarium and Sitting Allowance	2,821,600.00	1,974,900.00	1,000,000.00	1,975,000.00	100.00+	0.01%+	8,000,000.00	8,000,000.00	8,000,000.00
18011001/22021003 Publicity and Advertisements	169,800.00	15,800.00	800,000.00	800,000.00	784,200.00+	98.03%+	2,000,000.00	2,000,000.00	2,000,000.00
18011001/22021006 Postages and Courier Services	223,572.70	88,905.00		89,000.00	95.00+	0.11%+	400,000.00	400,000.00	400,000.00
18011001/22021007 Welfare Packages	100,000.00	575,000.00	350,000.00	575,000.00			5,000,000.00	5,000,000.00	5,000,000.00
18011001/22021011 Recruitment and Appointment (Service Wide)	4,236,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
18011001/22021013 Promotion (Service Wide)		100,000.00	1,000,000.00	1,000,000.00	900,000.00+	90.00%+	3,200,000.00	3,200,000.00	3,200,000.00
18011001/22021014 Annual Budget Expenses and Administration	90,000.00	60,000.00	150,000.00	150,000.00	90,000.00+	60.00%+	150,000.00	150,000.00	150,000.00
18011001/22021016 Servicom		90,000.00	100,000.00	100,000.00	10,000.00+	10.00%+	100,000.00	100,000.00	100,000.00
18011001/22021026 Common Services (Committee/Commissions)	189,000.00	90,000.00		90,100.00	100.00+	0.11%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	39,629,799.50	5,999,255.41	43,110,000.00	45,954,700.00	39,955,444.59+	86.95%+	86,700,000.00	86,700,000.00	87,050,000.00
Total Recurrent Expenditure	44,441,952.49	11,219,442.67	72,626,660.00	53,956,960.00	42,737,517.33+	79.21%+	91,608,396.00	91,704,631.00	92,150,874.00
26001001 - Ministry of Justice									
26001001/21010101 Basic Salary	114,680,156.29	121,817,539.02	170,014,740.00	122,014,740.00	197,200.98+	0.16%+	116,973,759.00	119,267,362.00	121,560,965.00
26001001/21020101 Housing/Rent Allowance	24,414,333.00	23,429,563.00	13,138,750.00	23,429,650.00	87.00+	0.00%+	24,902,619.00	25,390,906.00	25,879,192.00
26001001/21020102 Transport Allowance	48,154,535.00	53,640,108.50	21,510,980.00	53,640,180.00	71.50+	0.00%+	49,117,625.00	50,080,716.00	51,043,807.00
26001001/21020103 Meal Subsidy	26,537,460.00	3,831,800.00	2,906,400.00	3,831,900.00	100.00+	0.00%+	27,068,209.00	27,598,958.00	28,129,707.00
26001001/21020104 Utility Allowance	2,631,400.00	2,793,100.00	2,545,500.00	2,793,200.00	100.00+	0.00%+	2,684,028.00	2,736,656.00	2,789,284.00
26001001/21020105 Entertainment Allowance	482,355.00	498,690.00	335,080.00	498,780.00	90.00+	0.02%+	492,002.00	501,649.00	511,296.00
26001001/21020106 Leave Allowance	54,141,072.60	53,048,822.30	31,498,850.00	53,048,850.00	27.70+	0.00%+	55,223,894.00	56,306,715.00	57,389,536.00
26001001/21020107 Domestic Staff Allowance	69,396,649.66	73,951,011.12	26,211,000.00	73,951,100.00	88.88+	0.00%+	70,784,582.00	72,172,515.00	73,560,448.00
26001001/21020108 Shift Allowance	91,818.57	28,405.56		28,500.00	94.44+	0.33%+	93,654.00	95,491.00	97,327.00
26001001/21020111 Hazard Allowance	261,034,000.00	302,830,000.00		302,830,000.00			266,254,680.00	271,475,360.00	276,696,040.00
26001001/21020131 Arrears (Allowances)	19,023,617.76	8,650,463.27		8,650,500.00	36.73+	0.00%+	19,404,090.00	19,784,562.00	20,165,034.00
26001001/21020135 Wardrobe & Outfit Allowance		3,346,500.00		3,346,600.00	100.00+	0.00%+			
26001001/21020136 Secondment Allowance			102,000,000.00						
Total Personal Cost	620,587,397.88	647,866,002.77	370,161,300.00	648,064,000.00	197,997.23+	0.03%+	632,999,142.00	645,410,890.00	657,822,636.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Sub Total: Personnel Cost	620,587,397.88	647,866,002.77	370,161,300.00	648,064,000.00	197,997.23+	0.03%+	632,999,142.00	645,410,890.00	657,822,636.00
26001001/22020101 Local Travel and Transport - Training	9,570,000.00		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
26001001/22020102 Local Travel and Transport - Others	5,965,000.00	4,420,540.00	7,000,000.00	7,000,000.00	2,579,460.00+	36.85%+	7,000,000.00	7,000,000.00	7,000,000.00
26001001/22020103 International Transport and Travels - Training	4,737,800.00		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
26001001/22020104 International Transport and Travels - Others			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,000,000.00	9,000,000.00
26001001/22020105 Hotel Accommodation			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
26001001/22020203 Internet Access Charges	674,500.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	700,000.00
26001001/22020301 Office Stationeries/Computer Consumables	61,591,610.00	55,680,420.00	4,000,000.00	55,680,500.00	80.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
26001001/22020302 Books	1,442,500.00		18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
26001001/22020303 Newspapers	10,500.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
26001001/22020304 Magazines and Periodicals	2,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26001001/22020305 Printing of Non Security Documents			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020306 Printing of Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26001001/22020402 Maintenance of Office Furniture			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
26001001/22020403 Maintenance of Office Building Residential Quarters			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
26001001/22020404 Maintenance of Office / IT Equipments							500,000.00	500,000.00	500,000.00
26001001/22020405 Maintenance of Plants and Generators			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26001001/22020406 Other Maintenance Services	2,616,450.00		800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26001001/22020501 Local Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
26001001/22020503 Training and staff Development			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
26001001/22020506 Seminar and Conferences			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
26001001/22020601 Security Services	295,000.00								
26001001/22020605 Cleaning and Fumigation Services			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	3,550,020.00
26001001/22020703 Legal Services	3,317,000.00		250,000,000.00				250,000,000.00	250,000,000.00	250,000,000.00
26001001/22020710 Monitoring and Evaluation	164,854,102.20	69,592,831.45	10,000,000.00	69,592,900.00	68.55+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
26001001/22020711 Other Consulting Services	2,850,000.00	1,945,000.00	20,000,000.00	20,000,000.00	18,055,000.00+	90.28%+	20,000,000.00	20,000,000.00	20,000,000.00
26001001/22020801 Motor Vehicle Fuel Cost	74,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
26001001/22020803 Plant/Generator Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26001001/22020901 Bank Charges	6,651.00	3,350,554.00		3,350,600.00	46.00+	0.00%+			
26001001/22021001 Refreshment & Meals			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
26001001/22021002 Honorarium and Sitting Allowance	2,800,000.00		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
26001001/22021003 Publicity and Advertisements			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22021007 Welfare Packages			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
26001001/22021008 Subscription To Professional Bodies	43,580,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
26001001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26001001/22021016 Servicom			350,000.00				400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	304,387,113.20	134,989,345.45	386,050,000.00	250,324,000.00	115,334,654.55+	46.07%+	378,900,000.00	378,900,000.00	382,950,020.00
Total Recurrent Expenditure	924,974,511.08	782,855,348.22	756,211,300.00	898,388,000.00	115,532,651.78+	12.86%+	1,011,899,142.00	1,024,310,890.00	1,040,772,656.00
26001001 - Legal Aid Council									
26003001/21010101 Basic Salary	420,000.00	360,000.00		360,100.00	100.00+	0.03%+			
Total Personal Cost	420,000.00	360,000.00		360,100.00	100.00+	0.03%+			
Sub Total: Personnel Cost	420,000.00	360,000.00		360,100.00	100.00+	0.03%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
26003001/22020101 Local Travels & Transport - Training	50,000.00	120,000.00	500,000.00	500,000.00	380,000.00+	76.00%+	550,000.00	550,000.00	550,000.00
26003001/22020102 Local Travel & Transport - Others	230,000.00	120,000.00	700,000.00	700,000.00	580,000.00+	82.86%+	800,000.00	800,000.00	800,000.00
26003001/22020201 Electricity Charges	9,000.00								
26003001/22020202 Telephone Charges	70,000.00	60,000.00		60,000.00					
26003001/22020203 Internet Access	42,000.00	36,000.00		36,000.00					
26003001/22020301 Office Stationeries/Computer Consumables	51,000.00	36,000.00	800,000.00	800,000.00	764,000.00+	95.50%+	800,000.00	800,000.00	800,000.00
26003001/22020303 Newspapers	48,000.00	36,000.00	50,000.00	50,000.00	14,000.00+	28.00%+	50,000.00	50,000.00	50,000.00
26003001/22020304 Magazines & Periodicals			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26003001/22020402 Maintenance of Office Furniture	140,000.00	120,000.00	300,000.00	300,000.00	180,000.00+	60.00%+	400,000.00	400,000.00	400,000.00
26003001/22020405 Maintenance of Plants/Generators	140,000.00	120,000.00	300,000.00	300,000.00	180,000.00+	60.00%+	300,000.00	300,000.00	300,000.00
26003001/22020406 Other Maintenance Services			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
26003001/22020605 Cleaning & Fumigation Services	57,000.00	36,000.00		36,000.00					
26003001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26003001/22020803 Plant & Generator Fuel Cost	88,000.00	96,000.00	250,000.00	250,000.00	154,000.00+	61.60%+	250,000.00	250,000.00	250,000.00
26003001/22021001 Refreshments & Meals			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
26003001/22021006 Postages & Courier Services	55,000.00	60,000.00		60,100.00	100.00+	0.17%+			
Sub-Total: Overhead	980,000.00	840,000.00	4,650,000.00	4,842,100.00	4,002,100.00+	82.65%+	4,900,000.00	4,900,000.00	4,900,000.00
Total Recurrent Expenditure	1,400,000.00	1,200,000.00	4,650,000.00	5,202,200.00	4,002,200.00+	76.93%+	4,900,000.00	4,900,000.00	4,900,000.00
26007001 - Citizens Rights And Medication Centre									
26007001/22020102 Local Travel and Transport - Others	219,190.00	425,500.00	500,000.00	500,000.00	74,500.00+	14.90%+	500,000.00	2,000,000.00	2,000,000.00
26007001/22020201 Electricity Charges	162,000.00								
26007001/22020202 Telephone Charges	13,500.00	5,000.00		5,000.00					
26007001/22020203 Internet Access Charges	15,600.00		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	200,000.00	200,000.00
26007001/22020205 Water Rates		45,000.00		45,000.00					
26007001/22020301 Office Stationeries/Computer Consumables	463,500.00	574,400.00	1,000,000.00	1,000,000.00	425,600.00+	42.56%+	1,000,000.00	1,000,000.00	1,000,000.00
26007001/22020303 Newspapers	335,200.00		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007001/22020304 Magazines & Periodicals	302,500.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007001/22020305 Printing of Non Security Documents	55,700.00	142,850.00	350,000.00	350,000.00	207,150.00+	59.19%+	350,000.00	350,000.00	350,000.00
26007001/22020312 Service Materials			800,000.00	455,500.00	455,500.00+	100.00%+	800,000.00	800,000.00	800,000.00
26007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	623,200.00	1,363,800.00	800,000.00	1,363,900.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
26007001/22020402 Maintenance of Office Furniture	40,000.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
26007001/22020404 Maintenance of Office / IT Equipments	15,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007001/22020405 Maintenance of Plants and Generators			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007001/22020406 Other Maintenance Services	284,400.00	344,450.00		344,500.00	50.00+	0.01%+			
26007001/22020501 Local Training	13,900.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
26007001/22020503 Training and Staff Development			160,000.00	160,000.00	160,000.00+	100.00%+	160,000.00	500,000.00	500,000.00
26007001/22020506 Seminar and Conferences	100,000.00		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
26007001/22020605 Cleaning and Fumigation Services	171,900.00	220,000.00	400,000.00	400,000.00	180,000.00+	45.00%+	400,000.00	400,000.00	400,000.00
26007001/22020703 Legal Services	5,000.00		800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26007001/22020801 Motor Vehicle Fuel Cost	412,300.00	382,000.00	600,000.00	600,000.00	218,000.00+	36.33%+	600,000.00	600,000.00	600,000.00
26007001/22020803 Plant/Generator Fuel Cost	59,300.00	150,000.00	180,000.00	180,000.00	30,000.00+	16.67%+	200,000.00	200,000.00	200,000.00
26007001/22020901 Bank Charges (Other Than interest)	790.00	946.00		1,000.00	54.00+	5.40%+			
26007001/22021001 Refreshment & Meals	56,000.00	40,000.00	400,000.00	400,000.00	360,000.00+	90.00%+	400,000.00	400,000.00	400,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
26007001/22021002 Honorarium & Sitting Allowance			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007001/22021003 Publicity & Advertisements	169,410.00	316,000.00	2,000,000.00	2,000,000.00	1,684,000.00+	84.20%+	2,000,000.00	2,000,000.00	2,000,000.00
26007001/22021007 Welfare Packages	41,000.00	67,800.00	400,000.00	400,000.00	332,200.00+	83.05%+	400,000.00	400,000.00	400,000.00
26007001/22021014 Annual Budget Expenses and Administration	60,000.00	99,000.00	100,000.00	100,000.00	1,000.00+	1.00%+	100,000.00	100,000.00	100,000.00
26007001/22021016 Servicom			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	3,619,390.00	4,176,746.00	12,440,000.00	13,054,900.00	8,878,154.00+	68.01%+	12,460,000.00	14,350,000.00	14,350,000.00
Total Recurrent Expenditure	3,619,390.00	4,176,746.00	12,440,000.00	13,054,900.00	8,878,154.00+	68.01%+	12,460,000.00	14,350,000.00	14,350,000.00
26007002 - Administrator-General/Public Trustees									
26007002/22020102 Local Travel & Transport - Others							700,000.00		
26007002/22020203 Internet Access Charges							100,202.00		
26007002/22020205 Water Rates							100,000.00		
26007002/22020206 Sewage Charges							100,000.00		
26007002/22020301 Office Stationeries/Computer Consumables							500,000.00		
26007002/22020303 Newspapers							100,000.00		
26007002/22020304 Magazines/Periodicals							100,000.00		
26007002/22020305 Printing of Non Security Documents							100,000.00		
26007002/22020312 Service Materials							150,000.00		
26007002/22020401 Maintenance of Motor Vehicle/Transport Equipment							400,000.00		
26007002/22020402 Maintenance of Office Furniture							150,000.00		
26007002/22020404 Maintenance of Office/IT Equipment							200,000.00		
26007002/22020405 Maintenance of Plants and Generators							200,000.00		
26007002/22020406 Other Maintenance Services							200,000.00		
26007002/22020501 Local Training							500,000.00		
26007002/22020503 Training and Staff Development							200,000.00		
26007002/22020506 Seminar and Conferences							500,000.00		
26007002/22020605 Cleaning and Fumigation Services							100,000.00		
26007002/22020801 Motor Vehicle Fuel Cost							250,000.00		
26007002/22020803 Plant/Generator Fuel Cost							200,000.00		
26007002/22021001 Refreshment & Meals							150,000.00		
26007002/22021003 Publicity & Advertisements							250,000.00		
26007002/22021007 Welfare Packages							250,000.00		
26007002/22021014 Annual Budget Expenses and Administration							100,000.00		
26007002/22021016 Servicom							100,000.00		
26007002/22021021 Special Days/Celebrations							200,000.00		
Sub-Total: Overhead							5,900,202.00		
Total Recurrent Expenditure							5,900,202.00		
26051001 - Enugu State High Court									
26052001 - Enugu State Customary Court of Appeal									
26052001/21010101 Basic Salary	136,152,273.92	141,850,479.92	474,021,057.00	142,021,057.00	170,577.08+	0.12%+	138,875,319.00	141,598,364.00	144,321,410.00
26052001/21020101 Housing/Rent Allowance	51,515,417.30	38,210,725.00	127,864,429.00	38,864,429.00	653,704.00+	1.68%+	52,545,725.00	53,576,033.00	54,606,342.00
26052001/21020102 Transport Allowance	19,705,141.00	32,205,776.25	127,556,958.00	32,205,876.00	99.75+	0.00%+	20,099,243.00	20,493,346.00	20,887,449.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
26052001/21020103 Meal Subsidy	20,219,121.35	19,342,991.95	70,783,730.00	20,783,730.00	1,440,738.05+	6.93%+	20,623,503.00	21,027,886.00	21,432,268.00
26052001/21020104 Utility Allowance	28,183,095.14	35,359,319.21	127,660,800.00	37,660,800.00	2,301,480.79+	6.11%+	28,746,757.00	29,310,418.00	29,874,080.00
26052001/21020105 Entertainment Allowance	784,341.56	2,603,797.76		2,603,800.00	2.24+	0.00%+	800,028.00	815,715.00	831,402.00
26052001/21020106 Leave Allowance	20,270,163.75	21,205,413.95	64,990,000.00	26,139,300.00	4,933,886.05+	18.88%+	20,675,567.00	21,080,970.00	21,486,373.00
26052001/21020107 Domestic Staff Allowance	3,218,238.56	3,565,006.26	11,973,320.00	11,973,320.00	8,408,313.74+	70.23%+	3,282,603.00	3,346,968.00	3,411,332.00
26052001/21020108 Shift Duty (Allowance)	19,540.30	23,772.84		23,800.00	27.16+	0.11%+	19,931.00	20,321.00	20,712.00
26052001/21020111 Hazard Allowance	9,378,540.45	9,661,409.05	575,310,790.00	15,123,590.00	5,462,180.95+	36.12%+	9,566,111.00	9,753,682.00	9,941,252.00
26052001/21020126 Newspapers Allowance	2,562.45	30,749.40		30,800.00	50.60+	0.16%+	2,613.00	2,664.00	2,716.00
26052001/21020130 Medical Allowance	3,274,994.70	12,151,237.95		12,151,300.00	62.05+	0.00%+	3,340,494.00	3,405,994.00	3,471,494.00
26052001/21020131 Arrears (Allowances)	84,475,609.26	38,415,870.33		38,415,900.00	29.67+	0.00%+	86,165,121.00	87,854,633.00	89,544,145.00
26052001/21020135 Wardrobe/Outfit Allowance	458,566.10	15,822,034.95		15,822,100.00	65.05+	0.00%+	467,737.00	476,908.00	486,080.00
26052001/21020143 Furniture Allowance	9,201,934.50	38,850,655.25		38,850,700.00	44.75+	0.00%+	9,385,871.00	9,569,907.00	9,753,944.00
26052001/21020146 Newspaper Allowance	33,759.19	187,180.44		187,200.00	19.56+	0.01%+			
26052001/21020147 Veh Maintenance Allowance		701,926.83		702,026.00	99.17+	0.01%+			
Total Personal Cost	386,893,299.53	410,188,347.34	1,580,161,084.00	433,559,728.00	23,371,380.66+	5.39%+	394,596,623.00	402,333,809.00	410,070,999.00
Sub Total: Personnel Cost	386,893,299.53	410,188,347.34	1,580,161,084.00	433,559,728.00	23,371,380.66+	5.39%+	394,596,623.00	402,333,809.00	410,070,999.00
26052001/22020101 Local Transport & Travel-Training	242,500.00	588,500.00	3,000,000.00	3,000,000.00	2,411,500.00+	80.38%+	3,500,000.00	3,500,000.00	3,500,000.00
26052001/22020102 Local Transport & Travel-Others	2,180,000.00	2,410,000.00	3,000,000.00	3,000,000.00	590,000.00+	19.67%+	3,000,000.00	3,000,000.00	3,000,000.00
26052001/22020104 International Transport & Travel - Others			7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	7,500,000.00	7,500,000.00	7,500,000.00
26052001/22020201 Electricity Charges	91,500.00	37,000.00	3,000,000.00	3,000,000.00	2,963,000.00+	98.77%+	3,400,000.00	3,400,000.00	3,400,000.00
26052001/22020202 Telephone Charges	4,384,700.00	3,238,500.00		3,238,600.00	100.00+	0.00%+	100,000.00	100,000.00	100,000.00
26052001/22020203 Internet Access Charges	465,500.00	86,000.00		86,000.00			200,000.00	200,000.00	250,000.00
26052001/22020204 Satellite Broadcasting Access Charges		11,741,400.00		11,741,500.00	100.00+	0.00%+			
26052001/22020205 Water Rate	108,000.00	129,500.00	500,000.00	500,000.00	370,500.00+	74.10%+	600,000.00	600,000.00	600,000.00
26052001/22020206 Sewage Charges	125,000.00	87,000.00	600,000.00	600,000.00	513,000.00+	85.50%+	600,000.00	600,000.00	600,000.00
26052001/22020301 Office Stationeries/Computer Consumables	26,264,000.00	30,611,050.00	20,000,000.00	30,611,100.00	50.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
26052001/22020302 Books			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00
26052001/22020303 Newspapers	1,610,400.00	1,793,500.00	200,000.00	1,793,600.00	100.00+	0.01%+	200,000.00	200,000.00	200,000.00
26052001/22020304 Magazines and Periodicals	2,345,000.00	1,460,000.00	200,000.00	1,460,000.00			200,000.00	200,000.00	200,000.00
26052001/22020305 Printing of Non Security Documents		400,000.00	1,000,000.00	1,000,000.00	600,000.00+	60.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020312 Service Materials			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
26052001/22020401 Maintenance of Motor Vehicles/Transport Equipment	530,902.50	704,150.00	1,600,000.00	1,600,000.00	895,850.00+	55.99%+	1,600,000.00	1,600,000.00	1,600,000.00
26052001/22020402 Maintenance of Office Furniture	355,000.00	2,957,000.00	800,000.00	2,957,000.00			600,000.00	600,000.00	600,000.00
26052001/22020403 Maintenance of Office Building/Residential Qtrs.	149,200.00	13,000.00	1,000,000.00	1,000,000.00	987,000.00+	98.70%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020404 Maintenance of Office IT Equipment	240,000.00	500,850.00	1,000,000.00	1,000,000.00	499,150.00+	49.92%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020405 Maintenance of Plants/Generators	217,200.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
26052001/22020406 Other Maintenance Services	226,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
26052001/22020501 Local Training			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
26052001/22020506 Seminar and Conferences			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
26052001/22020601 Security Services			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
26052001/22020605 Cleaning & Fumigation Services	1,340,000.00	1,259,900.00	500,000.00	1,260,000.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
26052001/22020703 Legal Services			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26052001/22020709 Research and Studies			500,000.00	500,000.00	500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26052001/22020801 Motor Vehicle Fuel Cost	1,948,800.00	2,108,000.00	1,500,000.00	2,108,000.00			1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
26052001/22020803 Plant/Generator Fuel Cost	955,500.00	1,702,000.00	1,000,000.00	1,702,000.00			300,000.00	300,000.00	300,000.00
26052001/22020901 Bank Charges (Other than Interest)	95,847.79	110,377.44		110,400.00	22.56+	0.02%+	15,000,000.00	15,000,000.00	15,000,000.00
26052001/22021001 Refreshment & Meals	27,518,397.50	28,741,568.96	15,000,000.00	28,741,600.00	31.04+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
26052001/22021002 Honorarium & Sitting Allowance	19,401,000.00	20,113,000.00	10,000,000.00	20,113,000.00			600,000.00	600,000.00	600,000.00
26052001/22021003 Publicity & Advertisements		150,000.00	1,000,000.00	1,000,000.00	850,000.00+	85.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22021006 Postage & Courier Services	44,400.00	13,000.00		13,000.00					
26052001/22021007 Welfare Packages		20,000.00	2,000,000.00	2,000,000.00	1,980,000.00+	99.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22021008 Subscription To Professional Bodies			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
26052001/22021014 Annual Budget Expenses and Administration			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26052001/22021016 Servicom			700,000.00				800,000.00	800,000.00	800,000.00
Sub-Total: Overhead	90,838,847.79	110,975,296.40	92,300,000.00	148,335,800.00	37,360,503.60+	25.19%+	94,500,000.00	94,500,000.00	94,550,000.00
Total Recurrent Expenditure	477,732,147.32	521,163,643.74	1,672,461,084.00	581,895,528.00	60,731,884.26+	10.44%+	489,096,623.00	496,833,809.00	504,620,999.00
26054001 - Enugu State Magistrate Court									
26007003 - Enugu State Justice Reform Team									
26007003/22020102 Local Travel and Transport - Others		99,200.00	4,000,000.00	4,000,000.00	3,900,800.00+	97.52%+	4,000,000.00	4,000,000.00	4,000,000.00
26007003/22020202 Telephone Charges			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007003/22020203 Internet Access Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	250,000.00
26007003/22020204 Satellite Broadcasting Access Charge							200,000.00	200,000.00	200,000.00
26007003/22020301 Office Stationeries/Computer Consumables	320,000.00	1,300,000.00	3,700,000.00	3,700,000.00	2,400,000.00+	64.86%+	3,700,000.00	3,700,000.00	4,000,000.00
26007003/22020303 Newspapers			1,150,000.00	1,150,000.00	1,150,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,150,000.00
26007003/22020304 Magazines & Periodicals							100,000.00	100,000.00	100,000.00
26007003/22020305 Printing of Non Security Documents	600,000.00	1,137,750.00		1,137,800.00	50.00+	0.00%+	400,000.00	400,000.00	400,000.00
26007003/22020312 Service Materials (Witnesses Support Unit expenses)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
26007003/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26007003/22020402 Maintenance of Office Furniture	800,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
26007003/22020404 Maintenance of Office / IT Equipments	1,320,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007003/22020405 Maintenance of Plants and Generators	250,000.00						200,000.00	200,000.00	200,000.00
26007003/22020406 Other Maintenance Services							300,000.00	300,000.00	300,000.00
26007003/22020501 Local Training							500,000.00	500,000.00	500,000.00
26007003/22020503 Training and Staff Development	375,000.00	1,000,000.00	1,500,000.00	1,500,000.00	500,000.00+	33.33%+	1,500,000.00	1,500,000.00	1,500,000.00
26007003/22020506 Seminar and Conferences		1,762,000.00		1,762,000.00					
26007003/22020605 Cleaning and Fumigation Services		204,000.00		204,000.00			200,000.00	200,000.00	200,000.00
26007003/22020703 Legal Services (Payment to Consultants)	800,000.00		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
26007003/22020709 Research and Documentation			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,700,000.00	1,700,000.00	1,700,000.00
26007003/22020710 Monitoring and Evaluation			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
26007003/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007003/22020901 Bank Charges (Other than Interest)	11,905.89	33,500.81		33,600.00	99.19+	0.30%+			
26007003/22021001 Refreshment & Meals		2,707,000.00	1,200,000.00	2,707,000.00			1,200,000.00	1,200,000.00	1,200,000.00
26007003/22021002 Honorarium & Sitting Allowance	1,400,000.00	5,030,000.00	9,000,000.00	9,000,000.00	3,970,000.00+	44.11%+	9,000,000.00	9,000,000.00	9,000,000.00
26007003/22021003 Publicity & Advertisements	80,000.00	1,078,000.00	2,000,000.00	2,000,000.00	922,000.00+	46.10%+	2,000,000.00	2,000,000.00	2,000,000.00
26007003/22021014 Annual Budget Expenses and Administration		50,000.00	80,000.00	80,000.00	30,000.00+	37.50%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	5,956,905.89	14,401,450.81	42,980,000.00	47,624,400.00	33,222,949.19+	69.76%+	40,100,000.00	40,100,000.00	40,600,000.00
Total Recurrent Expenditure	5,956,905.89	14,401,450.81	42,980,000.00	47,624,400.00	33,222,949.19+	69.76%+	40,100,000.00	40,100,000.00	40,600,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
65001001 - Ministry of Enugu Capital Territory									
65001001/21010101 Basic Salary	35,265,696.74	38,304,544.54	67,162,397.00	39,162,397.00	857,852.46+	2.19%+	35,971,010.00	36,676,324.00	37,381,638.00
65001001/21020101 Housing/Rent Allowance	4,016,579.00	3,418,963.26	5,089,226.00	5,089,226.00	1,670,262.74+	32.82%+	4,096,910.00	4,177,242.00	4,257,573.00
65001001/21020102 Transport Allowance	1,819,860.00	2,115,665.00	2,265,800.00	2,265,800.00	150,135.00+	6.63%+	1,856,257.00	1,892,654.00	1,929,051.00
65001001/21020103 Meal Subsidy	719,360.00	717,956.00	902,400.00	902,400.00	184,444.00+	20.44%+	733,747.00	748,134.00	762,521.00
65001001/21020104 Utility Allowance	533,911.76	468,100.00	660,000.00	660,000.00	191,900.00+	29.08%+	544,589.00	555,268.00	565,946.00
65001001/21020105 Entertainment Allowance	2,430.00						2,478.00	2,527.00	2,575.00
65001001/21020106 Leave Allowance	2,149,163.00	2,430,935.20	16,062,261.00	2,431,035.00	99.80+	0.00%+	2,192,146.00	2,235,129.00	2,278,112.00
65001001/21020107 Domestic Staff Allowance	50,616.00						51,628.00	52,640.00	53,652.00
65001001/21020108 Shift Duty		358,767.52		358,800.00	32.48+	0.01%+			
65001001/21020111 Hazard Allowance	24,000.00	24,000.00		24,000.00			24,480.00	24,960.00	25,440.00
65001001/21020129 Maintenance of Qtrs Allowance		9,362.00		9,400.00	38.00+	0.40%+			
65001001/21020131 Arrears (Allowance)	216,567.93	1,202,501.88		1,202,600.00	98.12+	0.01%+	220,899.00	225,230.00	229,562.00
Total Personal Cost	44,798,184.43	49,050,795.40	92,142,084.00	52,105,658.00	3,054,862.60+	5.86%+	45,694,144.00	46,590,108.00	47,486,070.00
Sub Total: Personnel Cost	44,798,184.43	49,050,795.40	92,142,084.00	52,105,658.00	3,054,862.60+	5.86%+	45,694,144.00	46,590,108.00	47,486,070.00
65001001/22020101 Local Transport & Travel-Training	1,250,000.00	3,380,161.85		3,380,200.00	38.15+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
65001001/22020102 Local Transport & Travel - Others	1,330,405.57	1,816,450.00	4,000,000.00	4,000,000.00	2,183,550.00+	54.59%+	4,000,000.00	4,000,000.00	4,500,000.00
65001001/22020202 Telephone Charges	20,000.00								
65001001/22020203 Internet Access Charges	1,827,000.00	538,200.00	100,000.00	538,200.00			200,000.00	200,000.00	200,000.00
65001001/22020205 Water Rates			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	300,000.00
65001001/22020301 Office Stationeries/Computer Consumables	7,346,295.00	5,864,468.00	2,000,000.00	5,864,500.00	32.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
65001001/22020303 Newspapers	5,186,625.00	2,311,600.00	100,000.00	2,311,700.00	100.00+	0.00%+	100,000.00	100,000.00	100,000.00
65001001/22020305 Printing of Non Security Documents			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
65001001/22020306 Printing of Security Documents	16,000.00								
65001001/22020309 Uniforms & Other Clothing			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
65001001/22020312 Service Materials	237,500.00		900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
65001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	33,359,541.29	33,189,945.00	12,000,000.00	33,190,000.00	55.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
65001001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
65001001/22020404 Maintenance of Office IT Equipment	42,000.00	2,624,953.46	300,000.00	2,625,000.00	46.54+	0.00%+	300,000.00	300,000.00	400,000.00
65001001/22020405 Maintenance of Plants/Generators			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
65001001/22020403 Other Maintenance Services	26,625,097.22	2,410,500.00	3,000,000.00	3,000,000.00	589,500.00+	19.65%+	3,000,000.00	3,000,000.00	3,000,000.00
65001001/22020501 Local Training	165,000.00	1,515,340.00	1,000,000.00	1,515,400.00	60.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
65001001/22020506 Seminar and Conferences	4,487,125.00	969,644.00	1,200,000.00	1,200,000.00	230,356.00+	19.20%+	1,200,000.00	1,200,000.00	1,200,000.00
65001001/22020605 Cleaning & Fumigation Services	1,272,000.00	25,000.00	8,200,000.00	8,200,000.00	8,175,000.00+	99.70%+	8,200,000.00	8,200,000.00	8,200,000.00
65001001/22020703 Legal Services			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
65001001/22020710 Monitoring and evaluation	2,000,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
65001001/22020801 Motor Vehicle Fuel Cost	11,198,146.67	11,633,825.00	5,000,000.00	11,633,900.00	75.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
65001001/22020803 Plant/Generator Fuel Cost	50,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
65001001/22020901 Bank Charges (Other than Interest)	114,355.46	92,605.96	50,000.00	92,700.00	94.04+	0.10%+	50,000.00	50,000.00	50,000.00
65001001/22021001 Refreshment & Meals	829,700.00	2,518,500.00	2,000,000.00	2,518,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
65001001/22021003 Publicity & Advertisements	529,800.00	736,000.00	3,500,000.00	3,500,000.00	2,764,000.00+	78.97%+	3,500,000.00	3,500,000.00	3,500,000.00
65001001/22021006 Postages & Courier Services	26,000.00								
65001001/22021007 Welfare Packages	554,390.00	591,500.00	600,000.00	600,000.00	8,500.00+	1.42%+	600,000.00	600,000.00	700,000.00
65001001/22021014 Annual Budget Expenses and Administration	1,087,770.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
65001001/22021016 Servicom			200,000.00				200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	99,554,751.21	70,218,693.27	58,100,000.00	99,020,200.00	28,801,506.73+	29.09%+	59,300,000.00	59,300,000.00	60,250,000.00
Total Recurrent Expenditure	144,352,935.64	119,269,488.67	150,242,084.00	151,125,858.00	31,856,369.33+	21.08%+	104,994,144.00	105,890,108.00	107,736,070.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
13001001 - Ministry of Youth and Sports									
13001001/21010101 Basic Salary	47,879,997.07	45,625,080.42	54,907,586.00	54,907,586.00	9,282,505.58+	16.91%+	48,837,597.00	49,795,196.00	50,752,796.00
13001001/21020101 Housing/Rent Allowance	9,893,239.54	10,335,202.00	10,168,508.00	10,335,208.00	6.00+	0.00%+	10,091,104.00	10,288,969.00	10,486,833.00
13001001/21020102 Transport Allowance	3,055,300.00	3,085,700.00	2,891,200.00	3,085,800.00	100.00+	0.00%+	3,116,406.00	3,177,512.00	3,238,618.00
13001001/21020103 Meal Subsidy	2,185,755.00	1,358,100.00	1,548,400.00	1,548,400.00	190,300.00+	12.29%+	2,229,470.00	2,273,185.00	2,316,900.00
13001001/21020104 Utility Allowance	881,800.00	917,600.00	3,146,884.00	3,146,884.00	2,229,284.00+	70.84%+	899,436.00	917,072.00	934,708.00
13001001/21020105 Entertainment Allowance	325,210.00	180,225.00		180,300.00	75.00+	0.04%+	331,714.00	338,218.00	344,722.00
13001001/21020106 Leave Allowance	4,758,885.00	4,667,039.80	6,968,518.00	6,968,518.00	2,301,478.20+	33.03%+	4,854,062.00	4,949,240.00	5,044,418.00
13001001/21020107 Domestic Staff Allowance	3,623,265.00	2,657,340.00	5,751,578.00	5,751,578.00	3,094,238.00+	53.80%+	3,695,730.00	3,768,195.00	3,840,660.00
13001001/21020108 Shift Allowance	292,353.94	29,622.48		29,700.00	77.52+	0.26%+	298,201.00	304,048.00	309,895.00
13001001/21020131 Arrears (Allowances)	776,514.16	787,195.68		787,200.00	4.32+	0.00%+	792,044.00	807,574.00	823,105.00
Sub Total: Personnel Cost	73,672,319.71	69,643,105.38	85,382,674.00	86,741,174.00	17,098,068.62+	19.71%+	75,145,764.00	76,619,209.00	78,092,655.00
13001001/22020101 Local Transport & Travel-Training			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
13001001/22020102 Local Transport & Travel-Others	3,653,000.00	898,500.00	3,000,000.00	3,000,000.00	2,101,500.00+	70.05%+	3,000,000.00	3,000,000.00	3,500,000.00
13001001/22020104 International Transport & Travel-Others		3,000,000.00	5,500,000.00	5,500,000.00	2,500,000.00+	45.45%+	6,000,000.00	6,000,000.00	6,000,000.00
13001001/22020203 Internet Access Charges	200,000.00								
13001001/22020301 Office Stationeries/Computer Consumables	92,000.00	1,332,500.00	1,000,000.00	1,332,600.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
13001001/22020306 Printing of Security Documents							2,000,000.00	2,000,000.00	2,000,000.00
13001001/22020308 Field & Camping Materials Supplies			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,500,000.00
13001001/22020309 Uniforms & Other Clothing			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	3,000,000.00
13001001/22020401 Maintenance of Motor Vehicles/Transport Equipment		128,000.00	1,000,000.00	1,000,000.00	872,000.00+	87.20%+	2,500,000.00	2,500,000.00	3,000,000.00
13001001/22020402 Maintenance of Office Furniture	32,000.00	20,000.00	500,000.00	500,000.00	480,000.00+	96.00%+	600,000.00	600,000.00	600,000.00
13001001/22020404 Maintenance of Office IT Equipment		23,276,000.00	2,000,000.00	44,892,400.00	21,616,400.00+	48.15%+	1,000,000.00	1,000,000.00	3,000,000.00
13001001/22020405 Maintenance of Plants/Generators	437,000.00	596,000.00	5,000,000.00	5,000,000.00	4,404,000.00+	88.08%+	1,000,000.00	1,000,000.00	5,000,000.00
13001001/22020415 Maintenance of other Infrastructures	11,163,400.00	6,715,200.00		6,715,300.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
13001001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
13001001/22020506 Seminars and Conferences (Youth Seminars)			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
13001001/22020601 Security Services							5,000,000.00	5,000,000.00	5,000,000.00
13001001/22020602 Office Rent		2,988,216.00		2,988,300.00	84.00+	0.00%+			
13001001/22020605 Cleaning &Fumigation Services	226,000.00	98,000.00		98,000.00			500,000.00	500,000.00	500,000.00
13001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	2,000,000.00
13001001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	2,000,000.00
13001001/22020901 Bank Charges (other than interest)	577.50	1,298.50		1,300.00	1.50+	0.12%+			
13001001/22020902 Insurance Premium	15,125,000.00		1,500,000.00	608,000.00	608,000.00+	100.00%+	1,500,000.00	1,500,000.00	2,000,000.00
13001001/22021001 Refreshment & Meals	1,399,000.00	4,392,000.00	3,500,000.00	4,392,000.00			4,000,000.00	4,000,000.00	5,000,000.00
13001001/22021002 Honorarium and Sitting Allowance	125,000.00	11,982,800.00		11,982,900.00	100.00+	0.00%+			
13001001/22021003 Publicity & Advertisements	60,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
13001001/22021004 Medical Expenses		4,700,000.00	1,500,000.00	4,700,000.00			2,000,000.00	2,000,000.00	2,000,000.00
13001001/22021007 Welfare Packages	130,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	3,000,000.00
13001001/22021009 Sporting Activities (Organizing school inter-house sports com	191,149,150.00	48,344,730.00	120,000,000.00	49,000,000.00	655,270.00+	1.34%+	150,000,000.00	150,000,000.00	150,000,000.00
13001001/22021014 Annual Budget Expenses and Administration	343,513.00	135,000.00	200,000.00	200,000.00	65,000.00+	32.50%+	200,000.00	200,000.00	200,000.00
13001001/22021016 Servicom			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
13001001/22021021 Special Days/Celebrations	500,000.00	6,947,000.00	4,000,000.00	6,947,100.00	100.00+	0.00%+	4,500,000.00	4,500,000.00	4,000,000.00
Sub-Total: Overhead	224,635,640.50	115,555,244.50	177,200,000.00	177,357,900.00	61,802,655.50+	34.85%+	219,800,000.00	219,800,000.00	230,300,000.00
Total Recurrent Expenditure	298,307,960.21	185,198,349.88	262,582,674.00	264,099,074.00	78,900,724.12+	29.88%+	294,945,764.00	296,419,209.00	308,392,655.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
13002001 - Rangers Management Corporation									
13002001/21010101 Basic Salary		212,177,516.00	93,877,896.00	212,177,596.00	80.00+	0.00%+	104,386,071.00	106,475,792.00	111,693,096.00
13002001/21000102 Overtime Payments		6,986,262.00		6,986,300.00	38.00+	0.00%+			
13002001/21020101 Housing/Rent Allowance			8,655,830.00	8,655,830.00	8,655,830.00+	100.00%+	4,820,343.00	4,820,343.00	4,820,343.00
13002001/21020102 Transport Allowance			3,920,149.00	3,920,149.00	3,920,149.00+	100.00%+	2,199,175.00	2,199,175.00	2,199,175.00
13002001/21020103 Meal Subsidy			729,186.00	729,186.00	729,186.00+	100.00%+	9,819,832.00	10,016,229.00	11,693,096.00
13002001/21020104 Utility Allowance			1,728,339.00	1,728,339.00	1,728,339.00+	100.00%+	8,332,154.00	8,332,154.00	8,332,154.00
13002001/21000106 Leave Allowance							10,143,251.00	10,650,414.00	10,143,251.00
13002001/21020107 Domestic Staff Allowance							12,002,625.00	12,002,625.00	12,002,625.00
Sub Total: Personnel Cost		219,163,778.00	108,911,400.00	234,197,400.00	15,033,622.00+	6.42%+	151,703,451.00	154,496,732.00	160,883,740.00
13002001/22020101 Local Travel and Transport - Training		942,000.00	18,000,000.00	18,000,000.00	17,058,000.00+	94.77%+	20,000,000.00	20,000,000.00	20,000,000.00
13002001/22020102 Local Transport & Travel-Others	8,110,000.00	3,400,000.00	70,000,000.00	10,000,000.00	6,600,000.00+	66.00%+	75,000,000.00	75,000,000.00	75,000,000.00
13002001/22020104 International Transport & Travel-Others	944,100.00	169,506,880.00	35,000,000.00	169,600,000.00	93,120.00+	0.05%+	35,000,000.00	35,000,000.00	40,000,000.00
13002001/22020105 Hotel Accommodation		1,900,000.00		1,900,000.00					
13002001/22020201 Electricity Charges		1,000,000.00		1,000,000.00					
13002001/22020202 Telephone Charges	2,030,000.00	1,425,000.00		1,425,000.00					
13002001/22020203 Internet Access Charges		800,000.00		800,000.00					
13002001/22020204 Satellite Broad Access Charges		1,000,000.00		1,000,000.00					
13002001/22020205 Water Rates	1,288,000.00	932,000.00	600,000.00	932,000.00			600,000.00	600,000.00	600,000.00
13002001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
13002001/22020301 Office Stationeries/Computer Consumables	2,380,000.00	1,130,000.00	1,500,000.00	1,500,000.00	370,000.00+	24.67%+	2,000,000.00	2,000,000.00	2,000,000.00
13002001/22020307 Drugs and Medical Supplies	840,405.00	710,000.00		710,000.00			3,000,000.00	3,000,000.00	3,000,000.00
13002001/22020308 Field and Camping Materials Supplies							10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020309 Uniforms and Other Clothing							10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020401 Maintenance of Motor Vehicles/Transport Equipment	982,000.00	1,861,000.00	2,200,000.00	2,200,000.00	339,000.00+	15.41%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020402 Maintenance of Office Furniture	1,150,000.00	300,000.00	1,000,000.00	1,000,000.00	700,000.00+	70.00%+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020403 Maintenance of Office Building Residential			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
13002001/22020404 Maintenance of Office / IT Equipments			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
13002001/22020405 Maintenance of Plants & Generators		680,000.00	300,000.00	680,000.00			400,000.00	400,000.00	400,000.00
13002001/22020406 Other Maintenance Services	970,000.00	200,000.00	600,000.00	600,000.00	400,000.00+	66.67%+	600,000.00	600,000.00	600,000.00
13002001/22020501 Local Training	8,100,968.00	24,878,860.20	10,000,000.00	24,878,900.00	39.80+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020502 International Training		235,500.00		235,600.00	100.00+	0.04%+			
13002001/22020601 Security Services	1,600,000.00	2,400,000.00	2,500,000.00	2,500,000.00	100,000.00+	4.00%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020605 Cleaning &Fumigation Services	800,000.00	930,000.00	400,000.00	930,000.00			400,000.00	400,000.00	400,000.00
13002001/22020703 Legal Services	1,200,000.00	250,000.00	5,000,000.00	5,000,000.00	4,750,000.00+	95.00%+	5,000,000.00	5,000,000.00	5,000,000.00
13002001/22020801 Motor Vehicle Fuel Cost	1,998,000.00	3,060,000.00	2,200,000.00	3,060,000.00			2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020803 Plant /Generator Fuel Cost	1,800,000.00	3,050,716.96	800,000.00	3,050,717.00	0.04+	0.00%+	800,000.00	800,000.00	800,000.00
13002001/22020901 Financial Charges (Other than Interest)	1,154,548.70	2,474,473.63		2,474,500.00	26.37+	0.00%+			
13002001/22021001 Refreshments & Meals		950,000.00	6,000,000.00	6,000,000.00	5,050,000.00+	84.17%+	6,000,000.00	6,000,000.00	6,000,000.00
13002001/22021002 Honorarium & Sitting Allowance	100,000.00		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
13002001/22021003 Publicity & Advertisements	800,000.00	950,000.00	3,000,000.00	3,000,000.00	2,050,000.00+	68.33%+	3,500,000.00	3,500,000.00	3,500,000.00
13002001/22021004 Medical Expenses	280,000.00						10,000,000.00	10,000,000.00	10,000,000.00
13002001/22021006 Postages and Couriers Services	840,000.00	1,030,000.00		1,030,000.00			700,000.00	700,000.00	700,000.00
13002001/22021007 Welfare Packages			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original Budget	Final	Variance Amount	% Variance	Budget	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2019	2020	Budget 2021	Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
13002001/22021009 Sporting Activities	157,685,367.95	227,184,680.30	140,000,000.00	227,184,700.00	19.70+	0.00%+	160,000,000.00	160,000,000.00	160,000,000.00
13002001/22021014 Annual Budget Expenses and Administration	400,000.00	100,000.00	200,000.00	200,000.00	100,000.00+	50.00%+	200,000.00	200,000.00	200,000.00
13002001/22021016 Servicom			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
13002001/22021023 Final Accounts Preparation/Verification Expenses		444,000.00		444,100.00	100.00+	0.02%+			
Sub-Total: Overhead	196,442,167.65	453,725,111.09	312,600,000.00	504,635,517.00	50,910,405.91+	10.09%+	375,000,000.00	375,000,000.00	380,000,000.00
Total Recurrent Expenditure	196,442,167.65	672,888,889.09	421,511,400.00	738,832,917.00	65,944,027.91+	8.93%+	526,703,451.00	529,496,732.00	540,883,740.00
13003001 - National Youth Service Corp (NYSC)									
13003001/21010101 Basic Salary	314,129,185.93	287,369,590.22		287,396,600.00	27,009.78+	0.01%+			
Sub Total: Personnel Cost	314,129,185.93	287,369,590.22		287,396,600.00	27,009.78+	0.01%+			
13003001/22020102 Local Travels and Transport - others			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
13003001/22020201 Electricity Charges			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
13003001/22020204 Satellite Broadcasting Access Charges			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
13003001/22020205 Water Rate			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
13003001/22020301 Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00
13003001/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
13003001/22020901 Bank Charges (Other than interests)			150,000.00	150,000.00	150,000.00+	100.00%+	180,000.00	180,000.00	180,000.00
13003001/22021001 Refreshments & Meals			50,000,000.00				50,000,000.00	50,000,000.00	50,000,000.00
13003001/22021004 Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
13003001/22021006 Postages and Courier Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
13003001/22021007 Welfare Packages			5,000,000.00				10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead			62,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	65,930,000.00	65,930,000.00	65,930,000.00
Total Recurrent Expenditure	314,129,185.93	287,369,590.22	62,500,000.00	294,896,600.00	7,527,009.78+	2.55%+	65,930,000.00	65,930,000.00	65,930,000.00
13003002 - YSFON									
13001002/22020102 Local Travel and Transport - Others	345,000.00	290,500.00		290,600.00	100.00+	0.03%+			
13001002/22020105 Hotel Accommodation	305,000.00	290,000.00		290,000.00					
13001002/22020301 Office Stationeries/Computer Consumables	12,000.00	30,500.00		30,500.00					
13001002/22020901 Bank Charges (Other Than Interest)	984.54	1,840.34		1,900.00	59.66+	3.14%+			
13001002/22021001 Refreshment & Meals	203,500.00	270,000.00		270,000.00					
13001002/22021003 Publicity & Advertisement	160,000.00	104,000.00		104,000.00					
13001002/22021006 Postage & Courier Services	6,500.00	137,000.00		137,000.00					
13001002/22021008 Subscription to Professional Bodies		45,000.00		45,000.00					
13001002/22021009 Sporting Activities	15,000.00	144,500.00		144,600.00	100.00+	0.07%+			
Sub-Total: Overhead	1,047,984.54	1,313,340.34		1,313,600.00	259.66+	0.02%+			
Total Recurrent Expenditure	1,047,984.54	1,313,340.34		1,313,600.00	259.66+	0.02%+			
14001001 - Ministry of Gender Affairs and Social Dev.									
14001001/21010101 Basic Salary	34,382,077.84	35,002,468.68	28,467,279.00	35,002,479.00	10.32+	0.00%+	35,069,719.00	35,757,360.00	36,445,002.00
14001001/21020101 Housing/Rent Allowance	7,210,293.00	7,349,671.00	3,607,610.00	7,349,710.00	39.00+	0.00%+	7,354,498.00	7,498,704.00	7,642,910.00
14001001/21020102 Transport Allowance	2,571,428.00	2,622,862.00	2,043,603.00	2,622,903.00	41.00+	0.00%+	2,622,856.00	2,674,285.00	2,725,713.00
14001001/21020103 Meal Subsidy	1,101,780.00	1,122,460.00	5,743,744.00	5,743,744.00	4,621,284.00+	80.46%+	1,123,815.00	1,145,851.00	1,167,886.00
14001001/21020104 Utility Allowance	786,380.00	806,480.00	756,730.00	806,530.00	50.00+	0.01%+	802,107.00	817,835.00	833,562.00
14001001/21020105 Entertainment Allowance	84,375.00	71,280.00		71,300.00	20.00+	0.03%+	86,062.00	87,750.00	89,437.00
14001001/21020106 Leave Allowance	3,557,085.10	3,486,220.50	2,104,080.00	3,486,280.00	59.50+	0.00%+	3,506,971.00	3,699,368.00	3,770,510.00
14001001/21020107 Domestic Staff Allowance	2,214,450.00	2,087,910.00	2,022,990.00	2,087,990.00	80.00+	0.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original Budget	Final	Variance Amount	% Variance	Budget	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2019	2020	Budget 2021	Budget 2022
	N	N	N	N	N		N	N	N
14001001/21020108 Shift Allowances	550,739.10	552,393.00		552,400.00	7.00+	0.00%+	561,753.00	572,768.00	583,783.00
14001001/21020111 Hazard Allowance	116,000.00	120,000.00		120,000.00					
14001001/21020125 Inducement Allowance	95,302.00	129,722.40		129,800.00	77.60+	0.06%+			
14001001/21020131 Arrears (Allowance)	2,329,252.61	417,105.55		417,200.00	94.45+	0.02%+	2,375,837.00	2,422,422.00	2,469,007.00
Sub Total: Personnel Cost	54,999,162.65	53,768,573.13	44,746,036.00	58,390,336.00	4,621,762.87+	7.92%+	53,503,618.00	54,676,343.00	55,727,810.00
14001001/22020101 Local Transport & Travel-Training	2,873,000.00	4,476,922.00	2,000,000.00	4,477,000.00	78.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
14001001/22020102 Local Transport & Travel-Others	375,000.00	750,200.00	1,300,000.00	1,300,000.00	549,800.00+	42.29%+	2,000,000.00	2,500,000.00	250,000.00
14001001/22020103 International Transport & Travel-Training							2,000,000.00	2,500,000.00	2,500,000.00
14001001/22020104 International Transport & Travel-Others			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,500,000.00
14001001/22020105 Hotel Accommodation		468,184.00		468,200.00	16.00+	0.00%+			
14001001/22020203 Internet Access Charges	144,000.00	96,000.00	300,000.00	300,000.00	204,000.00+	68.00%+	300,000.00	300,000.00	300,000.00
14001001/22020204 Satellite Broadcasting Access Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
14001001/22020206 Sewerage Charges			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001001/22020301 Office Stationeries/Computer Consumables	5,506,010.00	5,531,316.00	1,200,000.00	5,531,400.00	84.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
14001001/22020302 Books	61,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001001/22020303 Newspapers	58,000.00	32,000.00	70,000.00	70,000.00	38,000.00+	54.29%+	100,000.00	100,000.00	100,000.00
14001001/22020304 Magazines & Periodicals	76,000.00	48,000.00	50,000.00	50,000.00	2,000.00+	4.00%+	50,000.00	50,000.00	50,000.00
14001001/22020305 Printing of Non Security Documents	150,000.00	645,000.00	600,000.00	645,000.00			600,000.00	600,000.00	700,000.00
14001001/22020311 Food Stuff & Catering Material Supplies	8,522,790.00	12,156,900.00	3,000,000.00	12,157,000.00	100.00+	0.00%+	3,500,000.00	3,500,000.00	3,600,000.00
14001001/22020312 Service Materials - (Provision for Tamar Sarc & OVC Prog.)	26,479,823.73	19,147,180.00	10,000,000.00	19,147,200.00	20.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
14001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	105,200.00	214,650.00	1,000,000.00	1,000,000.00	785,350.00+	78.54%+	1,000,000.00	1,000,000.00	2,500,000.00
14001001/22020402 Maintenance of Office Furniture		6,250.00	600,000.00	600,000.00	593,750.00+	98.96%+	600,000.00	600,000.00	600,000.00
14001001/22020403 Maintenance of Office Building/Residential Qtrs.		166,700.00	1,500,000.00	45,141,300.00	44,974,600.00+	99.63%+	1,500,000.00	1,500,000.00	1,500,000.00
14001001/22020404 Maintenance of Office IT Equipment	97,000.00	155,600.00	500,000.00	500,000.00	344,400.00+	68.88%+	500,000.00	500,000.00	600,000.00
14001001/22020405 Maintenance of Plants/Generators	1,582,500.00	570,800.00	400,000.00	570,900.00	100.00+	0.02%+	400,000.00	400,000.00	450,000.00
14001001/22020406 Other Maintenance Service	142,850.00	387,700.00	600,000.00	600,000.00	212,300.00+	35.38%+	700,000.00	700,000.00	800,000.00
14001001/22020501 Local Training	2,328,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
14001001/22020506 Seminars and conferences (Implem/Launching of State Action p			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
14001001/22020601 Security Services	229,000.00	24,000.00		24,000.00			500,000.00	500,000.00	600,000.00
14001001/22020605 Cleaning & Fumigation Services			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	400,000.00
14001001/22020703 Legal Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	650,000.00
14001001/22020710 Monitoring and evaluation			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
14001001/22020801 Motor Vehicle Fuel Cost	3,140,000.00	2,706,400.00	1,000,000.00	2,706,400.00			1,000,000.00	1,000,000.00	1,000,000.00
14001001/22020803 Plant/Generator Fuel Cost	196,000.00	185,100.00	500,000.00	500,000.00	314,900.00+	62.98%+	500,000.00	500,000.00	500,000.00
14001001/22020901 Bank Charges(Other Than Interest)	149,952.06	125,839.53	50,000.00	125,900.00	60.47+	0.05%+	50,000.00	50,000.00	50,000.00
14001001/22021001 Refreshments & Meals	5,137,500.00	8,486,000.00		8,486,000.00			1,000,000.00	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+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
14001001/22021003 Publicity & Advertisements	211,300.00	830,000.00	600,000.00	830,000.00			600,000.00	600,000.00	750,000.00
14001001/22021007 Welfare Packages	11,850,000.00	447,000.00	22,000,000.00	22,000,000.00	21,553,000.00+	97.97%+	23,000,000.00	23,000,000.00	25,000,000.00
14001001/22021014 Annual Budget Expenses & Administration	405,000.00	210,000.00	250,000.00	250,000.00	40,000.00+	16.00%+	300,000.00	300,000.00	300,000.00
14001001/22021016 Servicom			350,000.00	350,000.00	350,000.00+	100.00%+			
14001001/22021021 Special Days/Celebrations (organization of children's day	15,031,500.00	5,489,000.00	50,000,000.00	5,489,100.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	22,000,000.00
Sub-Total: Overhead	84,851,425.79	63,356,741.53	147,820,000.00	183,269,400.00	119,912,658.47+	65.43%+	91,950,000.00	93,150,000.00	97,800,000.00
Total Recurrent Expenditure	139,850,588.44	117,125,314.66	192,566,036.00	241,659,736.00	124,534,421.34+	51.53%+	145,453,618.00	147,826,343.00	153,527,810.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
14001002 - Vocational And Rehabilitation Centre Emene									
14001002/22020102 Local Transport & Travel-Others			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001002/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020301 Office Stationeries/Computer Consumables			800,000.00	800,000.00	800,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001002/22020307 Drugs & Medical Supplies			400,000.00	400,000.00	400,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
14001002/22020311 Food Stuff / Catering Materials Supplies			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
14001002/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020402 Maintenance of Office Furniture			150,000.00	150,000.00	150,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020403 Maintenance of Office Building/Residential Qtrs.			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001002/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020406 Other maintenance Services			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020501 Local Training			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
14001002/22020601 Security Services							200,000.00	200,000.00	200,000.00
14001002/22020605 Cleaning &Fumigation Services			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001002/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001002/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001002/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001002/22021004 Medical Expenses			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
14001002/22021007 Welfare Packages			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001002/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	100.00%+			
14001002/22021016 Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			10,600,000.00	10,500,000.00	10,500,000.00+	100.00%+	14,000,000.00	14,000,000.00	14,000,000.00
Total Recurrent Expenditure			10,600,000.00	10,500,000.00	10,500,000.00+	100.00%+	14,000,000.00	14,000,000.00	14,000,000.00
14001003 - Remand Home									
14001003/22020102 Local Transport & Travel-Others			200,000.00	200,000.00	200,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001003/22020205 Water Rates			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
14001003/22020307 Drugs & Medical Supplies			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
14001003/22020311 Food Stuff / Catering Materials Supplies			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
14001003/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001003/22020401 Maintenance of Motor Vehicles/Transport Equipment			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001003/22020405 Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001003/22020406 Other maintenance Services			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020601 Security Services			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001003/22020801 Motor Vehicle Fuel Cost			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001003/22020803 Plant/Generator Fuel Cost			500,000.00				500,000.00	500,000.00	500,000.00
Sub-Total: Overhead			6,150,000.00	5,650,000.00	5,650,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
Total Recurrent Expenditure			6,150,000.00	5,650,000.00	5,650,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
14002001 - Skills Acquisition Centre Uwani									
14002001/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020301 Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22020312 Service Materials			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020403 Maintenance of Office Building/Residential Qtrs.			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
14002001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020406 Other Maintenance Services							300,000.00	300,000.00	300,000.00
14002001/22020413 Maintenance of Office Equipment							300,000.00	300,000.00	300,000.00
14002001/22020501 Local Training			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002001/22020506 Seminar and Conferences			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14002001/22020601 Security Services			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
14002001/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002001/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00+	100.00%+	550,000.00	550,000.00	550,000.00
14002001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
14002001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead			6,850,000.00	6,850,000.00	6,850,000.00+	100.00%+	8,500,000.00	8,500,000.00	8,500,000.00
Total Recurrent Expenditure			6,850,000.00	6,850,000.00	6,850,000.00+	100.00%+	8,500,000.00	8,500,000.00	8,500,000.00
14002002 - State Approved School Ngwo									
14002003 - Social Welfare Center Emene									
14002003/22020102 Local Transport & Travel-Others			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
14002003/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14002003/22020206 Sewerage Charges			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
14002003/22020301 Office Stationeries/Computer Consumables			850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00	850,000.00	850,000.00
14002003/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002003/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	850,000.00	850,000.00	850,000.00
14002003/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
14002003/22020403 Maintenance of Office Building Residential			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002003/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002003/22020406 Other maintenance Services			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002003/22020501 Local Training			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14002003/22020506 Seminar and Conferences			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
14002003/22020601 Security Services			700,000.00	700,000.00	700,000.00+	100.00%+	750,000.00	750,000.00	750,000.00
14002003/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	100.00%+	450,000.00	450,000.00	450,000.00
14002003/22020703 Legal Services			850,000.00	850,000.00	850,000.00+	100.00%+	900,000.00	900,000.00	900,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
14002003/22020801 Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
14002003/22020803 Plant/Generator Fuel Cost			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002003/22021003 Publicity & Advertisements			900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
14002003/22021007 Welfare Packages			600,000.00	600,000.00	600,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
14002003/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
14002003/22021016 Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			11,350,000.00	11,250,000.00	11,250,000.00+	100.00%+	12,200,000.00	12,200,000.00	12,200,000.00
Total Recurrent Expenditure			11,350,000.00	11,250,000.00	11,250,000.00+	100.00%+	12,200,000.00	12,200,000.00	12,200,000.00
17001001 - Ministry of Education									
17001001/21010101 Basic Salary	68,871,018.86	61,765,670.68	84,433,730.00	61,765,700.00	29.32+	0.00%+	70,248,439.00	71,625,859.00	73,003,279.00
17001001/21020101 Housing/Rent Allowance	14,584,108.00	10,497,665.00	17,308,970.00	17,308,970.00	6,811,305.00+	39.35%+	14,875,790.00	15,167,472.00	15,459,154.00
17001001/21020102 Transport Allowance	4,960,200.00	3,414,200.00	3,979,540.00	3,979,540.00	565,340.00+	14.21%+	5,059,404.00	5,158,608.00	5,257,812.00
17001001/21020103 Meal Subsidy	2,147,800.00	1,595,700.00	1,738,200.00	1,738,200.00	142,500.00+	8.20%+	2,190,756.00	2,233,712.00	2,276,668.00
17001001/21020104 Utility Allowance	1,485,400.00	987,900.00	1,424,600.00	1,424,600.00	436,700.00+	30.65%+	1,515,108.00	1,544,816.00	1,574,524.00
17001001/21020105 Entertainment Allowance	432,540.00	259,200.00		259,200.00			441,190.00	449,841.00	458,492.00
17001001/21020106 Leave Allowance	6,907,738.70	6,596,297.10	8,433,710.00	8,433,710.00	1,837,412.90+	21.79%+	7,045,893.00	7,184,048.00	7,322,203.00
17001001/21020107 Domestic Staff Allowance	6,352,308.00	3,986,010.00	5,442,900.00	5,442,900.00	1,456,890.00+	26.77%+	6,479,354.00	6,606,400.00	6,733,446.00
17001001/21020113 TSS Allowance	27,563.80								
17001001/21020131 Arrears (Allowances)	6,038,250.81	1,928,611.00		1,928,700.00	89.00+	0.00%+			
17001001/21020138 Auditor Allowance	1,100.00	900.00		900.00					
Sub Total: Personnel Cost	111,808,028.17	91,032,153.78	122,761,650.00	102,282,420.00	11,250,266.22+	11.00%+	107,855,934.00	109,970,756.00	112,085,578.00
17001001/22020101 Local Transport & Travel-Training	20,000.00	3,240,416.80	1,000,000.00	3,240,500.00	83.20+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22020102 Local Transport & Travel-Others	3,752,000.00	763,682.00	4,000,000.00	4,000,000.00	3,236,318.00+	80.91%+	4,000,000.00	4,000,000.00	4,000,000.00
17001001/22020103 International Transport & Travel-Training		1,769,500.00		1,769,600.00	100.00+	0.01%+			
17001001/22020104 International Transport & Travel-Others			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,500,000.00	6,500,000.00	6,500,000.00
17001001/22020105 Hotel accommodation	56,270.00								
17001001/22020201 Electricity Charges		153,300.00		153,300.00					
17001001/22020202 Telephone Charges	2,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17001001/22020203 Internet Access Charges			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
17001001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17001001/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17001001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
17001001/22020301 Office Stationeries/Computer Consumables	3,934,000.00	3,467,750.00	3,000,000.00	4,787,800.00	1,320,050.00+	27.57%+	3,000,000.00	3,000,000.00	3,000,000.00
17001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
17001001/22020304 Magazines & Periodicals			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17001001/22020305 Printing of Non Security Documents	309,700.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	2,000,000.00
17001001/22020306 Printing of Security Documents (Printing of school census form)	1,200.00		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
17001001/22020310 Teaching Aids/Instruction Materials			7,000,000.00	7,031,100.00	7,031,100.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17001001/22020312 Service Materials			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,884,000.00	381,150.00	1,200,000.00	1,200,000.00	818,850.00+	68.24%+	1,200,000.00	1,200,000.00	1,200,000.00
17001001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17001001/22020403 Maintenance of Office Building/Residential Qtrs.		2,640,000.00		2,846,000.00	5,486,000.00+	192.76%+			
17001001/22020404 Maintenance of Office IT Equipment	12,000.00	171,000.00	600,000.00	600,000.00	429,000.00+	71.50%+	600,000.00	600,000.00	600,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17001001/22020405 Maintenance of Plants/Generators			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17001001/22020406 Other Maintenance Services		15,682,928.00	600,000.00	15,683,000.00	72.00+	0.00%+	600,000.00	600,000.00	600,000.00
17001001/22020501 Local Training(i annual workshop to review and develop MTSS	7,334,000.00	777,500.00	10,000,000.00	10,000,000.00	9,222,500.00+	92.23%+	10,000,000.00	10,000,000.00	10,000,000.00
17001001/22020505 ICT Training for Civil Servants (for teachers/staff)			3,300,000.00	3,300,000.00	3,300,000.00+	100.00%+			
17001001/22020506 Seminar and Conferences			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	30,000,000.00	2,000,000.00	2,000,000.00
17001001/22020605 Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17001001/22020706 Survey Services (school census survey/education sector self			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17001001/22020709 Research and Studies	10,000.00		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
17001001/22020710 Monitoring and evaluation(i Development of whole school eval			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17001001/22020801 Motor Vehicle Fuel Cost	1,823,500.00	32,134,110.00	1,500,000.00	32,134,200.00	90.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17001001/22020802 Other Transport Equipment Fuel Cost	408,000.00	423,300.00		423,400.00	100.00+	0.02%+			
17001001/22020803 Plant/Generator Fuel Cost	742,800.00	770,946.00	300,000.00	771,000.00	54.00+	0.01%+	300,000.00	300,000.00	300,000.00
17001001/22021001 Refreshments & Meals	244,850.00	261,540.00	1,000,000.00	1,000,000.00	738,460.00+	73.85%+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22021002 Honorarium & Sitting Allowance		29,977,600.00		29,977,600.00					
17001001/22021003 Publicity & Advertisements	5,663,200.00	60,000.00	800,000.00	800,000.00	740,000.00+	92.50%+	800,000.00	800,000.00	800,000.00
17001001/22021005 Service School Fees Payment	31,850,000.00								
17001001/22021007 Welfare Packages	127,650.00		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
17001001/22021014 Annual Budget Expenses & Administration			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17001001/22021016 Servicom			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17001001/22021020 Scholarship Scheme(Scholarship award to 680 indigene from 1	255,000.00	15,010,000.00		15,010,000.00			3,000,000.00	3,000,000.00	3,000,000.00
17001001/22021021 Special Days/Celebrations		13,819,746.00		13,819,800.00	54.00+	0.00%+			
Sub-Total: Overhead	59,430,170.00	116,224,468.80	83,900,000.00	198,147,300.00	81,922,831.20+	41.34%+	109,300,000.00	81,300,000.00	73,400,000.00
Total Recurrent Expenditure	171,238,198.17	207,256,622.58	206,661,650.00	300,429,720.00	93,173,097.42+	31.01%+	217,155,934.00	191,270,756.00	185,485,578.00
17003001 - Enugu State Universal Basic Edu. Board									
17003001/21010101 Basic Salary	100,237,767.67	100,430,123.66	57,340,740.00	100,430,140.00	16.34+	0.00%+	84,508,332.00	88,508,332.00	92,571,874.00
17003001/21020101 Housing/Rent Allowance			9,747,489.00	658,089.00	658,089.00+	100.00%+	10,965,925.00	10,965,925.00	12,336,666.00
17003001/21020102 Transport Allowance			5,909,693.00	5,909,693.00	5,909,693.00+	100.00%+	6,648,405.00	6,648,405.00	7,479,456.00
17003001/21020103 Meal Subsidy			1,197,600.00	1,197,600.00	1,197,600.00+	100.00%+	1,347,300.00	1,347,300.00	1,515,712.00
17003001/21020104 Utility Allowance			1,811,705.00	1,811,705.00	1,811,705.00+	100.00%+	2,038,168.00	2,038,168.00	2,292,939.00
17003001/21020106 Leave Allowance			5,533,724.00	5,533,724.00	5,533,724.00+	100.00%+	6,225,440.00	6,225,440.00	7,003,620.00
17003001/21020107 Domestic Staff Allowance			34,421,837.00	421,837.00	421,837.00+	100.00%+	7,968,140.00	7,968,140.00	9,960,174.00
Sub Total: Personnel Cost	100,237,767.67	100,430,123.66	115,962,788.00	115,962,788.00	15,532,664.34+	13.39%+	119,701,710.00	123,701,710.00	133,160,441.00
17003001/22020101 Local Travel and Transport - Training	2,930,164.00	99,000.00	2,800,000.00	99,000.00			3,000,000.00	3,000,000.00	3,000,000.00
17003001/22020102 Local Travel and Transport - Others	9,961,180.00	12,150,431.00	5,000,000.00	12,150,500.00	69.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17003001/22020201 Electricity Charges	694,200.00	359,000.00	7,500,000.00	500,000.00	141,000.00+	28.20%+	8,000,000.00	8,000,000.00	8,000,000.00
17003001/22020202 Telephone Charges		7,500.00		7,500.00					
17003001/22020203 Internet Charges		10,000.00	500,000.00	56,000.00	46,000.00+	82.14%+			
17003001/22020205 Water Rates	239,000.00	265,000.00	900,000.00	900,000.00	635,000.00+	70.56%+	900,000.00	900,000.00	900,000.00
17003001/22020206 Sewerage Charges			650,000.00	650,000.00	650,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
17003001/22020301 Office Stationeries/Computer Consumables	1,835,550.00	3,613,650.00	20,000,000.00	3,708,600.00	94,950.00+	2.56%+	20,000,000.00	20,000,000.00	20,000,000.00
17003001/22020302 Books	67,000.00	646,200.00	1,200,000.00	1,200,000.00	553,800.00+	46.15%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020303 Newspapers	50,000.00	636,405.00	200,000.00	636,500.00	95.00+	0.01%+	200,000.00	200,000.00	200,000.00
17003001/22020305 Printing of Non Security Documents	8,140,454.00	16,240,880.00	1,600,000.00	16,240,900.00	20.00+	0.00%+	2,000,000.00	2,000,000.00	2,500,000.00
17003001/22020310 Teaching Aids/Instruction Materials/Instructional materials	14,155,265.80	58,000.00	3,100,000.00	100,000.00	42,000.00+	42.00%+	4,000,000.00	4,000,000.00	5,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17003001/22020312 Service Materials	2,864,610.00	75,000.00	2,000,000.00	100,000.00	25,000.00+	25.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	29,618,600.00	27,313,500.00	4,200,000.00	27,313,500.00			5,000,000.00	5,000,000.00	5,000,000.00
17003001/22020402 Maintenance of Office Furniture	235,000.00	1,246,500.00	1,200,000.00	1,246,600.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020403 Maintenance of Office Building/Residential Qtrs.	1,805,620.00	2,189,860.00	1,400,000.00	2,189,900.00	40.00+	0.00%+	1,700,000.00	1,700,000.00	2,000,000.00
17003001/22020404 Maintenance of Office IT Equipment	1,001,800.00	982,600.00	800,000.00	982,700.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,200,000.00
17003001/22020405 Maintenance of Plants/Generators	269,000.00	455,500.00	1,600,000.00	456,000.00	500.00+	0.11%+	1,800,000.00	1,800,000.00	2,000,000.00
17003001/22020406 Other Maintenance Services	16,714,600.00	18,496,060.00	1,250,000.00	18,496,100.00	40.00+	0.00%+	1,500,000.00	1,500,000.00	1,900,000.00
17003001/22020501 Local Training			7,500,000.00				9,300,000.00	9,300,000.00	10,000,000.00
17003001/22020502 International Training	5,268,784.00		15,000,000.00	2,763,500.00	2,763,500.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/22020503 Training and Staff Development	321,500.00	2,173,990.00	7,500,000.00	7,500,000.00	5,326,010.00+	71.01%+	8,000,000.00	8,000,000.00	8,000,000.00
17003001/22020506 Seminar and Conferences	145,300.00	159,000.00	5,000,000.00	5,000,000.00	4,841,000.00+	96.82%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22020601 Security Services	6,610,040.00	4,936,700.00	1,000,000.00	4,936,800.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020605 Cleaning & Fumigation Services	128,500.00	436,700.00	600,000.00	600,000.00	163,300.00+	27.22%+	800,000.00	800,000.00	800,000.00
17003001/22020701 Financial Consulting	9,568,000.00	4,784,004.00		4,784,100.00	96.00+	0.00%+			
17003001/22020703 Legal Services	311,250.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020709 Research and Studies		4,784,004.00		4,784,100.00	96.00+	0.00%+			
17003001/22020710 Monitoring and evaluation	8,480,000.00	7,802,400.00	2,500,000.00	7,802,500.00	100.00+	0.00%+	2,800,000.00	2,800,000.00	3,000,000.00
17003001/22020801 Motor Vehicle Fuel Cost	19,536,411.57	14,171,082.53	4,200,000.00	14,171,100.00	17.47+	0.00%+	4,200,000.00	4,200,000.00	4,200,000.00
17003001/22020803 Plant/Generator Fuel Cost	4,237,144.00	4,959,109.00	1,000,000.00	4,959,200.00	91.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020901 Bank Charges (Other than interest)	133,176.00	121,715.50	150,000.00	150,000.00	28,284.50+	18.86%+	150,000.00	150,000.00	150,000.00
17003001/22020902 Insurance Premium	5,000,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2.50%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22021001 Refreshments & Meals	12,104,310.00	8,409,272.00	2,000,000.00	8,409,300.00	28.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22021002 Honorarium & Sitting Allowance	7,424,600.00	8,886,400.00	2,000,000.00	8,886,500.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22021003 Publicity & Advertisements	2,452,500.00	4,444,780.48	1,500,000.00	4,444,800.00	19.52+	0.00%+	1,500,000.00	1,500,000.00	1,800,000.00
17003001/22021004 Medical Expenses	325,000.00	4,060,635.00	5,000,000.00	5,000,000.00	939,365.00+	18.79%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22021006 Postages & Courier Services	85,515.00	209,919.00	250,000.00	250,000.00	40,081.00+	16.03%+	250,000.00	250,000.00	250,000.00
17003001/22021007 Welfare Packages	13,711,800.00	17,236,488.56	5,000,000.00	17,236,500.00	11.44+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22021014 Annual Budget Expenses and Administration	300,000.00	400,000.00	1,500,000.00	580,500.00	180,500.00+	31.09%+	1,500,000.00	1,500,000.00	1,500,000.00
17003001/22021016 Servicom			650,000.00				650,000.00	650,000.00	650,000.00
Sub-Total: Overhead	186,725,874.37	174,771,286.07	121,450,000.00	192,492,700.00	17,721,413.93+	9.21%+	128,500,000.00	128,500,000.00	132,300,000.00
Total Recurrent Expenditure	286,963,642.04	275,201,409.73	237,412,788.00	308,455,488.00	33,254,078.27+	10.78%+	248,201,710.00	252,201,710.00	265,460,441.00
17008001 - Enugu State Library Board									
17008001/21010101 Basic Salary	37,362,869.44	40,780,895.33	24,069,631.00	40,780,931.00	35.67+	0.00%+	38,110,126.00	38,857,384.00	39,604,641.00
17008001/21010102 Overtime Payments			248,000.00	248,000.00	248,000.00+	100.00%+	248,000.00	248,000.00	248,000.00
17008001/21020101 Housing/Rent Allowance			4,356,629.00	4,356,629.00	4,356,629.00+	100.00%+	5,495,609.00	5,495,609.00	6,047,572.00
17008001/21020102 Transport Allowance			1,150,450.00	1,150,450.00	1,150,450.00+	100.00%+	1,296,517.00	1,296,517.00	1,425,169.00
17008001/21020103 Meal Subsidy			385,300.00	385,300.00	385,300.00+	100.00%+	575,300.00	575,300.00	632,830.00
17008001/21020104 Utility Allowance	174,114.42		513,600.00	513,600.00	513,600.00+	100.00%+	500,400.00	500,400.00	540,140.00
17008001/21020105 Entertainment Allowance			33,600.00	33,600.00	33,600.00+	100.00%+	35,600.00	35,600.00	36,200.00
17008001/21020106 Leave Allowance	288,303.23	710,351.05	2,284,466.00	2,284,466.00	1,574,114.95+	68.91%+	3,003,540.00	3,003,540.00	3,193,890.00
17008001/21020107 Domestic Staff Allowance			625,392.00	625,392.00	625,392.00+	100.00%+	661,212.00	661,212.00	661,212.00
Sub Total: Personnel Cost	37,825,287.09	41,491,246.38	33,667,068.00	50,378,368.00	8,887,121.62+	17.64%+	49,926,304.00	50,673,562.00	52,389,654.00
17008001/22020101 Local Travel and Transport - Training			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17008001/22020102 Local Travel and Transport	107,000.00	21,000.00	400,000.00	400,000.00	379,000.00+	94.75%+	400,000.00	400,000.00	500,000.00
17008001/22020201 Electricity Charges			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17008001/22020202 Telephone Charges			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17008001/22020205 Water Rate			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17008001/22020301 Office Stationeries/Computer Consumables	53,000.00	52,112.78	4,000,000.00	4,000,000.00	3,947,887.22+	98.70%+	4,000,000.00	4,000,000.00	4,500,000.00
17008001/22020302 Books			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17008001/22020303 Newspapers	494,000.00	594,000.00	500,000.00	594,000.00			500,000.00	500,000.00	500,000.00
17008001/22020304 Magazines & Periodicals			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17008001/22020401 Maintenance of Motor Vehicles/Transport Equipment		354,000.00	200,000.00	354,000.00			200,000.00	200,000.00	200,000.00
17008001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17008001/22020403 Maintenance of Office Building/Residential Qtrs.			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17008001/22020404 Maintenance of Office IT Equipment		197,200.00	300,000.00	300,000.00	102,800.00+	34.27%+	300,000.00	300,000.00	300,000.00
17008001/22020405 Maintenance of Plants/Generators			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17008001/22020406 Other Maintenance Services	359,300.00	390,315.69	500,000.00	500,000.00	109,684.31+	21.94%+	500,000.00	500,000.00	500,000.00
17008001/22020413 Minor Road Maintenance			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17008001/22020601 Security Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17008001/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17008001/22020801 Motor Vehicle Fuel Cost	170,300.00	170,500.00	250,000.00	250,000.00	79,500.00+	31.80%+	300,000.00	300,000.00	300,000.00
17008001/22020803 Plant /Generator Fuel Cost	586,600.00	329,000.00	300,000.00	329,000.00			300,000.00	300,000.00	300,000.00
17008001/22021001 Refreshment and Meals		20,476.23	400,000.00	400,000.00	379,523.77+	94.88%+	400,000.00	400,000.00	400,000.00
17008001/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17008001/22021006 Postages & Courier Services			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17008001/22021007 Welfare Package	110,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17008001/22021014 Annual Budget Expenses and Administration			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,880,200.00	2,128,604.70	11,900,000.00	12,077,000.00	9,948,395.30+	82.37%+	12,200,000.00	12,200,000.00	12,900,000.00
Total Recurrent Expenditure	39,705,487.09	43,619,851.08	45,567,068.00	62,455,368.00	18,835,516.92+	30.16%+	62,126,304.00	62,873,562.00	65,289,654.00
17009001 - Examinations Development Centre									
17009001/21010101 Basic Salary	13,579,398.00	13,342,712.00	14,938,500.00	14,938,500.00	1,595,788.00+	10.68%+	13,850,985.00	14,122,573.00	14,394,161.00
17009001/21020101 Housing/Rent Allowance	2,873,579.00	2,641,373.00	1,744,220.00	2,641,420.00	47.00+	0.00%+	2,931,050.00	2,988,522.00	3,045,993.00
17009001/21020102 Transport Allowance	875,649.80	706,800.00	918,000.00	918,000.00	211,200.00+	23.01%+	893,162.00	910,675.00	928,188.00
17009001/21020103 Meal Subsidy	394,009.80	421,240.00	490,560.00	490,560.00	69,320.00+	14.13%+	401,889.00	409,770.00	417,650.00
17009001/21020104 Utility Allowance	353,308.60	287,540.00	290,760.00	290,760.00	3,220.00+	1.11%+	360,374.00	367,440.00	374,507.00
17009001/21020105 Entertainment Allowance	77,154.80	66,555.00	51,600.00	66,600.00	45.00+	0.07%+	78,697.00	80,240.00	81,784.00
17009001/21020106 Leave Allowance	1,173,928.20	1,289,442.80	1,485,250.00	1,485,250.00	195,807.20+	13.18%+	1,197,406.00	1,220,885.00	1,244,363.00
17009001/21020107 Domestic Staff Allowance	1,088,244.00	1,037,628.00	1,366,640.00	1,366,640.00	329,012.00+	24.07%+	1,110,008.00	1,131,773.00	1,153,538.00
17009001/21020108 Shift Duty		111,749.40		111,800.00	50.60+	0.05%+			
17009001/21020111 Hazard Allowance	24,000.00	6,000.00		6,000.00			24,480.00	24,960.00	25,440.00
17009001/21020131 Arrears (Allowances)	1,047,529.87	702,927.00		703,000.00	73.00+	0.01%+	1,068,480.00	1,089,431.00	1,110,381.00
Sub Total: Personnel Cost	21,486,802.07	20,613,967.20	21,285,530.00	23,018,530.00	2,404,562.80+	10.45%+	21,916,531.00	22,346,269.00	22,776,005.00
17009001/22020102 Local Transport & Travel-Others	10,482,903.00	19,601,941.00	1,200,000.00	19,602,000.00	59.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17009001/22020103 Local Travel and Transport - Training		760,000.00	1,200,000.00	1,200,000.00	440,000.00+	36.67%+	1,000,000.00	1,200,000.00	1,200,000.00
17009001/22020105 Hotel Accommodation	1,877,000.00	3,877,450.00		3,877,500.00	50.00+	0.00%+			
17009001/22020201 Electricity Charges	6,000.00								
17009001/22020202 Telephone Charges		11,000.00		11,000.00					

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17009001/22020203 Internet Access Charges	60,000.00		180,000.00	180,000.00	180,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17009001/22020204 Satellite Broadcasting Access Charges		25,200.00	300,000.00	300,000.00	274,800.00+	91.60%+	400,000.00	400,000.00	400,000.00
17009001/22020205 Water Rate	19,500.00		500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17009001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17009001/22020301 Office Stationeries/Computer Consumables	1,539,420.00	2,000,050.00	5,500,000.00	5,500,000.00	3,499,950.00+	63.64%+	6,000,000.00	6,000,000.00	6,000,000.00
17009001/22020302 Books	77,475,050.00	72,955,560.00	2,000,000.00	72,955,600.00	40.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020305 Printing of Non Security Documents	42,641,714.28	58,337,938.50	4,500,000.00	58,338,000.00	61.50+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17009001/22020306 Printing of Security Documents (Exam Papers)	33,744,000.00		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	30,000,000.00
17009001/22020311 Food Stuff/Catering Materials Supplies	497,520.00	600,950.00		601,000.00	50.00+	0.01%+			
17009001/22020312 Service Materials	462,000.00	1,028,100.00	2,200,000.00	2,200,000.00	1,171,900.00+	53.27%+	2,300,000.00	2,300,000.00	2,300,000.00
17009001/22020401 Maintenance of Motor Vehicles/Transport Equipment	990,150.00	215,800.00	1,200,000.00	1,200,000.00	984,200.00+	82.02%+	1,300,000.00	1,300,000.00	1,300,000.00
17009001/22020402 Maintenance of Office Furniture		57,050.00	900,000.00	900,000.00	842,950.00+	93.66%+	900,000.00	900,000.00	900,000.00
17009001/22020403 Maintenance of Office Building/Residential Qtrs.			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
17009001/22020404 Maintenance of Office IT Equipment	204,000.00	295,500.00	700,000.00	700,000.00	404,500.00+	57.79%+	700,000.00	700,000.00	700,000.00
17009001/22020405 Maintenance of Plants/Generators			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17009001/22020406 Other maintenance Services	162,900.00	177,700.00	700,000.00	700,000.00	522,300.00+	74.61%+	700,000.00	700,000.00	700,000.00
17009001/22020501 Local Training		147,500.00	1,200,000.00	1,200,000.00	1,052,500.00+	87.71%+	1,300,000.00	1,300,000.00	1,300,000.00
17009001/22020506 Seminar and Conferences	2,176,100.00	1,594,500.00		1,594,600.00	100.00+	0.01%+			
17009001/22020601 Security Services	22,006,252.00	12,662,669.00	600,000.00	12,662,700.00	31.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020605 Cleaning & Fumigation Services	172,450.00	28,200.00	500,000.00	500,000.00	471,800.00+	94.36%+	600,000.00	600,000.00	600,000.00
17009001/22020709 Research and Studies	14,922,430.00	9,191,620.00		9,191,700.00	80.00+	0.00%+			
17009001/22020710 Monitoring and Evaluation	2,045,550.00	13,283,440.00	3,500,000.00	13,283,500.00	60.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
17009001/22020801 Motor Vehicle Fuel Cost	692,900.00	580,700.00	900,000.00	900,000.00	319,300.00+	35.48%+	900,000.00	900,000.00	900,000.00
17009001/22020803 Plant/Generator Fuel Cost	113,000.00	229,000.00	500,000.00	500,000.00	271,000.00+	54.20%+	600,000.00	600,000.00	600,000.00
17009001/22020901 Bank Charges(Other Than Interest)	11,704.00	852,751.25		852,800.00	48.75+	0.01%+	200,000.00	200,000.00	200,000.00
17009001/22021001 Refreshment & Meals	304,200.00	15,900.00		15,900.00			300,000.00	300,000.00	300,000.00
17009001/22021002 Honorarium & Sitting Allowance		110,000.00		110,000.00					
17009001/22021003 Publicity & Advertisements							1,000,000.00	1,000,000.00	1,000,000.00
17009001/22021006 Postage & Courier Services							100,000.00	100,000.00	100,000.00
17009001/22021007 Welfare Packages			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
17009001/22021014 Annual Budget Expenses and Administration			350,000.00	350,000.00	350,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17009001/22021016 Servicom			400,000.00				400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	212,606,743.28	198,640,519.75	56,630,000.00	237,526,300.00	38,885,780.25+	16.37%+	66,500,000.00	66,700,000.00	66,700,000.00
Total Recurrent Expenditure	234,093,545.35	219,254,486.95	77,915,530.00	260,544,830.00	41,290,343.05+	15.85%+	88,416,531.00	89,046,269.00	89,476,005.00
17010001 - Agency For Mass Literacy									
17010001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17010001/22020102 Local Transport & Travel-Others	493,100.00	416,210.00	1,500,000.00	1,500,000.00	1,083,790.00+	72.25%+			
17010001/22020103 Local Travel and Transport - Others	79,500.00	70,500.00		70,500.00					
17010001/22020205 Water Rates	20,000.00		400,000.00	400,000.00	400,000.00+	100.00%+			
17010001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+			
17010001/22020301 Office Stationeries/Computer Consumables	344,600.00	577,358.00	1,000,000.00	1,000,000.00	422,642.00+	42.26%+			
17010001/22020310 Teaching aids/ Instruction Materials			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
17010001/22020312 Service Materials			800,000.00	800,000.00	800,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
17010001/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17010001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+			
17010001/22020403 Maintenance of Office Building Residential Qtrs		100,000.00	300,000.00	300,000.00	200,000.00+	66.67%+			
17010001/22020405 Maintenance of Plants and Generators			350,000.00	350,000.00	350,000.00+	100.00%+			
17010001/22020406 Other Maintenance Services	30,800.00		900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
17010001/22020501 Local Training	8,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17010001/22020506 Seminar and Conferences			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010001/22020601 Security Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010001/22020603 Residential Rent							300,000.00	300,000.00	300,000.00
17010001/22020605 Cleaning and Fumigation Services	175,500.00	17,000.00	450,000.00	450,000.00	433,000.00+	96.22%+	500,000.00	500,000.00	500,000.00
17010001/22020702 Information Technology Consulting	39,500.00								
17010001/22020710 Monitoring and Evaluation			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
17010001/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010001/22020901 Bank Charges (Other Than Interest)	684.05	18,958.02	100,000.00	100,000.00	81,041.98+	81.04%+	100,000.00	100,000.00	100,000.00
17010001/22021001 Refreshment & Meals	7,300.00		600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
17010001/22021003 Publicity & Advertisements			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010001/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17010001/22021010 Direct Teaching & Laboratory Cost			600,000.00	600,000.00	600,000.00+	100.00%+			
17010001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010001/22021021 Special Days/Celebrations			700,000.00				700,000.00	700,000.00	700,000.00
Sub-Total: Overhead	1,198,984.05	1,200,026.02	18,000,000.00	17,370,500.00	16,170,473.98+	93.09%+	10,300,000.00	10,300,000.00	10,300,000.00
Total Recurrent Expenditure	1,198,984.05	1,200,026.02	18,000,000.00	17,370,500.00	16,170,473.98+	93.09%+	10,300,000.00	10,300,000.00	10,300,000.00
17010002 - Special Education Centre Oji-River									
17010002/21010101 Basic Salary	490,000.00	1,110,000.00		1,110,000.00					
Sub Total: Personnel Cost	490,000.00	1,110,000.00		1,110,000.00					
17010002/22020102 Local Transport & Travel-Others	20,000.00	350,000.00	400,000.00	400,000.00	50,000.00+	12.50%+	400,000.00	400,000.00	400,000.00
17010002/22020201 Electricity Charges	5,000.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
17010002/22020202 Telephone Charges		100,000.00		100,000.00					
17010002/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010002/22020206 Sewerage Charges			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17010002/22020301 Office Stationeries/Computer Consumables	400,000.00		700,000.00	700,000.00	700,000.00+	100.00%+			
17010002/22020302 Books			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22020305 Printing of Non Security Documents			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22020312 Service Materials			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010002/22020401 Maintenance of Motor Vehicle /Transport Equipment		525,000.00	500,000.00	525,000.00			600,000.00	600,000.00	600,000.00
17010002/22020402 Maintenance of Office Furniture	25,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010002/22020403 Maintenance of Office Building/Residential Qtrs.			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
17010002/22020404 Maintenance of Office IT Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010002/22020406 Other maintenance Services	60,000.00	650,000.00	400,000.00	650,000.00			500,000.00	500,000.00	500,000.00
17010002/22020501 Local Training			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010002/22020601 Security Services			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17010002/22020605 Cleaning and Fumigation Services			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010002/22020801 Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17010002/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22021001 Refreshment and Meals	2,950,000.00	6,265,000.00	50,000.00	6,265,000.00			600,000.00	600,000.00	600,000.00
17010002/22020310 Direct Teaching & Laboratory Cost			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010002/22021016 Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	3,460,000.00	7,890,000.00	9,700,000.00	16,190,000.00	8,300,000.00+	51.27%+	10,450,000.00	10,450,000.00	10,450,000.00
Total Recurrent Expenditure	3,950,000.00	9,000,000.00	9,700,000.00	17,300,000.00	8,300,000.00+	47.98%+	10,450,000.00	10,450,000.00	10,450,000.00
17010003 - Special Education Centre Ogbete									
17010003/22020102 Local Transport & Travel-Others	32,900.00	27,900.00	700,000.00	700,000.00	672,100.00+	96.01%+	700,000.00	700,000.00	700,000.00
17010003/22020202 Telephone Charges	24,200.00	33,400.00		33,500.00	100.00+	0.30%+			
17010003/22020205 Water Rates			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010003/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010003/22020301 Office Stationeries/Computer Consumables	51,200.00	50,200.00	1,000,000.00	1,000,000.00	949,800.00+	94.98%+	1,000,000.00	1,000,000.00	1,000,000.00
17010003/22020311 Food Stuff/Catering Materials Supply	9,460,800.00	9,460,800.00	2,000,000.00	9,460,900.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17010003/22020312 Service Materials			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010003/22020401 Maintenance of Motor Vehicle /Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010003/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010003/22020403 Maintenance of Office Building/Residential Qtrs.			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010003/22020404 Maintenance of Office IT Equipment	30,900.00	29,300.00	250,000.00	250,000.00	220,700.00+	88.28%+	250,000.00	250,000.00	250,000.00
17010003/22020405 Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010003/22020406 Other maintenance Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010003/22020501 Local Training			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
17010003/22020506 Seminar and Conferences			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
17010003/22020601 Security Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010003/22020605 Cleaning and Fumigation Services			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010003/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010003/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010003/22021010 Direct Teaching & Laboratory Cost			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17010003/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
17010003/22021016 Servicom			100,000.00				100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	9,600,000.00	9,601,600.00	12,000,000.00	19,394,400.00	9,792,800.00+	50.49%+	12,000,000.00	12,000,000.00	12,000,000.00
Total Recurrent Expenditure	9,600,000.00	9,601,600.00	12,000,000.00	19,394,400.00	9,792,800.00+	50.49%+	12,000,000.00	12,000,000.00	12,000,000.00
17019001 - Enugu State College Of Education (TECHNICAL)									
17019001/21010101 Basic Salary	31,642,845.00	29,769,075.00	306,321,408.00	30,321,408.00	552,333.00+	1.82%+	132,275,705.00	132,908,339.00	133,541,416.00
17019001/21020101 Housing/Rent Allowance	425,000.00						1,433,500.00	1,442,000.00	1,450,000.00
17019001/21020102 Transport Allowance	52,500.00						53,550.00	54,600.00	55,650.00
17019001/21020131 Arrears (Allowance)		529,532.90		529,600.00	67.10+	0.01%+			
17019001/21020202 Contributory Pension	60,000.00						61,200.00	62,400.00	63,600.00
Sub Total: Personnel Cost	32,180,345.00	30,298,607.90	306,321,408.00	30,851,008.00	552,400.10+	1.79%+	133,823,955.00	134,467,339.00	135,110,666.00
17019001/22020101 Local Transport & Travel-Training	2,881,808.00	6,110,185.00	5,000,000.00	6,110,200.00	15.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020102 Local Transport & Travel-Others	30,500.00	9,441,175.00	3,000,000.00	9,441,200.00	25.00+	0.00%+	3,200,000.00	3,200,000.00	3,200,000.00
17019001/22020104 International Transport & Travels - Others	338,000.00	28,000.00		28,000.00					
17019001/22020105 Hotel Accommodation	7,888,700.00	4,567,000.00	700,000.00	4,567,000.00			700,000.00	700,000.00	700,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17019001/22020201 Electricity Charges	7,981,841.00	586,300.00	6,000,000.00	6,000,000.00	5,413,700.00+	90.23%+	6,200,000.00	6,200,000.00	6,200,000.00
17019001/22020202 Telephone Charges	2,714,904.00	2,812,825.00	3,000,000.00	3,000,000.00	187,175.00+	6.24%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020203 Internet Access Charges	229,919.00	492,100.00	2,000,000.00	2,000,000.00	1,507,900.00+	75.40%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020205 Water Rates	480,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020301 Office Stationeries/Computer Consumables	33,993,326.45	27,696,250.00	11,000,000.00	27,696,300.00	50.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
17019001/22020302 Books	10,724,080.00		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
17019001/22020303 Newspapers	1,070,300.00	616,700.00	400,000.00	616,800.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
17019001/22020304 Magazines & Periodicals		85,300.00	600,000.00	600,000.00	514,700.00+	85.78%+	700,000.00	700,000.00	700,000.00
17019001/22020305 Printing of Non Security Documents			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,000,000.00	11,000,000.00
17019001/22020306 Printing of Security Documents	18,900,000.00		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
17019001/22020307 Magazines & Periodicals	42,650.00		300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
17019001/22020309 Uniforms and Other Clothing			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17019001/22020310 Teaching Aids/Instructional Materials	28,252,340.00	135,000.00	5,000,000.00	5,000,000.00	4,865,000.00+	97.30%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020312 Service Materials	13,831,372.72	23,500.00	8,000,000.00	8,000,000.00	7,976,500.00+	99.71%+	8,000,000.00	8,000,000.00	8,000,000.00
17019001/22020313 Chemical and Reagents	24,950.00	418,200.00	4,000,000.00	4,000,000.00	3,581,800.00+	89.55%+	4,000,000.00	4,000,000.00	4,000,000.00
17019001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,389,798.00	1,427,000.00	6,000,000.00	6,000,000.00	4,573,000.00+	76.22%+	6,000,000.00	6,000,000.00	6,000,000.00
17019001/22020402 Maintenance of Office Furniture	710,440.00	2,896,983.00	4,500,000.00	4,500,000.00	1,603,017.00+	35.62%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020403 Maintenance of Office Building/Residential Qtrs.	14,411,173.00	528,700.00	5,000,000.00	5,000,000.00	4,471,300.00+	89.43%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020404 Maintenance of Office IT Equipment	3,224,800.00	372,150.00	1,500,000.00	1,500,000.00	1,127,850.00+	75.19%+	1,800,000.00	1,800,000.00	1,800,000.00
17019001/22020405 Maintenance of Plants/Generators	80,300.00	539,600.00	2,000,000.00	2,000,000.00	1,460,400.00+	73.02%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020406 Other Maintenance Services	8,795,649.00	589,300.00	3,500,000.00	3,500,000.00	2,910,700.00+	83.16%+	4,000,000.00	4,000,000.00	4,000,000.00
17019001/22020412 Maintenance of Public Building	4,146,275.00						1,000,000.00	1,000,000.00	1,000,000.00
17019001/22020501 Local Training	3,442,790.00	23,562,258.00	6,500,000.00	23,562,300.00	42.00+	0.00%+	6,800,000.00	6,800,000.00	6,800,000.00
17019001/22020503 Training & Staff Development	25,640,600.00								
17019001/22020506 Seminar and Conferences			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020601 Security Services	8,250,500.00	1,152,000.00	2,500,000.00	2,500,000.00	1,348,000.00+	53.92%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020603 Residential Rent	4,220,000.00	1,200,000.00		1,200,000.00					
17019001/22020604 Security Vote (Including Operations)	60,000.00	3,480,000.00		3,480,000.00					
17019001/22020605 Cleaning & Fumigation Services	389,510.00	492,000.00	2,200,000.00	2,200,000.00	1,708,000.00+	77.64%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020701 Financial Consulting	5,669,500.00	1,930,250.00		1,930,300.00	50.00+	0.00%+			
17019001/22020702 Information Technology Consulting			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020703 Legal Services	11,097,000.00	10,000.00	2,500,000.00	2,500,000.00	2,490,000.00+	99.60%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020704 Engineering Services	364,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22020705 Architectural Services	380,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22020706 Surveying Services			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22020707 Agricultural Consulting			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22020709 Research and Studies	4,324,000.00	190,000.00	2,000,000.00	2,000,000.00	1,810,000.00+	90.50%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020710 Monitoring and Evaluation			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
17019001/22020711 Other Consulting Services			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
17019001/22020801 Motor Vehicle Fuel Cost	13,340,676.74	7,087,070.00	2,000,000.00	7,087,100.00	30.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020803 Plant/Generator Fuel Cost	4,629,850.00	390,300.00	1,500,000.00	1,500,000.00	1,109,700.00+	73.98%+	1,500,000.00	1,500,000.00	1,500,000.00
17019001/22020806 Cooking Gas/Fuel Cost	440,970.00	404,576.00		404,600.00	24.00+	0.01%+			
17019001/22020901 Bank Charges (Other Than interest)			1,900,000.00	1,900,000.00	1,900,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020902 Insurance Premium			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00	13,000,000.00	13,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17019001/22021001 Refreshments & Meals	4,084,279.76	4,121,085.00	1,200,000.00	4,121,100.00	15.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22021002 Honorarium & Sitting Allowance	47,908,545.00	17,413,125.00	13,000,000.00	17,413,200.00	75.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17019001/22021003 Publicity & Advertisements	1,048,250.00	869,405.00	3,500,000.00	3,500,000.00	2,630,595.00+	75.16%+	3,800,000.00	3,800,000.00	3,800,000.00
17019001/22021004 Medical Expenses-Local	6,280,996.36		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
17019001/22021005 Service School Fees Payment	34,795.00	439,363.50	3,000,000.00	3,000,000.00	2,560,636.50+	85.35%+	3,500,000.00	3,500,000.00	3,500,000.00
17019001/22021006 Postages & Courier Services	61,984.00	197,571.24	200,000.00	200,000.00	2,428.76+	1.21%+	200,000.00	200,000.00	200,000.00
17019001/22021007 Welfare Packages	6,890,706.00	2,522,863.44	4,000,000.00	4,000,000.00	1,477,136.56+	36.93%+	4,000,000.00	4,000,000.00	4,000,000.00
17019001/22021008 Subscription To Professional Bodies	1,000,000.00	100,000.00	600,000.00	600,000.00	500,000.00+	83.33%+	600,000.00	600,000.00	600,000.00
17019001/22021009 Sporting Activities		847,000.00	3,000,000.00	3,000,000.00	2,153,000.00+	71.77%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22021010 Direct Teaching & Laboratory Cost							3,000,000.00	3,000,000.00	3,000,000.00
17019001/22021013 Annual Budget expenses and Administration	200,000.00	400,000.00	600,000.00	600,000.00	200,000.00+	33.33%+	700,000.00	700,000.00	700,000.00
17019001/22021016 Servicom			600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
17019001/22021020 Foreign Scholarship Scheme		300,000.00		300,000.00					
17019001/22021021 Special Days/Celebrations	4,728,500.00	11,442,140.00	15,000,000.00	15,000,000.00	3,557,860.00+	23.72%+	15,000,000.00	15,000,000.00	15,000,000.00
17019001/22021022 Donations	150,000.00								
17019001/22021023 Final Account Preparation/Verification Expenses		84,500.00		84,500.00					
17019001/22021033 Accreditation Expenses		5,410,500.00		5,410,600.00	100.00+	0.00%+			
17019001/22021036 Supervision of Student on Industrial Training	52,500.00	256,000.00		256,000.00					
17019001/22030105 Spectacle Advances	51,948,386.00	51,664,363.00		51,664,400.00	37.00+	0.00%+			
Sub-Total: Overhead	369,781,465.03	195,332,638.18	195,150,000.00	317,723,600.00	122,390,961.82+	38.52%+	205,750,000.00	205,750,000.00	205,750,000.00
Total Recurrent Expenditure	401,961,810.03	225,631,246.08	501,471,408.00	348,574,608.00	122,943,361.92+	35.27%+	339,573,955.00	340,217,339.00	340,860,666.00
17019002 - Cooperative College									
17021001 - Enugu State University Of Science & Tech.									
17021001/21010101 Basic Salary	4,664,659,760.65	15,473,035.98	1,600,000,000.00	16,000,000.00	526,964.02+	3.29%+	1,492,000,000.00	1,500,000,000.00	1,520,000,000.00
17021001/21010102 Overtime Payments	26,000.00								
17021001/21020101 Housing/Rent Allowance		9,579,817.29		9,579,900.00	82.71+	0.00%+			
17021001/21020106 Leave Allowance	2,895,037.86								
17021001/21020135 Wardrobe & Outfit Allowances	6,001,284.45	700,000.00		700,000.00					
17021001/21020204 Employer's Compensations Fund		4,000,000.00		4,000,000.00					
Sub Total: Personnel Cost	4,673,582,082.96	29,752,853.27	1,600,000,000.00	30,279,900.00	527,046.73+	1.74%+	1,492,000,000.00	1,500,000,000.00	1,520,000,000.00
17021001/22020101 Local Travel and Transport - Training			5,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	5,500,000.00	5,500,000.00	5,500,000.00
17021001/22020102 Local Travel and Transport - Others	202,516,379.97	237,549,778.71	5,000,000.00	237,549,800.00	21.29+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17021001/22020104 International Transport and Travels - Others	10,621,300.00	27,239,117.18	7,000,000.00	27,239,200.00	82.82+	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17021001/22020201 Electricity Charges	42,385,090.68	77,622,382.34	6,000,000.00	77,622,400.00	17.66+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17021001/22020202 Telephone Charges	7,299,115.00	591,250.00	2,500,000.00	2,500,000.00	1,908,750.00+	76.35%+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020203 Internet Access Charges	16,705,700.00	33,449,350.00	4,500,000.00	33,449,400.00	50.00+	0.00%+	4,500,000.00	4,500,000.00	4,500,000.00
17021001/22020205 Water Rates	11,787,114.55	19,758,904.85	2,400,000.00	19,758,950.00	45.15+	0.00%+	2,400,000.00	2,400,000.00	2,400,000.00
17021001/22020301 Office Stationeries/Computer Consumables	29,169,063.00	22,349,005.00	5,000,000.00	22,349,100.00	95.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17021001/22020302 Books	17,504,350.00	204,000.00	2,000,000.00	2,000,000.00	1,796,000.00+	89.80%+	2,000,000.00	2,000,000.00	2,000,000.00
17021001/22020303 Newspapers	1,158,400.00		350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
17021001/22020304 Magazines & Periodicals		1,258,750.00	800,000.00	1,258,800.00	50.00+	0.00%+	800,000.00	800,000.00	800,000.00
17021001/22020205 Printing of Non Security Documents	48,034,878.21		11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,000,000.00	11,000,000.00
17021001/22020307 Drugs & Medical Supplies		16,211,595.00	300,000.00	16,211,600.00	5.00+	0.00%+	300,000.00	300,000.00	300,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17021001/22020309 Uniforms & Other Clothing		2,826,998.00	600,000.00	2,827,000.00	2.00+	0.00%+	600,000.00	600,000.00	600,000.00
17021001/22020310 Teaching aids/Instruction Materials	50,000.00	1,245,500.00	9,000,000.00	9,000,000.00	7,754,500.00+	86.16%+	9,000,000.00	9,000,000.00	9,000,000.00
17021001/22020311 Food Stuff / Catering Materials Supplies	1,130,810.00	794,779.57		794,800.00	20.43+	0.00%+			
17021001/22020312 Service Materials	51,859,042.38	34,218,787.76	8,000,000.00	34,218,800.00	12.24+	0.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17021001/22020313 Chemical and Reagents			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00	9,000,000.00	9,000,000.00
17021001/22020401 Maintenance of Motor Vehicle /Transport Equipment	14,072,073.16	7,897,557.90	9,000,000.00	9,000,000.00	1,102,442.10+	12.25%+	9,000,000.00	9,000,000.00	9,000,000.00
17021001/22020402 Maintenance of Office Furniture	2,461,270.00		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
17021001/22020403 Maintenance of Office Building Residential Qtrs	11,940,295.80		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17021001/22020404 Maintenance of Office / IT Equipments	5,343,683.20	27,500.00	2,500,000.00	2,500,000.00	2,472,500.00+	98.90%+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020405 Maintenance of Plants & Generators	25,631,668.25	14,959,115.00	2,000,000.00	14,959,200.00	85.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17021001/22020406 Other maintenance Services	65,573,698.20	53,674,657.18	2,500,000.00	53,674,700.00	42.82+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020501 Local Training	8,450,000.00	4,277,350.00	1,300,000.00	4,277,400.00	50.00+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17021001/22020506 Seminar and Conferences	3,885,732.50	18,853,620.00	9,000,000.00	18,853,700.00	80.00+	0.00%+			
17021001/22020601 Security Services	27,545,640.00	34,964,108.71	2,500,000.00	34,964,200.00	91.29+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020603 Residential Rent	6,959,336.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020605 Cleaning &Fumigation Services	820,000.00	60,476.00	2,200,000.00	2,200,000.00	2,139,524.00+	97.25%+	2,200,000.00	2,200,000.00	2,200,000.00
17021001/22020701 Financial Consulting	3,952,700.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17021001/22020702 Information Technology Consulting		8,084,250.00	3,000,000.00	8,084,300.00	50.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17021001/22020703 Legal Services	2,444,000.00	2,060,000.00	2,200,000.00	2,200,000.00	140,000.00+	6.36%+	2,200,000.00	2,200,000.00	2,200,000.00
17021001/22020704 Engineering Services			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
17021001/22020709 Research and Studies			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
17021001/22020710 Monitoring and Evaluation	140,000.00	42,261,363.65	2,500,000.00	42,261,400.00	36.35+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020711 Other Consulting Services (Annual Auditing)	11,685,593.76	23,087,121.50	4,000,000.00	23,087,200.00	78.50+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17021001/22020803 Plant/Generator Fuel Cost	87,765,041.25	100,087,154.47		100,087,200.00	45.53+	0.00%+			
17021001/22020901 Bank Charges (Other Than interest)	28,400.00								
17021001/22020902 Insurance Premium	47,076,735.00	61,279,510.00		61,279,600.00	90.00+	0.00%+			
17021001/22021001 Refreshment & Meals	6,826,000.00	3,229,150.00	1,200,000.00	3,229,200.00	50.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17021001/22021002 Honorarium & Sitting Allowance	108,009,330.10	45,574,945.00	13,000,000.00	45,574,950.00	5.00+	0.00%+	13,000,000.00	13,000,000.00	13,000,000.00
17021001/22021003 Publicity & Advertisements	9,093,000.00	14,494,619.32	4,000,000.00	14,494,700.00	80.68+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17021001/22021004 Medical Expenses	1,411,200.00	3,057,440.00		3,057,500.00	60.00+	0.00%+			
17021001/22021005 Service School Fees Payment	604,150.00	5,616,350.00	180,000.00	5,616,400.00	50.00+	0.00%+	180,000.00	180,000.00	180,000.00
17021001/22021006 Postages & Courier Services	22,530,709.19	7,717,039.91		7,717,100.00	60.09+	0.00%+			
17021001/22021007 Welfare Packages	11,342,166.97	18,196,599.51	4,000,000.00	18,196,700.00	100.49+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17021001/22021008 Subscription To Professional Bodies	4,093,850.00	4,369,920.00	600,000.00	4,369,950.00	30.00+	0.00%+	600,000.00	600,000.00	600,000.00
17021001/22021009 Sporting Activities		581,400.00	7,000,000.00	7,000,000.00	6,418,600.00+	91.69%+	7,000,000.00	7,000,000.00	7,000,000.00
17021001/22021010 Direct Teaching & Laboratory Cost	1,542,032.49								
17021001/22021011 Recruitment and Appointment (Service Wide)			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17021001/22021014 Annual Budget Expenses and Administration			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
17021001/22021016 Servicom			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17021001/22021021 Special Days/Celebrations	14,238,857.50	104,500.00	14,000,000.00	14,000,000.00	13,895,500.00+	99.25%+	14,000,000.00	14,000,000.00	14,000,000.00
17021001/22021033 Accreditation	32,729,985.00	15,573,602.50		15,573,700.00	97.50+	0.00%+			
17021001/22040101 Grant to State Governments - Current	13,292,350.00								
Sub-Total: Overhead	991,710,742.16	965,409,549.06	195,930,000.00	1,055,188,950.00	89,779,400.94+	8.51%+	186,930,000.00	186,930,000.00	186,930,000.00
Total Recurrent Expenditure	5,665,292,825.12	995,162,402.33	1,795,930,000.00	1,085,468,850.00	90,306,447.67+	8.32%+	1,678,930,000.00	1,686,930,000.00	1,706,930,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17051001 - Post Primary Schools Management Board (PPSMB)									
17051001/21010101 Basic Salary	3,426,432,791.00	4,264,439,425.95	4,428,409,799.00	4,268,409,799.00	3,970,373.05+	0.09%+	3,529,225,774.00	3,563,490,102.00	3,597,754,430.00
17051001/21010102 Overtime Payments	40,000.00								
17051001/21010103 Consolidated Revenue Fund Charges - Salaries	500,000.00								
17051001/21010105 Wages - (Volunteer Teachers)	720,000.00		117,790,405.00	790,405.00	790,405.00+	100.00%+	741,600.00	748,800.00	756,000.00
17051001/21020101 Housing/Rent Allowance	1,214,455,767.55	894,167,126.94	554,391,139.00	894,167,139.00	12.06+	0.00%+	1,250,889,440.00	1,263,033,998.00	1,275,178,555.00
17051001/21020102 Transport Allowance	278,046,630.04	330,149,711.23	215,949,076.00	330,149,776.00	64.77+	0.00%+	286,388,028.00	289,168,495.00	291,948,961.00
17051001/21020103 Meal Subsidy	142,808,976.00	117,827,760.00	884,858,667.00	118,084,967.00	257,207.00+	0.22%+	147,093,245.00	148,521,335.00	149,949,424.00
17051001/21020104 Utility Allowance	79,128,173.04	82,277,000.00	62,167,158.00	82,277,058.00	58.00+	0.00%+	81,502,018.00	82,293,299.00	83,084,581.00
17051001/21020105 Entertainment Allowance	24,941,662.83	76,699,557.00		76,699,600.00	43.00+	0.00%+	25,689,912.00	25,939,329.00	26,188,745.00
17051001/21020106 Leave Allowance	380,577,610.75	443,664,334.75	515,562,838.00	444,562,838.00	898,503.25+	0.20%+	391,994,939.00	395,800,715.00	399,606,491.00
17051001/21020107 Domestic Staff Allowance	467,630,637.87	453,408,914.29	703,470,475.00	453,408,950.00	35.71+	0.00%+	481,659,557.00	486,335,863.00	491,012,169.00
17051001/21020108 Shift Allowance	8,211,318.02	32,689,786.84		32,689,800.00	13.16+	0.00%+	8,457,657.00	8,539,770.00	8,621,883.00
17051001/21020111 Hazard Allowance	3,697.00								
17051001/21020113 TSS Allowance	313,182,231.14	1,008,626,804.84	801,629,146.00	1,008,626,846.00	41.16+	0.00%+	322,577,698.00	325,709,520.00	328,841,342.00
17051001/21020131 Arrears (Allowances)	736,001,997.74	337,290,096.45		337,290,100.00	3.55+	0.00%+	758,082,057.00	765,442,077.00	772,802,097.00
17051001/21020141 Responsibility Allowance		32,600.00		32,600.00					
Sub Total: Personnel Cost	7,072,681,492.98	8,041,273,118.29	8,284,228,703.00	8,047,189,878.00	5,916,759.71+	0.07%+	7,284,301,925.00	7,355,023,303.00	7,425,744,678.00
17051001/22020101 Local Transport & Travel-Training	5,000.00	205,000.00	2,500,000.00	2,500,000.00	2,295,000.00+	91.80%+	2,500,000.00	2,500,000.00	2,500,000.00
17051001/22020102 Local Transport & Travel-Others	621,500.00	974,000.00	4,000,000.00	4,000,000.00	3,026,000.00+	75.65%+	4,000,000.00	4,000,000.00	4,500,000.00
17051001/22020201 Electricity Charges	134,404.00		850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00	850,000.00	850,000.00
17051001/22020202 Telephone Charges	200,000.00	311,000.00	350,000.00	317,400.00	6,400.00+	2.02%+	400,000.00	400,000.00	400,000.00
17051001/22020203 Internet Access Charges	40,000.00	20,000.00	400,000.00	400,000.00	380,000.00+	95.00%+	450,000.00	450,000.00	450,000.00
17051001/22020204 Satellite Broadcasting Access Charges			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17051001/22020205 Water Rates	60,000.00		450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00	450,000.00	450,000.00
17051001/22020206 Sewerage Charges	55,000.00	150,000.00	500,000.00	500,000.00	350,000.00+	70.00%+	600,000.00	600,000.00	600,000.00
17051001/22020301 Office Stationeries/Computer Consumables	16,271,090.00	11,549,460.00	10,000,000.00	11,549,500.00	40.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
17051001/22020302 Books			800,000.00	800,000.00	800,000.00+	100.00%+	850,000.00	850,000.00	850,000.00
17051001/22020304 Magazines & Periodicals	5,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17051001/22020305 Printing of Non Security Documents	48,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17051001/22020312 Service Materials			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
17051001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,809,196.00	894,000.00	2,500,000.00	950,500.00	56,500.00+	5.94%+	2,500,000.00	2,500,000.00	2,500,000.00
17051001/22020402 Maintenance of office Furniture	138,000.00		500,000.00	20,000.00	20,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17051001/22020403 Maintenance of Office Building/Residential Qtrs.	40,000.00		1,200,000.00	129,200.00	129,200.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17051001/22020404 Maintenance of Office IT Equipment	40,000.00	15,000.00	600,000.00	600,000.00	585,000.00+	97.50%+	600,000.00	600,000.00	600,000.00
17051001/22020405 Maintenance of Plants/Generators			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17051001/22020406 Other Maintenance Services	13,875,150.00	13,057,000.00	3,000,000.00	13,057,000.00			3,000,000.00	3,000,000.00	3,000,000.00
17051001/22020413 Minor Road Maintenance			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17051001/22020501 Local Training	3,689,500.00	3,013,700.00	12,000,000.00	12,000,012.00	8,986,312.00+	74.89%+	12,000,000.00	12,000,000.00	12,000,000.00
17051001/22020601 Security Services	40,000.00	1,480,000.00	1,000,000.00	1,480,000.00			1,000,000.00	1,000,000.00	1,000,000.00
17051001/22020605 Cleaning & Fumigation Services	113,000.00	125,000.00	500,000.00	500,000.00	375,000.00+	75.00%+	600,000.00	600,000.00	600,000.00
17051001/22020410 Monitoring and evaluation	22,000.00	100,000.00	3,000,000.00	3,000,000.00	2,900,000.00+	96.67%+	3,000,000.00	3,000,000.00	3,000,000.00
17051001/22020711 Other Consulting Services		1,000,000.00		1,000,000.00					
17051001/22020801 Motor Vehicle Fuel Cost	1,205,027.00	325,500.00	2,500,000.00	2,500,000.00	2,174,500.00+	86.98%+	3,000,000.00	3,000,000.00	3,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17051001/22020803 Plant/Generator Fuel Cost	16,000.00	80,000.00	700,000.00	700,000.00	620,000.00+	88.57%+	700,000.00	700,000.00	700,000.00
17051001/22020901 Bank Charges (Other Than interest)			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17051001/22021001 Refreshments & Meals	532,870.00	380,000.00		380,000.00					
17051001/22021002 Honorarium & Sitting Allowance	10,233,306.00	3,052,100.00	5,000,000.00	5,000,000.00	1,947,900.00+	38.96%+	5,000,000.00	5,000,000.00	5,000,000.00
17051001/22021003 Publicity & Advertisements	403,000.00		800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17051001/22021004 Medical Expenses-Local		100,000.00	1,200,000.00	1,200,000.00	1,100,000.00+	91.67%+	1,300,000.00	1,300,000.00	1,300,000.00
17051001/22021006 Postages & Courier Services	50,000.00						300,000.00	300,000.00	300,000.00
17051001/22021007 Welfare Packages	300,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17051001/22021009 Sporting Activities			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17051001/22021011 Recruitment & Appointment (SERVICE WIDE)	30,300.00						5,000,000.00	5,000,000.00	5,000,000.00
17051001/22021013 Promotion (Service Wide)	96,220.00	135,400.00	1,000,000.00	1,000,000.00	864,600.00+	86.46%+	1,200,000.00	1,200,000.00	1,200,000.00
17051001/22021014 Annual Budget expenses and Administration	80,000.00	80,000.00	800,000.00	800,000.00	720,000.00+	90.00%+	800,000.00	800,000.00	800,000.00
17051001/22021016 Servicom		40,000.00	600,000.00	220,000.00	180,000.00+	81.82%+	700,000.00	700,000.00	700,000.00
17051001/22021021 Special Days/Celebrations		2,100,000.00		2,100,000.00			1,000,000.00	1,000,000.00	1,000,000.00
17051001/22021022 Donations	20,000.00								
Sub-Total: Overhead	52,173,563.00	39,187,160.00	72,200,000.00	84,253,612.00	45,066,452.00+	53.49%+	82,600,000.00	82,600,000.00	83,100,000.00
Total Recurrent Expenditure	7,124,855,055.98	8,080,460,278.29	8,356,428,703.00	8,131,443,490.00	50,983,211.71+	0.63%+	7,366,901,925.00	7,437,623,303.00	7,508,844,678.00
17054001 - Enugu State Science Techn. & Vocational Sch									
17054001/21010101 Basic Salary	418,992,282.77	488,386,723.20	439,102,340.00	488,386,740.00	16.80+	0.00%+	427,372,128.00	431,562,051.00	435,751,974.00
17054001/21020101 Housing/Rent Allowance	86,539,256.00	97,937,158.00	92,196,130.00	97,937,230.00	72.00+	0.00%+	88,270,041.00	89,135,433.00	90,000,826.00
17054001/21020102 Transport Allowance	27,971,600.00	29,945,700.00	31,850,400.00	31,850,400.00	1,904,700.00+	5.98%+	28,531,032.00	28,810,748.00	29,090,464.00
17054001/21020103 Meal Subsidy	13,091,900.00	15,503,900.00	13,957,200.00	15,503,900.00			13,353,738.00	13,484,657.00	13,615,576.00
17054001/21020104 Utility Allowance	11,813,500.00	11,040,400.00	9,844,800.00	11,040,400.00			12,049,770.00	12,167,905.00	12,286,040.00
17054001/21020105 Entertainment Allowance	2,080,755.00	2,250,450.00		2,250,500.00	50.00+	0.00%+	2,122,370.00	2,143,177.00	2,163,985.00
17054001/21020106 Leave Allowance	42,253,598.05	52,388,875.03	43,908,900.00	52,388,880.00	4.97+	0.00%+	43,098,670.00	43,521,205.00	43,943,741.00
17054001/21020107 Domestic Staff Allowance	33,292,674.00	42,580,710.00	32,422,136.00	42,580,736.00	26.00+	0.00%+	33,958,527.00	34,291,454.00	34,624,380.00
17054001/21020108 Shift Allowance	741,910.93	1,131,745.70	400,000.00	1,131,800.00	54.30+	0.00%+	756,749.00	764,168.00	771,587.00
17054001/21020113 TSS Allowance	43,933,537.67	108,405,991.44	171,772,990.00	111,022,890.00	2,616,898.56+	2.36%+	44,812,208.00	45,251,543.00	45,690,879.00
17054001/21020131 Arrears (Allowances)	79,131,934.17	113,339,504.62		113,339,600.00	95.38+	0.00%+	80,714,572.00	81,505,892.00	82,297,211.00
17054001/21020144 Secretarial Allowance			1,800.00	1,800.00	1,800.00+	100.00%+			
Sub Total: Personnel Cost	759,842,948.59	962,911,157.99	835,456,696.00	967,434,876.00	4,523,718.01+	0.47%+	775,039,805.00	782,638,233.00	790,236,663.00
17054001/22020102 Local Transport & Travel-Others	390,000.00	841,500.00	1,200,000.00	1,200,000.00	358,500.00+	29.88%+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020202 Telephone Charges	271,500.00	50,000.00	300,000.00	300,000.00	250,000.00+	83.33%+	300,000.00	300,000.00	300,000.00
17054001/22020205 Water Rates	28,000.00	34,000.00		34,000.00			400,000.00	400,000.00	400,000.00
17054001/22020301 Office Stationeries/Computer Consumables	8,117,720.00	11,244,932.00	3,000,000.00	11,244,950.00	18.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17054001/22020302 Books	50,000.00		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
17054001/22020303 Newspapers	12,000.00	6,000.00		6,000.00					
17054001/22020305 Printing of Non Security Documents	1,629,044.00	638,000.00	10,000,000.00	10,000,000.00	9,362,000.00+	93.62%+	10,000,000.00	10,000,000.00	10,000,000.00
17054001/22020310 Teaching aids/ Instruction Materials			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
17054001/22020401 Maintenance of Motor Vehicles/Transport Equipment	90,500.00	306,000.00	1,000,000.00	1,000,000.00	694,000.00+	69.40%+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/22020402 Maintenance of Office Furniture	132,000.00	263,000.00	800,000.00	800,000.00	537,000.00+	67.13%+	800,000.00	800,000.00	900,000.00
17054001/22020403 Maintenance of Office Building/Residential Qtrs.		52,800.00	1,500,000.00	1,500,000.00	1,447,200.00+	96.48%+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020404 Maintenance of Office IT Equipment	416,156.00	128,600.00	6,000,000.00	6,000,000.00	5,871,400.00+	97.86%+	6,000,000.00	6,000,000.00	6,000,000.00
17054001/22020405 Maintenance of Plants/Generators	1,067,800.00	31,400.00	400,000.00	360,000.00	328,600.00+	91.28%+	400,000.00	400,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17054001/22020406 Other Maintenance Services	14,295,565.00	37,427,380.00	2,000,000.00	37,427,400.00	20.00+	0.00%+	2,000,000.00	2,000,000.00	2,200,000.00
17054001/22020501 Local Training	757,200.00	1,966,000.00	4,000,000.00	4,000,000.00	2,034,000.00+	50.85%+	4,000,000.00	4,000,000.00	4,000,000.00
17054001/22020601 Security Services	240,000.00	20,000.00	500,000.00	500,000.00	480,000.00+	96.00%+	500,000.00	500,000.00	500,000.00
17054001/22020605 Cleaning and Fumigation Services	762,500.00	2,049,600.00	600,000.00	2,049,600.00			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	611,000.00	831,500.00	1,500,000.00	831,520.00	20.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020801 Motor Vehicle Fuel Cost	961,400.00	2,556,170.00	800,000.00	2,556,200.00	30.00+	0.00%+	800,000.00	800,000.00	850,000.00
17054001/22020803 Plant /Generator Fuel Cost	1,820,100.00	410,000.00	500,000.00	433,570.00	23,570.00+	5.44%+	500,000.00	500,000.00	600,000.00
17054001/22020901 Bank Charges (Other Than Interest)	68,246.68	126,896.45	600,000.00	130,000.00	3,103.55+	2.39%+	600,000.00	600,000.00	600,000.00
17054001/22021001 Refreshment & Meals	3,902,770.00	3,624,990.00	2,000,000.00	3,625,000.00	10.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/22021002 Honorarium & Sitting Allowance	143,900.00	273,950.00	2,000,000.00	275,000.00	1,050.00+	0.38%+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/22021003 Publicity and Advertisement	1,136,405.00	2,004,905.00	700,000.00	2,004,910.00	5.00+	0.00%+	500,000.00	500,000.00	500,000.00
17054001/22021007 Welfare Packages	727,000.00	45,000.00	3,000,000.00	50,400.00	5,400.00+	10.71%+	3,000,000.00	3,000,000.00	3,000,000.00
17054001/22021014 Annual Budget Expenses and Administration	261,740.00	119,600.00	250,000.00	250,000.00	130,400.00+	52.16%+	300,000.00	300,000.00	300,000.00
17054001/22021016 Servicom			300,000.00	43,800.00	43,800.00+	100.00%+	300,000.00	300,000.00	300,000.00
17054001/22021021 Special Days/Celebrations	189,000.00	26,000.00	4,000,000.00	26,100.00	100.00+	0.38%+	4,000,000.00	4,000,000.00	4,000,000.00
Sub-Total: Overhead	38,081,546.68	65,078,223.45	52,950,000.00	92,648,450.00	27,570,226.55+	29.76%+	55,000,000.00	55,000,000.00	55,550,000.00
Total Recurrent Expenditure	797,924,495.27	1,027,989,381.44	888,406,696.00	1,060,083,326.00	32,093,944.56+	3.03%+	830,039,805.00	837,638,233.00	845,786,663.00
17056001 - State Scholarship And Education Loan Board									
17056001/22020102 Local Transport & Travel-Others			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
17056001/22020104 International Transport & Travel-Others							4,000,000.00	4,000,000.00	4,000,000.00
17056001/22020203 Internet Access Charges							100,000.00	100,000.00	100,000.00
17056001/22020301 Office Stationeries/Computer Consumables			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17056001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17056001/22020402 Maintenance of Office Furniture			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17056001/22020404 Maintenance of Office IT Equipment			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17056001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17056001/22020406 Other Maintenance Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17056001/22020801 Motor Vehicle Fuel Cost			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17056001/22020803 Plant /Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17056001/22021001 Refreshment and Meals			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
17056001/22021002 Honorarium & Sitting Allowance			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17056001/22021020 Scholarship Scheme							10,000,000.00	10,000,000.00	10,000,000.00
17056001/22021027 Local Scholarship Schemes			60,000,000.00				75,000,000.00	75,000,000.00	80,000,000.00
Sub-Total: Overhead			75,350,000.00	15,350,000.00	15,350,000.00+	100.00%+	104,700,000.00	104,700,000.00	109,700,000.00
Total Recurrent Expenditure			75,350,000.00	15,350,000.00	15,350,000.00+	100.00%+	104,700,000.00	104,700,000.00	109,700,000.00
17064001 - Education Resource Centre									
17033001 - Institute Of Management & Technology (IMT)									
17033001/21010101 Basic Salary	1,850,163,141.34	1,805,436,646.09	1,433,008,156.00	1,805,436,656.00	9.91+	0.00%+	1,340,000,000.00	1,450,000,000.00	1,500,000,000.00
17033001/21010102 Overtime Payments	100,000.00								
17033001/21020101 Housing/Rent Allowance	417,519,203.78	378,011,560.62		378,011,600.00	39.38+	0.00%+			
17033001/21020102 Transport Allowance		90,000.00		90,100.00	100.00+	0.11%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17033001/21020103 Meal Subsidy	5,747,283.93								
17033001/21020131 Arrears (Allowances)		71,429,814.84		71,429,900.00	85.16+	0.00%+			
17033001/21020134 Academic Allowance		34,251,641.97		34,251,700.00	58.03+	0.00%+			
17033001/21020141 Responsibility Allowance		5,482,272.15		5,482,300.00	27.85+	0.00%+			
17033001/21020204 Employer's Compensations Fund	3,011,931.70								
Sub Total: Personnel Cost	2,276,541,560.75	2,294,701,935.67	1,433,008,156.00	2,294,702,256.00	320.33+	0.00%+	1,340,000,000.00	1,450,000,000.00	1,500,000,000.00
17033001/22020101 Local Travel and Transport - Training		7,661,130.00	4,000,000.00	7,661,200.00	70.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22020102 Local Travel and Transport - Others	3,424,400.00	170,400.00		170,500.00	100.00+	0.06%+			
17033001/22020103 International Transport and Travels - Training		2,797,400.00	2,000,000.00	2,797,500.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020104 International Transport and Travels - Others		655,745.25	5,000,000.00	5,000,000.00	4,344,254.75+	86.89%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020105 Hotel Accommodation	4,945,699.68	6,339,640.33		6,339,700.00	59.67+	0.00%+			
17033001/22020201 Electricity Charges	10,012,573.42	2,835,000.00	8,000,000.00	8,000,000.00	5,165,000.00+	64.56%+	8,000,000.00	8,000,000.00	8,000,000.00
17033001/22020202 Telephone Charges	30,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020203 Internet Access Charges	3,000.00	3,634,353.04	2,300,000.00	3,634,600.00	246.96+	0.01%+	2,300,000.00	2,300,000.00	2,300,000.00
17033001/22020204 Satellite Broadcasting Access Charges		53,200.00		53,300.00	100.00+	0.19%+			
17033001/22020205 Water Rates	4,398,100.00	5,460,000.00	2,500,000.00	5,460,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020301 Office Stationeries/Computer Consumables	14,601,746.00	26,785,825.71	12,000,000.00	26,785,900.00	74.29+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
17033001/22020302 Books			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
17033001/22020303 Newspapers	566,100.00	925,000.00	400,000.00	925,100.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
17033001/22020304 Magazines & Periodicals		220,000.00	600,000.00	600,000.00	380,000.00+	63.33%+	600,000.00	600,000.00	600,000.00
17033001/22020305 Printing of Non Security Documents	20,439,390.00	45,323,865.00	5,000,000.00	45,323,900.00	35.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020306 Printing of Security Documents	18,898,926.00	1,087,000.00	3,000,000.00	3,000,000.00	1,913,000.00+	63.77%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22020307 Drugs & Medical Supplies			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020309 Uniforms & Other Clothing		126,000.00	1,000,000.00	1,000,000.00	874,000.00+	87.40%+	1,000,000.00	1,000,000.00	1,000,000.00
17033001/22020310 Teaching aids/ Instruction Materials	9,275,500.00	62,000.00	5,000,000.00	5,000,000.00	4,938,000.00+	98.76%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020312 Service Materials	2,606,700.00	704,807.32	2,000,000.00	2,000,000.00	1,295,192.68+	64.76%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020401 Maintenance of Motor Vehicle /Transport Equipment	13,242,400.00	19,574,955.00	5,000,000.00	19,574,960.00	5.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020402 Maintenance of Office Furniture	93,700.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22020403 Maintenance of Office Building Residential Qtrs	4,318,220.43	18,369,609.64	5,000,000.00	18,396,700.00	27,090.36+	0.15%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020404 Maintenance of Office / IT Equipments	1,727,220.00	7,950,298.00	2,500,000.00	7,950,300.00	2.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020405 Maintenance of Plants & Generators	348,050.00	756,900.00	2,000,000.00	2,000,000.00	1,243,100.00+	62.16%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020406 Other maintenance Services	9,524,760.00	1,435,880.00	2,500,000.00	2,500,000.00	1,064,120.00+	42.56%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020413 Minor Road Maintenance	2,911,000.00								
17033001/22020501 Local Training	176,000.00	131,100.00	2,000,000.00	2,000,000.00	1,868,900.00+	93.45%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020503 Training & Staff Development	2,788,315.00								
17033001/22020506 Seminar and Conferences	835,000.00	1,962,500.00	7,000,000.00	7,000,000.00	5,037,500.00+	71.96%+	7,200,000.00	7,200,000.00	7,500,000.00
17033001/22020601 Security Services	5,202,900.00	6,206,300.00		6,206,400.00	100.00+	0.00%+			
17033001/22020605 Cleaning &Fumigation Services	18,268,740.00	13,519,000.00	2,400,000.00	13,519,100.00	100.00+	0.00%+	2,400,000.00	2,400,000.00	2,400,000.00
17033001/22020701 Financial Consulting	7,770,000.00								
17033001/22020702 Information Technology Consulting	35,501,350.00	111,181,606.57	3,200,000.00	111,181,700.00	93.43+	0.00%+	3,200,000.00	3,200,000.00	3,200,000.00
17033001/22020703 Legal Services	1,010,000.00	9,600,000.00	2,300,000.00	9,600,100.00	100.00+	0.00%+	2,300,000.00	2,300,000.00	2,300,000.00
17033001/22020704 Engineering Services			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17033001/22020705 Architectural Services			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17033001/22020706 Surveying Services		9,709,988.91	1,300,000.00	9,709,990.00	1.09+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17033001/22020707 Agricultural Consulting			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22020711 Other Consulting Services (Annual Auditing)		3,798,000.00	3,300,000.00	3,798,100.00	100.00+	0.00%+	3,300,000.00	3,300,000.00	3,300,000.00
17033001/22020801 Motor Vehicle Fuel Cost	4,500.00	899,750.00	1,800,000.00	1,800,000.00	900,250.00+	50.01%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020803 Plant /Generator Fuel Cost	7,874,500.00	10,647,000.00	3,600,000.00	10,647,100.00	100.00+	0.00%+	3,600,000.00	3,600,000.00	3,600,000.00
17033001/22020901 Bank Charges (Other Than interest)	10,795.27	2,500.00	2,000,000.00	2,000,000.00	1,997,500.00+	99.88%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020902 Insurance Premium		38,817,074.84	1,300,000.00	38,817,100.00	25.16+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22021001 Refreshment & Meals	11,813,670.00	2,221,675.88	1,200,000.00	2,221,700.00	24.12+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17033001/22021002 Honorarium & Sitting Allowance (Including external examiners)	53,303,539.00	50,173,300.00	1,600,000.00	50,173,400.00	100.00+	0.00%+	1,600,000.00	1,600,000.00	1,600,000.00
17033001/22021003 Publicity & Advertisements	4,856,930.50	7,166,834.61	4,000,000.00	7,166,900.00	65.39+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22021004 Medical Expenses	31,800.00	1,465,213.70		1,465,300.00	86.30+	0.01%+			
17033001/22021005 Service School Fees Payment	1,615,500.00	689,000.00	3,000,000.00	3,000,000.00	2,311,000.00+	77.03%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021006 Postages & Courier Services	3,936,172.34	3,495,051.71	200,000.00	3,495,100.00	48.29+	0.00%+	200,000.00	200,000.00	200,000.00
17033001/22021007 Welfare Packages	2,881,201.20	2,783,353.78	4,000,000.00	4,000,000.00	1,216,646.22+	30.42%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22021008 Subscription To Professional Bodies	11,797,825.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17033001/22021009 Sporting Activities	807,850.00	670,000.00	3,000,000.00	3,000,000.00	2,330,000.00+	77.67%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021014 Annual Budget Expenses and Administration		52,100.00	900,000.00	900,000.00	847,900.00+	94.21%+	900,000.00	900,000.00	900,000.00
17033001/22021016 Servicom			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17033001/22021021 Special Days/Celebrations	45,647,068.00	6,964,000.00	6,000,000.00	6,964,100.00	100.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17033001/22021026 Common Services (Committee/Commissions)	1,018,780.00	552,450.00		552,500.00	50.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021033 Accreditation	13,556,090.00	17,796,050.50		17,796,100.00	49.50+	0.00%+			
17033001/22021013 Staff Loans and Advances	21,249,980.00	183,414,935.55		183,414,950.00	14.45+	0.00%+			
Sub-Total: Overhead	373,325,991.84	636,847,795.34	140,400,000.00	691,103,400.00	54,255,604.66+	7.85%+	145,400,000.00	145,400,000.00	145,700,000.00
Total Recurrent Expenditure	2,649,867,552.59	2,931,549,731.01	1,573,408,156.00	2,985,805,656.00	54,255,924.99+	1.82%+	1,485,400,000.00	1,595,400,000.00	1,645,700,000.00
21001001 - Ministry of Health									
21001001/21010101 Basic Salary	181,667,671.19	180,071,360.68	152,778,360.00	180,707,460.00	636,099.32+	0.35%+	185,301,024.00	188,934,378.00	192,567,731.00
21001001/21020101 Housing/Rent Allowance	66,551,237.00	66,705,701.68	9,702,162.00	66,735,762.00	30,060.32+	0.05%+	67,882,261.00	69,213,286.00	70,544,311.00
21001001/21020102 Transport Allowance	10,235,074.00	9,877,106.00	4,244,220.00	9,877,120.00	14.00+	0.00%+	10,439,775.00	10,644,476.00	10,849,178.00
21001001/21020103 Meal Subsidy	4,165,860.00	4,413,545.00	3,551,540.00	4,413,640.00	95.00+	0.00%+	4,249,177.00	4,332,494.00	4,415,811.00
21001001/21020104 Utility Allowance	5,143,740.00	3,359,260.00	18,344,631.00	8,698,031.00	5,338,771.00+	61.38%+	5,246,614.00	5,349,489.00	5,452,364.00
21001001/21020105 Entertainment Allowance	931,095.00	867,645.00		867,700.00	55.00+	0.01%+	949,716.00	968,338.00	986,960.00
21001001/21020106 Leave Allowance	14,685,067.33	15,152,140.10	28,566,991.00	19,469,391.00	4,317,250.90+	22.17%+	14,978,768.00	15,272,470.00	15,566,171.00
21001001/21020107 Domestic Staff Allowance	39,795,888.24	32,432,202.00		32,432,300.00	98.00+	0.00%+	40,591,806.00	41,387,723.00	42,183,641.00
21001001/21020108 Shift Allowance	7,006,503.21	6,667,538.04		6,667,600.00	61.96+	0.00%+	7,146,633.00	7,286,763.00	7,426,893.00
21001001/21020109 Call Duties Allowance	65,074,766.28	73,210,705.96		73,210,800.00	94.04+	0.00%+	66,376,261.00	67,677,756.00	68,979,252.00
21001001/21020111 Hazard Allowance	9,875,920.00	9,646,358.32		9,646,400.00	41.68+	0.00%+	10,073,438.00	10,270,956.00	10,468,475.00
21001001/21020112 Rural Posting Allowance	742,083.00	2,084,630.00		2,084,700.00	70.00+	0.00%+	756,924.00	771,766.00	786,607.00
21001001/21020113 Teaching Allowance	8,335.00	67,125.90		67,200.00	74.10+	0.11%+	8,501.00	8,668.00	8,835.00
21001001/21020114 Admin Allowance	4,473,681.60	2,894,847.00		2,894,900.00	53.00+	0.00%+	4,563,155.00	4,652,628.00	4,742,102.00
21001001/21020125 Inducement Allowance	5,911,947.00	8,097,583.84		8,097,600.00	16.16+	0.00%+	6,030,185.00	6,148,424.00	6,266,663.00
21001001/21020126 Journal Allowance	4,014.00	33,056.00		33,100.00	44.00+	0.13%+	4,094.00	4,174.00	4,254.00
21001001/21020131 Arrears (Allowances)	20,297,534.02	37,565,537.41		37,565,600.00	62.59+	0.00%+	20,703,484.00	21,109,435.00	21,515,386.00
21001001/21020132 Professional Duty Allowance	3,445,905.50						3,514,823.00	3,583,741.00	3,652,659.00
21001001/21020138 Auditor Allowance	1,666.60								
21001001/21020144 Sec Allowance		776,862.40		776,900.00	37.60+	0.00%+			
Sub Total: Personnel Cost	440,017,988.97	453,923,205.33	217,187,904.00	464,246,204.00	10,322,998.67+	2.22%+	448,816,639.00	457,616,965.00	466,417,293.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21001001/22020101 Local Transport & Travel-Training	117,000.00	18,980.00	2,000,000.00	2,000,000.00	1,981,020.00+	99.05%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020102 Local Transport & Travel-Others	153,400.00	629,650.00	2,200,000.00	2,200,000.00	1,570,350.00+	71.38%+	2,500,000.00	2,500,000.00	2,500,000.00
21001001/22020103 International Transport & Travel-Training							4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020104 International Transport & Travel-Others			4,000,000.00	2,175,900.00	2,175,900.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
21001001/22020201 Electricity Charges		1,824,000.00		1,824,100.00	100.00+	0.01%+			
21001001/22020202 Telephone Charges	10,000.00								
21001001/22020203 Internet Access Charges							300,000.00	300,000.00	300,000.00
21001001/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21001001/22020301 Office Stationeries/Computer Consumables	2,674,050.00	1,506,310.00	4,000,000.00	4,000,000.00	2,493,690.00+	62.34%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020302 Books			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21001001/22020303 Newspapers	30,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
21001001/22020304 Magazines & Periodicals			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
21001001/22020305 Printing of Non Security Documents		3,136,600.00		3,136,700.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21001001/22020306 Printing of Security Documents		1,200,000.00	1,300,000.00	1,300,000.00	100,000.00+	7.69%+	1,500,000.00	1,500,000.00	1,500,000.00
21001001/22020307 Drugs/Laboratory/Medical Supplies		6,270,000.00	3,000,000.00	6,270,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22020309 Uniforms & Other Clothing							500,000.00	500,000.00	500,000.00
21001001/22020312 Service Materials	255,600.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	704,375.00	1,416,300.00	4,000,000.00	2,909,200.00	1,492,900.00+	51.32%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21001001/22020403 Maintenance of Office Building/Residential Qtrs.	15,900,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21001001/22020404 Maintenance of Office IT Equipment	18,200.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
21001001/22020405 Maintenance of Plants/Generators	27,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21001001/22020406 Other Maintenance Services	128,111,600.00	1,590,700.00	500,000.00	1,590,800.00	100.00+	0.01%+	500,000.00	500,000.00	600,000.00
21001001/22020501 Local Training	1,674,375.00	4,178,000.00	1,200,000.00	4,178,000.00			1,300,000.00	1,300,000.00	1,300,000.00
21001001/22020502 International Training							5,000,000.00	5,000,000.00	5,000,000.00
21001001/22020506 Seminars & Conferences	23,000.00	5,827,826.00	5,000,000.00	5,827,900.00	74.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22020605 Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	400,000.00
21001001/22020708 Medical Consulting	8,624,260.00	100,000.00	4,000,000.00	1,022,000.00	922,000.00+	90.22%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020709 Research and Studies	3,310,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020710 Monitoring and evaluation		11,553,006.00	400,000.00	11,553,100.00	94.00+	0.00%+	500,000.00	500,000.00	500,000.00
21001001/22020801 Motor Vehicle Fuel Cost	46,031,182.60	70,000.00	1,300,000.00	1,300,000.00	1,230,000.00+	94.62%+	1,500,000.00	1,500,000.00	1,500,000.00
21001001/22020803 Plant/Generator Fuel Cost	332,000.00	424,000.00	500,000.00	500,000.00	76,000.00+	15.20%+	500,000.00	500,000.00	500,000.00
21001001/22020901 Bank Charges (Other Than Interest)	5,239.83	9,780.05	50,000.00	50,000.00	40,219.95+	80.44%+	50,000.00	50,000.00	50,000.00
21001001/22020902 Insurance Premium	3,717,000.00	3,717,000.00		3,717,100.00	100.00+	0.00%+			
21001001/22021001 Refreshments & Meals	2,148,700.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
21001001/22021002 Honorarium & Sitting Allowance		18,000,000.00		18,000,100.00	100.00+	0.00%+			
21001001/22021003 Publicity & Advertisements	891,880.00	810,250.00	3,000,000.00	3,000,000.00	2,189,750.00+	72.99%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22021004 Medical Expenses-Local	8,148,000.00	89,910.00		90,000.00	90.00+	0.10%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22021006 Postages & Courier Services	38,000.00	38,000.00	8,000,000.00	1,962,200.00	1,924,200.00+	98.06%+	8,000,000.00	8,000,000.00	8,000,000.00
21001001/22021007 Welfare Packages			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
21001001/22021014 Annual Budget Expenses and Administration	361,700.00	467,400.00	500,000.00	500,000.00	32,600.00+	6.52%+	500,000.00	500,000.00	500,000.00
21001001/22021019 Medical Expenses -International	5,376,750.00	9,000,000.00		9,000,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21001001/22021021 Special Days/Celebrations	4,934,960.00	9,037,700.00	3,000,000.00	9,037,800.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22021022 Donations			1,200,000.00				1,200,000.00	1,200,000.00	1,200,000.00
Sub-Total: Overhead	233,618,272.43	80,915,412.05	57,850,000.00	105,845,100.00	24,929,687.95+	23.55%+	79,300,000.00	79,300,000.00	79,600,000.00
Total Recurrent Expenditure	673,636,261.40	534,838,617.38	275,037,904.00	570,091,304.00	35,252,686.62+	6.18%+	528,116,639.00	536,916,965.00	546,017,293.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
14001004 - FSP									
14001004/22020101 Local Transport & Travel-Training			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
14001004/22020102 Local Transport & Travel-Others							1,000,000.00	1,000,000.00	1,000,000.00
14001004/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001004/22020206 Sewerage Charges			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
14001004/22020301 Office Stationeries/Computer Consumables	15,300.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
14001004/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001004/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	850,000.00	850,000.00	850,000.00
14001004/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
14001004/22020403 Maintenance of Office Building/Residential Qtrs.			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001004/22020404 Maintenance of Office IT Equipment							200,000.00	200,000.00	200,000.00
14001004/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001004/22020406 Other Maintenance Services			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22020501 Local Training			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001004/22020506 Seminar and Conferences			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
14001004/22020601 Security Services			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001004/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001004/22020703 Legal Services			850,000.00	850,000.00	850,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
14001004/22020801 Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
14001004/22020803 Plant/Generator Fuel Cost			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001004/22021001 Refreshments & Meals	28,000.00								
14001004/22021003 Publicity & Advertisements			900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
14001004/22021007 Welfare Packages			600,000.00	600,000.00	600,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
14001004/22021014 Annual Budget Expenses and Admin			50,000.00	50,000.00	50,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001004/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	43,300.00		11,800,000.00	11,800,000.00	11,800,000.00+	100.00%+	14,400,000.00	14,400,000.00	14,400,000.00
Total Recurrent Expenditure	43,300.00		11,800,000.00	11,800,000.00	11,800,000.00+	100.00%+	14,400,000.00	14,400,000.00	14,400,000.00
21026001 - ESUT College Of Medicine (TEACHING HOSPITAL)									
21026001/21010101 Basic Salary	8,533,150.00	9,015,000.00		9,015,000.00					
Sub Total: Personnel Cost	8,533,150.00	9,015,000.00		9,015,000.00					
21026001/22020101 Local Transport & Travel-Training			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
21026001/22020102 Local Transport & Travel-Others	1,854,770.00	2,538,700.00	4,000,000.00	4,000,000.00	1,461,300.00+	36.53%+	1,800,000.00	1,800,000.00	1,800,000.00
21026001/22020104 International Transport & Travel - Others			10,000,000.00	7,672,000.00	7,672,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21026001/22020105 Hotel Accommodation	264,900.00	380,000.00		380,000.00					
21026001/22020201 Electricity Charges	6,295,460.00	3,627,600.00	1,300,000.00	3,628,000.00	400.00+	0.01%+	1,300,000.00	1,300,000.00	1,300,000.00
21026001/22020202 Telephone Charges	1,277,700.00	69,500.00	300,000.00	300,000.00	230,500.00+	76.83%+			
21026001/22020203 Internet Access Charges	396,950.00	940,900.00	900,000.00	941,000.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
21026001/22020205 Water Rate	862,275.00	467,900.00	500,000.00	500,000.00	32,100.00+	6.42%+	500,000.00	500,000.00	500,000.00
21026001/22020206 Sewerage Charges			900,000.00	520,000.00	520,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
21026001/22020301 Office Stationeries/Computer Consumables	2,297,890.00	4,320,370.00	20,000,000.00	4,985,000.00	664,630.00+	13.33%+	20,000,000.00	20,000,000.00	20,000,000.00
21026001/22020302 Books			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21026001/22020303 Newspapers	8,600.00		50,000.00	9,000.00	9,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
21026001/22020304 Magazines & Periodicals	5,200.00								
21026001/22020305 Printing of Non Security Documents			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

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21026001/22020306 Printing of Security Documents		49,900.00	2,000,000.00	415,700.00	365,800.00+	88.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21026001/22020307 Drugs/Laboratory/Medical Supplies	1,834,100.00	509,300.00	6,000,000.00	2,503,800.00	1,994,500.00+	79.66%+	6,000,000.00	6,000,000.00	6,000,000.00
21026001/22020309 Uniforms & Other Clothing	365,000.00								
21026001/22020311 Food Stuff/Catering Materials Supplies	156,000.00								
21026001/22020312 Service Materials	3,604,940.00	57,000.00	5,000,000.00	69,900.00	12,900.00+	18.45%+	5,000,000.00	5,000,000.00	5,000,000.00
21026001/22020401 Maintenance of Motor Vehicles/Transport Equipment	4,732,450.00	535,500.00	1,000,000.00	1,000,000.00	464,500.00+	46.45%+	1,200,000.00	1,200,000.00	1,200,000.00
21026001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21026001/22020403 Maintenance of Office Building/Residential Qtrs.	5,557,810.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21026001/22020404 Maintenance of Office IT Equipment	1,288,100.00	6,100.00	500,000.00	500,000.00	493,900.00+	98.78%+	500,000.00	500,000.00	500,000.00
21026001/22020405 Maintenance of Plants/Generators	2,588,875.00	8,371,200.00	400,000.00	8,371,500.00	300.00+	0.00%+	400,000.00	400,000.00	400,000.00
21026001/22020406 Other Maintenance Services	7,065,740.00	12,107,018.60	5,500,000.00	12,107,100.00	81.40+	0.00%+	5,500,000.00	5,500,000.00	5,500,000.00
21026001/22020501 Local Training			2,200,000.00	296,900.00	296,900.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00
21026001/22020502 International Training	15,000.00								
21026001/22020506 Seminar and Conferences	496,000.00	4,496,199.00	1,000,000.00	4,496,200.00	1.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21026001/22020601 Security Services	1,685,000.00	71,600.00		71,700.00	100.00+	0.14%+			
21026001/22020605 Cleaning & Fumigation Services	6,261,675.00	1,541,005.00	1,000,000.00	1,541,100.00	95.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
21026001/22020708 Medical Consulting			5,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21026001/22020709 Research and Studies			4,500,000.00	500,000.00	500,000.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
21026001/22020710 Monitoring and evaluation	1,020,500.00		800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21026001/22020801 Motor Vehicle Fuel Cost			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
21026001/22020803 Plant /Generator Fuel Cost			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
21026001/22020901 Bank Charges (Other than Interest)	192,221.05	130,073.38	100,000.00	130,100.00	26.62+	0.02%+	100,000.00	100,000.00	100,000.00
21026001/22021001 Refreshment & Meals	5,551,800.00	995,850.00	800,000.00	996,000.00	150.00+	0.02%+	800,000.00	800,000.00	800,000.00
21026001/22021002 Honorarium & Sitting Allowance	13,396,750.00	14,662,970.00	2,800,000.00	14,663,000.00	30.00+	0.00%+	3,400,000.00	3,400,000.00	3,400,000.00
21026001/22021003 Publicity & Advertisement	1,400,600.00	1,029,800.00	2,000,000.00	2,000,000.00	970,200.00+	48.51%+	2,000,000.00	2,000,000.00	2,000,000.00
21026001/22021004 Medical Expenses			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21026001/22021005 Services School Fees Payment	21,000.00								
21026001/22021006 Postages & Courier Services	40,650.00								
21026001/22021007 Welfare Packages	853,850.00	177,000.00	1,500,000.00	1,500,000.00	1,323,000.00+	88.20%+	1,000,000.00	1,500,000.00	1,500,000.00
21026001/22021008 Subscription To Professional Bodies	250,000.00						2,000,000.00	2,000,000.00	2,000,000.00
21026001/22021014 Annual Budget Expenses			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
21026001/22021016 Servicom			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21026001/22021021 Special Day Celebration	937,050.00	683,000.00	5,000,000.00	1,137,000.00	454,000.00+	39.93%+	6,000,000.00	6,000,000.00	6,000,000.00
21026001/22021033 Accreditation	4,497,050.00								
21026001/22030105 Spectacle Advances	159,000.00								
Sub-Total: Overhead	77,234,906.05	57,768,485.98	94,200,000.00	86,185,000.00	28,416,514.02+	32.97%+	97,250,000.00	97,750,000.00	97,750,000.00
Total Recurrent Expenditure	85,768,056.05	66,783,485.98	94,200,000.00	95,200,000.00	28,416,514.02+	29.85%+	97,250,000.00	97,750,000.00	97,750,000.00
21026002 - Park Lane Specialist Hospital									
21027015/21010101 Basic Salary	2,327,099,977.60	1,681,247,076.70	1,089,092,334.00	4,715,471,934.00	3,034,224,857.30+	64.35%+	2,173,641,977.00	2,420,183,976.00	2,466,725,976.00
21027015/21020101 Housing/Rent Allowance	230,122,660.38	238,850,135.16	284,065,439.00	239,065,439.00	215,303.84+	0.09%+	234,725,113.00	239,327,566.00	243,930,020.00
21027015/21020102 Transport Allowance			136,967,895.00	67,895.00	67,895.00+	100.00%+			
21027015/21020103 Meal Subsidy							93,145,786.00	94,972,174.00	96,798,562.00
21027015/21020106 Leave Allowance		28,924.80		29,000.00	75.20+	0.26%+	237,364,197.00	237,364,197.00	237,364,197.00
21027015/21020107 Domestic Staff Allowance			543,119,878.00	9,619,478.00	9,619,478.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21027015/21020108 Shift Allowance	91,319,398.86	94,450,710.24		94,450,800.00	89.76+	0.00%+			
21027015/21020109 Call Duties Allowance	337,805,397.74	350,398,170.00		350,398,200.00	30.00+	0.00%+	344,561,505.00	351,317,613.00	358,073,721.00
21027015/21020110 Clinical Allowance	1,934,166.90	24,040,953.90		24,041,000.00	46.10+	0.00%+	1,972,850.00	2,011,533.00	2,050,216.00
21027015/21020111 Hazard Allowance	30,779,528.35	28,216,372.47		28,216,400.00	27.53+	0.00%+	31,395,118.00	32,010,709.00	32,626,300.00
21027015/21020113 Teaching Allowance	17,257,785.00	52,563,792.00		52,564,000.00	208.00+	0.00%+	17,602,940.00	17,948,096.00	18,293,252.00
21027015/21020131 Arrears (Allowances)	194,011,511.72	223,090,862.48		223,090,900.00	37.52+	0.00%+			
21027015/21020132 Professional Duty Allowance	7,398,793.81	7,841,091.17		7,842,000.00	908.83+	0.01%+	7,546,769.00	7,694,745.00	7,842,721.00
21027015/21020201 NHIS Contribution			1,546,305.00	1,546,305.00	1,546,305.00+	100.00%+			
Sub Total: Personnel Cost	3,237,729,220.36	2,700,728,088.92	2,054,791,851.00	5,746,403,351.00	3,045,675,262.08+	53.00%+	3,141,956,255.00	3,402,830,609.00	3,463,704,965.00
21026002/22020102 Local Transport & Travel-Others	1,780,877.00	2,828,138.00		2,828,200.00	62.00+	0.00%+			
21026002/21020105 Hotel Accommodation	255,353.00	123,333.00		123,400.00	67.00+	0.05%+			
21026002/22020201 Electricity Charges	26,546,349.00	47,630,188.00		47,630,200.00	12.00+	0.00%+			
21026002/22020203 Internet Access Charges	1,872,650.00	616,000.00		616,100.00	100.00+	0.02%+			
21026002/22020205 Water Rates	7,582,000.00	9,723,160.00		9,723,200.00	40.00+	0.00%+			
21026002/22020301 Office Stationeries/Computer Consumables	7,370,894.00	8,412,884.00		8,412,900.00	16.00+	0.00%+			
21026002/22020305 Printing of Non Security Documents	7,252,250.00	9,242,298.00		9,242,300.00	2.00+	0.00%+			
21026002/22020306 Printing of Security Documents		338,200.00		338,300.00	100.00+	0.03%+			
21026002/21020307 Drugs & Medical Supplies	92,585,269.00	192,593,341.00		192,593,400.00	59.00+	0.00%+			
21026002/22020310 Teaching Aids/Instruction Materials	1,969,900.00	2,757,180.00		2,757,200.00	20.00+	0.00%+			
21026002/21020312 Service Materials	94,065,638.00	119,739,548.00		119,739,600.00	52.00+	0.00%+			
21026002/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,152,995.00	19,225,054.00		19,225,100.00	46.00+	0.00%+			
21026002/22020402 Maintenance of Office Furniture	387,550.00	5,340,400.00		5,340,500.00	100.00+	0.00%+			
21026002/22020403 Maintenance of Office Building/Residential Qtrs.	26,902,457.00	37,026,160.00		37,026,200.00	40.00+	0.00%+			
21026002/22020404 Maintenance of Office IT Equipment	4,388,910.00	20,720,265.00		20,720,300.00	35.00+	0.00%+			
21026002/22020405 Maintenance of Plants/Generators	5,574,124.00	7,307,275.00		7,307,300.00	25.00+	0.00%+			
21026002/22020406 Other Maintenance Services	8,060,043.00	6,942,213.00		6,942,300.00	87.00+	0.00%+			
21026002/21020503 Training & Staff Development	15,674,680.00	31,757,179.00		31,757,200.00	21.00+	0.00%+			
21026002/21020601 Security Services	200,000.00	1,110,000.00		1,110,100.00	100.00+	0.01%+			
21026002/22020605 Cleaning & Fumigation Services	7,124,939.00	7,620,349.00		7,620,400.00	51.00+	0.00%+			
21026002/21020702 Information Tec Consulting	4,502,059.00								
21026002/21020703 Legal Services	370,000.00	349,000.00		349,100.00	100.00+	0.03%+			
21026002/21020708 Medical Consulting	380,000.00								
21026002/22020801 Motor Vehicle Fuel Cost		3,186,000.00		3,186,000.00					
21026002/22020803 Plant/Generator Fuel Cost	24,071,500.00	10,230,000.00		10,230,100.00	100.00+	0.00%+			
21026002/21020806 Cooking Gas/Fuel Cost	1,459,400.00	1,038,000.00		1,038,100.00	100.00+	0.01%+			
21026002/21020901 Bank Charges (Other than interest)	14,588.50	126,411.00		126,500.00	89.00+	0.07%+			
21026002/21020902 Insurance Premium	2,002,665.00	2,897,241.00		2,897,300.00	59.00+	0.00%+			
21026002/22021001 Refreshments & Meals	34,318,390.00	63,960,340.00		63,960,400.00	60.00+	0.00%+			
21026002/21021002 Honorarium & Sitting Allowance	2,891,000.00	6,673,400.00		6,673,400.00					
21026002/21021003 Publicity & Advertising	2,974,966.00	3,196,770.00		3,196,770.00					
21026002/21021004 Medical Expenses	3,771,369.00	4,518,510.00		4,518,600.00	90.00+	0.00%+			
21026002/22021006 Postage & Courier Services	100,000.00								
21026002/22021007 Welfare Packages	300,000.00	1,603,600.00		1,603,700.00	100.00+	0.01%+			
21026002/21021014 Annual Budget Expenses and Administration	400,000.00	1,012,800.00		1,012,900.00	100.00+	0.01%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21026002/21021022 Donations	2,950,000.00	8,300,000.00		8,300,100.00	100.00+	0.00%+			
21026002/21021026 Common Services (Committee/Commissions)	29,344,950.00	19,109,930.00		19,109,950.00	20.00+	0.00%+			
21026002/21021033 Accreditation	1,165,900.00	12,350,140.00		12,350,240.00	100.00+	0.00%+			
Sub-Total: Overhead	422,763,665.50	669,605,307.00		669,607,360.00	2,053.00+	0.00%+			
Total Recurrent Expenditure	3,660,492,885.86	3,370,333,395.92	2,054,791,851.00	6,416,010,711.00	3,045,677,315.08+	47.47%+	3,141,956,255.00	3,402,830,609.00	3,463,704,965.00
21102001 - State Health Board (SHB)									
21102001/21010101 Basic Salary (including Provision for payment t of HATTIS)	530,604,742.90	574,212,143.16	1,888,465,890.00	574,212,243.00	99.84+	0.00%+	540,813,880.00	546,522,885.00	551,828,932.00
21102001/21010103 Consolidated Revenue Fund Charges - Salaries			5,178,650.00	4,826,650.00	4,826,650.00+	100.00%+			
21102001/21020101 Housing/Rent Allowance	145,636,402.07	158,774,396.55	121,844,560.00	158,774,560.00	163.45+	0.00%+	148,549,130.00	150,005,494.00	151,461,858.00
21102001/21020102 Transport Allowance	20,943,408.94	23,472,758.00	141,662,350.00	28,712,900.00	5,240,142.00+	18.25%+	21,362,277.00	21,571,711.00	21,781,145.00
21102001/21020103 Meal Subsidy	9,574,530.00	10,381,390.00	97,644,960.00	10,381,960.00	570.00+	0.01%+	9,766,020.00	9,861,765.00	9,957,511.00
21102001/21020104 Utility Allowance	4,618,880.00	7,855,660.00	21,988,730.00	7,855,730.00	70.00+	0.00%+	4,711,257.00	4,757,446.00	4,803,635.00
21102001/21020105 Entertainment Allowance	2,026,620.00	2,524,056.09		2,524,100.00	43.91+	0.00%+	2,067,152.00	2,087,418.00	2,107,684.00
21102001/21020106 Leave Allowance	34,383,019.49	32,541,689.33	63,558,944.00	32,541,789.00	99.67+	0.00%+	35,070,679.00	35,414,510.00	35,758,340.00
21102001/21020107 Domestic Staff Allowance	69,267,996.00	70,773,012.00		70,773,100.00	88.00+	0.00%+	70,653,355.00	71,346,035.00	72,038,715.00
21102001/21020108 Shift Allowance	51,756,793.75	60,727,435.53		60,727,500.00	64.47+	0.00%+	52,791,929.00	53,309,497.00	53,827,065.00
21102001/21020109 Call Duties Allowance	115,587,628.44	125,270,466.88		125,270,500.00	33.12+	0.00%+	117,899,381.00	119,055,257.00	120,211,133.00
21102001/21020110 Clinical Allowance	38,246.00	458,952.00		459,000.00	48.00+	0.01%+	39,010.00	39,393.00	39,775.00
21102001/21020111 Hazard Allowance	35,420,797.52	26,437,224.84		26,438,000.00	775.16+	0.00%+	36,129,213.00	36,483,421.00	36,837,629.00
21102001/21020112 Rural Posting Allowance	1,510,594.00	14,643,453.00		14,643,500.00	47.00+	0.00%+	1,540,805.00	1,555,911.00	1,571,017.00
21102001/21020113 Teaching Allowance	159,334.00	577,676.35		578,000.00	323.65+	0.06%+			
21102001/21020114 Admin Allowance	13,896,013.26	11,153,858.80		11,154,000.00	141.20+	0.00%+	14,173,933.00	14,312,893.00	14,451,853.00
21102001/21020125 Inducement Allowance		4,862,500.32		4,862,550.00	49.68+	0.00%+			
21102001/21020126 Journal Allowance	28,000.00	352,000.00		352,000.00					
21102001/21020131 Arrears (Allowances)	106,360,601.70	147,420,551.04		147,420,600.00	48.96+	0.00%+	108,487,813.00	109,551,419.00	110,615,025.00
21102001/21020132 Professional Duty Allowance	5,650,528.00	159,164.00		159,200.00	36.00+	0.02%+	5,763,538.00	5,820,043.00	5,876,549.00
21102001/21020135 Wardrobe & Outfit Allowance		481,234.49		481,300.00	65.51+	0.01%+			
Sub Total: Personnel Cost	1,147,464,136.07	1,273,079,622.38	2,340,344,084.00	1,283,149,182.00	10,069,559.62+	0.78%+	1,169,819,372.00	1,181,695,098.00	1,193,167,866.00
21102001/22020101 Local Transport & Travel-Training			1,300,000.00	90,400.00	90,400.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22020102 Local Transport & Travel-Others	46,300.00		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
21102001/22020104 International Transport & Travel-Others							3,000,000.00	3,000,000.00	3,000,000.00
21102001/22020201 Electricity Charges			600,000.00	136,000.00	136,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21101001/22020202 Telephone Charges	484,200.00	464,000.00		464,000.00					
21102001/22020203 Internet Access Charges	216,000.00	189,000.00		189,100.00	100.00+	0.05%+	300,000.00	300,000.00	300,000.00
21102001/22020205 Water Rates			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22020206 Sewerage Charges			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22020301 Office Stationeries/Computer Consumables	2,482,100.00	8,005,438.56	1,800,000.00	8,005,500.00	61.44+	0.00%+	1,800,000.00	1,800,000.00	1,800,000.00
21102001/22020303 Newspapers	5,000.00	10,000.00	120,000.00	120,000.00	110,000.00+	91.67%+	100,000.00	150,000.00	150,000.00
21102001/22020304 Magazines & Periodicals			250,000.00	60,900.00	60,900.00+	100.00%+	200,000.00	250,000.00	250,000.00
21102001/22020305 Printing of Non Security Documents	61,900.00	5,885,598.00	700,000.00	5,886,000.00	402.00+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
21102001/22020306 Printing of Security Documents		4,000.00		4,100.00	100.00+	2.44%+	3,000,000.00	3,000,000.00	3,000,000.00
21102001/22020310 Teaching Aids/Instruction Materials			3,500,000.00	500,000.00	500,000.00+	100.00%+			
21102001/22020312 Service Materials	53,000.00	64,000.00	1,200,000.00	200,000.00	136,000.00+	68.00%+	4,000,000.00	4,000,000.00	4,000,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21102001/22020401 Maintenance of Motor Vehicles/Transport Equipment			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
21102001/22020402 Maintenance of Office Furniture	4,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21102001/22020403 Maintenance of Office Building/Residential Qtrs.			1,200,000.00	200,000.00	200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21102001/22020404 Maintenance of Office IT Equipment							400,000.00	400,000.00	400,000.00
21102001/22020405 Maintenance of Plants/Generators	16,500.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22020406 Other Maintenance Services	145,000.00	144,000.00	1,000,000.00	989,000.00	845,000.00+	85.44%+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22020501 Local Training			2,000,000.00	100,000.00	100,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020506 Seminar and Conferences		298,386.00	2,000,000.00	500,000.00	201,614.00+	40.32%+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020601 Security Services			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
21102001/22020605 Cleaning & Fumigation Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21102001/22020801 Motor Vehicle Fuel Cost	34,000.00	32,000.00	900,000.00	900,000.00	868,000.00+	96.44%+	900,000.00	900,000.00	900,000.00
21102001/22020803 Plant/Generator Fuel Cost	4,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	600,000.00	700,000.00	700,000.00
21102001/22020901 Bank Charges (Other Than Interest)	4,312.93	10,675.11		11,000.00	324.89+	2.95%+			
21102001/22021001 Refreshments & Meals	30,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21102001/22021002 Honourarium & Sitting Allowance			1,000,000.00	214,000.00	214,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22021003 Publicity and Advertisement			850,000.00	850,000.00	850,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22021007 Welfare Packages			1,300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00	1,200,000.00	1,200,000.00
21102001/22021014 Annual Budget Expenses and Administration			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21102001/22021016 Servicom			500,000.00				500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	3,586,312.93	15,107,097.67	27,320,000.00	26,820,000.00	11,712,902.33+	43.67%+	41,500,000.00	41,900,000.00	41,900,000.00
Total Recurrent Expenditure	1,151,050,449.00	1,288,186,720.05	2,367,664,084.00	1,309,969,182.00	21,782,461.95+	1.66%+	1,211,319,372.00	1,223,595,098.00	1,235,067,866.00
21003001 - State Primary Health Care Development Agency									
21003001/22020101 Local Travel & Transport - Training	40,100.00	83,700.00	1,000,000.00	785,350.00	701,650.00+	89.34%+	1,000,000.00	1,000,000.00	1,000,000.00
21003001/22020102 Local Travel & Transport - Others	514,650.00	1,417,310.00	1,000,000.00	1,417,400.00	90.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
21003001/22020103 International Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21003001/22020102 International Transport & Travel-Others		253.00	3,000,000.00	3,000,000.00	2,999,747.00+	99.99%+	3,500,000.00	3,500,000.00	4,000,000.00
21003001/22020105 Hotel Accommodation	619,650.00	218,900.00		219,000.00	100.00+	0.05%+			
21003001/22020202 Telephone Charges		165,500.00	200,000.00	200,000.00	34,500.00+	17.25%+	200,000.00	200,000.00	250,000.00
21003001/22020203 Internet Access Charges	225,000.00	58,000.00	100,000.00	100,000.00	42,000.00+	42.00%+	100,000.00	100,000.00	100,000.00
21003001/22020301 Office Stationeries/Computer Consumables	248,500.00	193,575.00	1,000,000.00	254,040.00	60,465.00+	23.80%+	1,200,000.00	1,200,000.00	1,200,000.00
21003001/22020304 Magazines & Periodicals		109,550.00		109,560.00	10.00+	0.01%+			
21003001/22020305 Printing of Non Security Doc.	66,950.00	259,300.00	5,000,000.00	5,000,000.00	4,740,700.00+	94.81%+	5,000,000.00	5,000,000.00	6,000,000.00
21003001/22020306 Printing of Security Document	87,000.00	73,610.00		73,650.00	40.00+	0.05%+			
21003001/22020307 Drugs & Medical Supplies(Including supplements for Nutritional	2,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
21003001/22020309 Uniforms & Other Clothing	42,600.00								
21003001/22020310 Teaching Aids/Instruction Materials		16,700.00		16,800.00	100.00+	0.60%+			
21003001/22020311 Food Stuff/Catering Materials Supplies		92,700.00		92,800.00	100.00+	0.11%+			
21003001/22020312 Service Materials		31,350.00		31,400.00	50.00+	0.16%+	500,000.00	500,000.00	500,000.00
21003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	60,000.00	354,900.00	1,500,000.00	1,500,000.00	1,145,100.00+	76.34%+	1,500,000.00	1,500,000.00	1,500,000.00
21003001/22020402 Maintenance Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
21003001/22020403 Maintenance of Office Building/Residential Qtrs.			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,000.00	2,200,000.00	2,500,000.00
21003001/22020404 Maintenance of Office / IT Equipment			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21003001/22020405 Maintenance of Plants/Generators	56,700.00		500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original Budget	Final	Variance Amount	% Variance	Budget	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2019	2020	Budget 2021	Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21003001/22020406 Other Maintenance Services	10,000.00	15,350.00	2,000,000.00	2,000,000.00	1,984,650.00+	99.23%+	2,000,000.00	2,000,000.00	2,000,000.00
21003001/22020501 Local Training(e.g. IMCI M&E)	1,065,000.00		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
21003001/22020502 International Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21003001/22020506 Seminar & Conferences							3,000,000.00	3,000,000.00	3,000,000.00
21003001/22020601 Security Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
21003001/22020605 Cleaning and Fumigation		30,000.00	300,000.00	300,000.00	270,000.00+	90.00%+	300,000.00	300,000.00	400,000.00
21003001/22020702 Information Technology Consulting			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	700,000.00
21003001/22020710 Monitoring & Evaluation	4,824,000.00		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
21003001/22020801 Motor Vehicle Fuel Cost	53,350.00	170,765.00	800,000.00	188,700.00	17,935.00+	9.50%+	800,000.00	800,000.00	900,000.00
21003001/22020803 Plants and Generator Fuel Cost	49,500.00	52,115.00	500,000.00	499,500.00	447,385.00+	89.57%+	600,000.00	600,000.00	600,000.00
21003001/22020901 Bank Charges (Other than Interest)	2,279.50	416.00		500.00	84.00+	16.80%+			
21003001/22021001 Refreshment & Meals	981,970.00	611,208.50		611,300.00	91.50+	0.01%+	500,000.00	500,000.00	500,000.00
21003001/22021003 Publicity and Advertisement(MNCH Week)	476,200.00	63,300.00	50,000,000.00	50,000,000.00	49,936,700.00+	99.87%+	20,000,000.00	20,000,000.00	20,000,000.00
21003001/22021007 Welfare Packages	250,000.00						500,000.00	500,000.00	500,000.00
21003001/22021014 Annual Budget Expenses & Administration	163,700.00						100,000.00	100,000.00	100,000.00
21003001/22021021 Special Days/Celebrations	3,561,085.00								
Sub-Total: Overhead	15,398,234.50	4,018,502.50	114,900,000.00	114,900,000.00	110,881,497.50+	96.50%+	85,900,000.00	85,900,000.00	88,250,000.00
Total Recurrent Expenditure	15,398,234.50	4,018,502.50	114,900,000.00	114,900,000.00	110,881,497.50+	96.50%+	85,900,000.00	85,900,000.00	88,250,000.00
21003002 - Enugu State Agency for Universal Health Cov.									
21003002/22020101 Local Travel & Transport - Training							2,000,000.00		
21003002/22020102 Local Travel & Transport - Others							5,000,000.00		
21003002/22020103 International Travel and Transport - Training							6,000,000.00		
21003002/22020104 International Transport & Travel-Others							3,500,000.00		
21003002/22020202 Telephone Charges							200,000.00		
21003002/22020203 Internet Access Charges							1,000,000.00		
21003002/22020205 Water Rates							300,000.00		
21003002/22020301 Office Stationeries/Computer Consumables							40,000,000.00		
21003002/22020305 Printing of Non Security Doc.							5,000,000.00		
21003002/22020307 Drugs & Medical Supplies(Including supplements for Nutritional							15,000,000.00		
21003002/22020312 Service Materials							500,000.00		
21003002/22020401 Maintenance of Motor Vehicles/Transport Equipment							1,500,000.00		
21003002/22020402 Maintenance Office Furniture							500,000.00		
21003002/22020403 Maintenance of Office Building/Residential Qtrs.							2,200,000.00		
21003002/22020404 Maintenance of Office / IT Equipment							500,000.00		
21003002/22020405 Maintenance of Plants/Generators							600,000.00		
21003002/22020406 Other Maintenance Services							2,000,000.00		
21003002/22020501 Local Training							5,000,000.00		
21003002/22020502 International Training							1,200,000.00		
21003002/22020506 Seminar & Conferences							3,000,000.00		
21003002/22020601 Security Services							500,000.00		
21003002/22020605 Cleaning and fumigation							300,000.00		
21003002/22020702 Information Technology Consulting							600,000.00		
21003002/22020710 Monitoring & Evaluation							1,000,000.00		

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21003002/22020801 Motor Vehicle Fuel Cost							800,000.00		
21003002/22020803 Plants and Generator Fuel Cost							600,000.00		
21003002/22021001 Refreshment & Meals							500,000.00		
21003002/22021003 Publicity and Advertisement							3,000,000.00		
21003002/22021007 Welfare Packages							500,000.00		
21003002/22021014 Annual Budget Expenses & Administration							100,000.00		
Sub-Total: Overhead							102,900,000.00		
Total Recurrent Expenditure							102,900,000.00		
35001001 - Ministry of Environment & Mineral Resources									
35001001/21010101 Basic Salary	103,262,277.52	78,525,965.98	33,415,020.00	78,526,020.00	54.02+	0.00%+	32,452,980.00	34,324,600.00	35,222,598.00
35001001/21010105 Wages - (Road Sweeper Salaries)			65,000,000.00	1,565,000.00	1,565,000.00+	100.00%+	64,200,000.00	64,200,000.00	64,200,000.00
35001001/21020101 Housing/Rent Allowance	6,692,970.00	6,765,788.00	8,208,250.00	7,352,250.00	586,462.00+	7.98%+	7,828,380.00	7,962,843.00	8,162,843.00
35001001/21020102 Transport Allowance	2,102,500.00	2,179,700.00	1,645,200.00	2,180,200.00	500.00+	0.02%+	1,584,600.00	1,756,920.00	1,756,920.00
35001001/21020103 Meal Subsidy	872,420.00	900,955.00	747,600.00	901,100.00	145.00+	0.02%+	747,700.00	797,280.00	797,280.00
35001001/21020104 Utility Allowance	647,760.00	669,620.00	606,450.00	669,650.00	30.00+	0.00%+	589,520.00	649,935.00	649,935.00
35001001/21020105 Entertainment Allowance	81,241.30	5,056,700.00		5,057,000.00	300.00+	0.01%+			
35001001/21020106 Leave Allowance	2,978,545.60	3,123,869.40	3,336,610.00	3,273,410.00	149,540.60+	4.57%+	3,239,000.00	3,576,705.00	3,576,705.00
35001001/21020107 Domestic Staff Allowance	2,946,116.84	2,492,838.00	2,725,034.00	2,523,534.00	30,696.00+	1.22%+	1,865,020.00	1,962,130.00	2,062,130.00
35001001/21020108 Shift Allowance	1,400,675.40	1,270,309.20		1,270,500.00	190.80+	0.02%+			
35001001/21020109 Call Duties Allowance	2,898,741.40	2,879,367.52	3,119,340.00	2,939,240.00	59,872.48+	2.04%+	3,421,674.00	3,421,674.00	3,421,674.00
35001001/21020111 Hazard Allowance	244,000.00	180,000.00		180,100.00	100.00+	0.06%+	30,000,000.00	30,000,000.00	30,000,000.00
35001001/21020114 Admin Allowance	180,508.40	208,230.80	200,000.00	208,500.00	269.20+	0.13%+			
35001001/21020117 Incentive Allowance (Budget)	37,209.00								
35001001/21020125 Inducement Allowance	311,261.20	423,436.40	450,000.00	441,500.00	18,063.60+	4.09%+			
35001001/21020131 Arrears (Allowances)	1,199,479.46	1,696,295.54	1,328,876.00	1,696,376.00	80.46+	0.00%+	1,580,000.00	1,676,338.00	1,676,338.00
35001001/21020138 Auditor's Allowance		1,200.00		1,500.00	300.00+	20.00%+			
35001001/21020144 Sec Allowance			360.00	360.00	360.00+	100.00%+			
Sub Total: Personnel Cost	125,855,706.12	106,374,275.84	120,782,740.00	108,786,240.00	2,411,964.16+	2.22%+	147,508,874.00	150,328,425.00	151,526,423.00
35001001/22020101 Local Transport & Travel-Training		495,654.00	1,000,000.00	1,000,000.00	504,346.00+	50.43%+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020102 Local Transport & Travel-Others	4,215,400.00	16,887,850.00	1,200,000.00	16,887,900.00	50.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
35001001/22020103 International Transport & Travel-Training							5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020104 International Transport & Travel-Others							5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020205 Water Rates	60,000.00								
35001001/22020206 Sewerage Charges		3,800,000.00		7,800,100.00	4,000,100.00+	51.28%+			
35001001/22020301 Office Stationeries/Computer Consumables	1,875,000.00	8,978,800.00	1,500,000.00	8,979,000.00	200.00+	0.00%+	1,500,000.00	1,500,000.00	1,700,000.00
35001001/22020303 Newspapers			300,000.00	300,000.00	300,000.00+	100.00%+			
35001001/22020305 Printing of Non Security Documents	1,920,000.00								
35001001/22020308 Field & Camping Materials Supplies			4,000,000.00	328,900.00	328,900.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020309 Uniforms & Other Clothing	341,500.00		2,000,000.00	442,800.00	442,800.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020312 Service Materials	7,109,000.00	7,957,000.00	3,000,000.00	9,557,100.00	1,600,100.00+	16.74%+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	929,500.00	3,870,700.00	1,500,000.00	3,871,000.00	300.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
35001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
35001001/22020404 Maintenance of Office IT Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
35001001/22020405 Maintenance of Plants/Generators		804,000.00	3,000,000.00	804,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
35001001/22020406 Other Maintenance Services	12,270,000.00	1,354,400.00	12,000,000.00	1,354,500.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
35001001/22020501 Local Training			5,000,000.00	100.00	100.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
35001001/22020506 Seminar and Conferences			3,000,000.00	500,000.00	500,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
35001001/22020605 Cleaning & Fumigation Services (Vector and pest control)	17,362,000.00	3,500,000.00	10,000,000.00	7,112,900.00	3,612,900.00+	50.79%+	150,000,000.00	150,000,000.00	150,000,000.00
35001001/22020703 Legal Services			4,500,000.00	500,000.00	500,000.00+	100.00%+			
35001001/22020710 Monitoring and evaluation (Environmental monitoring & surveillance)			800,000.00	800,000.00	800,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
35001001/22020801 Motor Vehicle Fuel Cost	11,112,250.00	9,249,345.70	1,000,000.00	9,249,500.00	154.30+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020803 Plant/Generator Fuel Cost	1,479,000.00	202,000.00	500,000.00	500,000.00	298,000.00+	59.60%+	300,000.00	300,000.00	300,000.00
35001001/22020901 Bank Charges(Other Than Interest)	4,976.00	9,201.01	50,000.00	50,000.00	40,798.99+	81.60%+	50,000.00	50,000.00	50,000.00
35001001/22021001 Refreshments & Meals							300,000.00	300,000.00	300,000.00
35001001/22021003 Publicity & Advertisements (sensitization of on emerging environ	6,367,320.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
35001001/22021004 Medical Expenses	900,000.00						2,000,000.00	2,000,000.00	2,000,000.00
35001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	800,000.00	800,000.00	1,000,000.00
35001001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
35001001/22021016 Servicom			300,000.00	300,000.00	300,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
35001001/22021026 Common Services (Committee/Commissions)		6,301,140.00		6,301,240.00	100.00+	0.00%+			
Sub-Total: Overhead	65,945,946.00	63,410,090.71	60,350,000.00	82,339,140.00	18,929,049.29+	22.99%+	193,050,000.00	193,050,000.00	193,450,000.00
Total Recurrent Expenditure	191,801,652.12	169,784,366.55	181,132,740.00	191,125,380.00	21,341,013.45+	11.17%+	340,558,874.00	343,378,425.00	344,976,423.00
35053001 - Enugu State Waste Mgt Authority									
35053001/21010101 Basic Salary	119,138,582.87	85,902,189.65	38,070,662.00	85,902,262.00	72.35+	0.00%+	36,772,702.00	37,443,890.00	37,668,790.00
35053001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00+	100.00%+	4,780,640.00	4,780,640.00	4,780,640.00
35053001/21010105 Wages			69,250,000.00	250,000.00	250,000.00+	100.00%+	64,235,580.00	64,235,580.00	64,235,580.00
35053001/21020101 Housing/Rent Allowance			2,566,590.00	2,566,590.00	2,566,590.00+	100.00%+	4,566,780.00	4,922,650.00	4,988,430.00
35053001/21020102 Transport Allowance			1,422,200.00	1,422,200.00	1,422,200.00+	100.00%+	3,875,420.00	4,059,210.00	4,633,840.00
35053001/21020103 Meal Subsidy			710,000.00	710,000.00	710,000.00+	100.00%+	710,000.00	710,000.00	710,000.00
35053001/21020104 Utility Allowance			550,000.00	550,000.00	550,000.00+	100.00%+	570,000.00	570,000.00	570,000.00
35053001/21020106 Leave Allowance			3,300,000.00	3,300,000.00	3,300,000.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
35053001/21020107 Domestic Staff Allowance			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
Sub Total: Personnel Cost	119,138,582.87	85,902,189.65	121,950,092.00	100,781,692.00	14,879,502.35+	14.76%+	120,311,122.00	121,521,970.00	122,387,280.00
35053001/22020101 Local Travel and Transport – Training	90,000.00		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
35053001/22020102 Local Transport & Travel-Others	18,000.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
35053001/22020201 Electricity Charges	120,000.00								
35053001/22020203 Internet Access Charges	100,000.00	1,085,000.00		1,085,100.00	100.00+	0.01%+			
35053001/22020205 Water Rates	260,000.00	318,500.00	400,000.00	400,000.00	81,500.00+	20.38%+	400,000.00	400,000.00	400,000.00
35053001/22020301 Office Stationeries/Computer Consumables	735,385.00	1,168,243.40	10,000,000.00	8,914,900.00	7,746,656.60+	86.90%+	10,000,000.00	10,000,000.00	10,000,000.00
35053001/22020306 Printing of Security Documents			8,000,000.00	7,649,900.00	7,649,900.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
35053001/22020308 Field & Camping Materials Supplies			2,400,000.00	2,312,500.00	2,312,500.00+	100.00%+	2,400,000.00	2,400,000.00	2,400,000.00
35053001/22020309 Uniforms & Other Clothing			3,500,000.00	3,459,900.00	3,459,900.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
35053001/22020401 Maintenance of Motor Vehicles/Transport Equipment	959,366.54	664,450.00	48,000,000.00	48,000,000.00	47,335,550.00+	98.62%+	50,000,000.00	50,000,000.00	50,000,000.00
35053001/22020402 Maintenance of Office Furniture		887,350.00	800,000.00	887,500.00	150.00+	0.02%+	800,000.00	800,000.00	800,000.00
35053001/22020403 Maintenance of Office Building/Residential Qtrs.	78,735.00	135,000.00	1,000,000.00	1,000,000.00	865,000.00+	86.50%+	1,000,000.00	1,000,000.00	1,000,000.00
35053001/22020404 Maintenance of Office IT Equipment			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
35053001/22020405 Maintenance of Plants/Generators			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
35053001/22020406 Other Maintenance Services	35,500.00	4,711,870.60	10,000,000.00	7,849,900.00	3,138,029.40+	39.98%+	10,000,000.00	10,000,000.00	10,000,000.00
35053001/22020501 Local Training			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
35053001/22020601 Security Services	2,812,000.00	2,750,000.00	600,000.00	2,750,100.00	100.00+	0.00%+	600,000.00	600,000.00	600,000.00
35053001/22020605 Cleaning & Fumigation Services	93,000.00	145,400.00	300,000.00	300,000.00	154,600.00+	51.53%+	300,000.00	300,000.00	300,000.00
35053001/22020703 Legal Services	8,113,981.28	250,000.00	3,000,000.00	2,984,000.00	2,734,000.00+	91.62%+	3,000,000.00	3,000,000.00	3,000,000.00
35053001/22020710 Monitoring and evaluation			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	1,800,000.00	1,800,000.00	1,800,000.00
35053001/22020801 Motor Vehicle Fuel Cost	87,000.00		38,000,000.00	37,516,200.00	37,516,200.00+	100.00%+	38,000,000.00	38,000,000.00	38,000,000.00
35053001/22020803 Plant/Generator Fuel Cost	574,215.00	1,483,703.70	1,000,000.00	1,483,800.00	96.30+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
35053001/22020901 Bank Charges (Other than Interest)	162,670.99	15,915.50		16,000.00	84.50+	0.53%+			
35053001/22021001 Refreshment & Meals		40,000.00		40,100.00	100.00+	0.25%+			
35053001/22021002 Honorarium and Sitting Allowance	221,000.00								
35053001/22021003 Publicity & Advertisements		100,000.00	8,000,000.00	8,000,000.00	7,900,000.00+	98.75%+	8,000,000.00	8,000,000.00	8,000,000.00
35053001/22021004 Medical Expenses	200,000.00	350,000.00		350,100.00	100.00+	0.03%+			
35053001/22021007 Welfare Packages	336,700.00		900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
35053001/22021014 Annual Budget Expenses and Administration	400,000.00	120,000.00	300,000.00	300,000.00	180,000.00+	60.00%+	300,000.00	300,000.00	300,000.00
35053001/22021016 Servicom			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	15,397,553.81	14,225,433.20	143,700,000.00	143,700,000.00	129,474,566.80+	90.10%+	145,800,000.00	145,800,000.00	145,800,000.00
Total Recurrent Expenditure	134,536,136.68	100,127,622.85	265,650,092.00	244,481,692.00	144,354,069.15+	59.04%+	266,111,122.00	267,321,970.00	268,187,280.00
13053001 - Sport Council									
39051001/21010101 Basic Salary	159,161,869.21	43,005,326.00		43,005,400.00	74.00+	0.00%+			
39051001/21010102 Overtime Payments	5,460,000.00	910,000.00		910,100.00	100.00+	0.01%+			
39051001/21020101 Housing/Rent Allowance	1,207,572.00	12,932,011.24		12,932,100.00	88.76+	0.00%+			
39051001/21020106 Leave Allowance	406,262.00								
39051001/21020111 Hazard Allowance	3,112,000.00	3,650,600.00		3,650,700.00	100.00+	0.00%+			
Sub Total: Personnel Cost	169,347,703.21	60,497,937.24		60,498,300.00	362.76+	0.00%+			
Total Recurrent Expenditure	169,347,703.21	60,497,937.24		60,498,300.00	362.76+	0.00%+			
13053002 - Awgu Games Village									
13053001/22020102 Local Travel & Transport - Others			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
13053001/22020201 Electricity Charges			300,000.00	300,000.00	300,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
13053001/22020301 Office Stationeries/Computers Consumables			800,000.00	800,000.00	800,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
13053001/22020401 Maintenance of Motor Vehicle/TransportEquip			650,000.00	650,000.00	650,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
13053001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
13053001/22020403 Maintenance of Office Building Residential Qtrs			750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	750,000.00
13053001/22020406 Other Maintenance Services			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
Sub-Total: Overhead			4,200,000.00	4,200,000.00	4,200,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,350,000.00
Total Recurrent Expenditure			4,200,000.00	4,200,000.00	4,200,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,350,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
51001001 - Ministry of Local Govt. Matters									
51001001/21010101 Basic Salary	13,713,349.03	12,576,796.04	29,890,000.00	12,576,896.00	99.96+	0.00%+	13,987,616.00	14,261,882.00	14,261,882.00
51001001/21020101 Housing/Rent Allowance	2,667,088.00	2,450,534.00	5,452,000.00	5,347,800.00	2,897,266.00+	54.18%+	2,720,429.00	2,773,771.00	2,773,771.00
51001001/21020102 Transport Allowance	964,000.00	891,800.00	1,860,000.00	1,841,000.00	949,200.00+	51.56%+	983,280.00	1,002,560.00	1,002,560.00
51001001/21020103 Meal Subsidy	424,600.00	386,900.00	612,400.00	612,400.00	225,500.00+	36.82%+	433,092.00	441,584.00	441,584.00
51001001/21020104 Utility Allowance	281,500.00	261,700.00	527,000.00	527,000.00	265,300.00+	50.34%+	287,130.00	292,760.00	292,760.00
51001001/21020105 Entertainment Allowance	40,365.00	18,765.00		19,000.00	235.00+	1.24%+	41,172.00	41,979.00	41,979.00
51001001/21020106 Leave Allowance	1,434,321.60	1,275,429.50	3,182,740.00	3,182,740.00	1,907,310.50+	59.93%+	1,463,008.00	1,491,694.00	1,491,694.00
51001001/21020107 Domestic Staff Allowance	784,548.00	341,658.00	618,132.00	618,132.00	276,474.00+	44.73%+	800,300.00	815,000.00	816,000.00
51001001/21020131 Arrears (Allowances)	85,682.48	104,196.52		104,200.00	3.48+	0.00%+			
Sub Total: Personnel Cost	20,395,454.11	18,307,779.06	42,142,272.00	24,829,168.00	6,521,388.94+	26.27%+	20,716,027.00	21,121,230.00	21,122,230.00
51001001/22020101 Local Transport & Travel-Training			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
51001001/22020102 Local Transport & Travel-Others	82,400.00	85,000.00	2,000,000.00	2,000,000.00	1,915,000.00+	95.75%+	2,000,000.00	2,000,000.00	2,000,000.00
51001001/22020104 International Transport & Travel-Others	9,000.00								
51001001/22020105 Hotel accommodation		42,000.00		42,100.00	100.00+	0.24%+			
51001001/22020203 Internet Access Charges	4,000.00	95,000.00		95,100.00	100.00+	0.11%+	300,000.00	300,000.00	300,000.00
51001001/22020301 Office Stationeries/Computer Consumables	6,126,515.00	1,746,448.98	2,000,000.00	1,775,800.00	29,351.02+	1.65%+	2,000,000.00	2,000,000.00	2,000,000.00
51001001/22020303 Newspapers	5,000.00		100,000.00	100,000.00	100,000.00+	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		10,000.00	800,000.00	800,000.00	790,000.00+	98.75%+	900,000.00	900,000.00	900,000.00
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	15,000.00	75,000.00		75,100.00	100.00+	0.13%+	600,000.00	600,000.00	600,000.00
51001001/22020402 Maintenance of Office Furniture		25,000.00	800,000.00	800,000.00	775,000.00+	96.88%+	800,000.00	800,000.00	800,000.00
51001001/22020404 Maintenance of Office IT Equipment			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
51001001/22020405 Maintenance of Plants & Generators	20,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
51001001/22020406 Other maintenance Services	17,500.00	60,000.00	300,000.00	300,000.00	240,000.00+	80.00%+	300,000.00	300,000.00	300,000.00
51001001/22020501 Local Training			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
51001001/22020605 Cleaning & Fumigation Services	85,000.00	176,000.00	4,000,000.00	3,829,800.00	3,653,800.00+	95.40%+	4,000,000.00	4,000,000.00	4,000,000.00
51001001/22020703 Legal Services			2,000,000.00	1,957,900.00	1,957,900.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
51001001/22020801 Motor Vehicle Fuel Cost	892,397.42	411,000.00	1,000,000.00	1,000,000.00	589,000.00+	58.90%+	1,000,000.00	1,000,000.00	1,000,000.00
51001001/22020803 Plant /Generator Fuel Cost	70,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
51001001/22020901 Bank Charges(Other Than Interest)	148,924.17	224,124.12		224,200.00	75.88+	0.03%+			
51001001/22021001 Refreshments & Meals	5,000.00	244,000.00	500,000.00	500,000.00	256,000.00+	51.20%+	500,000.00	500,000.00	500,000.00
51001001/22021007 Welfare Packages	7,897,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
51001001/22021014 Annual Budget Expenses and Administration	485.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
51001001/22021016 Servicom			300,000.00				300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	15,378,221.59	3,193,573.10	17,800,000.00	17,500,000.00	14,306,426.90+	81.75%+	19,300,000.00	19,300,000.00	19,300,000.00
Total Recurrent Expenditure	35,773,675.70	21,501,352.16	59,942,272.00	42,329,168.00	20,827,815.84+	49.20%+	40,016,027.00	40,421,230.00	40,422,230.00
62001001 - Ministry of Chieftaincy Matters									
62001001/21000000 Basic Salary	10,691,299.35	24,911,140.65	12,224,362.00	25,224,362.00	313,221.35+	1.24%+	10,905,125.00	11,118,951.00	11,332,777.00
62001001/21010103 Consolidated Revenue Fund Charges - Salaries			10,728,150.00						
62001001/21020101 Housing/Rent Allowance	2,189,446.00	1,838,593.00	2,500,952.00	2,476,452.00	637,859.00+	25.76%+	2,233,234.00	2,277,023.00	2,320,812.00
62001001/21020102 Transport Allowance	767,900.00	619,100.00	589,200.00	619,200.00	100.00+	0.02%+	783,258.00	798,616.00	813,974.00
62001001/21020103 Meal Subsidy	335,800.00	271,300.00	272,400.00	271,500.00	200.00+	0.07%+	342,516.00	349,232.00	355,948.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Final Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
62001001/21020104 Utility Allowance	238,900.00	191,000.00	212,400.00	212,400.00	21,400.00+	10.08%+	243,678.00	248,456.00	253,234.00
62001001/21020105 Entertainment Allowance	25,515.00	24,300.00		24,500.00	200.00+	0.82%+	26,025.00	26,535.00	27,045.00
62001001/21020106 Leave Allowance	1,040,819.40	1,187,921.20	1,221,479.00	1,221,479.00	33,557.80+	2.75%+	1,061,635.00	1,082,452.00	1,103,268.00
62001001/21020107 Domestic Staff Allowance	531,468.00	506,160.00	628,992.00	628,992.00	122,832.00+	19.53%+	542,097.00	552,726.00	563,356.00
62001001/21020131 Arrears Allowance	194,196.81	175,660.00		175,700.00	40.00+	0.02%+	198,080.00	201,964.00	205,848.00
62001001/21020138 Auditor's Allowance		833.30		900.00	66.70+	7.41%+			
Sub Total: Personnel Cost	16,015,344.56	29,726,008.15	28,377,935.00	30,855,485.00	1,129,476.85+	3.66%+	16,335,648.00	16,655,955.00	16,976,262.00
62001001/22020101 Local Transport & Travel-Training		133,737,940.00		133,738,040.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
62001001/22020102 Local Transport & Travel-Others	12,000.00	16,000.00	1,000,000.00	970,000.00	954,000.00+	98.35%+	1,000,000.00	1,000,000.00	1,000,000.00
62001001/22020301 Office Stationeries/Computer Consumables	3,263,700.00	2,927,377.95	1,200,000.00	2,927,400.00	22.05+	0.00%+	1,200,000.00	1,200,000.00	1,300,000.00
62001001/22020303 Newspapers			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
62001001/22020312 Service Materials			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	500,000.00
62001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	800,000.00
62001001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
62001001/22020404 Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
62001001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
62001001/22020406 Other Maintenance Services	480,850,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
62001001/22020501 Local Training		2,000.00	900,000.00	900,000.00	898,000.00+	99.78%+	900,000.00	900,000.00	900,000.00
62001001/22020506 Seminar and Conferences			2,500,000.00	2,324,300.00	2,324,300.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
62001001/22020605 Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
62001001/22020801 Motor Vehicle Fuel Cost	235,000.00	315,000.00	900,000.00	900,000.00	585,000.00+	65.00%+	1,000,000.00	1,000,000.00	1,000,000.00
62001001/22020803 Plant/Generator Fuel Cost	55,000.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
62001001/22020901 Bank Charges(Other Than Interest)	22,601.58	55,390.14	20,000.00	55,500.00	109.86+	0.20%+			
62001001/22021001 Refreshments & Meals		58,880,000.00	700,000.00	58,880,100.00	100.00+	0.00%+	700,000.00	700,000.00	800,000.00
62001001/22021002 Honorarium & Sitting Allowance	2,250,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
62001001/22021003 Publicity & Advertisements	250,000.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
62001001/22021007 Welfare Packages	1,000,000.00		15,000,000.00	237,100.00	237,100.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
62001001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
62001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
62001001/22021021 Special Days/Celebrations			2,000,000.00				2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	487,938,301.58	195,933,708.09	28,770,000.00	205,482,440.00	9,548,731.91+	4.65%+	29,350,000.00	29,350,000.00	29,750,000.00
Total Recurrent Expenditure	503,953,646.14	225,659,716.24	57,147,935.00	236,337,925.00	10,678,208.76+	4.52%+	45,685,648.00	46,005,955.00	46,726,262.00

SCHEDULE OF DETAILED CONSOLIDATED REVENUE FUND CHARGES

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Budget	Budget
	2018	2019	Budget2019	Budget2019	2019	2019	2020	2021	2022
	₦	₦	₦	₦		₦	₦	₦	
CONSOLIDATED REVENUE FUND CHARGES									
Cost of IGR Collection		1,555,371,165.23	20,000,000.00	110,000,000.00	1,445,371,165.23-	1,313.97%-	20,000,000.00	20,000,000.00	18,326,000.00
Contribution to LGA Pension Board	2,200,000,000.00	1,000,000,000.00	300,000,000.00	1,000,000,100.00	100.00+	0.00%-	300,000,000.00	300,000,000.00	274,890,000.00
Settlement of LG Staff Salary	3,067,350,363.81	344,174,188.78		351,811,335.00	7,637,146.22+	2.17%-			
Enugu State ALGON Secretariat	487,825,547.25	211,522,006.00		211,522,100.00	94.00+	0.00%-			
JAAC - Local Government Service Commission		99,434,780.69		99,434,800.00	19.31+	0.00%-			
Total	5,755,175,911.06	3,210,502,140.70	320,000,000.00	1,772,768,335.00	1,437,733,805.70-	81.10%-	320,000,000.00	320,000,000.00	293,216,000.00
CRFC - PUBLIC DEBT CHARGES									
External Loans Repayment - Principal	499,457,009.27	477,046,076.49	500,000,000.00	487,015,300.00	9,969,223.51+	2.05%+	500,000,000.00	500,000,000.00	500,000,000.00
External Loans Repayment - Interest		349,865,678.40		350,000,000.00	134,321.60+	0.04%+			
Domestic Loans Repayment - Principal	2,578,681,109.44	2,877,182,773.22	2,500,000,000.00	2,897,783,764.00	20,600,990.78+	0.71%+	1,500,000,000.00	2,000,000,000.00	2,500,000,000.00
Domestic Loans Repayment - Interest		1,296,988,639.66	500,000,000.00	1,300,000,000.00	3,011,360.34+	0.23%+	500,000,000.00	500,000,000.00	500,000,000.00
Total	3,078,138,118.71	5,001,083,167.77	3,500,000,000.00	5,034,799,064.00	33,715,896.23+	0.67%+	2,500,000,000.00	3,000,000,000.00	3,500,000,000.00
CRFC - SOCIAL BENEFITS									
Gratuity	974,016,837.63	571,918,267.31	5,195,000,000.00	743,304,787.00	171,386,519.69+	23.06%-	3,318,700,000.00	4,308,700,000.00	3,948,061,810.00
Pension	5,742,114,380.03	6,347,169,880.35	5,779,225,154.00	6,528,065,254.00	180,895,373.65+	2.77%-	6,196,000,000.00	6,676,000,000.00	6,117,218,800.00
Death Benefits		12,986,389.42	5,000,000.00	12,986,490.00	100.58+	0.00%-	17,800,000.00	12,800,000.00	11,728,640.00
Severance Gratuity	16,911,932.33	6,365,496.75		6,405,600.00	40,103.25+	0.63%-	61,200.00	62,400.00	58,278.00
Total	6,733,043,149.99	6,938,440,033.83	10,979,225,154.00	7,290,762,131.00	352,322,097.17+	4.83%-	9,532,561,200.00	10,997,562,400.00	10,077,067,528.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION

	Actual 2018	Actual 2019	Original Budget2019	Final Budget2019	Variance 2019	% Variance 2019	Budget 2020	Budget 2021	Budget 2022
DOMESTIC CAPITAL GRANTS	₦	₦	₦	₦		₦	₦	₦	₦
11001001 - GOVERNMENT HOUSE									
DOMESTIC CAPITAL GRANTS									
11033001 - ENSACA									
11033001/13000001 Grants for ENSACA			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%-			
TOTAL			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%-			
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000001 Federal Government Grant for Food Security NPFS			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%-			
TOTAL			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%-			
DOMESTIC CAPITAL GRANTS									
18001001 - JUDICIARY									
DOMESTIC CAPITAL GRANTS									
13001001 - YOUTHS DEVELOPMENT									
DOMESTIC CAPITAL GRANTS									
17001001 - MINISTRY OF EDUCATION									
17001001/13000001 Education Tax Fund for Primary Sec & Tertiary Inst. Dev.			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%-	2,000,000,000.00	2,600,000,000.00	3,380,000,000.00
TOTAL			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%-	2,000,000,000.00	2,600,000,000.00	3,380,000,000.00
DOMESTIC CAPITAL GRANTS									
17003001 - ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD									
17003001/13000001 Federal Government Grant for UBE			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+	100.00%-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
TOTAL			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+	100.00%-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
DOMESTIC CAPITAL GRANTS									
17021001 - ENUGU STATE University of Science & Technology									
17021001/13000001 Tertiary Education Trust Fund (TET Fund)	714,971,000.00	1,647,912,441.05			1,647,912,441.05+	%-			
TOTAL	714,971,000.00	1,647,912,441.05			1,647,912,441.05+	%-			
DOMESTIC CAPITAL GRANTS									
17033001 - Institute of Management & Technology - IMT									
TOTAL - DOMESTIC GRANTS	714,971,000.00	1,647,912,441.05	3,100,000,000.00	3,100,000,000.00	1,452,087,558.95+	46.84%-	4,000,000,000.00	4,600,000,000.00	5,380,000,000.00
FOREIGN GRANTS									
11001001 - Office of the Executive Governor									
FOREIGN GRANTS									
12001001 - Legislature									
FOREIGN GRANTS									
38001001 - PLANNING COMMISSION									
38001001/13000001 Grants from UNICEF			350,000,000.00	350,000,000.00	350,000,000.00+	100.00%-	150,000,000.00	300,000,000.00	200,000,000.00
38001001/13000002 Federal Government Grant for SDGs	250,000,000.00		550,000,000.00	550,000,000.00	550,000,000.00+	100.00%-	500,000,000.00	650,000,000.00	800,000,000.00
TOTAL	250,000,000.00		900,000,000.00	900,000,000.00	900,000,000.00+	100.00%-	650,000,000.00	950,000,000.00	1,000,000,000.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget2019	Final Budget2019	Variance 2019	% Variance 2019	Budget 2020	Budget 2021	Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
FOREIGN GRANTS									
52103001 - ENRUWASA									
FOREIGN GRANTS									
52001001 - MINISTRY OF WATER RESOURCES									
FOREIGN GRANTS									
13001001 - MINISTRY OF YOUTH AND SPORTS									
FOREIGN GRANTS									
17001001 - MINISTRY OF EDUCATION									
FOREIGN GRANTS									
21001001 - MINISTRY OF HEALTH									
TOTAL FOREIGN GRANTS	250,000,000.00		900,000,000.00	900,000,000.00	900,000,000.00+	100.00%-	650,000,000.00	950,000,000.00	1,000,000,000.00
TRANSFERS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14010101 Transfer from Consolidated Revenue Fund -Ministry of Finance	30,435,157,420.89	9,800,658,903.57	27,993,343,000.00	27,993,343,000.00	18,192,684,096.43-	64.99%-	51,099,058,300.00	56,208,964,130.00	61,829,860,543.00
TOTAL	30,435,157,420.89	9,800,658,903.57	27,993,343,000.00	27,993,343,000.00	18,192,684,096.43-	64.99%-	51,099,058,300.00	56,208,964,130.00	61,829,860,543.00
DOMESTIC LOANS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14030101 Loan from Commercial Banks			5,000,000,000.00	5,000,000,000.00	3,698,956,330.00+	73.98%-	32,000,000,000.00	2,000,000,000.00	2,000,000,000.00
20007001/14030103 Federal Government - Budget Facility (Bond Support etc)		700,000,000.00			700,000,000.00+	%-			
TOTAL		700,000,000.00	5,000,000,000.00	5,000,000,000.00	2,998,956,330.00+	59.98%-	32,000,000,000.00	2,000,000,000.00	2,000,000,000.00
FOREIGN LOANS									
15001001 - MINISTRY OF AGRICULTURE									
FOREIGN LOANS									
15102001 - ENUGU STATE ADP									
15102001/14030201 World Bank Loan for FADAMA			750,000,000.00	750,000,000.00	750,000,000.00+	100.00%-			
15102001/14030202 World Bank Loan for Commercial Agriculture			750,000,000.00	750,000,000.00	750,000,000.00+	100.00%-	2,440,000,000.00	3,000,000,000.00	3,000,000,000.00
TOTAL			1,500,000,000.00	1,500,000,000.00	1,500,000,000.00+	100.00%-	2,440,000,000.00	3,000,000,000.00	3,000,000,000.00
FOREIGN LOANS									
34001001 - RURAL ACCESS MOBILITY AGENCY (RAMP)									
34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMP)	404,094,458.96		1,500,000,000.00	1,500,000,000.00	1,500,000,000.00+	100.00%-	3,000,000,000.00	2,000,000,000.00	2,000,000,000.00
TOTAL	404,094,458.96		1,500,000,000.00	1,500,000,000.00	1,500,000,000.00+	100.00%-	3,000,000,000.00	2,000,000,000.00	2,000,000,000.00
FOREIGN LOANS									
22001001 - MINISTRY OF COMMERCE AND INDUSTRY									
FOREIGN LOANS									
52001001 - WATER CORPORATION									

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget2019	Final Budget2019	Variance 2019	% Variance 2019	Budget 2020	Budget 2021	Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
FOREIGN LOANS									
54003001 - RURAL DEVELOPMENT BOARD									
FOREIGN LOANS									
54001002 - COMMUNITY AND SOCIAL DEVELOPMENT AGENCY									
54001002/14030201 World Bank Assistance to Community & Social Dev Project	409,941,550.19	601,685,795.21	1,000,000,000.00	1,000,000,000.00	398,314,204.79+	39.83%-	600,000,000.00	1,000,000,000.00	1,000,000,000.00
TOTAL	409,941,550.19	601,685,795.21	1,000,000,000.00	1,000,000,000.00	398,314,204.79+	39.83%-	600,000,000.00	1,000,000,000.00	1,000,000,000.00
FOREIGN LOANS									
54003001 - YOUTHS AND SPORTS									
FOREIGN LOANS									
21001001 - MINISTRY OF HEALTH									
FOREIGN LOANS									
35001001 - MINISTRY OF ENVIRONMENT									
35001001/14030201 NEWMAP	218,251,596.15	3,521,635,108.89	2,000,000,000.00	2,000,000,000.00	1,521,635,108.89+	76.08%+	2,633,500,000.00	2,000,000,000.00	2,000,000,000.00
TOTAL	218,251,596.15	3,521,635,108.89	2,000,000,000.00	2,000,000,000.00	1,521,635,108.89+	76.08%+	2,633,500,000.00	2,000,000,000.00	2,000,000,000.00
TOTAL FOREIGN LOANS	1,032,287,605.30	4,123,320,904.10	6,000,000,000.00	6,000,000,000.00	1,876,679,095.90-	31.28%-	8,673,500,000.00	8,000,000,000.00	8,000,000,000.00
MISCELLANEOUS									
11001002 - DEPUTY GOVERNOR'S OFFICE									
60001001/14020201 Commercialisation/Privatisation of Govt Companies			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%-			
TOTAL			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%-			
MISCELLANEOUS									
11001002 - MINISTRY OF LANDS AND SURVEY									
60001001/14020001 Development Charge - Statutory Right of Occupancy			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%-			
TOTAL			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%-			
MISCELLANEOUS									
17001001 - MINISTRY OF AGRICULTURE									
15001001/14020201 San Carlos Agricultural Programme			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
15001001/14020202 Songhai Enugu Initiative			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%-	50,000,000.00	100,000,000.00	100,000,000.00
TOTAL			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%-	100,000,000.00	150,000,000.00	150,000,000.00
MISCELLANEOUS									
38001001 - PLANNING COMMISSION									
38001001/14020201 Road Partnership (LG)							2,000,000,000.00	1,000,000,000.00	1,000,000,000.00
38001001/14020202 Health Reform Programme			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%-			
38001001/14020203 Rural Electrification Partnership			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%-			
38001001/14020204 Micro Credit Scheme			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%-			
38001001/14020205 Sports (Support to Ranger FC)	7,604,100.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%-			
TOTAL	7,604,100.00		200,000,000.00	200,000,000.00	200,000,000.00+	100.00%-	2,000,000,000.00	1,000,000,000.00	1,000,000,000.00
TOTAL MISCELLANEOUS	7,604,100.00		350,000,000.00	350,000,000.00	350,000,000.00+	100.00%-	2,000,000,000.00	1,000,000,000.00	1,000,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/23010127/01000001 Purchase of Agricultural inputs and Consumables	34,500.00								
11001001/23030112/01000002 Reconstruction/Renovation of cattle lairage Government house			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,800,000.00	2,800,000.00	
11001001/23030112/01000003 Renovation of animal building in Government House			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,800,000.00		
11001001/23010122/04000001 Procurement of medical equipment: (5No Defibrillators (AEDs)		2,732,500.00	33,760,000.00	20,532,800.00	17,800,300.00+	86.69%+	100,000,000.00		
11001001/23010128/04000002 Upgrading of Government House Clinic to one storey building			30,000,000.00	18,300,900.00	18,300,900.00+	100.00%+			
11001001/23010104/13000003 Procurement of fumigation equipment for Government House and			2,835,000.00	2,835,000.00	2,835,000.00+	100.00%+	5,000,000.00	5,500,000.00	
11001001/23010125/05000002 Purchase of library equipment (metal book shelves etc)			250,000.00	250,000.00	250,000.00+	100.00%+	350,000.00		
11001001/23010113/11000001 Purchase of office equipment for Focal Person office (Photocopier		25,194,000.00	2,200,000.00	25,200,000.00	6,000.00+	0.02%+			
11001001/23010136/11000002 Provision of internet facility for connectivity between Stat		14,699,000.00	3,000,000.00	14,699,100.00	100.00+	0.00%+			
11001001/23010112/13000001 Purchase of Office Furniture and fittings (Electrical Install	77,081,532.00	76,331,000.00	5,000,000.00	76,331,100.00	100.00+	0.00%+	26,200,000.00		
11001001/23010103/13000002 Purchase of Residential Furniture for His Excellency								10,000,000.00	
11001001/23010128/13000004 Purchase of Security Gadgets: (30No Walkie Talkie Sets with	88,973,000.00	10,745,600.00	15,000,000.00	13,668,900.00	2,923,300.00+	21.39%+	516,000,000.00		
11001001/23010105/13000005 Purchase of Road Motor Vehicle	119,513,000.00	13,227,142.88		13,227,200.00	57.12+	0.00%+			
11001001/23010129/13000007 Procurement of grass mowing machines			800,000.00	800,000.00	800,000.00+	100.00%+	850,000.00		
11001001/23010113/13000008 Purchase of Computer Equipment	20,919,000.00	15,840,500.00		15,840,500.00					
11001001/23010119/13000009 Power Generating Plant	129,716,000.00	10,940,000.00		11,000,000.00	60,000.00+	0.55%+			
11001001/23020101/13000012 Construction/Reconstruction/Renovation of offices in Government	184,369,629.00	66,633,353.82		67,000,000.00	366,646.18+	0.55%+	100,000,000.00	110,500,000.00	
11001001/23050101/13000015 Governor's Special Project and intervention	229,487,389.80	616,554,218.92	1,000,000,000.00	1,000,000,000.00	383,445,781.08+	38.34%+	5,000,000,000.00		
11001001/23010101/13000016 Procurement of working equipment and accessories for Public	2,579,300.00	46,366,104.72	500,000.00	46,400,000.00	33,895.28+	0.07%+			
11001001/23020104/13000017 Construction of Conference Hall	64,165,606.00								
11001001/23010115/13000018 Procurement of 1no photocopying machines	111,389,129.63	854,000.00		2,000,000.00	1,146,000.00+	57.30%+			
11001001/23010136/13000020 Purch. ofPublic Address Equip for Out Door Sensitiza.&enlighten actv		13,940,800.00		13,950,000.00	9,200.00+	0.07%+			
11001001/23040101/13000021 Procurement of machineres for Trimming of palm trees and cut			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,800,000.00		
11001001/23040104/13000022 Fumigation of Govt. House and Lodge	978,000.00								
11001001/23010121/13000023 Purchase of laundry equipment: (1No Tumbler Dryer 1No Wash	6,970,000.00						45,000,000.00		
11001001/23010136/13000025 Purchase of steel camera 2No (NICON D810 Camera with Framed	388,000.00								
11001001/23020102/13000027 Construction of car parks and landscaping of Government House		14,882,715.75		14,890,000.00	7,284.25+	0.05%+			
11001001/23020107/13000030 Construction of Staff lounge			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
11001001/23030101/13000031 Renovation of Old Govt's lodge in Enugu	10,723,150.00			168,000,000.00	168,000,000.00+	100.00%+		20,000,000.00	
11001001/23010118/13000033 Upgrading of lion Building (Additional features)	4,349,830.50	18,314,048.45		33,000,000.00	14,685,951.55+	44.50%+			
11001001/23010114/13000034 Reconstruction/expansion of Governor's lodge road			70,000,000.00	24,100,000.00	24,100,000.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
11001001/23010103/13000035 Renovation of Government staff house	87,883,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
11001001/23030125/13000038 Renov. of fuel dump office to accomm an office for Govt House	647,400.00								
11001001/23020118/13000039 Construction of Security Posts at Entrance of Government House	5,005,300.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	12,000,000.00		
11001001/23010106/13000001 Purchase of 1No Hilux Van for Agric Unit			24,000,000.00	10,050,000.00	10,050,000.00+	100.00%+			
11001001/23030127/13000041 Upgrading of call centre to one storey building			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	40,000,000.00	
11001001/23010113/13000043 Purchase of office equipment: (5No Sharp AR-M316 Copier Mach		3,762,000.00	3,090,000.00	90,430,000.00	86,668,000.00+	95.84%+	8,000,000.00		
11001001/23020118/13000044 Construction of 2 No water corrosion resistant Tanks/Stand			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	14,000,000.00		
11001001/23010106/13000045 Purchase of 1No project vehicle for works dept		900,000.00	24,000,000.00	24,000,000.00	23,100,000.00+	96.25%+			
11001001/23010108/13000046 Purchase of mini bus/vehicle for disp			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11001001/23010141/13000047 Procurement of 2 tanks dry cleaning machine for suits			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11001001/23010106/13000048 Purchase of 1No Hilux Van for office of the Focal Person Soc			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
11001001/23030112/13000049 Renovation/expansion of the slaughter house Government house			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
11001001/23010112/13000050 Provision of office furniture and fittings for Focal person			300,000.00	300,000.00	300,000.00+	100.00%+			
11001001/23010101/13000051 Renovation of general and private kitchens in Government House							70,000,000.00	70,800,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
11001001/23020101/13000052 Construction of new refrigerator and air conditioner electr							20,000,000.00	21,000,000.00	
11001001/23010119/14000001 Procurement of Power Generating Set/Plant: (1000KVA 500KVA			10,000,000.00	2,159,500.00	2,159,500.00+	100.00%+	170,000,000.00		
11001001/23010119/14000002 Purchase of 60KVA Power Generating Set for Focal Person Office			220,000.00	220,000.00	220,000.00+	100.00%+			
Sub total	1,145,172,766.93	951,916,984.54	1,344,455,000.00	1,828,685,000.00	876,768,015.46+	47.95%+	6,234,800,000.00	376,600,000.00	80,000,000.00
11001002 - Office of the Deputy Governor									
11001002/23010113/13000003 Purchase of Computer Equipment and accessories (desktop comp			390,000.00	390,000.00	390,000.00+	100.00%+			
11001002/23010112/13000004 Purchase of office equipment and fittings (2 tables 2 chair	1,230,000.00	470,000.00	1,300,000.00	1,300,000.00	830,000.00+	63.85%+	3,500,000.00		
11001002/23010130/13000009 Purchase and installation of overhead tank (2000 litres)			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,400,000.00		
11001002/23010114/13000011 Purchase of 1No Printer							150,000.00		
11001002/23010115/13000012 Purchase of 2No Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	700,000.00		
11001002/23010108/00000014 Purchase of 1No Toyota Hiace bus			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11001002/23010136/13000023 Purchase of 10No communication equipment (walkie talkie)			960,000.00	960,000.00	960,000.00+	100.00%+	1,200,000.00	1,500,000.00	
11001002/23010106/13000024 Purchase of 1No Hilux Van for Privatisation and Commercialisation			26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+			
11001002/23010136/00000025 Purchase of dual frequency global positioning system (GPS) e							5,000,000.00	5,000,000.00	
Sub total	1,230,000.00	470,000.00	50,850,000.00	50,850,000.00	50,380,000.00+	99.08%+	12,950,000.00	6,500,000.00	
11008001 - Enugu State Emergency Management Agency									
11008001/23010129/13000001 Purchase of relief/rehabilitation materials (food and non-food			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	60,000,000.00	70,000,000.00	80,000,000.00
11008001/23010112/13000002 Purch of Pub Address Equip for Outdoor Sensitiz&Enlighten			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11008001/23010112/13000004 Purchase and installation of 7 No Computers laptops and acc			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+			
11008001/23020101/03000005 Rehabilitation of ESEMA warehouse							10,000,000.00		
11008001/23010107/13000006 Purchase of 1 No Hilux Vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
11008001/23000018/13000008 Construction of Camps in the 17 LGAs			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11008001/23010138/13000009 Purchase of 1 No GP tank			100,000.00	100,000.00	100,000.00+	100.00%+			
11008001/23010134/13000010 Purchase of search and rescue and personal protective equip			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11008001/23030121/13000011 Rehabilitation of ESEMA Office			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11008001/23010108/13000012 Purchase of 1No Bus			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11008001/23020100/04000013 Construction of 5 sets of relief tents							3,000,000.00		
Sub total			103,500,000.00	103,500,000.00	103,500,000.00+	100.00%+	78,000,000.00	75,000,000.00	85,000,000.00
110010001 - Budget Monitoring & Due Process (BMDP)									
11010001/23010105/13000001 Purchase of vehicle spare parts			700,000.00	700,000.00	700,000.00+	100.00%+			
11010001/23010112/13000002 Purchase of office equipment (2Nos Camera 1No Projector and			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	
11010001/23010112/13000003 Purch of Office Furniture (tables seats files/document racks)			1,190,000.00	1,190,000.00	1,190,000.00+	100.00%+	1,000,000.00	1,000,000.00	
11010001/23010111/13000004 Provision of Internet facilities (Mast Routers etc)			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
11010001/23000001/13000006 Due process publications			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+			
Sub total			10,590,000.00	10,590,000.00	10,590,000.00+	100.00%+	5,000,000.00	3,000,000.00	
11013001 - Office of the SSG									
11013001/23010105/13000001 Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	922,507,067.00	2,372,916,350.00		2,380,000,000.00	7,083,650.00+	0.30%+			
11013001/23010112/13000002 Purchase of Office Furniture	107,130,826.00	12,001,310.00		12,002,000.00	690.00+	0.01%+			
11013001/23010113/13000004 Purchase of Flat "17" monitor computer p4	450,000.00								
11013001/23010112/13000011 Purchase of Office Equipment (6no photocopiers 8no.Ups 9no.			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
11013001/23010112/13000012 Construction and furnishing of executive council secretariat			60,000,000.00	47,998,000.00	47,998,000.00+	100.00%+	62,000,000.00	20,000,000.00	
11013001/23000005/13000017 Purchase of official and security vehicles for State Government	165,508,658.00	5,962,285.00	1,000,000,000.00	20,000,000.00	14,037,715.00+	70.19%+	7,000,000,000.00	500,000,000.00	500,000,000.00
11013001/23000012/13000019 Purchase of Furniture and Fittings for SSG's office (40 Exec		3,000.00	4,000,000.00	4,000,000.00	3,997,000.00+	99.93%+	4,000,000.00	2,000,000.00	
11013001/23020105/13000024 Construction of 2 No overhead tanks for water supply in Abuja			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total	1,195,596,551.00	2,390,882,945.00	18,734,615,704.00	2,479,000,000.00	88,117,055.00+	3.55%+	7,069,000,000.00	523,000,000.00	500,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018 ₦	Actual 2019 ₦	Original Budget 2019 ₦	Revised Budget 2019 ₦	Variance Amount 2019	% Variance 2019	Budget 2020 ₦	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦
11033001 - Enugu State Agency for the Control of HIV/Aids (E)									
11033001/23020106/04000004 Establish 17 Youth friendly centres across the State			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11033001/23010112/13000001 Purchase of office equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
Sub total			21,500,000.00	21,500,000.00	21,500,000.00+	100.00%+			
11101001 - Proj. Dev. & Implementation Dept.(PDI)									
11101001/23010112/13000001 Purchase of office furniture							1,800,000.00		
11101001/23010106/13000002 Purchase of 1no Hillux van for PDI			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11101001/23030128/13000006 Reconstruction of Works Workshop to have Offices with Sanita			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
11101001/23020118/13000011 Fencing of Government Cemetery Akpuoga Emene Enugu			5,750,000.00	5,750,000.00	5,750,000.00+	100.00%+	6,000,000.00		
11101001/23030128/13000012 Renovation of the Slaughter House and Store/meat processing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23020118/13000013 Construction of apartment for Abattoir attendants in Govern			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
11101001/23030128/13000015 Construction of Government House public toilets of six rooms			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	4,000,000.00		
11101001/23030103/13000018 Renovation of Govt House 13 No Staff Quarters			100,000,000.00				150,000,000.00	100,000,000.00	
11101001/23020118/13000020 Renovation of Public Buildings (Boys Quarters)			5,150,000.00	5,150,000.00	5,150,000.00+	100.00%+			
11101001/23010115/13000013 Purchase of office equipment (air conditioners refrigerator							3,000,000.00		
11101001/23030103/13000013 Reconstruction and renovation of Generator House Government							8,500,000.00		
11101001/23020106/13000013 Upgrading of Government House Clinic to a storey building							24,000,000.00	25,000,000.00	
11101001/23030121/13000013 Repainting of PDI department in Government House							500,000.00		
11101001/23040100/13000013 Drainage control at Okpara square Enugu							6,800,000.00		
Sub total			143,900,000.00	43,900,000.00	43,900,000.00+	100.00%+	208,600,000.00	125,000,000.00	
11184001 - Volunteer Service Agency (VSA)									
11184001/23000001/13000001 Rehabilitation of VSA skill acquisition centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
11184001/23010112/13000003 Purchase of Office Furniture			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
11184001/23010129/13000005 Procurement of set of machine for waterproof extrusion			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
Sub total			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11009001 - Council on Privatization and Commercialization									
11052001 - Servicom/Performance Improvement Bureau									
11052001/23050102/11000001 Provision of Internet facilities (routers mast etc)							1,000,000.00		
11052001/23010115/11000002 Purchase of office equipment (1No photocopying machine 3No							300,000.00		
11052001/23010112/13000001 Purchase of Furniture (5No steel cabinets 5No office padded							3,000,000.00		
Sub total							4,300,000.00		
67001001 - Ministry of Inter-governmental Affairs									
67001001/23050101/03000001 Rehabilitation and empowerment of deportees internally disp			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	16,650,000.00	17,000,000.00	20,000,000.00
67001001/23010129/1200001 Purchase of ancillary accessories for Procession and harvest			8,400,000.00	8,400,000.00	8,400,000.00+	100.00%+			
67001001/23010105/13000001 Purchase of 1 Printer machine	684,500.00						200,000.00		
67001001/23010114/13000002 Purchase of 17 Desktops with printers			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
67001001/23010115/13000003 Purchase of 2 Photocopying Machines	698,400.00								
67001001/23010105/13000005 Purchase of 17No Motorcycles			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+	4,250,000.00		
67001001/23010112/13000006 Purchase of 1 Refrigerator							100,000.00		
67001001/23010114/13000008 Purchase of sooths and field booths			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
67001001/23010112/13000009 Purchase of 3 No Steel Cabinet			230,000.00	230,000.00	230,000.00+	100.00%+			
67001001/23010112/13000010 Purchase of 3 No Television Sets	287,100.00								
67001001/23050101/13000011 Purchase of 255 artificial bee-hives			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
67001001/23010112/13000012 Purchase of office furniture							8,400,000.00		
Sub total	1,670,000.00		40,230,000.00	40,230,000.00	40,230,000.00+	100.00%+	29,600,000.00	17,000,000.00	20,000,000.00
12003001 - The Legislature (House of Assembly)									
12003001/23050102/11000001 Activation of Internet and website facility in ENHA for inte			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
12003001/23010113/11000002 Procurement of 55 Nos HP Lap top Computers and accessoriesfor			10,486,000.00	10,486,000.00	10,486,000.00+	100.00%+	15,000,000.00		
12003001/23010114/11000003 Procurement of 55 Nos of HP LaserJet M30 {3 in 1} Printer for			3,304,000.00	3,304,000.00	3,304,000.00+	100.00%+	3,240,000.00		
12003001/23010136/11000005 Procurement of 7Nos Thermo cool 32" Plasma Television Sets			2,550,000.00	2,550,000.00	2,550,000.00+	100.00%+	525,000.00		
12003001/23000000/11000006 Purchase of 8 Nos Sharp-5623N Photocopier for Hon Speaker C			15,300,000.00	15,300,000.00	15,300,000.00+	100.00%+	3,600,000.00		
12003001/23010136/11000007 Procurement of 7Nos GOTv Decoders for Clerk and HODs			221,000.00	221,000.00	221,000.00+	100.00%+	45,500.00		
12003001/23010136/11000008 Purchase of 7Nos External Hard Disk for Clerk and HODs			930,000.00	930,000.00	930,000.00+	100.00%+	210,000.00		
12003001/23010113/11000011 Procurement of 15 Nos HP Desktop Computers Stabilizers and							2,625,000.00		
12003001/23010113/11000020 Procurement of 32 HP 15 Intel 4GB RAM Laptops								4,000,000.00	
12003001/23010114/11000021 Procurement of 1No printing machine for publication unit								500,000.00	
12003001/23010113/11000022 Procurement of 5 Nos Laptop Computers and its Accessories							2,000,000.00		
12003001/23010113/11000023 Procurement of 5 Nos LaserJet Printers							500,000.00		
12003001/23010114/11000024 Procurement of 1 No Sharp Product Printer							450,000.00		
12003001/23010113/11000025 Procurement of 5 Nos Desktop Computers and its Accessories							890,000.00		
12003001/23010128/13000001 Procurement of Security equipment {metal bomb detector elect			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
12003001/23010122/13000002 Purchase of multimedia equipment (20Nos digital tape recorder							37,706,000.00		
12003001/23030121/13000003 Renovation of other Buildings in ENHA Complex { Petrol Station			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
12003001/23010112/13000005 Construction of 3Nos Modern 30 seater Conference Tables for			1,840,000.00	1,840,000.00	1,840,000.00+	100.00%+	9,000,000.00	5,000,000.00	
12003001/23010129/13000006 Purchase of Office equipment for all departments in ENHA							5,000,000.00		
12003001/23020105/13000010 Provision of water borehole and water tank							30,000,000.00		
12003001/23010136/13000011 Purchase of 20 Nos Sony Mini Digital Tape Recorder {for Office			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+		2,000,000.00	
12003001/23010119/13000012 Purchase of 2 Nos 100kva Mikano Power Generating Set			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+			
12003001/23020111/13000016 Provision of e-library			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
12003001/23020118/13000019 Procurement of 4 Nos Motor Rolling Mowing Machine			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
12003001/23020118/13000022 Refurbishment of ENHA Canteen							13,000,000.00	5,000,000.00	
12003001/23010136/13000023 Provision of Intercom facility in ENHA for effective internal			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
12003001/23010122/13000024 Procurement of Hospital Equipment for existing medical depart			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
12003001/23020118/13000026 Provision of Bill Board			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23020101/13000031 Construction of 1No 3 story legislative office building			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
12003001/23020106/13000032 Construction of 1No Mini Medical Centre at ENHA			100,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00	10,000,000.00	
12003001/23010113/13000033 Procurement of 14 No HP Desktop Computers Mini Tower Intel		17,400,000.00	2,492,000.00	17,492,000.00	92,000.00+	0.53%+			
12003001/23010125/13000034 Procurement of 7 Nos sets of Revised Edition of Laws of the			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
12003001/23010136/13000035 Purchase of 2 Nos ACER Essential {X118H} Digital Projector a			700,000.00	700,000.00	700,000.00+	100.00%+		300,000.00	
12003001/23010117/13000036 Purchase of 1No Paper Shredder for Clerk's Office			850,000.00	850,000.00	850,000.00+	100.00%+	25,000.00		
12003001/23030128/13000037 General renovation of Enugu House of Assembly building			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	20,000,000.00	
12003001/23020119/13000038 Construction of 1 No House Of Assembly Guest House			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
12003001/23010105/13000039 Procurement of 25 Nos Toyota Prado Jeep for Hon. Members / C			725,000,000.00	725,000,000.00	725,000,000.00+	100.00%+		800,000,000.00	
12003001/23010105/13000040 Procurement of 3 Nos Hyundai Elantra Salon Car For 3 Deputy			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00		
12003001/23010106/13000041 Procurement of 4 Nos 4-WD Fabric Seat Hilux Van for ENHA Di			87,440,000.00	87,440,000.00	87,440,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022	
	₦	₦	₦	₦		₦	₦	₦	₦	
12003001/23010108/13000042			55,120,000.00	55,120,000.00	55,120,000.00+	100.00%+	55,100,000.00	25,000,000.00		
12003001/23010112/13000043			1,480,000.00	1,480,000.00	1,480,000.00+	100.00%+	3,200,000.00			
12003001/23010112/13000044			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00			
12003001/23010112/13000045			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00			
12003001/23010136/13000046			190,000.00	190,000.00	190,000.00+	100.00%+	190,000.00			
12003001/23010112/13000047			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+				
12003001/23010112/13000048			2,040,000.00	2,040,000.00	2,040,000.00+	100.00%+				
12003001/23010112/13000049		16,000,000.00	6,200,000.00	16,200,000.00	200,000.00+	1.23%+	1,400,000.00			
12003001/23010112/13000050			26,000.00	26,000.00	26,000.00+	100.00%+		30,000.00		
12003001/23010112/13000051			20,000.00	20,000.00	20,000.00+	100.00%+				
12003001/23010112/13000052			2,074,000.00	2,074,000.00	2,074,000.00+	100.00%+	427,000.00			
12003001/23010112/13000053			1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	350,000.00			
12003001/23010112/13000054			5,890,000.00	5,890,000.00	5,890,000.00+	100.00%+	1,520,000.00			
12003001/23010112/13000055			850,000.00	850,000.00	850,000.00+	100.00%+	500,000.00			
12003001/23010112/13000056			170,000.00	170,000.00	170,000.00+	100.00%+	50,000.00			
12003001/23010129/13000057			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00			
12003001/23010105/13000058								200,000,000.00		
12003001/23010106/13000059								25,000,000.00		
12003001/23010108/13000060							27,000,000.00			
12003001/23010108/13000061							60,000,000.00	25,000,000.00		
12003001/23010112/13000062								350,000.00		
12003001/23010112/13000063							20,000,000.00	10,000,000.00		
12003001/23010112/13000064								300,000.00		
12003001/23010112/13000065								1,200,000.00		
12003001/23010112/13000066								1,000,000.00	500,000.00	
12003001/23010112/13000067							950,000.00			
12003001/23020101/13000068							4,000,000.00			
12003001/23020118/13000069							1,500,000.00			
12003001/23010105/13000070							25,000,000.00			
12003001/23010105/13000071							224,000,000.00			
12003001/23010106/13000072							92,250,000.00			
12003001/23010108/13000073							22,000,000.00			
12003001/23000112/13000074							700,000.00			
12003001/23010112/13000075							170,000.00			
12003001/23010112/13000076							500,000.00			
12003001/23010112/13000077							300,000.00			
12003001/23010112/13000078							390,000.00			
12003001/23010112/13000079							1,200,000.00			
12003001/23010112/13000080							900,000.00			
12003001/23010112/13000081							250,000.00			
12003001/23010112/13000082							375,000.00			
12003001/23020101/13000083							100,000,000.00			
12003001/23010112/13000084							32,000.00			
12003001/23010121/14000001			510,000.00	510,000.00	510,000.00+	100.00%+	40,000,000.00			
Sub total			33,400,000.00	1,610,483,000.00	1,610,483,000.00	1,577,083,000.00+	97.93%+	1,672,370,500.00	1,261,680,000.00	6,500,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
12003002 - House of Assembly Service Commission									
12003001/23010113/11000001 Procurement of 5 Nos Laptop Computers and its Accessories			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
12003001/23010114/11000002 Procurement of 5 Nos LaserJet Printers			600,000.00	600,000.00	600,000.00+	100.00%+			
12003001/23010114/11000003 Procurement of 1 No Sharp Product Printer			450,000.00	450,000.00	450,000.00+	100.00%+			
12003001/23010113/11000004 Procurement of 5 Nos Desktop Computers and its Accessories			890,000.00	890,000.00	890,000.00+	100.00%+			
12003001/23010136/11000005 Procurement of 5 Nos Plasma Televisions			375,000.00	375,000.00	375,000.00+	100.00%+			
12003001/23010136/11000006 Purchase of 5 Nos GoTv Decoder			32,000.00	32,000.00	32,000.00+	100.00%+			
12003001/23010105/13000001 Procurement of 5 Nos Toyota Prado Jeep			224,000,000.00	224,000,000.00	224,000,000.00+	100.00%+			
12003001/23010105/13000002 Procurement of 1 No Hyundai Salon Car			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
12003001/23010106/13000003 Procurement of 2 Nos Hilux Van			43,720,000.00	43,720,000.00	43,720,000.00+	100.00%+			
12003001/23010108/13000004 Procurement of 1 No 16 Seaters Toyota Hiace Bus			28,038,000.00	28,038,000.00	28,038,000.00+	100.00%+			
12003001/23010112/13000005 Procurement of 5 Nos Executive Tables			700,000.00	700,000.00	700,000.00+	100.00%+			
12003001/23010112/13000006 Procurement of 1 No Conference Tables			170,000.00	170,000.00	170,000.00+	100.00%+			
12003001/23010112/13000007 Procurement of 10 Nos Office Tables			500,000.00	500,000.00	500,000.00+	100.00%+			
12003001/23010112/13000008 Procurement of 20 Nos Armchair			300,000.00	300,000.00	300,000.00+	100.00%+			
12003001/23010112/13000009 Procurement of 30 Nos Armless Chair			390,000.00	390,000.00	390,000.00+	100.00%+			
12003001/23010112/13000010 Procurement of 6 Nos sets of Upholstery seat			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
12003001/23010112/13000011 Procurement of 10 Nos Thermo coolAir conditioner 1horse power			900,000.00	900,000.00	900,000.00+	100.00%+			
12003001/23010112/13000012 Procurement of 5 Nos Steel Cabinets			250,000.00	250,000.00	250,000.00+	100.00%+			
12003001/23020101/13000013 Construction of 1 No ENHA Service Commission Office Block			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Sub total			414,515,000.00	414,515,000.00	414,515,000.00+	100.00%+			
23001001 - Ministry of Information									
23001001/23020118/11000003 Construction of Standard production studio of 20x16ft with t			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	10,000,000.00	
23001001/23010134/11000012 Purchase of studio equipment for State Archive			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010136/11000017 Purchase of two sets of public address system and (6KVA) Gen							9,000,000.00	5,000,000.00	
23001001/23050101/11000018 Purchase of 15 Nos Radio sets for environmental scanning							550,000.00	100,000.00	
23001001/23010136/11000025 Purchase of 10 Terabyte Storage device for State Archive build			500,000.00	500,000.00	500,000.00+	100.00%+			
23001001/23010115/11000026 Purchase of 3 No High speed photocopiers			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	2,400,000.00	1,500,000.00	
23001001/23010136/11000027 Purchase of 9 No Television sets			810,000.00	810,000.00	810,000.00+	100.00%+			
23001001/23010136/11000028 Purchase of 2No DVD multiple duplicator			3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	3,200,000.00	1,000,000.00	
23001001/23010136/11000029 Purchase of 2No Canon D7 series still cameras			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
23001001/23010114/11000030 Purchase of 1No Nourish Printer Machine QSS 32 series for pr			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,000,000.00	
23001001/23010114/11000031 Purchase of 2No hot printer for Ministry of Information			750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	
23001001/23010114/11000032 Purchase of 1No Direct Image business hub C451			600,000.00	600,000.00	600,000.00+	100.00%+	850,000.00	850,000.00	
23001001/23010136/11000033 Purchase of 2No Decoder with recorder			200,000.00	200,000.00	200,000.00+	100.00%+			
23001001/23010136/11000034 Purchase of 16 No Radio sets with recorder			320,000.00	320,000.00	320,000.00+	100.00%+			
23001001/23010136/11000035 Purchase of 5 No power surge protectors			50,000.00	50,000.00	50,000.00+	100.00%+			
23001001/23010113/11000011 LAN for networking of computers in communication centre							2,000,000.00	500,000.00	500,000.00
23001001/230100114/11000011 Purchase of 20Nos printers							2,000,000.00	3,000,000.00	
23001001/23010112/11000011 Purchase of 10Nos Television sets 10Nos Decoder for information							1,080,000.00		
23001001/23010113/11000039 Procurement and installation of editing suit component 3Nos							2,950,000.00	2,000,000.00	
23001001/23010112/11000040 Purchase of 4Nos Studio lights (soft boxes). Backdrops and 2							1,150,000.00	500,000.00	
23001001/23010112/11000041 Purchase of 1No Drone X pro. Camera (720HD ultra wide)							185,000.00		
23001001/23010112/11000044 Purchase of 8No Refrigerators for Ministry of Information			640,000.00	640,000.00	640,000.00+	100.00%+			
23001001/23010136/13000005 Purchase of 80 No Smart phones for Information Officers			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,500,000.00	5,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
23001001/23040102/13000006 Reconstruction landscaping and furnishing of the Archives			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	120,000,000.00	100,000,000.00	
23001001/23020118/13000007 Takeoff Grant for ENS Arch & Proc of Archives Mat for the ST			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010119/13000009 Procurement and installation of 30KVA Power Generating Plant			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
23001001/23010119/13000010 Procurement and installation of 5KVA Generator							300,000.00		
23001001/23050108/13000013 Production and installation of information boxes in MDAs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23001001/23050101/13000014 Directional signage and marking of New Secretariat			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
23001001/23010112/13000015 Purchase of 14 No 1.5KVA Air conditioners for Archives			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23001001/23010112/11000011 Production of 200 Nos National Flags for all MDAs all public							5,000,000.00	1,000,000.00	1,000,000.00
23001001/23030102/14000014 Revamping of the Ministries Solar system							4,000,000.00	500,000.00	
Sub total			77,920,000.00	77,920,000.00	77,920,000.00+	100.00%+	210,915,000.00	145,700,000.00	1,500,000.00
23003001 - State Broadcasting Service									
23003001/23010102/11000003 Purchase of 1 Oscilloscope	1,345,000.00	105,000.00	5,000,000.00	5,000,000.00	4,895,000.00+	97.90%+	5,500,000.00		
23003001/23000002/11000009 Purchase of Eurotel 2KW each Amplifier TV							20,000,000.00		
23003001/23010136/11000013 Purchase of 4Nos broadcasting microphones			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	400,000.00		
23003001/23003001/11000014 Purchase of dummy load manual change over switch			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
23003001/23003001/11000015 Re-tensioning of the 100ft Stay Wire	12,156,265.00								
23003001/23010121/11000022 Purchase of Household Equipment for ESBS Post House		13,566,000.00		13,566,000.00					
23003001/23010119/11000024 Purchase of Character Generator							3,500,000.00		
23003001/23010136/11000001 Purchase of Eurotel 2KW each Amplifier Radio							20,000,000.00		
23003001/23010112/11000011 Purchase of Modern studio lighting kit							5,000,000.00		
23003001/23010136/11000027 Purchase of Radio standby transmitter							31,100,000.00		
23003001/23010112/11000011 Purchase of Television standby transmitter							37,500,000.00		
23003001/23010112/11000029 Purchase of D2 Telephone Hybrid							5,000,000.00		
23003001/23010112/11000030 Purchase of radio OB Van UPS							3,500,000.00		
23003001/23010136/11000031 Purchase of Frequency counter							4,600,000.00		
23003001/23010136/11000032 Purchase of 2Nos Spectrum Analyser							12,000,000.00		
23003001/23010136/11000033 Purchase of OB Digital Microwave							10,000,000.00		
23003001/23010136/11000034 Purchase of 2Nos Digital Camera							7,000,000.00		
23003001/23000014/17000002 Asphalt 6000 square metre car park and compound			30,000,000.00	16,434,000.00	16,434,000.00+	100.00%+	30,000,000.00		
Sub total	13,501,265.00	13,671,000.00	68,000,000.00	68,000,000.00	54,329,000.00+	79.90%+	195,100,000.00		
23013001 - Government Printing Press									
23013001/23030121/11000001 Purchase of computer equipment and accessories			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23013001/23010114/11000004 Repair of Printing Equip (Kord57 glothin cutting machines)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23013001/23010136/11000005 Purchase of Enumerating Machine 16kg			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23013001/23020122/11000006 Fencing of Government Press Compound			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
23013001/23010112/11000011 Purchase of 2Nos KORD 64 (direct Belgium)							18,000,000.00	18,000,000.00	
23013001/23010113/11000011 Purchase of Computer to Plate machine							40,000,000.00	42,000,000.00	
23013001/23010112/11000009 Purchase of polar cutting machine							4,000,000.00	4,000,000.00	
23013001/23010114/11000010 Purchase of 2Nos direct image printing machine							1,700,000.00		
23013001/23010119/14000001 Purchase of Mikano Sound proof Generator 60KVA							5,000,000.00		
Sub total			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	68,700,000.00	64,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
23055001 - Enugu State Printing & Publishing Corporation									
23055001/23010114/11000001 Purchase of Printing Machines; Heidelberg speed master - SM1							133,800,000.00	150,000,000.00	
23055001/23010113/11000002 Purchase of Computer equipment and accessories (Computers P			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+			
23055001/23050101/11000004 Refurbishing of Printing Machines			500,000.00	500,000.00	500,000.00+	100.00%+			
23055001/23050101/11000006 Fencing of the Headquarters and Uwani commercial division			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23055001/23020118/11000007 Fencing of the Corporation Compound							10,000,000.00	10,000,000.00	
23055001/23030128/11000008 Rehabilitation of office building at Head Quarters and Uwani			2,800,000.00	176,000.00	176,000.00+	100.00%+	100,000,000.00	10,000,000.00	
23055001/23010136/11000009 Purchase of Electronics (One 42 LED Samsung TV Three 32 L							2,610,000.00	1,000,000.00	
23055001/23010112/11000010 Furnishing of Daily Star Office (Seats for Executive and hall		4,523,529.00	1,900,000.00	4,524,000.00	471.00+	0.01%+	1,160,000.00	1,000,000.00	
23055001/23050102/11000011 Installation of website and mobile application							750,000.00		
23055001/23010128/11000012 Installation of CCTV Cameras							493,000.00		
23055001/23010136/11000013 Installation of Intercom connections and desk phones							264,000.00		
Sub total		4,523,529.00	8,800,000.00	8,800,000.00	4,276,471.00+	48.60%+	249,077,000.00	172,000,000.00	
25001001 - Office of the Head of Service									
25001001/23010105/13000001 Purchase of 1no. luxurious bus to convey workers to and from			60,000,000.00						
25001001/23010104/13000002 Purchase of 1No Tricycle for official errands			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00		
25001001/23010112/13000003 Purchase of office equipment (2No photocopiers)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
25001001/23010113/13000006 Purchase of Laptops for civil servants			50,000,000.00						
25001001/23010108/00000007 Purchase of 1No. Commuter Hiace Bus			15,500,000.00	15,500,000.00	15,500,000.00+	100.00%+			
25001001/23010112/00000014 Purchase of chairs tables & canopies for use during verification			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
25001001/23010132/13000015 Purch of Rods/Iron Bars for Burglary Proofs on OHOS Windows			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25001001/23050101/13000016 Publication of Enugu State Staff Lists 2018			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25001001/23010112/13000018 Purchase of office furniture (visitors' seats)			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
Sub total			141,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	11,500,000.00		
25005001 - Office of HOS (Establishment & Pension)									
25005001/23010112/13000005 Purchase of office equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
Sub total			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
25005002 - Office of the HOS (PIB)									
25005002/23010105/13000001 Purchase of 1No Hilux Van for official assignment			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Sub total			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
25005002 - Office of the HOS (PSD)									
25005002/23010136/11000001 Purchase of projector and projector screen			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
25005002/23000012/13000005 Purch of office furniture (2 sets of executive table swivel			300,000.00	300,000.00	300,000.00+	100.00%+	1,200,000.00		
25005002/23010112/13000007 Purchase of tables and seats (for resource persons) at the N			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
25005002/23010112/13000008 Purchase of office furniture (30 tables and 30 chairs for st							1,800,000.00		
Sub total			800,000.00	800,000.00	800,000.00+	100.00%+	3,500,000.00		
25006001 - Staff development Centre									
38001001 - State Economic Planning Commission									
38001001/23050101/03000001 State Counterpart Contribution			500,000,000.00	700,000,000.00	700,000,000.00+	100.00%+	500,000,000.00	1,500,000,000.00	1,500,000,000.00
38001001/23010118/03000002 Development of State Economic Growth Plan (2020 - 2024)							10,000,000.00	15,000,000.00	15,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
38001001/23010113/11000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
38001001/23050101/11000005							5,000,000.00	2,000,000.00	2,000,000.00
38001001/23010105/12000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
38001001/23050101/13000001							10,000,000.00		
38001001/23050101/13000003							5,000,000.00		
38001001/23050101/13000005							200,000.00		
38001001/23050101/13000007							5,000,000.00		
38001001/23050101/13000008							250,000.00		
38001001/23050101/13000009							3,000,000.00	3,000,000.00	3,000,000.00
38001001/23050101/13000011							1,200,000.00		
38001001/23010136/13000013			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
38001001/23050101/13000014			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
38001001/23010112/13000015							600,000.00		
38001001/23010119/14000001							3,000,000.00		
Sub total			531,500,000.00	731,500,000.00	731,500,000.00+	100.00%+	546,250,000.00	1,520,000,000.00	1,520,000,000.00
38004004 - State Bureau of Statistics									
38004004/23010133/11000001							5,000,000.00	5,000,000.00	
38001002/23050102/13000001	1,539,000.00								
38001002/23010101/13000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38004004/23050103/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38004004/23050101/13000010							10,000,000.00	5,000,000.00	
38004004/23050103/13000012			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,000,000.00	25,000,000.00	25,000,000.00
38004004/23050103/13000013			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	4,000,000.00	4,000,000.00
Sub total	1,539,000.00		28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	33,500,000.00	39,000,000.00	29,000,000.00
13002001 - Rangers Management Corporation									
13002001/23010112/13000001		950,000.00	6,120,000.00	6,120,000.00	5,170,000.00+	84.48%+	8,000,000.00		
13002001/23010130/13000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
13002001/23020101/13000003	16,874,832.00								
13002001/23010105/13000004			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
13002001/23010113/13000005			630,000.00	630,000.00	630,000.00+	100.00%+	650,000.00		
13002001/23000007/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	11,000,000.00	
13002001/23010113/13000009		500,000.00	1,500,000.00	1,500,000.00	1,000,000.00+	66.67%+			
13002001/23020118/13000010			500,000.00	500,000.00	500,000.00+	100.00%+	700,000.00		
13002001/23010105/13000012			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
13002001/23020118/13000013			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		
13002001/23010119/13000014			250,000.00	250,000.00	250,000.00+	100.00%+	650,000.00		
Sub total	16,874,832.00	1,450,000.00	70,000,000.00	70,000,000.00	68,550,000.00+	97.93%+	26,500,000.00	14,000,000.00	3,000,000.00
40001001 - Office of the Auditor General of the State									
40001001/23010105/13000001			25,000,000.00	17,650,000.00	17,650,000.00+	100.00%+			
40001001/23010113/13000002			350,000.00	350,000.00	350,000.00+	100.00%+			
40001001/23010114/13000003		450,000.00	100,000.00	450,000.00			126,000.00		
40001001/23010112/13000004		11,473,000.00		12,000,000.00	527,000.00+	4.39%+			
40001001/23010112/13000006							1,512,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
40001001/23030128/13000007 Earth work and asphaltting of part of office compound							13,500,000.00		
40001001/23010112/13000008 Purchase of 12 Skyrun one door refrigerator							630,000.00		
Sub total		11,923,000.00	25,450,000.00	30,450,000.00	18,527,000.00+	60.84%+	15,768,000.00		
40001002 - Office of Auditor General for LG									
40001002/23010113/13000002 Purchase of 5No Computers Equipment and accessories			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
40001002/23010112/13000003 Purchase of office furniture for Head Office and three Zonal			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,000.00	2,000,000.00	
40001002/23010119/14000001 Purchase of Power Generating Set			250,000.00	250,000.00	250,000.00+	100.00%+			
Sub total			3,450,000.00	3,450,000.00	3,450,000.00+	100.00%+	2,200,000.00	2,000,000.00	
47001001 - Civil Service Commission									
47001001/23020101/13000001 Fencing of Civil Service Commission premises			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
47001001/23010112/13000002 Furnishing of Chairman Permanent Secretary and Four members							4,000,000.00	2,000,000.00	
47001001/23010112/13000003 Purchase of office equipment (tables chairs fans steel ca			2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	4,600,000.00	2,000,000.00	
47001001/23030121/13000008 Renovation of some offices in the Civil Service Commission							15,000,000.00	5,000,000.00	
Sub total			5,800,000.00	5,800,000.00	5,800,000.00+	100.00%+	28,600,000.00	11,000,000.00	
47001002 - Local Government Service Commission Enugu									
47001002/23010113/11000001 Purchase of Computer Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
47001002/23010136/11000002 Establishment of Local Government database and installation							3,500,000.00		
47001002/23020105/13000002 Complete relaying of water pipes and replacement of damaged							3,500,000.00		
47001002/23010108/13000003 Purchase of 1No Toyota Hiace 18 siter Bus for supervision o			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
47001002/23030121/13000005 Reroofing of office blocks with leaking roof							6,000,000.00		
Sub total			26,500,000.00	26,500,000.00	26,500,000.00+	100.00%+	13,000,000.00		
48001001 - Enugu State Independent Electoral Comm.									
48001001/23020127/11000001 Purchase and installation of CCTV cameras in the ENSIEC HQ			1,500,000.00	500,000.00	500,000.00+	100.00%+			
48001001/23030121/13000002 Reconstruction of hall/Renovation of 4No Toilet in the ENSIEC		8,771,500.00	6,900,000.00	8,772,000.00	500.00+	0.01%+			
48001001/23010112/13000003 Furnishing of ENSIEC Offices in the 3 Senatorial Zones							3,000,000.00		
48001001/23010112/13000007 Purchase and installation of Inverter for the ENSIEC HQ			1,100,000.00	228,000.00	228,000.00+	100.00%+			
48001001/23020101/13000008 Building of ENSIEC Office in Nsukka LGA							10,000,000.00	10,000,000.00	10,000,000.00
48001001/23020101/13000009 Building of ENSIEC Office in Nkanu West LGA							10,000,000.00	10,000,000.00	10,000,000.00
48001001/23020101/13000010 Building of ENSIEC Office in Awgu LGA							10,000,000.00	10,000,000.00	10,000,000.00
Sub total		8,771,500.00	9,500,000.00	9,500,000.00	728,500.00+	7.67%+	33,000,000.00	30,000,000.00	30,000,000.00
51001001 - Ministry of Local Government Matters									
51001001/23010108/11000001 Purchase of 1 No. Bus for Supervision			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
51001001/23010113/11000001 Purchase of desktop computers and accessories			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
51001001/23010115/11000002 Purchase of 2No Photocopying Machines							600,000.00		
51001001/23010112/13000002 Purchase of office equipment (standing fans refrigerators)							400,000.00		
51001001/23010112/13000003 Purchase of office furniture (Executive table and chair)							200,000.00		
51001001/23030121/13000004 Demarcation of offices							2,000,000.00		
51001001/23010119/14000001 Purchase of 1No 5KVA Generator Set							300,000.00		
Sub total			26,500,000.00	26,500,000.00	26,500,000.00+	100.00%+	3,500,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
62001002 - Ministry of Chieftaincy Matters									
62001002/23010114/11000001 Purchase of 4No Printers							400,000.00		
62001002/23010102/13000003 Purchase of Staff of Office for Traditional Rulers			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
62001002/23010112/13000005 Purch of Office Equip- 5no Desktop Computers and Accessories			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
62001002/23010136/11000007 Purchase of Hand cam Video Still Photo Digital Camera 3 No			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
62001002/23010115/11000008 Purchase of 2no. Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00		
62001002/23010105/11000009 Purchase of one 18 Seater Toyota Bus			23,500,000.00	23,500,000.00	23,500,000.00+	100.00%+			
62001002/23010105/13000010 Purchase of 1 no Hilux			19,500,000.00	19,500,000.00	19,500,000.00+	100.00%+			
62001002/23010105/13000011 Purchase of Office Equipment; 2No Refrigerators 3No Television			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	800,000.00		
62001002/23010119/14000001 Purchase of 1No 5KVA Power Generating Set and accessories							300,000.00		
Sub total			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	21,000,000.00	21,000,000.00	
63001001 - Ministry of Inter Ministerial Affairs									
63001001/23010114/11000001 Purchase of 1No Printer machine							150,000.00		
63001001/23010105/13000003 Purchase of 1No. Hilux Jeep		17,692,500.00		17,692,500.00					
63001001/23050101/13000006 State Counterpart fund for 2019 SDGs State Track Project	250,000,000.00		500,000,000.00	482,307,500.00	482,307,500.00+	100.00%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
Sub total	250,000,000.00	17,692,500.00	500,000,000.00	500,000,000.00	482,307,500.00+	96.46%+	600,150,000.00	1,000,000,000.00	1,000,000,000.00
66001001 - Ministry of Human Dev. & Poverty Reduction									
66001001/23010113/03000005 Purchase of office equipment (5 UPS and Printer and 1No photocopier							1,500,000.00		
66001001/23050101/03000006 Establishment and equipping of skill acquisition centres in							200,000,000.00		
66001001/23010127/03000012 Grant for 1000 Agro based cooperative societies cost of land			250,000,000.00	99,900,000.00	99,900,000.00+	100.00%+			
66001001/23050101/03000013 Youth Productivity and Economic Empowerment (YUPEE) skill a			300,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
66001001/23020118/05000001 Skill acquisition and empowerment programme for rural women			255,000,000.00				30,000,000.00	30,000,000.00	
66001001/23020127/11000001 Establishment of radio communication room in the 17 LGAs and			120,000,000.00						
66001001/23010136/11000002 Computerisation of Neighborhood Watch Department			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total			935,000,000.00	209,900,000.00	209,900,000.00+	100.00%+	331,500,000.00	180,000,000.00	
15001001 - Ministry of Agriculture									
15001001/23020113/01000001 Songhai Enugu Initiative (SEI) Mother Green City			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23050101/01000008 Construction of 3No veterinary control posts for animal insp			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000009 Fencing of 2km Veterinary School compound			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23010127/01000035 Procurement of drugs vaccines and laboratory consumables			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000036 Development of Akwuke market garden for production of orname			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000037 Establishment of fish value chain complex at Asata mine road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23020113/01000038 Block fencing of Asata mine road farm complex			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000039 Development of 2000ha of FADAMA farmlands in the six agricul			70,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23010127/01000040 Purchase of 3 tractors and agriculture equipment to increase			30,000,000.00				30,000,000.00	100,000,000.00	50,000,000.00
15001001/23010127/01000041 Procurement of simple surveying equipment and geographical p			500,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00	500,000.00	500,000.00
15001001/23050101/01000042 Anti-rabies vaccination programme PPR in small ruminants co			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
15001001/23020113/01000043 Construction of 1No female hostel block and 1No classroom block			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23050101/01000044 Raising of improved breed of animal for research (sheep goat			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15001001/23030112/01000045 Refurbishment of dilapidated clinics at Nsukka Awgu Aq bani			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
15001001/23050101/01000046 African swine fever control and prevention activities			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23010127/01000047 Procurement of meat inspection equipment and butchers license			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00	3,000,000.00	
15001001/23020113/01000048 Enugu rice brand production			100,000,000.00				300,000,000.00	500,000,000.00	500,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
15001001/23050101/01000019 Establishment of Nsukka Pepper seed multiplication farms							50,000,000.00	100,000,000.00	
15001001/23050101/01000050 Establishment of Efi Igbo Development Cluster							200,000,000.00	500,000,000.00	
15001001/23050101/01000052 Avian Influenza surveillance prevention and control activities			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
15001001/23020113/01000055 Raising of 46 500 oil palm seedlings (Tenera)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
15001001/23010127/01000058 Provision of borehole and public convenience at Asata mine r			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000059 Dev of 2000 hectares of farmland for women youth and physic			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23010127/01000060 Procure of 1500mt of fertilizer for support to youth and Women			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23010127/01000061 Procurement of agrochemicals knapsack power sprayers respi			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/01000001 Installation of ICT software and databank for agriculture i							10,000,000.00	5,000,000.00	
15001001/23020113/12000001 Establishment of modern abattoirs across the state upgrading			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000,000.00	500,000,000.00	
Sub total			609,500,000.00	359,500,000.00	359,500,000.00+	100.00%+	2,615,000,000.00	1,725,500,000.00	567,500,000.00
15026001 - Enugu State Polytechnic Iwollo									
17018001/23010127/01000002 Purchase of farming equipment such as 2No 90 horse power tractor			40,000,000.00	4,193,000.00	4,193,000.00+	100.00%+	45,000,000.00	25,000,000.00	25,000,000.00
17018001/23010125/01000003 Purchase of Laboratory Equipment		54,306,497.86	18,500,000.00	54,307,000.00	502.14+	0.00%+	9,000,000.00	5,000,000.00	5,000,000.00
17018001/23010105/01000005 Purchase of 5No official cars	25,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
17018001/23010112/01000006 Purch of Office Furniture for Admin Offs &Lecture Halls C/Rooms of			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17018001/23010119/01000007 Purchase of 2No power Generating sets (MANTRAC 80KVA)			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00		
17018001/23050101/01000008 Provision of inputs for Livestock			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
17018001/23010127/01000014 Meteorology station and farming implements for Agric Technology			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
17018001/23020118/01000015 Construction of Green House at the College			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	
17018001/23020113/01000016 Construction and Equipping of Veterinary Clinics			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
17018001/23050101/01000022 Procurement of horticultural crops for the college			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17018001/23010112/01000028 Purchase of furniture for admin offices lecture halls and c							10,000,000.00	6,000,000.00	
17018001/23010129/01000029 Procurement of engineering equipment for school of engineering			90,000,000.00	85,278,000.00	85,278,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17018001/23010127/01000030 Purchase of Agricultural Equipment for College of Agric Tech	35,600,000.00	4,721,682.00		4,722,000.00	318.00+	0.01%+			
17018001/23030112/01000035 Reconstruction of Tractor/farm machinery shed			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00	2,000,000.00	
17018001/23020118/04000001 Construction and equipping of medical centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	17,000,000.00	4,000,000.00	3,000,000.00
17018001/23020107/05000001 Building of 2 storey hostel building (10 rooms)			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	50,000,000.00	150,000,000.00	100,000,000.00
17018001/23010125/05000002 Purchase of Sundry Lib Equipments and Books	14,990,400.00								
17018001/23050101/05000004 Development of master plan for school permanent site			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
17018001/23010105/05000005 Procurement of Engineering workshop hand tools and light equip							7,000,000.00	1,000,000.00	
17018001/23010126/08000002 Purchase of sports and recreational development equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	500,000.00	
17018001/23030104/05000001 Rehabilitation of non functional borehole and reticulation							5,000,000.00	5,000,000.00	
17018001/23010115/05000001 Purchase of office gadgets and equipment (20 photocopying ma							9,000,000.00		
17018001/23050101/13000001 Purchase and Installation of Accounting Software (SAGE 500)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
17018001/23020127/13000002 Provision of Computers and Communication equipments	284,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17018001/23020118/13000003 Construction of administrative building at the permanent sit	66,684,540.00	150,000.00		150,000.00			30,000,000.00	40,000,000.00	
17018001/23050101/13000004 Purchase of survey equipment for Civil Engineering and horticulture			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	6,000,000.00	2,000,000.00	2,000,000.00
17018001/23030121/13000005 Rehabilitation and fencing of other staff quarters and guest			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	5,000,000.00	
17018001/23050102/13000006 Purchase & installation of routers networking and internet			2,000,000.00	1,850,000.00	1,850,000.00+	100.00%+			
17018001/23050102/13000007 Expansion of E-Library from 20 - 60 seater			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	12,000,000.00	10,000,000.00	
17018001/23030106/13000016 Clearing stumping creation of access roads and street light			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	3,000,000.00	3,000,000.00
17018001/23010125/13000020 Purchase of sundry library equipments and books			13,000,000.00	9,111,000.00	9,111,000.00+	100.00%+	13,000,000.00		
17018001/23010124/13000022 Expansion of Engineering workshop and equipment			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	2,000,000.00	2,000,000.00
17018001/23010101/13000035 Preparation of Site and Landscaping of Perm. Site for College	23,760,000.00								

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
17018001/23010105/13000036 Purchase of 1No Coaster Bus for the college		3,888,888.00		3,889,000.00	112.00+	0.00%+			
17018001/23010105/13000037 Purchase of fully equipped ambulance vehicle for medical centre			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	
17018001/23020118/05000040 Construction and installation of 4 polytechnic advertorial b							6,000,000.00	5,000,000.00	
17018001/23010119/05000001 Purchase of Electricity Transformer (1No 500KVA and 1No 300K							7,000,000.00	7,000,000.00	
Sub total	166,318,940.00	63,067,067.86	504,500,000.00	504,500,000.00	441,432,932.14+	87.50%+	336,500,000.00	311,500,000.00	150,000,000.00
15102001 - Enugu State Agric. Dev. Prog.(ENADEP)									
15102001/23020113/01000002 State Counterpart funding for FGN/IFAD Value Chain Development							91,500,000.00	91,500,000.00	91,500,000.00
15102001/23020113/01000003 National Fadama III Development project									
15102001/23010112/01000005 Purchase of soil testing equipment with chemicals & reagents			2,550,000.00	2,550,000.00	2,550,000.00+	100.00%+	700,000.00	850,000.00	900,000.00
15102001/23030100/03000007 Rehabilitation of office buildings Skill centres and agro-i							2,500,000.00		
15102001/23010127/01000008 Purchase of 6Nos Geographical Positioning System(GPS) for fi							2,000,000.00		
15102001/23010127/01000011 Purchase of materials for on-farm demonstration of rice cas			2,450,000.00	2,450,000.00	2,450,000.00+	100.00%+	1,500,000.00	1,000,000.00	
15102001/23010127/01000012 Procurement of Foundation Seed for community seed multiplication							2,000,000.00	2,000,000.00	
15102001/23010127/01000014 Purchase of 40 extension tools/kits and protective clothing							1,000,000.00		
15102001/23020113/01000015 Publication of extension guide manuals farm calendars and			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15102001/23010127/01000016 Procurement of materials for establishment of 6 Zonal forthn			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
15102001/23020113/01000017 Construction of 6 nursery ponds and purchase of broad stocks							2,500,000.00	1,500,000.00	
15102001/23010127/01000018 Purchase of agro forestry nursery tools and agro inputs to t							5,500,000.00	3,000,000.00	
15102001/23010120/01000019 Purchase of Kitchen wares and accessories in HQs and zones			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00		
15102001/23010127/01000020 Acquisition of Vativar grass to train farmers on its use to							120,000.00		
15102001/23010127/01000021 Establishment of prototype rice seeder manual fertilizer br							3,000,000.00		
Sub total			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	116,820,000.00	101,850,000.00	92,400,000.00
15109001 - Forestry Commission									
15109001/23020113/01000001 Sourcing of Seeds/Fruits of Kusso Species and raising of 50			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,600,000.00	4,000,000.00	4,400,000.00
15109001/23040101/01000013 Enrichment planting of forest tree seedlings in existing for			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,500,000.00	12,000,000.00
Sub total			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	15,600,000.00	16,500,000.00	16,400,000.00
15102003 - Enugu State Fertilizer Coy									
20001001 - Ministry of Finance									
20001001/23030121/06000001 Renovation of the old eastern house of assembly			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
20001001/23010113/11000001 Purchase of 3 No Desktop Computer and Accessories			850,000.00	850,000.00	850,000.00+	100.00%+			
20001001/23050100/11000002 Development of Asset Management Software			40,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
20001001/23010112/11000003 Installation of Common Wealth Secretariat and Debt Management			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	
20007001/23050102/11000004 Installation of Financial Management Software							50,000,000.00	100,000,000.00	50,000,000.00
20001001/23050101/13000001 Purchase of shares stocks and rights issues			20,000,000.00	19,660,000.00	19,660,000.00+	100.00%+	50,000,000.00	100,000,000.00	100,000,000.00
20001001/23010105/13000002 Purchase of motor vehicle (1 No Hilux and Bus)		22,000,000.00		22,000,000.00					
20001001/23010119/00000004 Purchase of 1No 10KVA Generator Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	650,000.00		
20001001/23010100/13000007 Purchase of 6No Printers (HP LaserJet)							1,000,000.00		
20001001/23010112/13000009 Purchase of office equipment (4No Air conditioners 4No fire			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,920,000.00		
20001001/23010100/13000010 Purchase of 1No photocopier			400,000.00	400,000.00	400,000.00+	100.00%+	1,500,000.00		
20001001/23010112/13000011 Purchase of office furniture (17No Tables and 17No Seats)		1,340,000.00	1,000,000.00	1,340,000.00			2,500,000.00		
20007001/23010141/13000012 Purchase and installation of overhead tank (4000 litres)							2,000,000.00		
20001001/23010119/14000001 Purchase of Inverters and accessories							5,000,000.00		
Sub total		23,340,000.00	114,250,000.00	114,250,000.00	90,910,000.00+	79.57%+	195,570,000.00	280,000,000.00	200,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
64001001 - Ministry of Budget and Planning									
20007001 - Office of the Accountant General									
20007001/23010113/11000002 Purchase and installation of 23No high performance HP branded			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
20007001/23020101/13000001 Construction of Treasury Strong Room	29,955,298.00								
20007001/23010105/13000002 Purchase of 1No Hilux Van			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
20007001/23050102/13000005 Installation of IPSAS Human Resource Database for integration			50,000,000.00				200,000,000.00	100,000,000.00	
20007001/23010115/13000006 Purchase of Office Equipment (2 photocopying machine binding			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00		
20007001/23010100/13000007 Purchase of 1No 18 seater Bus			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
20007001/23030121/13000008 Renovation of Nsukka Sub-treasury			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
20007001/23030121/13000009 Renovation of Enugu-Ezike Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20007001/23030121/13000010 Reconstruction of strong room at Oji-River Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
20007001/23030121/13000011 Renovation of Ogbede Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20007001/23010112/13000012 Purchase of 23No ceiling fans for Awgu Nsukka Oji River O			50,000.00	50,000.00	50,000.00+	100.00%+	350,000.00		
20007001/23010112/13000013 Purchase of 20No plastic chairs for Awgu Nsukka Oji River			200,000.00	200,000.00	200,000.00+	100.00%+	575,000.00		
20007001/23010112/13000014 Purchase of 43 long wooden benches for Awgu Nsukka Oji River			200,000.00	200,000.00	200,000.00+	100.00%+	215,000.00		
20007001/23010112/13000015 Purchase of 29No office arm padded chairs for Awgu Nsukka			150,000.00	150,000.00	150,000.00+	100.00%+	440,000.00		
20007001/23010113/13000016 Purchase of 19No Office tables for Awgu Nsukka Oji River							665,000.00		
20007001/23020101/13000017 Construction of strong room at Sub-Treasury Abakpa							10,000,000.00		
20007001/23010119/14000001 Purchase of Inverter			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00		
20007001/23050100/14000002 Acquisition and installation of IPSAS Accrual Software for u			120,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
Sub total	29,955,298.00		319,600,000.00	199,600,000.00	199,600,000.00+	100.00%+	234,245,000.00	100,000,000.00	
20008001 - Board of Internal Revenue									
20008001/23010113/11000002 Purchase of 25No laptops for ESIRS officers for efficient se			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
20008001/23010114/11000004 Purchase of 25No Computer Printers and accessories			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	5,500,000.00		
20008001/23010112/11000006 Procurement of office furniture and fittings (200 Chairs 20	6,926,358.12		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
20008001/23010105/13000001 Purchase of 3No buses and 2No Hilux	49,395,000.00		110,000,000.00						
20008001/23020118/13000002 Procurement of Land/Construction of Tax and Motor Licensing			32,400,000.00	32,400,000.00	32,400,000.00+	100.00%+			
20008001/23020101/13000006 Construction of 4No tax/licenses offices and complete perimeter			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	150,000,000.00	140,000,000.00	120,000,000.00
Sub total	56,321,358.12		254,900,000.00	144,900,000.00	144,900,000.00+	100.00%+	170,500,000.00	140,000,000.00	120,000,000.00
20012001 - Enugu State Gaming Commission									
20012001/23010115/11000001 Purchase of one (1) photocopying machine			280,000.00	280,000.00	280,000.00+	100.00%+	380,000.00		
20012001/23010113/13000003 Purchase of 5No Computers & Accessories (Laptops Printers)			1,190,000.00	1,190,000.00	1,190,000.00+	100.00%+			
20012001/23010112/13000010 Purchase of Office furniture (Air Conditioner refrigerator			1,960,000.00	1,960,000.00	1,960,000.00+	100.00%+	2,720,000.00		
20012001/23010104/14000002 Purchase of 2 No Motorcycles for distribution of Demand Notice			1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	500,000.00		
20012001/23010119/14000003 Purchase of Solar Energy			1,050,000.00	1,050,000.00	1,050,000.00+	100.00%+	1,200,000.00		
Sub total			6,230,000.00	6,230,000.00	6,230,000.00+	100.00%+	4,800,000.00		
22001001 - Ministry of Commerce & Industry									
22001001/23010136/11000001 Purchase of Internet Routers							1,000,000.00		
22001001/23020124/12000002 Development of 3no mini metal Fabrication Industrial Parks			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	
22001001/23010114/12000003 Industrial Bill Printing Machine and Accessories							5,000,000.00		
22001001/23050101/12000004 Resuscitation of MCI Produce Laboratory for Export Certificate			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		5,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
22001001/23050101/12000005 Comprehensive State-wide Project on Business Census and Survey			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	5,000,000.00	
22001001/23020118/12000006 Construction of 2No produce warehouses for use as a raw cash			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+		20,000,000.00	10,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CP/T			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	1,500,000.00	
22001001/23010140/12000008 Procurement of weights and measures equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
22001001/23010140/12000009 Equipping of analytical laboratory including chemical and re			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		3,000,000.00	1,000,000.00
22001001/23010129/12000010 8Nos Industrial helmets /industrial boots and overall cloths							500,000.00	500,000.00	
22001001/23010101/12000011 Acquisition of land for construction of 2Nos shopping complex								20,000,000.00	20,000,000.00
22001001/23020118/12000012 Building and furnishing of the Produce School of Technology							20,000,000.00	5,000,000.00	
22001001/23050101/12000001 Feasibility Study on Industrial rehabilitation & sustainability								2,000,000.00	
22001001/23010104/12000011 Purchase of 21No Tricycles for ROBP bill distribution			5,600,000.00	5,600,000.00	5,600,000.00+	100.00%+	17,000,000.00		
20008001/23010129/13000018 Procurement of 25Nos equipment for produce field-on the spot							10,000,000.00	3,000,000.00	
20008001/23010106/13000021 Procurement of 1no Hilux and 1 Bus	80,100,000.00								
20008001/23030128/13000022 Renovation of produce warehouses in Nsukka/Agbani			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	
20008001/23010113/13000024 Purchase of photocopying machine (AR60)/Mitta 2039 (2No)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
20008001/23030128/13000028 Take off grant for Enugu State Marketing Company		12,090,000.00		13,000,000.00	910,000.00+	7.00%+			
20008001/23050102/13000029 Computerisation/automation of registration of business premises			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	4,000,000.00	1,000,000.00	
22001001/23010101/13000031 Land acquisition and erection of produce control post in 4 l			20,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
22001001/23010114/13000032 Purchase of 2No Printers (130FN Black and White)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
22001001/23010114/13000033 Purchase of 1No Printer (130FN Coloured)			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
22001001/23020118/13000034 Construction of 6No produce inspection post/boots at designated			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
22001001/23010119/14000001 Purchase of 1No 5KVA Generator Set							300,000.00		
Sub total	80,100,000.00	12,090,000.00	144,900,000.00	144,900,000.00	132,810,000.00+	91.66%+	222,600,000.00	121,000,000.00	31,000,000.00
22018003 - Enugu State Marketing Company									
22018003/23010115/11000001 Purchase of 1No Photocopying machine (ARGO Mitta 2030)							500,000.00		
22018003/23010114/11000002 Purchase of 1No Printer (130FX1)							500,000.00		
22018003/23010114/11000003 Purchase of 1No Coloured Printer (130FX1)							300,000.00		
22018003/23020118/13000001 Construction of 2No Gates for Enugu Marketing Company office							500,000.00		
22018003/23010119/14000001 Purchase of 1No 10KVA Generator Set							650,000.00		
Sub total							2,450,000.00		
22018001 - Small & Medium Scale Entrepreneurs. Agency									
22018001/23010114/11000001 Purchase of Direct Image Printer (600 series)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
22018001/23050101/11000002 System security service			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
22018001/23010136/11000003 Purchase of Camcorder (Sony HDR-CX405HD) and accessories			950,000.00	950,000.00	950,000.00+	100.00%+			
22018001/23010114/11000004 Purchase of 2No Printers			260,000.00	260,000.00	260,000.00+	100.00%+	500,000.00		
22018001/23050101/12000001 Establishment of MSME Industries in the 17 LGAs							3,400,000,000.00		
22018001/23010115/13000003 Purchase of 1 No sharp photocopier			600,000.00	600,000.00	600,000.00+	100.00%+	500,000.00		
22018001/23010118/13000004 Purchase of 2No Scanners			200,000.00	200,000.00	200,000.00+	100.00%+			
22018001/23020127/13000007 Development of web portal hosting and management			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
22018001/23010104/13000013 Purchase of 1 No Tricycle for local deliveries			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
22018001/23010132/13000018 Purchase of 2No uchidi safe			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
22018001/23010107/13000013 Purchase of 2No Pickup 4x2			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
22018001/23010129/13000020 Purchase of mowing machine and hand mowers			290,000.00	290,000.00	290,000.00+	100.00%+			
22018001/23020118/13000021 Construction of toilet for Civil Defence/other security			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
22018001/23010119/14000001 Installation of 8 battery bank inverter/solar powered energy			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
22018001/23010112/14000002 Purchase of office equipment (Digital visual recorder and ac			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00		
Sub total			44,100,000.00	44,100,000.00	44,100,000.00+	100.00%+	3,407,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018 ₦	Actual 2019 ₦	Original Budget 2019 ₦	Revised Budget 2019 ₦	Variance Amount 2019	% Variance 2019	Budget 2020 ₦	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦
22001001 - Enugu State Investment Dev. Authority									
22001002/23050101/01000001 Adani Staple Crop Processing Zone			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	15,000,000.00	10,000,000.00
22001002/23010136/11000001 Purchase of 2 no flat screen TV			300,000.00	300,000.00	300,000.00+	100.00%+			
22001001/23050101/12000001 Development of Legacy Energy Academy & Innovation park			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	10,000,000.00
22001002/23050101/12000002 Establishment of Minimally Invasive Vascular Centre (MIVC)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
22001002/23050101/12000003 Development of Enugu Logistic Park			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	7,000,000.00
22001001/23020124/12000004 Establishment of two International Markets at 9th Mile Corri							40,000,000.00	20,000,000.00	20,000,000.00
22001002/23010106/13000001 Purchase of 1 no Hilux and 1 no Bus			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
22001002/23030121/13000002 Reconstruction/Renovation of office building complex			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00	10,000,000.00	
22001002/23010112/13000003 Purchase of office equipment for one Stop Shop Investment Centre			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	
22001002/23010112/13000004 Purchase of 10 Split Unit A/C 1.5H			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	1,350,000.00		
22001002/23010112/13000005 Purchase of office furniture (Flat screen TV Steel Cabinets		490,000.00	550,000.00	550,000.00	60,000.00+	10.91%+	2,000,000.00		
22001002/23010112/13000006 Purchase of 1no GP tank/stand			200,000.00	200,000.00	200,000.00+	100.00%+	220,000.00		
22001002/23010119/14000001 Purchase of sound proof generator 10KVA			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	650,000.00		
Sub total		490,000.00	114,400,000.00	114,400,000.00	113,910,000.00+	99.57%+	127,220,000.00	80,000,000.00	47,000,000.00
27001001 - Ministry of Labour & Productivity									
27001001/23050102/11000001 Establishment of Management Information System/software							14,000,000.00	21,000,000.00	
27001001/23010115/11000002 Purchase of Photocopying machine and Printer							200,000.00		
27001001/23010136/11000003 Purchase of 1 Unit Television set							50,000.00		
27001001/23010132/11000004 Purchase of installation of CCTV in the Ministry							750,000.00		
27001001/23010113/13000001 Purchase of 3No Computer Equipment and accessories			800,000.00	800,000.00	800,000.00+	100.00%+			
27001001/23010105/13000003 Purchase of 1No Bus for the Ministry			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
27001001/23050103/13000005 Establishment of State unemployment rate and development of			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
27001001/23010124/13000006 Provision of equipment for skill development			36,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	5,000,000.00	6,000,000.00	
27001001/23010112/13000007 Purchase of 1No Refrigerator							100,000.00		
27001001/23010112/13000008 Purchase of 2 unit steel cabinets							50,000.00		
27001001/23010112/13000009 Purchase of furniture for Management Development Centre Office							400,000.00	500,000.00	500,000.00
27001001/23010119/14000001 Purchase of and installation of Solar panel and inverter pla							2,000,000.00		
27001001/23010119/14000002 Purchase of 5KVA sound proof Generator							300,000.00		
Sub total			74,800,000.00	57,800,000.00	57,800,000.00+	100.00%+	22,850,000.00	27,500,000.00	500,000.00
28001001 - Ministry of Science & Technology									
28001001/23020106/04000001 Procurement and installation of quality control/general purp			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23050103/04000004 Development of database for Food and Agro-allied processing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
28001001/23010119/04000006 Installation of Solar Panel for Schools and public health facil			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
28001001/23050101/05000001 Introduction of computer science in primary schools in the S			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23050101/05000002 Introduction of computer science in secondary schools in the			20,000,000.00						
28001001/23010112/11000002 Installation of internet connectivity services in the State							40,000,000.00	20,000,000.00	20,000,000.00
28001001/23050101/11000006 Feasibility study of biomass conversion technology and const			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00		
28001001/23010113/11000010 Purchase and installation of 413 Computer Desktops and accessories							343,000,000.00	400,000,000.00	200,000,000.00
28001001/23020118/11000011 Establishment of Science and Technology Museum in the State							30,000,000.00	10,000,000.00	
28001001/23050102/11000012 Development of software for training and empowerment of Youth							20,000,000.00		
28001001/23020118/12000002 Establishment of Gypsum processing plant in Awgu/Olo area in			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
28001001/23020124/12000003 Establishment of science and technology park in the State			30,000,000.00				80,000,000.00	80,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
28001001/23020118/12000004 Establishment of a modelled Kaolin plant at Nkpologwu/Ogbede			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
28001001/23030121/13000003 Completion of the upgrading of raw material display resource			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00		
28001001/23010129/13000004 Development of natural medicine via partnering with Professionals			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
Sub total			142,000,000.00	92,000,000.00	92,000,000.00+	100.00%+	603,000,000.00	560,000,000.00	220,000,000.00
28002001 - Enugu State Information & Technology									
28002001/23010113/11000012 Purchase of Communication equipment	250,000.00								
Sub total	250,000.00								
29053001 - Coal Transport Services									
29053001/23010108/13000001 Purchase of 1 Coal City Bus							47,000,000.00	110,000,000.00	200,000,000.00
29053001/23010104/13000004 Purchase of 5No Motor Cycles			750,000.00	750,000.00	750,000.00+	100.00%+	500,000.00	900,000.00	
29053001/23010124/13000005 Purchase of Workshop Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
29053001/23020101/13000008 Construction of Security House			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
29053001/23010107/13000014 Purchase of 1 no towing truck and lifting jack (Actor 30/32)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
29053001/23010129/13000017 Purchase of workshop machines							500,000.00	650,000.00	
29053001/23020118/13000020 Construction of perimeter fence	6,503,103.00								
Sub total	6,503,103.00		34,750,000.00	34,750,000.00	34,750,000.00+	100.00%+	80,000,000.00	111,550,000.00	200,000,000.00
29001001 - Ministry of Transport									
29001001/23010113/11000001 Purchase of office equipment for establishment of rider per			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	13,000,000.00	2,000,000.00	1,000,000.00
29001001/23010136/13000001 Installation of solar powered traffic light systems	86,439,703.10		90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	750,000,000.00	50,000,000.00	
29001001/23010107/13000002 Purchase of vehicles (3 buses 3 MercedesBenz trucks 10 po			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	36,000,000.00	15,000,000.00	10,000,000.00
29001001/23020123/13000003 Procurement of office equipment for traffic enforcement unit			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
29001001/23020127/13000004 Procurement of equipment for public enlightenment such as ho			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
29001001/23020124/13000008 Development of park for buses taxis and tricycles							5,000,000.00	2,000,000.00	
29001001/23010112/13000011 Procurement of office furniture such as 10 Nos. Padded exec			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
29001001/23020118/13000017 Construction/renovation of bricks bus shelters in Enugu and							1,000,000,000.00		
29001001/23020118/13000023 Establishment of model driving school			250,000,000.00					30,000,000.00	15,000,000.00
29001001/23010136/13000024 Procurement of equipment/tools for maintenance of traffic light			47,000,000.00	47,000,000.00	47,000,000.00+	100.00%+		1,500,000.00	
29001001/23010136/13000025 Procurement of 50 Traffic control stand with solar							3,000,000.00	1,500,000.00	
29001001/23020123/17000002 Provision of traffic signages/road markings			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
Sub total	86,439,703.10		487,000,000.00	237,000,000.00	237,000,000.00+	100.00%+	1,816,000,000.00	106,000,000.00	26,000,000.00
29001001 - ENTRACO									
29053001/23010113/11000001 Purchase of 5 sets of computers			750,000.00	750,000.00	750,000.00+	100.00%+			
29053001/23010105/13000001 Purchase of 5No Toyota Hiace Bus (2017 model)			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
29053001/23020124/13000002 Construction of lockup shops passengers waiting halls tran			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	6,000,000.00	2,000,000.00
29053001/23020124/13000003 Construction of lockup shops passengers waiting halls tran			8,200,000.00	8,200,000.00	8,200,000.00+	100.00%+		1,500,000.00	6,000,000.00
29053001/23020101/13000005 Opening of new depots/routes in Lagos and Abuja			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00	2,500,000.00	
29053001/23021018/13000005 Completion of construction of shopping plaza at Gariki			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
29053001/23010112/13000006 Purchase of office equipment and electrical appliances			400,000.00	400,000.00	400,000.00+	100.00%+		150,000.00	70,000.00
Sub total			81,850,000.00	81,850,000.00	81,850,000.00+	100.00%+	20,000,000.00	20,150,000.00	8,070,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018 ₦	Actual 2019 ₦	Original Budget 2019 ₦	Revised Budget 2019 ₦	Variance Amount 2019	% Variance 2019	Budget 2020 ₦	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦
34001001 - Ministry of Works & Infrastructure									
34001001/23020106/04000001			1,500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020107/05000001							10,000,000,000.00	500,000,000.00	1,000,000,000.00
34001001/23020112/08000001							1,400,000,000.00	500,000,000.00	300,000,000.00
34001001/2320118/06008002				200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020100/17008003				200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020124/12000001							250,000,000.00		
34001001/23020124/12000002							150,000,000.00		
34001001/23020124/12000003							100,000,000.00		
34001001/23020124/12000004							50,000,000.00		
34001001/23020124/12000005							50,000,000.00		
34001001/23020124/12000006							50,000,000.00		
34001001/23020124/12000007							50,000,000.00		
34001001/23020124/12000008							50,000,000.00		
34001001/23020124/12000009							50,000,000.00		
34001001/23020124/12000010							50,000,000.00		
34001001/23020124/12000011							50,000,000.00		
34001001/23020124/12000012							100,000,000.00		
34001001/23020124/12000013							50,000,000.00		
34001001/23020124/12000014							50,000,000.00		
34001001/23020124/12000015							50,000,000.00		
34001001/23030118/12000016							500,000,000.00		
34001001/23020112/13000005		2,726,500.00		2,730,000.00	3,500.00+	0.13%+			
34001001/23010133/13000006				97,270,000.00	97,270,000.00+	100.00%+			
34001001/23020101/13000008		65,447,233.40		65,500,000.00	52,766.60+	0.08%+			
34001001/23030121/13000013		250,000.00		250,000.00					
34001001/23030121/13000014	1,713,901,082.22	2,504,231,191.67	131,000,000.00	2,498,000,000.00	6,231,191.67-	0.25%-	2,000,000,000.00	2,000,000,000.00	1,500,000,000.00
34001001/23020101/13000015							500,000,000.00	500,000,000.00	
34001001/23020123/13000022	1,243,769,063.00	1,032,588,600.00	200,000,000.00	1,032,590,000.00	1,400.00+	0.00%+		400,000,000.00	300,000,000.00
34001001/23030129/13000023	74,309,007.84								
34001001/23010129/13000024	3,956,500.00								
34001001/23020105/13000033	18,491,944.39								
34001001/23020118/13000034			1,500,000,000.00	634,500,000.00	634,500,000.00+	100.00%+	700,000,000.00	200,000,000.00	100,000,000.00
34001001/23020118/13000036			200,000,000.00	199,750,000.00	199,750,000.00+	100.00%+			
34001001/23020118/13000044	20,000,000.00			6,650,700.00	6,650,700.00+	100.00%+			
34001001/23010140/13000050							200,000,000.00	300,000,000.00	250,000,000.00
34001001/23020118/13000052			400,000,000.00				400,000,000.00	100,000,000.00	100,000,000.00
34001001/23020100/17000054			1,000,000,000.00				250,000,000.00	500,000,000.00	400,000,000.00
34001001/23020101/13000055			500,000,000.00				300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020105/13000056			300,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	150,000,000.00	50,000,000.00
34001001/23020109/13000057							2,500,000,000.00	500,000,000.00	200,000,000.00
34001001/23020101/13000058			420,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	700,000,000.00	600,000,000.00	350,000,000.00
34001001/23020119/13000059			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/13000060			200,000,000.00	193,349,300.00	193,349,300.00+	100.00%+			
34001001/23020119/13000061							1,700,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/13000062							120,000,000.00	200,000,000.00	150,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
34001001/23030101/13000063							300,000,000.00	25,000,000.00	25,000,000.00
34001001/23020101/13000064							40,000,000.00	10,000,000.00	5,000,000.00
34001001/23020118/13000065							50,000,000.00		
34001001/23020103/14000001							1,000,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000001			750,000,000.00	388,060,000.00	388,060,000.00+	100.00%+	300,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000012								100,000,000.00	50,000,000.00
34001001/23020114/17000013								200,000,000.00	200,000,000.00
34001001/23050101/17000014		111,934,560.70		111,940,000.00	5,439.30+	0.00%+			
34001001/23020114/17000019		17,093,814.39		17,094,000.00	185.61+	0.00%+			
34001001/23020114/17000026	140,053,381.50								
34001001/23020114/17000029			450,000,000.00	441,639,000.00	441,639,000.00+	100.00%+	140,000,000.00	10,000,000.00	
34001001/23020114/17000030			800,000,000.00	332,406,000.00	332,406,000.00+	100.00%+	350,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/17000035			500,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/17000044	1,889,367,730.61	358,360,928.75		358,361,000.00	71.25+	0.00%+			
34001001/23020100/17000057								100,000,000.00	100,000,000.00
34001001/23020114/17000059	9,501,308,494.77	7,256,603,656.48	4,000,000,000.00	6,914,496,000.00	342,107,656.48-	4.95%-	4,500,000,000.00	5,000,000,000.00	5,000,000,000.00
34001001/23020114/17000072								100,000,000.00	100,000,000.00
34001001/23020114/17000074								150,000,000.00	200,000,000.00
34001001/23020114/17000075								200,000,000.00	200,000,000.00
34001001/23020114/17000110								200,000,000.00	200,000,000.00
34001001/23020114/17000111								200,000,000.00	200,000,000.00
34001001/23020114/17000113			100,000,000.00	200,000,000.00	200,000,000.00+	100.00%+		500,000,000.00	500,000,000.00
34001001/23020114/17000123								200,000,000.00	200,000,000.00
34001001/23020114/17000126			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+		100,000,000.00	
34001001/23020114/17000146		41,645,793.08		41,646,000.00	206.92+	0.00%+			
34001001/23020100/17000153			500,000,000.00	167,410,000.00	167,410,000.00+	100.00%+	650,000,000.00	500,000,000.00	500,000,000.00
34001001/23020100/17000155								200,000,000.00	200,000,000.00
34001001/23020100/17000158							500,000,000.00	500,000,000.00	300,000,000.00
34001001/23020114/17000061			250,000,000.00	208,354,000.00	208,354,000.00+	100.00%+	400,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/17000062								50,000,000.00	50,000,000.00
34001001/23020100/17000163			250,000,000.00				250,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000164			350,000,000.00				200,000,000.00	50,000,000.00	50,000,000.00
34001001/23020114/17000165								20,000,000.00	10,000,000.00
34001001/23020114/17000166			250,000,000.00				200,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000167			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	15,000,000.00	10,000,000.00
34001001/23020114/17000168			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	15,000,000.00
34001001/23020114/17000169			100,000,000.00				85,000,000.00	10,000,000.00	5,000,000.00
34001001/23020114/17000170			150,000,000.00				50,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000171			200,000,000.00	85,504,000.00	85,504,000.00+	100.00%+	300,000,000.00	400,000,000.00	300,000,000.00
34001001/23020114/17000172							1,800,000,000.00	500,000,000.00	200,000,000.00
34001001/23020114/17000173							150,000,000.00	50,000,000.00	50,000,000.00
34001001/23020114/17000174				56,500,000.00	56,500,000.00+	100.00%+	2,500,000,000.00	500,000,000.00	500,000,000.00
34001001/23030113/17000175							150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/17000176							50,000,000.00	50,000,000.00	30,000,000.00
34001001/23030113/17000177							4,000,000.00		
34001001/23030113/17000178							4,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
34001001/23030113/17000179							5,000,000.00		
34001001/23020114/17000180							100,000,000.00		
34001001/23020114/17000181							50,000,000.00		
34001001/23020114/17000182							180,000,000.00		
34001001/23020114/17000183							210,000,000.00		
34001001/23020114/17000184							55,000,000.00		
34001001/23020114/17000185							140,000,000.00		
34001001/23020114/17000186							30,000,000.00		
34001001/23020114/17000187							160,000,000.00		
34001001/23020114/17000188							500,000,000.00		
34001001/23020114/17000189							800,000,000.00		
34001001/23020114/17000190							3,000,000.00		
34001001/23020114/17000191							2,000,000.00		
34001001/23030113/17000192							180,000,000.00		
34001001/23030113/17000193							250,000,000.00		
34001001/23030113/17000194							28,000,000.00		
34001001/23020114/17000195							50,000,000.00		
34001001/23020114/17000196							400,000,000.00		
34001001/23020114/17000197							400,000,000.00		
34001001/23020114/17000198							100,000,000.00		
34001001/23020114/17000199							300,000,000.00		
34001001/23020114/17000200							150,000,000.00		
34001001/23030113/17000201							300,000,000.00		
34001001/23020114/17000202							160,000,000.00		
34001001/23020114/17000203							350,000,000.00		
34001001/23020114/17000204							3,000,000,000.00		
34001001/23030113/17000205							200,000,000.00		
34001001/23020114/17000206							200,000,000.00		
34001001/23020114/17000207							200,000,000.00		
34001001/23020114/17000208					150,000,000.00	100.00%+			
34001001/23020114/17000209					150,000,000.00	100.00%+			
Sub total	14,605,157,204.33	11,390,882,278.47	16,076,000,000.00	15,719,000,000.00	4,328,117,721.53+	27.53%+	46,891,000,000.00	19,170,000,000.00	16,390,000,000.00
34001002 - Rural Access Mobility Project (RAMP)									
34001002/23000114/13000002	404,094,458.96	400,238,237.00	50,000,000.00	400,239,000.00	763.00+	0.00%+	300,000,000.00	400,000,000.00	400,000,000.00
34001002/23020114/17000021			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001002/23020114/17000037			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001002/23020114/17000078			20,000,000.00	2,761,000.00	2,761,000.00+	100.00%+			
34001002/23020114/17000087			20,000,000.00						
34001002/23020114/17000092			18,000,000.00						
34001002/23020114/17000096			15,000,000.00						
34001002/23020113/17000100							229,000,000.00	200,000,000.00	200,000,000.00
34001002/23020114/17000104			20,000,000.00						
34001002/23020114/17000107			20,000,000.00						
34001002/23020114/17000111			20,000,000.00						
34001002/23020114/17000113			15,000,000.00						

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
34001002/23020114/17000117			25,000,000.00						
34001002/23020114/17000123			15,000,000.00						
34001002/23020114/17000125			10,000,000.00						
34001002/23020114/17000128			15,000,000.00						
34001002/23020114/17000131			15,000,000.00						
34001002/23020114/17000132			20,000,000.00						
34001002/23020114/17000136			15,000,000.00						
34001002/23020114/17000138			10,000,000.00						
34001002/23020114/17000140			20,000,000.00						
34001002/23020114/17000145			20,000,000.00						
34001002/23020114/17000149			20,000,000.00						
34001002/23020114/17000153			20,000,000.00						
Sub total	404,094,458.96	400,238,237.00	443,000,000.00	443,000,000.00	42,761,763.00+	9.65%+	529,000,000.00	600,000,000.00	600,000,000.00
36001001 - Ministry of Culture & Tourism									
36001001/23020101/02000002	3,866,048.15								
36001001/23010105/02000008			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
36001001/23050101/02000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	20,000,000.00	20,000,000.00
36001001/23010129/02000010	56,335,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
36001001/23010130/02000011			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	1,000,000.00	1,000,000.00	
36001001/23050102/11000001							1,500,000.00		
36001001/23020119/12000018			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
36001001/23050104/12000019	3,866,048.15								
36001001/23020119/12000020			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
36001001/23030118/12000022			20,000,000.00	420,000,000.00	420,000,000.00+	100.00%+			
36001001/23030100/13000001				500,000,000.00	500,000,000.00+	100.00%+			
Sub total	64,067,096.30		95,000,000.00	995,000,000.00	995,000,000.00+	100.00%+	39,000,000.00	31,000,000.00	20,000,000.00
36004001 - Enugu State Council for Arts & Culture									
36004001/23010130/02000002			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	20,000,000.00		
36004001/23010112/02000005							500,000.00		
36004001/23010113/02000007							350,000.00		
36004001/23010130/02000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
36004001/23050102/02000014							500,000.00		
36004001/23050104/12000001			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	10,000,000.00		
36004001/23010100/13000003			200,000.00	200,000.00	200,000.00+	100.00%+	150,000.00		
Sub total			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	33,500,000.00		
36052001 - Enugu State Tourism Board									
36052001/23010105/02000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
36052001/23010115/02000004			700,000.00	700,000.00	700,000.00+	100.00%+	400,000.00		
36052001/23020118/02000008								10,000,000.00	
36052001/23050101/02000009								2,000,000.00	2,000,000.00
36052001/23010112/02000011			260,000.00	260,000.00	260,000.00+	100.00%+	460,000.00		
36052001/23010112/02000012			200,000.00	200,000.00	200,000.00+	100.00%+			
36052001/23050104/12000002								15,000,000.00	
36052001/23010129/13000001								1,500,000.00	
Sub total			26,160,000.00	26,160,000.00	26,160,000.00+	100.00%+	860,000.00	28,500,000.00	2,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
52001001 - Ministry of Water Resources									
52001001/23000000/09000005	2,131,500.00								
52001001/23040106/09000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	44,000,000.00		
52001001/23020105/09000010							1,000,000,000.00		
52001001/23050101/10000005							15,000,000.00		
52001001/23020105/10000015			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	13,000,000.00		
52001001/23020105/10000029			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52001001/23050103/10000030			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52001001/23050103/10000031			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52001001/23020105/10000032							36,000,000.00	20,000,000.00	
52001001/23050103/10000033							10,000,000.00	5,000,000.00	5,000,000.00
52001001/23050103/10000034							10,000,000.00	5,000,000.00	5,000,000.00
52001001/23030128/100000036				100,000,000.00	100,000,000.00+	100.00%+			
52001001/23010100/13000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00		
52001001/23000000/13000003	56,859,356.00								
52001001/23010105/13000004			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
52001001/23010133/13000006							2,000,000.00		
52001001/23010141/13000007							10,000,000.00		
Sub total	58,990,856.00		100,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,141,000,000.00	30,000,000.00	10,000,000.00
52102001 - Water Corporation									
52102001/23030101/06000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
52102001/23030104/10000001	27,578,980.21						5,000,000.00	5,000,000.00	5,000,000.00
52102001/23010125/10000003							5,000,000.00	5,000,000.00	
52102001/23030104/10000004			70,000,000.00	64,081,000.00	64,081,000.00+	100.00%+	100,000,000.00	200,000,000.00	
52102001/23030104/10000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23030104/10000006								10,000,000.00	10,000,000.00
52102001/23020105/10000008								15,000,000.00	15,000,000.00
52102001/23020105/10000009				50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,000,000.00	40,000,000.00
52102001/23010138/10000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23030104/10000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
52102001/23030104/10000013			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	25,000,000.00	20,000,000.00	
52102001/23020105/10000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23020105/10000017							5,000,000.00	5,000,000.00	
52102001/23030125/10000018	25,926,908.63	5,918,400.00		5,919,000.00	600.00+	0.01%+			
52102001/23030104/10000021			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23020105/10000022							30,000,000.00	30,000,000.00	
52102001/23030104/10000023			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	20,000,000.00	
52102001/23020105/10000024			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,000,000.00	25,000,000.00	
52102001/23050101/10000026			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
52102001/23020105/10000027			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
52102001/23020105/10000028			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
52102001/23050102/10000029			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23010141/10000030			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23010141/10000031							200,000,000.00	200,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
52102001/23010141/10000032 Procurement and installation of new pumps and starter panels							150,000,000.00	150,000,000.00	
52102001/23020105/10000033 Drilling of 10 No Solar powered boreholes electro-mechanical							100,000,000.00	200,000,000.00	
52102001/23020105/10000034 Construction and installation of PH adjustment plant and chl							10,000,000.00	10,000,000.00	
52102001/23010141/10000035 Installation of power protection facilities for the power tr							5,000,000.00	5,000,000.00	
52102001/23050101/13000001 State counterpart funding for water projects			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	154,000,000.00	20,000,000.00	200,000,000.00
52102001/23050101/13000002 Field survey coding classification of Buildings& integration			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
Sub total	53,505,888.84	5,918,400.00	455,000,000.00	505,000,000.00	499,081,600.00+	98.83%+	1,029,000,000.00	1,160,000,000.00	275,000,000.00
52103001 - Enugu State Water Supply & Sanitation Agency									
52103001/23020105/10000003 Spring development with 2km reticulation	13,828,130.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	
52103001/23020105/10000005 Construction of 9 lavatories with motorized boreholes equip			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	36,000,000.00	37,000,000.00	
52103001/23050101/10000006 Construction of 6 No 200mm diameter deep water boreholes			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	120,000,000.00	50,000,000.00	
52103001/23030104/10000007 Construction of 20 No 150mm diameter motorized deep water bo	23,162,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	150,000,000.00	50,000,000.00	20,000,000.00
52103001/23050101/10000008 Counterpart contribution for PEWASH Program							400,000,000.00	400,000,000.00	400,000,000.00
52103001/23020105/10000018 Construction of 26No hand pumps water boreholes in Guinea			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	22,100,000.00	10,000,000.00	
52103001/23020105/10000021 Spring water improvement with 1km reticulation			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	15,000,000.00	10,000,000.00	
52103001/23030104/10000022 Repair of Autoclave and oven for biological test			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00		
52103001/23010129/10000023 Purchase of water quality equipment (Spectrophotometer)			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,250,000.00		
52103001/23010129/10000024 Purchase and installation of 50 No 4 inch diameter meters			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	2,500,000.00	2,500,000.00	
52103001/23010129/10000027 Purchase of 6000 branded sanitary buckets for disposal			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,500,000.00	11,000,000.00	
52103001/23010129/10000028 Purchase of 8 sanitary dumpsters for disposal of wastes			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
52103001/23050103/10000034 Enumeration/functionality survey of all rural water facilities			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,200,000.00	1,000,000.00	
52103001/23010105/13000001 Purchase of 2 No Hilux vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Sub total	36,990,130.00		145,000,000.00	145,000,000.00	145,000,000.00+	100.00%+	784,050,000.00	592,500,000.00	420,000,000.00
52014001 - Small town Water Supply & Sanitation									
52014001/23030104/10000001 Rehabilitation of non-functional motorized boreholes in Nru							7,000,000.00	5,000,000.00	
52014001/23020105/10000004 Community Led Total Sanitation (CLTS)			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
52014001/23030104/10000005 Rehab. of non-functional hand pump boreholes in Isigwe			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	3,000,000.00	
52014001/23030104/10000007 Rehabilitation of non-functional motorized boreholes in udenu			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
52014001/23030104/10000010 Rehabilitation reticulation and upgrading of 8No non-functional			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
Sub total			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	27,000,000.00	28,000,000.00	
53001001 - Ministry of Housing									
53001001/23010112/06000002 Purchase of Office Equipments.	26,650.00								
53001001/23020104/06000015 Construction of 50mm thick asphalted access and internal road			498,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	195,000,000.00	150,000,000.00	150,000,000.00
53001001/23020103/06000016 Provision of power supply to Satellite Estate phase 1&2 including							177,280,000.00	100,000,000.00	100,000,000.00
53001001/23010133/06000017 Purchase of surveying equipment quantity surveyors software							7,000,000.00		
Sub total	26,650.00		498,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	379,280,000.00	250,000,000.00	250,000,000.00
53010001 - Enugu State Housing Corporation									
53010001/23010133/06000001 Procurement of set of different GPS receiver and its accessories							20,000,000.00	25,000,000.00	
53010001/23010129/06000003 Procurement of set of different GPS receiver and its accessories			30,500,000.00	30,500,000.00	30,500,000.00+	100.00%+			
53010001/23020114/06000005 Construction of 3.996km asphalt road at Sunrise and Republic			215,400,000.00	115,400,000.00	115,400,000.00+	100.00%+	269,500,000.00	100,000,000.00	
53010001/23020114/06000006 Reconstruction of 2.5km line drains at Trans-Ekulu Phase1			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00		
Sub total			445,900,000.00	245,900,000.00	245,900,000.00+	100.00%+	489,500,000.00	125,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
54001001 - Ministry of Rural Development									
54001001/23010136/11000001 Purchase of Video Camera (Canon Rebel7i) photo camera (Nik			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	
54001001/23010136/11000002 Purchase of 1 No. Projector							600,000.00		
54001001/23010136/11000003 Purchase of Public Address System							250,000.00		
54001001/23010114/11000004 Purchase of 4No. HP Printers							320,000.00		
54001001/23010115/11000005 Purchase of 1No. Photocopier							320,000.00		
54001001/23010136/11000006 Purchase of 5Nos Plasma Tv							450,000.00		
54001001/23050102/11000007 Development of Ministry's Website							100,000.00		
54001001/23050102/11000008 Revenue collection software dev. Licensing & Mgt. & Procure							2,000,000.00	2,000,000.00	
54001001/23010113/13000005 Procurement of 3No desktop computers and 2No laptop with acc			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/23010106/13000006 Purchase of 1No Hilux Van		144,061,443.80	25,000,000.00	144,062,000.00	556.20+	0.00%+			
54001001/23050101/13000007 Purchase of Office Furniture (25No. Plastic Chairs & 11 No.			600,000.00	600,000.00	600,000.00+	100.00%+	400,000.00	400,000.00	
54001001/23020113/13000008 Procurement of Locally fabricated mechanized Agric. Equipment							50,000,000.00	72,000,000.00	
54001001/23010100/13000009 Purchase of 1No. Power Gen-Set 5KVA							300,000.00		
54001001/23020118/13000012 Funding of second batch of the community focused projects	1,760,000,000.00	175,000,000.00	1,500,000,000.00	380,938,000.00	205,938,000.00+	54.06%+			
54001001/23020118/13000015 Provision of public conveniences in rural communities in collab			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
54001001/23010108/13000016 Procurement of 1No 16 Seater Hiace Bus			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
54001001/23010112/13000017 Purchase of 5 No. Refrigerators							750,000.00		
54001001/23050101/13000018 Quarterly publication of Ministry's Magazine(4x)							400,000.00		
54001001/23010114/13000019 Demand Notice with New Security Seal(1000 Copies							1,000,000.00	1,000,000.00	1,000,000.00
54001001/23010129/13000020 Grinding machine(pap tomatoes corn Flour							7,500,000.00		
54001001/23010129/13000021 Procurement of 30 Nos Garri Processing machine for the Senat							13,500,000.00		
54001001/23010129/13000022 Procurement of 10 Nos Palm oil/kernel processing machine @ N							15,000,000.00		
54001001/23010129/13000023 Procurement of 10 Nos Cashew nut processing machine @ 500 00							5,000,000.00		
54001001/23010129/13000024 Procurement of 30 Nos Fish/meat roasting machine in 30 Comm							15,000,000.00		
54001001/23010129/13000025 Procurement of 30 Nos Sowing/ Weaving machine @ N350 000 in							90,000,000.00		
54001001/23020118/13000026 Building of Incubation centre for job creation & empowerment							50,000,000.00	50,000,000.00	
Sub total	1,760,000,000.00	319,061,443.80	22,000,000.00	569,050,000.00	249,988,556.20+	43.93%+	253,390,000.00	125,900,000.00	1,000,000.00
54001002 - Comm. & Social Dev. Project (CSDP)									
54001002/23050101/13000001 State Counterpart contribution for financing of State Micro Projects		601,685,795.21	100,000,000.00		601,685,795.21 -		150,000,000.00	50,000,000.00	50,000,000.00
Sub total		601,685,795.21	100,000,000.00		601,685,795.21-		150,000,000.00	50,000,000.00	50,000,000.00
54001003 - Community Development Project (CDP)									
54001003/23020106/04000001 Construction of 4Nos Health Centre in the 3 Senatorial zones			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00		
54001003/23020105/10000001 Construction of 12Nos water scheme in the 3 Senatorial zones			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	160,000,000.00		
54001003/23020124/12000001 Development of 3Nos markets in the 3 Senatorial zones			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
54001003/23020118/13000003 Construction of 3No Civic Centres in the 3 Senatorial zones			19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	57,000,000.00		
54001003/23020118/13000005 Completion of CDP ongoing projects in the 3 senatorial zones							121,000,000.00		
54001003/23050103/13000006 Conduct monitoring and evaluation of CDP projects			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	12,640,000.00		
Sub total			128,000,000.00	128,000,000.00	128,000,000.00+	100.00%+	420,640,000.00		
54003001 - Rural Electrification Board									
54003001/23020103/14000001 Const. of new Electrification Networks in the three senatorial zones							150,000,000.00	100,000,000.00	100,000,000.00
54003001/23030102/14000002 Extension of Electricity to the existing networks in the Rural	294,960,279.00	170,568,415.00	50,000,000.00	170,569,000.00	585.00+	0.00%+	80,000,000.00	100,000,000.00	100,000,000.00
54003001/23030102/14000003 Boosting/ Energization of Electricity	248,534,484.00	83,240,756.00		83,241,000.00	244.00+	0.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018 ₦	Actual 2019 ₦	Original Budget 2019 ₦	Revised Budget 2019 ₦	Variance Amount 2019	% Variance 2019	Budget 2020 ₦	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦
54003001/23020103/14000006			200,000,000.00	79,431,000.00	79,431,000.00+	100.00%+	150,000,000.00	100,000,000.00	100,000,000.00
54003001/23010119/14000007	11,155,471.00	18,236,606.00	50,000,000.00	21,990,000.00	3,753,394.00+	17.07%+	100,000,000.00	50,000,000.00	50,000,000.00
54003001/23010105/14000008	15,600,000.00								
54003001/23010119/14000010	501,500.00								
54003001/23030100/140014011	24,227,781.00	28,010,000.00		28,010,000.00					
54003001/23020103/14000013	409,941,550.19		50,000,000.00	116,759,000.00	116,759,000.00+	100.00%+	60,000,000.00	80,000,000.00	50,000,000.00
54003001/23020103/14000015			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	50,000,000.00	50,000,000.00
54003001/23020123/14000016			300,000,000.00				50,000,000.00	50,000,000.00	50,000,000.00
54003001/23030102/14000019	247,805,356.00	213,843,870.00	200,000,000.00	250,000,000.00	36,156,130.00+	14.46%+			
54003001/23020123/14000020			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
54003001/23020123/14000021			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	50,000,000.00	50,000,000.00
Sub total	1,252,726,421.19	513,899,647.00	1,000,000,000.00	900,000,000.00	386,100,353.00+	42.90%+	800,000,000.00	630,000,000.00	600,000,000.00
54007001 - Enugu State Fire Service									
54007001/23010123/09000001		13,920,000.00		14,000,000.00	80,000.00+	0.57%+	15,000,000.00	15,000,000.00	15,000,000.00
54007001/23020105/09000002							6,000,000.00	6,000,000.00	
54007001/23030109/09000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	
54007001/23030109/09000004			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
54007001/23000000/09000005			100,000,000.00	136,000,000.00	136,000,000.00+	100.00%+	200,000,000.00		
54007001/23020110/09000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
54007001/23020110/09000010			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
54007001/23020110/09000011			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	38,000,000.00	30,000,000.00	
54007001/23020110/09000012			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	38,000,000.00	30,000,000.00	
54007001/23020110/10000001			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
54007001/23020105/13000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
54007001/23020110/13000003								200,000,000.00	100,000,000.00
54007001/23010136/13000006			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
54007001/23020105/13000007							240,000,000.00	240,000,000.00	
54007001/23010107/13000009			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	75,000,000.00	75,000,000.00	75,000,000.00
54007001/23020101/13000010							15,000,000.00		
54007001/23010112/13000011							8,000,000.00	8,000,000.00	
Sub total		13,920,000.00	222,000,000.00	272,000,000.00	258,080,000.00+	94.88%+	666,000,000.00	635,000,000.00	205,000,000.00
60001001 - Ministry of Lands & Urban Development									
60001001/23050101/06000002							2,000,000,000.00	2,000,000,000.00	
60001001/23050101/06000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23020104/06000004	31,095,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00	30,000,000.00	
60001001/23010101/06000006		16,000,000.00	19,000,000.00	19,000,000.00	3,000,000.00+	15.79%+	70,000,000.00	30,000,000.00	
60001001/23050101/06000007			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23010129/06000008		19,258,250.00	20,000,000.00	20,000,000.00	741,750.00+	3.71%+	30,000,000.00	10,000,000.00	
60001001/23000000/06000010		11,219,000.00		11,219,000.00					
60001001/23020118/06000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23030121/13000004		24,654,600.00	80,000,000.00	68,781,000.00	44,126,400.00+	64.15%+			
60001001/23010112/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
60001001/23020118/13000006							30,000,000.00	10,000,000.00	
60001001/23050101/13000007							70,000,000.00	10,000,000.00	
Sub total	31,095,000.00	71,131,850.00	216,000,000.00	216,000,000.00	144,868,150.00+	67.07%+	2,270,000,000.00	2,090,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
64001001 - Ministry of Budget & Planning									
64001001/23020127/11000001 Purchase of IPSAS and other ICT software							20,000,000.00		
64001001/23010114/11000004 Purchase of 1No Camera 5Nos Ipad 1No Printer etc for budge							1,750,000.00		
64001001/23010113/11000005 Purchase and installation of Intra-Net and its accessories (5,000,000.00		
64001001/23050102/11000006 Development of website for the ministry							2,500,000.00		
64001001/23010112/13000002 Purchase of office equipment (2No Fire Gubambi safe photocopy			644,000.00	644,000.00	644,000.00+	100.00%+	2,850,000.00		
64001001/23010119/13000000 Procurement of 5KVA Generator Set							300,000.00		
64001001/23010113/13000006 Purchase of 5No computer desktop and accessories			1,260,000.00	1,260,000.00	1,260,000.00+	100.00%+			
64001001/23010112/13000007 Purchase of office furniture for the Conference room (tables			770,000.00	770,000.00	770,000.00+	100.00%+	1,000,000.00		
64001001/23010104/13000008 Purchase of 2No motorcycles for dispatch			200,000.00	200,000.00	200,000.00+	100.00%+	500,000.00		
64001001/23050103/13000009 Development of M&E Framework for the State							13,245,300.00	15,000,000.00	15,000,000.00
Sub total			2,874,000.00	2,874,000.00	2,874,000.00+	100.00%+	47,145,300.00	15,000,000.00	15,000,000.00
65001001 - Enugu State Capital Development Authority									
65001001/23020113/01000001 Construction of modern abattoirs (consultancy and design)			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
65001001/23020118/06000002 Management and development of City Infrastructure			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
65001001/23020118/06000013 Urban renewal project and development control	12,500,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
65001001/23020122/06000014 House Numbering and identification			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,500,000.00	5,000,000.00	5,000,000.00
65001001/23020118/06000018 Construction of 6 modern public convenience with blocks and			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	5,000,000.00	
65001001/23010105/06000023 Purchase of 1No Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
65001001/23010129/06000024 Purchase of earth moving equipment (tipper backhoe excavator			100,000,000.00				150,000,000.00	50,000,000.00	
65001001/23020118/06000035 Ground marking and directional signage of the new secretariat			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
65001001/23020124/06000036 Relocation of all motor parks out of the city: (Design and c			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	18,000,000.00	10,000,000.00	
65001001/23020118/09000002 Provision of 30 units of ultra modern bus shelters with bloc			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	75,000,000.00	20,000,000.00	
65001001/23020118/09000003 Provision of 5 directional gantries			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
65001001/23010129/09000040 Purchase of 6 no. Mowing Machine			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
65001001/23000012/11000001 Purchase of office equipment (backup server etc)			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	
65001001/23040106/06000002 Decongestion of street trading in Enugu Metropolis			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
65001001/23010113/11000003 Upgrading and computerization of ECTDA departments with mode			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
65001001/23010136/11000004 Provision and installation of security circuit (72 CCTV came			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	60,000,000.00		
65001001/23020118/12000001 Construction of 3 recycling plants (consultancy and design)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total	12,500,000.00		380,000,000.00	280,000,000.00	280,000,000.00+	100.00%+	361,500,000.00	103,000,000.00	15,000,000.00
18011001 - Judicial Service Commission									
18011001/23010119/02000001 Purchase of 1No 7KVA Electricity Generating Set			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
18011001/23010105/02000002 Purchase of 1No Toyota Hilux Van for inspection							25,000,000.00		
18011001/23010112/02000003 Purchase of office furniture for JSC (Executive tables chair	56,519,710.50						5,000,000.00		
18011001/23010112/02000004 Purchase of Office Equipment							2,000,000.00		
18011001/23010113/02000005 Purchase of Computer Equipment (Desktops Printers UPS Lap			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	2,500,000.00		
18011001/23010112/02000006 Furnishing of Judicial Service Commission Conference Hall (t			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00		
18011001/23010123/02000007 Purchase and installation of fire fighting equipment							300,000.00		
18011001/23010105/02000008 Purchase of 1No Prado Jeep for Hon. Judge			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		50,000,000.00	
18011001/23010105/02000009 Purchase of 2No Hyundai Elantra Cars for the Secretary and D							40,000,000.00		
18011001/23020102/06000001 Design and construction of 5No 3 bedroom duplexes for Hon Judges			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	150,000,000.00
18011001/23050102/11000001 Purchase and Installation of Internet facility			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		
18011001/23010108/13000002 Purchase of 1No Toyota mini-bus			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	27,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018 ₦	Actual 2019 ₦	Original Budget 2019 ₦	Revised Budget 2019 ₦	Variance Amount 2019	% Variance 2019	Budget 2020 ₦	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦
18011001/23020118/13000003 Construction and installation of burglary proofs in JSC			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
18011001/23030121/13000004 Re-roofing and re-ceiling of JSC office extension housed wit			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,000.00		
18011001/23010136/13000005 Purchase of training equipment (public address system)			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
18011001/23010112/13000006 Purchase of 3No fire proof safe			1,050,000.00	1,050,000.00	1,050,000.00+	100.00%+	1,050,000.00		
18011001/23050103/13000008 Publication of Judicial Service Comm Annual Performance Report			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
18011001/23010105/13000010 Purchase of 2No Tricycles for the dispatch of mails							1,000,000.00		
Sub total	56,519,710.50		147,250,000.00	147,250,000.00	147,250,000.00+	100.00%+	376,650,000.00	200,000,000.00	150,000,000.00
26001001 - Ministry of Justice									
26001001/23010136/11000001 Establishment of ICT Unit in the Ministry of Justice							25,000,000.00	25,000,000.00	
26001001/23010125/11000002 Purchase of E-Library and library equipment							55,000,000.00		
26001001/23010114/13000001 Purchase of 5 Nos. Photocopy Machines and 5 Nos. Printers			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
26001001/23020101/13000002 Construction of DPP Offices and other Departmental Offices			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	
26001001/23050101/13000003 Review of Enugu State Laws							150,000,000.00	150,000,000.00	
26001001/23010112/13000007 Furnishing of DAD Building (tables chairs fire proof steel			15,520,000.00	15,520,000.00	15,520,000.00+	100.00%+	10,000,000.00	3,000,000.00	
26001001/23020101/13000008 Reconstruction of Admin General office building behind DAD b			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
26001001/23020127/13000012 Provision and Installation of ICT Solution for Case Management			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
26001001/23010112/13000014 Furnishing and equipping of zonal DPP offices and other depart			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	9,000,000.00	10,000,000.00	
26001001/23010112/13000015 Furnishing and equipping of AGPT offices newly constructed B			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26001001/23010119/14000001 Purchase of 100KVA FG Wilson Generating Plant and construction							8,000,000.00		
Sub total			143,520,000.00	143,520,000.00	143,520,000.00+	100.00%+	289,000,000.00	220,000,000.00	
26051001 - High Court									
26051001/23010112/13000002 Purchase of office furniture and fittings (85 leather seats	5,869,290.00	6,293,800.00	20,000,000.00	20,000,000.00	13,706,200.00+	68.53%+	10,000,000.00	10,000,000.00	
26051001/23010113/13000003 Purchase of computer equipment and accessories for Judges (L	954,000.00	926,000.00	5,000,000.00	5,000,000.00	4,074,000.00+	81.48%+	9,500,000.00		
26051001/23010123/13000004 Purchase of fire Fighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
26051001/23010129/13000005 Purchase of communication equipment for Judges (Glo mobile c			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
26051001/23020102/13000006 Construction of office building (5No high court buildings	20,362,770.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00	100,000,000.00	10,000,000.00
26051001/23030101/13000008 Rehabilitation of residential building for Judges	600,000.00	1,329,290.00	37,000,000.00	37,000,000.00	35,670,710.00+	96.41%+	10,000,000.00	5,000,000.00	
26051001/23010119/13000009 Purchase of 12No Power Generating Set (27KVA sound proof Perkins	112,205,000.00	37,466,433.00	50,000,000.00	49,148,000.00	11,681,567.00+	23.77%+	50,000,000.00	2,000,000.00	
26051001/23030121/13000011 Rehabilitation of High Court and Magistrate Court Buildings.	8,039,000.00	852,000.00		852,000.00					
26051001/23010101/13000012 Purchase of 2No. Tricycles for Court bailiffs			2,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	2,000,000.00		
26051001/23010106/13000013 Purchase of 2Nos Hilux Van for Chief Registrar and Protocol			25,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	25,000,000.00	25,000,000.00	
26051001/23010141/13000014 Purchase of 1No Water Tanker for Judiciary			40,000,000.00	39,905,300.00	39,905,300.00+	100.00%+	20,000,000.00		
26051001/23010108/13000015 Purch. of 1No.18 Seaters Toyota for Judiciary			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
26051001/23010112/13000018 Purch. of LB-SBW steel Book wheel Disassembly steel cabinets	100,000.00								
26051001/23010112/13000019 Reading Desk Metal Mobile filing storage Metal book shelf		94,700.00		94,700.00					
26051001/23050102/13000020 Purch. of 5no. Comp. software packages in Law Accounting & Admin							5,000,000.00		
26051001/23030101/13000021 Rehabilitation of Hon. Chief Judge's post House.	30,000.00								
26051001/23030127/13000023 Rehabilitation/Repair of ICT infrastructure	817,550.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
26051001/23050102/13000024 Acquisition of Computer Software application in law account			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26051001/23010125/13000027 Purchase of Library books and equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26051001/23010128/13000028 Purchase of security equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26051001/23030121/13000029 Rehabilitation of office buildings in Judiciary Headquarters		24,000,000.00	50,000,000.00	50,000,000.00	26,000,000.00+	52.00%+	155,900,000.00	60,000,000.00	
26051001/23010105/13000030 Purchase of vehicles for High Court Judges			300,000,000.00				350,000,000.00	300,000,000.00	
26051001/23010128/13000031 Purchase of Gubabi safe for Enugu North South and East Magi			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,600,000.00		
Sub total	148,977,610.00	70,962,223.00	626,600,000.00	326,600,000.00	255,637,777.00+	78.27%+	750,000,000.00	502,000,000.00	10,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
26052001 - Customary Court of Appeal									
26052001/23010125/05000001 Purchase of law library and periodicals			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26052001/23020101/13000006 Furnishing of Customary Court of Appeal building complex			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	54,000,000.00		
26052001/23020118/13000007 Construction of fence at the Permanent Site of Customary Court							8,000,000.00		
26052001/23020101/13000008 Construction of security house at the Permanent Site of Customary							400,000.00		
26052001/23020125/13000009 Construction of Generator house at the Permanent Site of Customary							650,000.00		
26052001/23020105/13000010 Construction of overhead tank at Permanent Site of Customary							1,000,000.00		
26052001/23040102/13000011 Landscaping of the whole environment of customary court of							20,542,500.00		
26052001/23020101/13000012 Construction of event hall at the Permanent Site of Customary							25,000,000.00		
26052001/23010112/13000013 Furnishing of event hall at Customary Court of Appeal Enugu							10,000,000.00		
Sub total			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	121,592,500.00		
26007001 - Citizens Rights & Mediation Centre									
26007001/23010136/11000001 Purchase of Intercom and IT equipment			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
26007001/23010104/13000001 Purchase of 20 (CG 125/150) Motorbikes for dispatch of mails		1,800,000.00	3,000,000.00	2,340,000.00	540,000.00+	23.08%+	5,000,000.00	5,000,000.00	
26007001/23010112/13000003 Purchase of office furniture and fittings (tables chairs w		200,000.00	15,000,000.00	15,000,000.00	14,800,000.00+	98.67%+	17,000,000.00		
26007001/23010114/13000005 Purchase of 5No Printers and 3No Photocopier		577,000.00	3,000,000.00	3,000,000.00	2,423,000.00+	80.77%+	1,500,000.00		
26007001/23010112/13000006 Purchase of office equipment (Intercom network Plasma TV)		660,000.00		660,000.00					
26007001/23010114/13000007 Purchase of 20No desktop phones with Sim cards for 17 LGA HQ			400,000.00	400,000.00	400,000.00+	100.00%+			
26007001/23010104/13000009 Procurement of 100KVA sound proof Generator Set (FJ Wilson P			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
26007001/23020101/13000010 Construction of head office complex			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
Sub total		3,237,000.00	89,400,000.00	89,400,000.00	86,163,000.00+	96.38%+	23,500,000.00	5,000,000.00	
26007003 - Enugu State Justice Reform Team									
26007003/23050101/05000001 Advocacy and Capacity building							13,000,000.00	15,000,000.00	15,000,000.00
26007003/23020127/11000001 Establishment of ICT/Data processing department/Construction							4,400,000.00	4,000,000.00	
26007003/23010112/13000002 Purchase of Office furniture to set up ESJRT office (2No con			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	14,500,000.00	3,000,000.00	
26007003/23010114/13000004 Purchase of 3 Nos Computer Desktops/Laptop			450,000.00	450,000.00	450,000.00+	100.00%+			
26007003/23010115/13000005 Purchase of 2No Printers and 2No Photocopy machines			700,000.00	700,000.00	700,000.00+	100.00%+			
26007003/23010112/13000006 Purchase of 2 Nos fire proof steel Cabinets			300,000.00	300,000.00	300,000.00+	100.00%+			
26007003/23010136/13000008 Purchase of communication and training equipments (Recording			3,100,000.00	3,100,000.00	3,100,000.00+	100.00%+	3,500,000.00		
Sub total			12,550,000.00	12,550,000.00	12,550,000.00+	100.00%+	35,400,000.00	22,000,000.00	15,000,000.00
26007002 - Admin General/Public Trustee									
26007002/23010112/13000001 Furnishing of AG/PT offices (conference hall tables chairs							13,000,000.00		
26007002/23010104/13000002 Purchase of 3No (CG125/150) motorbikes for dispatch of mails							500,000.00		
26007002/23030121/13000003 Rehabilitation of building of Estates in Trust							7,000,000.00		
Sub total							20,500,000.00		
13001001 - Ministry of Youth & Sports									
13001001/23010122/04000001 Procurement of medical equipment for sports medical centre a			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	25,000,000.00	20,000,000.00	
13001001/23020118/08000004 Construction of ultra-modern camping sports centre							100,000,000.00	50,000,000.00	
13001001/23020112/08000005 Constr. of Indoor Sports Boxing Ring weight lifting Platform		11,415,020.00		11,416,000.00	980.00+	0.01%+	20,000,000.00	20,000,000.00	
13001001/23010129/08000012 Procurement of brushing machine at Nnamdi Azikiwe Stadium			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
13001001/23010112/08000013 Furnishing of existing building at Nnamdi Azikiwe Stadium		10,716,375.00		11,000,000.00	283,625.00+	2.58%+			
13001001/23020118/08000015 Construction of Olympic sized swimming pool at Nnamdi Azikiw							40,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
13001001/23120105/08000016							28,000,000.00		
13001001/23020119/08000017			20,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
13001001/23020119/08000018	1,600,000.00		50,000,000.00	27,584,000.00	27,584,000.00+	100.00%+			
13001001/23010100/08000019							30,500,000.00	20,000,000.00	
13001001/23030100/08000020		10,900,000.00		11,000,000.00	100,000.00+	0.91%+	300,000,000.00	500,000,000.00	500,000,000.00
13001001/23030100/08000021							20,000,000.00		
13001001/23030100/08000022							40,000,000.00	50,000,000.00	
13001001/23030103/08000023							40,000,000.00	60,000,000.00	
13001001/23030128/08000024							20,000,000.00	20,000,000.00	
13001001/23030118/08000025							20,000,000.00	20,000,000.00	
13001001/23010113/11000001							500,000.00		
13001001/23020119/08000003							10,000,000.00		
Sub total	1,600,000.00	33,031,395.00	81,500,000.00	81,500,000.00	48,468,605.00+	59.47%+	704,000,000.00	760,000,000.00	500,000,000.00
13053001 - Games Village Awgu									
14001001 - Ministry of Gender Affairs & Social Development									
14001001/23050101/07000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
14001001/23010129/07000003			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+			
14001001/23050101/07000021			41,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	41,000,000.00	40,000,000.00	40,000,000.00
14001001/23000000/07000024							30,000,000.00		
14001001/23020118/07000026							50,000,000.00	20,000,000.00	
14001001/23030121/07000028		13,070,054.00		15,000,000.00	1,929,946.00+	12.87%+	53,000,000.00	30,000,000.00	
14001001/23000000/07000029							8,000,000.00	5,000,000.00	
14001001/23010112/07000031			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
14001001/23010112/07000032			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23010112/07000033			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+			
14001001/23020118/07000034		9,348,400.00	53,000,000.00	53,000,000.00	43,651,600.00+	82.36%+			
14001001/23020102/07000035		900,000.00	15,000,000.00	15,000,000.00	14,100,000.00+	94.00%+			
14001001/23030101/07000036			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+			
14001001/23030121/07000037			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
14001001/23010112/07000038			25,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
14001001/23020118/07000039		11,852,139.45	12,000,000.00	12,000,000.00	147,860.55+	1.23%+			
14001001/23020105/10000001		9,804,000.00	2,500,000.00	10,500,000.00	696,000.00+	6.63%+			
Sub total		44,974,593.45	210,000,000.00	210,000,000.00	165,025,406.55+	78.58%+	182,000,000.00	95,000,000.00	40,000,000.00
14002001 - Skills Acquisition Centre									
17001001 - Ministry of Education									
17001001/23030110/05000004			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
17001001/23010105/05000012			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
17001001/23010138/05000019			50,000.00	50,000.00	50,000.00+	100.00%+	2,390,000.00	1,000,000.00	
17001001/23020118/05000020		7,031,000.00		8,000,000.00	969,000.00+	12.11%+			
17001001/23030121/05000022							15,000,000.00	5,000,000.00	
17001001/23020107/05000024							6,910,000.00	2,000,000.00	
17001001/23010136/05000035			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
17001001/23020118/05000037							15,160,000.00	15,000,000.00	
17001001/23010108/05000045			25,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
17001001/23020118/05000046			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
17001001/23010140/05000047			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17001001/23010113/11000001							8,475,000.00		
17001001/23010113/11000002			5,280,000.00	280,000.00	280,000.00+	100.00%+			
17001001/23020111/05000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17001001/23010112/05000004							2,096,000.00	1,000,000.00	
17001001/23010112/13000001		6,806,000.00	2,743,000.00	7,743,000.00	937,000.00+	12.10%+	4,000,000.00	1,000,000.00	
17001001/23010112/05000002							4,000,000.00		
17001001/23010112/05000003							2,946,000.00	1,000,000.00	
17001001/23010124/14000001			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
Sub total		13,837,000.00	109,573,000.00	109,573,000.00	95,736,000.00+	87.37%+	78,977,000.00	46,000,000.00	
17003001 - ESUBEB									
17003001/23020107/01000001							20,000,000.00	30,000,000.00	35,000,000.00
17003001/23020107/05000001			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	540,000,000.00	480,000,000.00	530,000,000.00
17003001/23030106/05000002			275,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	360,000,000.00	320,000,000.00	240,000,000.00
17003001/23050101/05000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
17003001/23020118/05000004			275,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	60,000,000.00	75,000,000.00	120,000,000.00
17003001/23010124/05000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,000,000.00
17003001/23010124/05000008			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+		6,000,000.00	3,000,000.00
17003001/23010124/05000009			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+		1,000,000.00	1,500,000.00
17003001/23010124/05000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,500,000.00
17003001/23010124/05000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		8,000,000.00	5,700,000.00
17003001/23010124/05000014								15,000,000.00	
17003001/23010124/05000016			700,000.00	700,000.00	700,000.00+	100.00%+	20,000,000.00	40,000,000.00	20,000,000.00
17003001/23050101/05000021	9,529,673,711.86	3,383,114,548.96		3,383,114,600.00	51.04+	0.00%+			
17003001/23010124/05000022			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	130,000,000.00	27,000,000.00	35,500,000.00
17003001/23010124/05000024								5,000,000.00	5,000,000.00
17003001/23010124/05000025			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	
17003001/23010124/05000026							3,360,000.00	7,000,000.00	4,000,000.00
17003001/23010124/05000027							3,390,000.00	5,000,000.00	4,000,000.00
17003001/23010124/05000028								5,000,000.00	5,000,000.00
17003001/23010124/05000034			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	200,000,000.00	240,000,000.00	45,000,000.00
17003001/23010124/05000036			4,250,000.00	4,250,000.00	4,250,000.00+	100.00%+			
17003001/23010119/05000038								5,000,000.00	5,000,000.00
17003001/23010124/05000039			6,250,000.00	6,250,000.00	6,250,000.00+	100.00%+	6,500,000.00	4,000,000.00	4,250,000.00
17003001/23010124/05000041			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	4,200,000.00	4,500,000.00
17003001/23010124/05000051	23,050,000.00								
17003001/22020312/05000059			100,000.00	100,000.00	100,000.00+	100.00%+		100,000.00	100,000.00
17003001/23020118/05000066			250,000,000.00	49,770,000.00	49,770,000.00+	100.00%+	260,000,000.00	300,000,000.00	470,000,000.00
17003001/23010124/05000067			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+		4,300,000.00	4,500,000.00
17003001/23010124/05000068								1,400,500.00	1,200,000.00
17003001/23010124/05000069							40,000,000.00		
17003001/23010124/05000070			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	2,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
17003001/23010124/05000071 Procure and distribute 12 Ceiling Fan for LEMIS			132,000.00	132,000.00	132,000.00+	100.00%+		200,000.00	200,000.00
17003001/23010126/13000005 Procure & distribute 300 merry-go-round for ECCDE CLASSES							5,000,000.00		
17003001/23010112/13000007 Purchase of office equip for ENSUBEB HQ			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	6,000,000.00	2,000,000.00
17003001/23030106/13000011 Renovation of 24 no dilapidated 3 classroom blocks with ram	322,780.00		189,000,000.00	5,885,400.00	5,885,400.00+	100.00%+	240,000,000.00	325,000,000.00	350,000,000.00
17003001/23010105/13000012 2% UBEC/ENSUBEB Counterpart Project \$ Purch of Vehicle M&E			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	40,000,000.00	60,000,000.00	60,000,000.00
17003001/23010124/13000014 Procure and distribute 2000 white board and dusters								10,000,000.00	10,000,000.00
17003001/23010124/13000017 Provision of mental arithmetic skills								3,000,000.00	1,000,000.00
17003001/23020118/13000019 Print and distribute 10 000 copies of continuousassessment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,500,000.00
17003001/23020118/13000020 Procure & dist. 12 HP Printer wt scanner for LEMIS			750,000.00	750,000.00	750,000.00+	100.00%+		760,000.00	750,000.00
17003001/23020118/13000022 Print and distribute Library manual for all Public Primary a							2,250,000.00	400,000.00	4,250,000.00
17003001/23010113/13000023 Procure and distribute 3 laptops 2 desktop and printers for								1,000,000.00	500,000.00
17003001/23030106/13000024 Emergency disaster preparedness/resilience on re-roofing of			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+		60,000,000.00	55,000,000.00
17003001/23010105/13000025 Procure one new serviceable vehicle and motorcycle for quali			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Sub total	9,553,046,491.86	3,383,114,548.96		3,908,452,000.00	525,337,451.04+	13.44%+	2,000,000,000.00	2,070,860,500.00	2,039,950,000.00
17008001 - Enugu State Library Board									
17008001/23030121/05000001 Rehabilitation of Zonal Library at Nsukka							10,000,000.00		
17008001/23020121/05000002 Rehabilitation of Zonal Library at Awgu							10,000,000.00		
17008001/23020111/05000028 Establishment of E-Library and procurement of Journals							25,000,000.00		
Sub total							45,000,000.00		
17010001 - State Agency for Mass Literacy									
17010001/23030121/13000001 Reconstruction of office building for Vocational skill acquis							17,500,000.00	10,000,000.00	10,000,000.00
17010001/23010119/13000004 Purchase of Generating Plant for SAME Office/Literacy/Vocation							500,000.00	1,000,000.00	
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquisition							500,000.00	1,000,000.00	
17010001/23020101/05000007 Reconstruct of office building for vocational skills in 6 edu								30,000,000.00	30,000,000.00
17010001/23010124/05000008 Purchase of equipment and tool for vocational skill acquisition							1,500,000.00	3,000,000.00	3,000,000.00
Sub total							20,000,000.00	45,000,000.00	43,000,000.00
17019001 - Enugu State College of Education (Tech)									
17019001/23020107/05000001 Construct 1 no. Educational Technology Centre	10,124,389.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	22,200,000.00	50,000,000.00	50,000,000.00
17019001/23030106/05000002 Rehabilitation of Educational Institutional Building			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23020107/05000006 Construction of 1 no 3 Story Female Hostel			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	120,000,000.00	120,000,000.00
17019001/23020107/05000008 Construction of 1no. standard lab. with current equipment for			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+		20,000,000.00	10,000,000.00
17019001/23020118/05000013 Construction of Entrance Gate Exit Gate/ Security Post for			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
17019001/23030128/05000014 Rehabilitation of Chemistry laboratory			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23030128/05000015 Rehabilitation of Biology Laboratory			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23010113/05000016 Purchase of 10 no. HP Elite Desk 800 core i5 Desktop computer			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+			
17019001/23010113/05000017 Purchase of 8 no. Dell latitude core 17 laptops for ICT Dept			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+			
17019001/23010113/05000018 Purchase of Computer Accessories 10 no. voltage stabilizers			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	300,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000019 Purch of 5 no. Learjet PRO 400 Computer Printer for Lib			750,000.00	750,000.00	750,000.00+	100.00%+	500,000.00	500,000.00	
17019001/23010118/05000020 Purchase of 4 no. HP Scan Jet G2710 Scanner for library dept			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	200,000.00	
17019001/23020127/05000021 Provision of Internet Services and 3 no. Network Equipment o	14,375,742.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	2,000,000.00	
17019001/230020127/05000022 Provision of 50 no. Alfa Wireless network card cusy and Ins			5,000,000.00	2,131,000.00	2,131,000.00+	100.00%+	1,500,000.00	3,000,000.00	2,000,000.00
17019001/23010125/05000023 Equip school library with 424 no. current hard copy books			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	6,000,000.00	5,000,000.00	
17019001/23010125/05000024 Purchase of 95 no. Office Equipment for Library dept	11,535,400.00	2,868,300.00		2,869,000.00	700.00+	0.02%+			
17019001/23010140/05000028 Purchase of 52 no. Office Equipments for Chemistry dept			400,000.00	400,000.00	400,000.00+	100.00%+			
17019001/23010124/05000029 Purch of Studio tools and materials (con. Mixer etc) for sch.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
17019001/23010136/05000030 Purchase of Communication Equipment 1 no. multimedia projector		1,102,500.00	3,500,000.00	3,500,000.00	2,397,500.00+	68.50%+	2,000,000.00	1,000,000.00	
17019001/23010113/05000031 Purchase of Monitor and Accessories CPU (8G RAM 500GB Hard			180,000.00	180,000.00	180,000.00+	100.00%+			
17019001/23020112/05000034 Construction of standard meeting pitch for Physical and heal			100,000,000.00				10,000,000.00	20,000,000.00	20,000,000.00
17019001/23010124/05000035 Construction of box collect at Agric Education department							6,000,000.00	6,000,000.00	
17019001/23010113/11000001 Purchase of 10 no. LaserJet PRO 400 computer Printer for Lib	62,000.00								
17019001/23020118/13000001 Infrastructural Development fund			200,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	250,000,000.00	250,000,000.00
17019001/23010125/13000002 Purchase of 55 no. office equipment for library dept.			35,000,000.00	20,484,200.00	20,484,200.00+	100.00%+	5,000,000.00	20,000,000.00	10,000,000.00
17019001/23010129/13000003 Purchase of 9 no. Office equipment for physics Dept.			500,000.00	500,000.00	500,000.00+	100.00%+	3,000,000.00	2,000,000.00	
17019001/23010140/13000004 Purch of 54 office Equipment for integratedscience& maths dept			750,000.00	750,000.00	750,000.00+	100.00%+	2,500,000.00	800,000.00	
17019001/23010140/13000005 Purch of 2 no. office equip for Biology dept. (1no photocopier & Printer)			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	250,000.00	
17019001/23010140/13000006 Purchase of 52 no. office equipments for chemistry dept. (50							21,000,000.00	10,000,000.00	
17019001/23020107/13000007 Construction of 1 no Educational Technology Centre	10,153,415.09	14,515,705.35		14,515,800.00	94.65+	0.00%+			
17019001/23020107/13000008 Construct 1 no Standard students centre	1,936,917.00								
17019001/23010105/13000010 Purchase of Hyundai Accent Car for Bursary							4,500,000.00	9,000,000.00	
17019001/23010119/14000001 Procurement and installation of solar panel and accessories							15,000,000.00	8,000,000.00	
17019001/23030113/17000001 Rehabilitation of road network in the college							34,450,000.00	40,000,000.00	
Sub total	48,187,863.09	18,486,505.35	652,180,000.00	372,180,000.00	353,693,494.65+	95.03%+	305,500,000.00	638,750,000.00	523,000,000.00
17021001 - Enugu State University of Science & Tech									
17021001/23020118/05000001 Construction of Educational Building	24,207,159.92	35,796,538.25		35,797,000.00	461.75+	0.00%+			
17021001/23010101/05000005 Fencing of 15Km Sch. Premises (N25M/KM			200,000,000.00				200,000,000.00	175,000,000.00	
17021001/23010114/05000006 Constr. of 3Km Access Rd. to New Hostel Areas &PharmacyBuilding	13,937,495.30		150,000,000.00	51,792,400.00	51,792,400.00+	100.00%+		150,000,000.00	55,000,000.00
17021001/23010112/05000010 Purchase of Office Equipment	88,300.00	16,930,470.12		16,931,000.00	529.88+	0.00%+			
17021001/23010140/05000011 Purchase of Lab. & workshop Equipment	3,125,759.05	1,054,830.00	55,000,000.00	26,452,800.00	25,397,970.00+	96.01%+		55,000,000.00	20,000,000.00
17021001/23010112/05000012 Purchase of Office Furniture (tables chairs)	9,963,942.80	1,180,010.00		1,181,000.00	990.00+	0.08%+			
17021001/23010125/05000013 Purchase of Library Equipment		40,637,501.80		40,637,600.00	98.20+	0.00%+			
17021001/23010112/05000014 Procurement of classroom furniture for college of medicine		11,577,511.00		11,577,600.00	89.00+	0.00%+		60,000,000.00	50,000,000.00
17021001/23010125/05000016 Library Books at Cost		10,435,110.00		10,435,200.00	90.00+	0.00%+			
17021001/23020105/05000017 Purchase of 1No Water Tanker (10,000 Ltrs Mercedes Benz Arte		2,006,726.40		2,006,800.00	73.60+	0.00%+		42,350,000.00	
17021001/23020104/05000029 Completion of 40 Senior Staff Quarters								210,000,000.00	300,000,000.00
17021001/23010138/10000001 Water reticulation to all faculties and students hostels								120,000,000.00	60,000,000.00
17021001/23020105/10000002 Provision of 2 more boreholes and reservoir								120,000,000.00	100,000,000.00
17021001/23020118/13000001 Infrastructural Development fund		13,814,600.00		13,815,000.00	400.00+	0.00%+			
17021001/23010112/13000002 Furnishing of the University Auditorium								35,000,000.00	35,000,000.00
17021001/23010107/13000003 Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia			109,900,000.00						
17021001/23020103/13000005 Electricity Supply Infrastructure	41,056,900.00	47,957,960.00		47,958,000.00	40.00+	0.00%+			
17021001/23010119/13000007 1No 100KVA Perkins Gen set for PG School			40,100,000.00	100,000.00	100,000.00+	100.00%+		5,000,000.00	5,000,000.00
17021001/23030102/13000008 Extension of Electricity supply to new pharmacy complex env			20,000,000.00	6,415,600.00	6,415,600.00+	100.00%+	47,799,600.00	200,000,000.00	
17021001/23020118/13000012 Construction of building for Works department/works yard		2,500,000.00	100,000,000.00	100,000,000.00	97,500,000.00+	97.50%+		130,000,000.00	100,000,000.00
17021001/23010100/13000013 1 Refuse Disposable Vehicle							24,000,000.00		
17021001/23020104/13000014 Construction of building for central stores/warehouse								128,000,000.00	100,000,000.00
17021001/23020124/13000015 Provision of parking lots and landscaping								85,000,000.00	50,000,000.00
17021001/23020112/13000017 Provision of sporting facilities (football pitch and gymnasium								200,000,000.00	200,000,000.00
17021001/23010119/14000001 1No 250KVA Perkins Gen set for Admin block and new office block							13,079,000.00		
17021001/23010119/14000002 4Nos 200 KVA Perkins Gen set for Fans ext. pharmacy building							10,696,400.00	10,000,000.00	10,000,000.00
17021001/23010119/14000003 Procurement of 4No 500KVA Transformers								20,000,000.00	20,000,000.00
Sub total	92,379,557.07	183,891,257.57	675,000,000.00	365,100,000.00	181,208,742.43+	49.63%+	295,575,000.00	1,745,350,000.00	1,105,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018 ₦	Actual 2019 ₦	Original Budget 2019 ₦	Revised Budget 2019 ₦	Variance Amount 2019	% Variance 2019	Budget 2020 ₦	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦
17051001 - PPSMB									
17051001/23010105/05000004			50,000,000.00	39,241,000.00	39,241,000.00+	100.00%+			
17051001/23000000/05000006		4,752,750.00		4,752,800.00	50.00+	0.00%+		100,000,000.00	100,000,000.00
17051001/23030125/05000007		85,350.00		85,500.00	150.00+	0.18%+			
17051001/23000000/05000008		10,759,000.00		10,759,000.00					
17051001/23030106/05000014		74,040,563.00	200,000,000.00	195,247,200.00	121,206,637.00+	62.08%+	500,000,000.00	700,000,000.00	700,000,000.00
17051001/23010140/05000017			150,000,000.00	149,921,000.00	149,921,000.00+	100.00%+	48,000,000.00	50,000,000.00	50,000,000.00
17051001/23010112/05000019		78,200.00		79,000.00	800.00+	1.01%+			
17051001/23030206/05000022			300,000,000.00				225,000,000.00	400,000,000.00	500,000,000.00
17051001/23030106/05000023			60,000,000.00	59,914,500.00	59,914,500.00+	100.00%+	60,000,000.00	60,000,000.00	70,000,000.00
17051001/23030106/05000024			55,500,000.00	55,500,000.00	55,500,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
17051001/23010105/05000025			34,000,000.00	33,920,000.00	33,920,000.00+	100.00%+			
17051001/23030106/05000026							450,000,000.00	450,000,000.00	
17051001/23010124/05000027								40,000,000.00	45,000,000.00
17051001/23010125/05000028							20,000,000.00	22,000,000.00	24,000,000.00
17051001/23010113/11000002			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17051001/230010113/11000003			500,000.00	500,000.00	500,000.00+	100.00%+			
17051001/23030125/14000002		80,000.00		80,000.00			27,000,000.00		
Sub total		89,795,863.00	1,000,000,000.00	700,000,000.00	610,204,137.00+	87.17%+	1,430,000,000.00	1,922,000,000.00	1,589,000,000.00
17054001 - Science Tech & Voc Sch Mgt Board									
17054001/23030121/05000001	3,840,000.00								
17054001/23010124/05000002	1,034,500.00		5,000,000.00	1,207,000.00	1,207,000.00+	100.00%+			
17054001/23010112/05000006		744,850.00	750,000.00	750,000.00	5,150.00+	0.69%+	15,000,000.00	2,000,000.00	
17054001/23030106/05000008	10,252,950.00	19,897,530.00		19,897,600.00	70.00+	0.00%+			
17054001/23020118/05000011		3,793,000.00		3,793,000.00			152,000,000.00	100,000,000.00	100,000,000.00
17054001/23010113/05000012	1,185,000.00								
17054001/23010119/05000013	250,000.00								
17054001/23030128/05000017		2,803,200.00		2,803,200.00					
17054001/23010124/05000018	1,166,500.00								
17054001/23010129/05000020			7,600,000.00	4,796,800.00	4,796,800.00+	100.00%+	11,434,000.00	12,000,000.00	12,000,000.00
17054001/23010124/05000022	1,160,000.00	652,000.00		652,000.00			200,000,000.00	200,000,000.00	
17054001/23010112/05000034			6,000,000.00	5,348,000.00	5,348,000.00+	100.00%+			
17054001/23000000/05000000	1,133,800.00								
17054001/23020107/05000038			18,800,000.00	18,800,000.00	18,800,000.00+	100.00%+			
17054001/23020107/05000039			58,700,000.00	58,700,000.00	58,700,000.00+	100.00%+	79,050,000.00	80,000,000.00	85,000,000.00
17054001/23030106/05000040			65,900,000.00	65,900,000.00	65,900,000.00+	100.00%+	67,218,000.00	70,000,000.00	70,000,000.00
17054001/23010124/05000055							100,000,000.00	100,000,000.00	
17054001/23010113/11000001	23,000.00								
17054001/23020101/13000001			51,900,000.00	51,900,000.00	51,900,000.00+	100.00%+	84,000,000.00	50,000,000.00	
17054001/23010105/13000002			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
17054001/23030128/13000003							6,900,000.00	5,000,000.00	
17054001/23030106/13000004			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	43,000,000.00	45,000,000.00	45,000,000.00
17054001/23010108/13000010			84,000,000.00	64,102,400.00	64,102,400.00+	100.00%+			
Sub total	20,045,750.00	27,890,580.00	371,650,000.00	371,650,000.00	343,759,420.00+	92.50%+	758,602,000.00	664,000,000.00	312,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
17056001 - State Scholarship & Loans Board									
17065001 - Institute of Management & technology (IMT)									
17065001/23010127/01000001 Purchase of Accessories/implements (Plough Ridgers etc) for			27,000,000.00	12,252,600.00	12,252,600.00+	100.00%+	20,000,000.00	40,000,000.00	10,000,000.00
17065001/23030106/05000001 Rehabilitation of school building	20,312,000.00	97,500.00		97,500.00					
17065001/23010113/05000002 Computer Equipment	52,500.00	59,215,933.44		59,216,000.00	66.56+	0.00%+			
17065001/23020118/05000003 Other Infrastructure	155,000.00								
17065001/23020107/05000004 Reconstruction of food Technology & Electrical Engineering C		92,750,033.61		92,750,100.00	66.39+	0.00%+			
17065001/23010129/05000005 Industrial Machine and Equipment	8,730,764.74	29,168,225.00		29,168,300.00	75.00+	0.00%+			
17065001/23010128/05000007 Purchase of Communication equipment	1,299,900.00								
17065001/23010112/05000009 Purchase of Office furniture	9,782,279.60	14,649,846.69		14,649,900.00	53.31+	0.00%+			
17065001/23020107/05000010 Reconstruction of burnt Achike Udenwa Complex Building (Acco			100,000,000.00						
17065001/23010105/05000012 Purchase of 2no. Toyota Hilux for Rector & Estate Works.			48,000,000.00	5,249,900.00	5,249,900.00+	100.00%+			
17065001/23030128/05000013 Roofing renovation and equipping of Industrial Center Main			50,000,000.00				30,000,000.00	87,000,000.00	90,000,000.00
17065001/23020101/05000014 Construction of a New Administrative Block		178,907,646.51		178,908,000.00	353.49+	0.00%+			
17065001/23030121/05000016 Renovation of existing Office Block: Student Affairs and Cas		18,850,018.48	80,000,000.00	50,831,700.00	31,981,681.52+	62.92%+	50,000,000.00	20,000,000.00	
17065001/23010119/05000017 Purchase of 1 No. 500KVA Transformer	1,018,360.00								
17065001/23010125/05000021 Purchase of Accreditation Equipment and Materials Campus 3	130,800.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	
17065001/230201107/05000013 Reconstruction of Food Technology & Electrical Engineering C							30,000,000.00	50,000,000.00	
17065001/23020105/10000001 Design and construction of a new water scheme keyed		9,791,450.00		9,791,600.00	150.00+	0.00%+			
17065001/23020107/13000003 4857.41m (perimeter) fencing of IMT premises campus 1&3)			80,000,000.00	20,784,000.00	20,784,000.00+	100.00%+	80,000,000.00	100,000,000.00	
17065001/23010105/13000005 Purchase of 5 no Toyota Corolla cars for principal Officers			100,000,000.00						
17065001/23010124/13000008 Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus			10,000,000.00	208,400.00	208,400.00+	100.00%+	10,000,000.00	20,000,000.00	
17065001/23030106/13000009 Reconstruction of SLT/ Mechanical Engr Ceramic Academic Bui							30,000,000.00	45,000,000.00	10,000,000.00
17065001/23030106/13000010 Reconstruction of Chemical Engr Statistics Civil Engr Bui							50,000,000.00	30,000,000.00	
17065001/23030106/13000011 Reconstruction of Academic Department of Printing technology			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
17065001/23010119/14000001 Advanced solar powered Interactive Learner Digital classroom							10,000,000.00	145,000,000.00	150,000,000.00
17065001/23020114/17000001 Construction of internal roads network Campus 3			100,000,000.00	21,092,000.00	21,092,000.00+	100.00%+		450,000,000.00	500,000,000.00
17065001/23020105/17000002 Water pipeline Extension/Relocation scheme		1,466,000.00	30,000,000.00	30,000,000.00	28,534,000.00+	95.11%+	50,000,000.00	150,000,000.00	
Sub total	41,481,604.34	404,896,653.73	690,000,000.00	590,000,000.00	185,103,346.27+	31.37%+	400,000,000.00	1,167,000,000.00	760,000,000.00
21001001 - Ministry of Health									
21001001/23010122/04000003 Strengthen HMIS at all levels (printing of tools for data co							5,000,000.00	2,000,000.00	2,000,000.00
21001001/23050101/04000008 Control of Malaria including Trainings Procurement of Nets Dr			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23030108/04000009 Control of HIV/AIDS			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00		
21001001/23050101/04000010 TBL Control Programme-Prevention and care for TBL			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/23050101/04000013 Epidemiology Surveillance control of disease e.g. cholera m							20,000,000.00	1,000,000.00	1,000,000.00
21001001/23010139/04000016 GCCC/Free MCH Programme		27,664,149.00	200,000,000.00	28,000,000.00	335,851.00+	1.20%+	100,000,000.00		
21001001/23020108/04000018 Reproductive Health Programme- Improve reproductive Health t							5,000,000.00		
21001001/23010139/04000024 Procurement and distribution of drugs for Onchocerciasis pro							3,000,000.00		
21001001/23020106/04000034 Completion and Equipment of Enugu Medical Diagnostic Centre	144,206,603.48			451,832,000.00	451,832,000.00+	100.00%+			
21001001/23020106/04000035 (i) Construction of Health Centres - Construct 3 health cent	26,514,641.47	20,168,000.00		20,168,000.00					
21001001/23020106/04000036 (ii) Construction of Health Centres under the MDG-CGS	29,973,875.90								
21001001/23030121/04000039 Rehabilitation of Offices		26,850.00		26,850.00					
21001001/23030121/04000040 Rehabilitation of other Public Buildings	17,470,631.00	11,456,075.53		11,457,000.00	924.47+	0.01%+			
21001001/23030128/04000044 (iii)Renovation of School of Basic Midwifery Awgu	1,295,300.00								

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
21001001/23010105/04000047	18,427,500.00		50,000,000.00	5,639,950.00	5,639,950.00+	100.00%+			
21001001/23010112/04000048	18,346,239.00	32,876,125.00		32,876,200.00	75.00+	0.00%+			
21001001/23020103/04000051							7,000,000.00		
21001001/23030128/04000061	1,580,000.00								
21001001/23030105/04000063		39,029,283.00		39,029,300.00	17.00+	0.00%+			
21001001/23020106/04000065			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
21001001/23010122/04000068	6,000,000.00								
21001001/23020106/04000072							35,000,000.00	5,000,000.00	
21001001/23050101/04000085			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
21001001/23050100/04000097			14,500,000.00	14,500,000.00	14,500,000.00+	100.00%+			
21001001/23010139/04000098							3,000,000.00		
21001001/23050103/04000101							2,000,000.00		
21001001/23010105/04000105			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
21001001/23010122/04000107			24,700,000.00	24,700,000.00	24,700,000.00+	100.00%+			
21001001/23020106/04000128			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050101/04000138			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21001001/23010122/04000139			460,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21001001/23020106/04000140			70,000,000.00						
21001001/23010122/04000141			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010122/04000142			100,000,000.00	60,970,700.00	60,970,700.00+	100.00%+	400,000,000.00	100,000,000.00	100,000,000.00
21001001/23020118/04000143			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
21001001/23050101/04000144			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23050108/04000145			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21001001/23050108/04000146			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,000,000.00
21001001/23010122/04000150			60,000,000.00				60,000,000.00		
21001001/23050101/04000151							10,000,000.00		
21001001/23010122/04000152							5,000,000.00		
21001001/23010122/04000153							100,000,000.00		
21001001/23010105/04000154							75,000,000.00		
21001001/23020106/04000155							150,000,000.00	50,000,000.00	50,000,000.00
21001001/23010122/04000156							3,000,000.00		
21001001/23010122/04000157							2,000,000.00		
21001001/23010122/04000158							5,000,000.00		
21001001/23050103/04000159							5,000,000.00	7,000,000.00	
21001001/23050103/04000160							2,000,000.00	1,000,000.00	1,000,000.00
21001001/23020105/10000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
Sub total	263,814,790.85	131,220,482.53	1,112,200,000.00	1,022,200,000.00	890,979,517.47+	87.16%+	1,074,000,000.00	180,000,000.00	168,000,000.00
21003001 - Enugu State Primary Health Dev Agency									
21003001/23020106/04000002			72,000,000.00					400,000,000.00	400,000,000.00
21003001/23050103/04000003			800,000.00	800,000.00	800,000.00+	100.00%+	4,800,000.00	800,000.00	
21003001/23050108/04000004			20,000,000.00				40,000,000.00	7,000,000.00	
21003001/23010122/04000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000006			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23050108/04000007			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
21003001/23050108/04000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050108/04000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	5,000,000.00
21003001/23010122/04000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	9,500,000.00	5,000,000.00	
21003001/23050101/04000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	10,000,000.00
21003001/23050108/04000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
21003001/23050108/04000013			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
21003001/23030105/04000014							1,377,000,000.00	1,400,000,000.00	1,400,000,000.00
21003001/23010122/04000015							10,000,000.00	5,000,000.00	5,000,000.00
21003001/23050104/04000016							40,000,000.00	40,000,000.00	40,000,000.00
21003001/23050104/04000017							5,600,000.00	6,000,000.00	6,000,000.00
21003001/23050101/04000018							20,000,000.00	30,000,000.00	30,000,000.00
21003001/23020106/04000019							20,000,000.00	40,000,000.00	40,000,000.00
21003001/23050101/04000020							4,000,000.00	2,000,000.00	2,000,000.00
21003001/23050101/04000021							4,000,000.00	4,000,000.00	4,000,000.00
21003001/23050101/04000022							35,000,000.00	72,000,000.00	
21003001/23050101/04000023							5,000,000.00		
21003001/23050104/04000024							5,500,000.00	5,000,000.00	5,000,000.00
21003001/23050108/04000025							12,000,000.00	8,000,000.00	5,000,000.00
21003001/23020118/04000026							4,500,000.00		
21003001/23050101/04000027							5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000028							9,000,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000029							6,200,000.00	6,500,000.00	6,000,000.00
21003001/23050101/04000030							478,000,000.00	500,000,000.00	500,000,000.00
21003001/23050101/04000031							7,000,000.00	7,500,000.00	
21003001/23010136/04000032							25,000,000.00		
21003001/23050104/04000033							24,500,000.00	25,000,000.00	25,000,000.00
21003001/23050101/04000034							10,000,000.00	30,000,000.00	30,000,000.00
21003001/23050104/04000035							20,000,000.00	20,000,000.00	20,000,000.00
21003001/23010136/11000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	1,500,000.00	
21003001/23010136/11000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	9,280,000.00	4,640,000.00	
21003001/23050102/11000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	2,000,000.00	
21003001/23010105/13000002			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21003001/23010105/13000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21003001/23010112/13000004			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+		3,500,000.00	
21003001/23030121/13000005			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	
21003001/23020105/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00		
21003001/23010132/13000008			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21003001/23010119/14000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	5,000,000.00	5,000,000.00
21003001/23010119/14000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
Sub total			300,300,000.00	208,300,000.00	208,300,000.00+	100.00%+	2,230,380,000.00	2,679,440,000.00	2,564,000,000.00
21026001 - ESUT Teaching Hospital Parklane Enugu									
21026001/23010120/04000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00		
21026001/23020106/04000004	25,983,742.00	13,366,417.00		13,366,500.00	83.00+	0.00%+			
21026001/23020106/04000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21026001/23010122/04000008							50,000,000.00	20,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
21026001/23010122/04000010			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	15,000,000.00	10,000,000.00	
21026001/23010122/04000013			30,000,000.00	16,633,500.00	16,633,500.00+	100.00%+			
21026001/23010113/04000019			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00		
21026001/23010112/04000022	1,499,500.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21026001/23010113/04000024			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21026001/23010122/04000025	1,543,812.00								
21026001/23010122/04000029			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	10,000,000.00	
21026001/23010122/04000037			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
21026001/23010105/04000040			9,500,000.00	9,500,000.00	9,500,000.00+	100.00%+			
21026001/23020101/04000047			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	105,000,000.00		
21026001/23020101/13000048			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000054	59,627,280.00	104,121,064.00		104,122,000.00	936.00+	0.00%+			
21026001/23010102/04000060	3,948,409.00	2,373,980.00		2,374,000.00	20.00+	0.00%+			
21026001/23010112/04000062	5,129,077.00	5,853,500.00		5,853,500.00					
21026001/23010122/04000063			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00		
21026001/23020101/04000066			350,000.00	350,000.00	350,000.00+	100.00%+			
21026001/23020106/04000067			95,000,000.00	89,146,500.00	89,146,500.00+	100.00%+	200,000,000.00	50,000,000.00	
21026001/23020106/04000068								150,000,000.00	50,000,000.00
21026001/23010122/04000070			3,000,000.00	626,000.00	626,000.00+	100.00%+	2,500,000.00		
21026001/23021006/04000074			1,130,000.00	1,130,000.00	1,130,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000075			7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	5,200,000.00		
21026001/23010122/04000076			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	80,000,000.00	20,000,000.00	
21026001/23010122/04000077			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
21026001/23010122/04000078			551,000.00	551,000.00	551,000.00+	100.00%+	500,000.00		
21026001/23010112/04000079							300,000.00		
21026001/23010129/04000080			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00	1,000,000.00	
21026001/23010112/04000081			55,000,000.00	50,878,000.00	50,878,000.00+	100.00%+	80,000,000.00		
21026001/23030105/04000085			100,000,000.00				350,000,000.00		
21026001/23010100/04000086			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010100/04010188			700,000.00	700,000.00	700,000.00+	100.00%+			
21026001/23010100/04010189			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	16,000,000.00	
21026001/23010100/04010129			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000100			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
21026001/23010122/04000001							178,500,000.00		
21026001/23010122/04000002							20,000,000.00		
21026001/23040102/04000003							10,000,000.00	7,500,000.00	
21026001/23050103/05000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	
21026001/23010136/11000001	1,101,400.00								
Sub total	98,833,220.00	125,714,961.00	547,731,000.00	547,731,000.00	422,016,039.00+	77.05%+	1,244,500,000.00	311,500,000.00	50,000,000.00
21102001 - Enugu State Hospital Mgt Board									
21102001/23020100/00020101			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	9,200,000.00		
21102001/23020106/04000001			100,000,000.00				400,000,000.00	150,000,000.00	
21102001/23020106/04000002			38,500,000.00	38,500,000.00	38,500,000.00+	100.00%+			
21102001/23030105/04000003			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+	9,600,000.00		
21102001/23030121/04000005			5,600,000.00	5,600,000.00	5,600,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦		₦	₦	₦	₦
21102001/23030121/04000006			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+			
21102001/23030105/04000007			6,400,000.00	6,400,000.00	6,400,000.00+	100.00%+			
21102001/23030105/04000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00		
21102001/23020106/04000009			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	9,000,000.00		
21102001/23020105/04000010			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	10,000,000.00		
21102001/23020118/04000011			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	10,000,000.00		
21102001/23020107/04000012			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+	11,000,000.00		
21102001/23020100/04000013			7,200,000.00	7,200,000.00	7,200,000.00+	100.00%+	10,000,000.00		
21102001/23030105/04000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21102001/23010100/04000015			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
21102001/23010100/04000016			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00		
21102001/23010112/04000017							87,000,000.00	50,000,000.00	
21102001/23030121/04000018							9,200,000.00	2,000,000.00	
21102001/23030105/04000019							50,000,000.00	20,000,000.00	20,000,000.00
21102001/23030105/04000020							10,000,000.00		
21102001/23020106/04000021							20,000,000.00	10,000,000.00	
21102001/23010122/04000022							20,000,000.00	20,000,000.00	
21102001/23020106/04000023							20,000,000.00		
21102001/23010112/13000001							1,000,000.00		
21102001/23030121/13000002							15,000,000.00		
21102001/23010119/14000001							21,000,000.00		
Sub total			212,400,000.00	112,400,000.00	112,400,000.00+	100.00%+	750,000,000.00	252,000,000.00	20,000,000.00
21101002 - School of Health Tech Oji River									
21101002/23050101/04000001			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21101002/23020118/04000002			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21101002/23010112/04000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21101002/23020105/04000004			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21101002/23030105/04000005							100,000,000.00	20,000,000.00	
21101002/23020104/04000006							60,000,000.00	30,000,000.00	
21101002/23020106/04000007							20,000,000.00	10,000,000.00	
21101002/23030113/17000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Sub total			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	180,000,000.00	60,000,000.00	
21101002 - School of Public Nursing Health Tech									
21104001001/23050101/04000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21104001001/23010140/04000002			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
21104001001/23020118/04000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	35,000,000.00	20,000,000.00	25,000,000.00
21104001001/23030128/04000004			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010122/04000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010122/04000006							50,000,000.00	30,000,000.00	
21104001001/23020106/04000007							20,000,000.00	5,000,000.00	
21104001001/23010124/05000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010125/05000002			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00		
21104001001/23020105/10000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00		
21104001001/23010136/11000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010105/13000001			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
Sub total			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	140,000,000.00	55,000,000.00	25,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	% Variance 2019	Budget 2020	Proposed Budget 2021	Proposed Budget 2022
21003002 - Enugu State Agency for Universal Health Cover	₦	₦	₦	₦		₦	₦	₦	₦
21003002/23050102/11000001 Development of website for AUHC							450,000.00		
21003002/23050102/11000002 Installation of local server (HP ML10 G9 HDD 2TB RAM 8GB)							790,000.00		
21003002/23010136/11000003 Purchase of 300 PHC data system NFC enabled mobile devices 1							16,500,000.00		
21003002/23010122/11000004 Purchase of enrolment equipment for AUHC							46,000,000.00		
21003002/23010112/13000001 Procurement of office furniture and fittings							27,000,000.00		
21003002/23010112/13000002 Procurement of gubabi model 108 safe and other items for Acc							380,000.00		
Sub total							91,120,000.00		
35001001 - Ministry of Environment & mineral Resources									
35001001/23040101/09000001 Urban Beautification: Planting of Beautiful Trees & Flowers		3,336,400.00	8,000,000.00	8,000,000.00	4,663,600.00+	58.30%+			
35001001/23050101/09000002 Establ. of waste recycling plant in the State through PPP			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
35001001/23010129/09000003 Procurement of 50 number lawn mowers	1,102,500.00	1,600,000.00	2,000,000.00	2,000,000.00	400,000.00+	20.00%+	7,500,000.00	1,000,000.00	
35001001/23030104/09000005 Equip. of pollution control lab to Standard which involve..			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
35001001/23050101/09000007 Desilting and clearing of public drainage checking of blockage			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35001001/23020118/09000012 Renovation of 6 old public toilets in the State			9,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	5,000,000.00
35001001/23020105/09000075 Establishment of Modern Sewage system through PPP		4,000,000.00	20,000,000.00	5,000,000.00	1,000,000.00+	20.00%+	20,000,000.00	20,000,000.00	
35001001/23010100/00010113 Purchase of 2No laptops 4No printers 4No Desktop computers			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
35001001/23020118/09000077 Construction of sewage dump in Ugwuaji Enugu South LGA							30,000,000.00	5,000,000.00	5,000,000.00
35001001/23020118/09000078 Construction of 10 public toilets in the three senatorial zones							50,000,000.00	3,000,000.00	
35001001/23010115/13000001 Purchase of 2No Canon Photocopiers and Scanner	520,000.00								
Sub total	1,622,500.00	8,936,400.00	71,000,000.00	51,000,000.00	42,063,600.00+	82.48%+	147,500,000.00	59,000,000.00	20,000,000.00
35001002 - Nigerian Erosion & Watershed Mgt (NEWMAP)									
35001002/23040102/09000009 Reclamation channeling and remediation works at Anyazuru o							642,621,000.00		
35001002/23040102/09000010 Reclamation channeling and remediation works at Umuavulu A							87,600,000.00		
35001002/23040102/09000011 Reclamation channeling and remediation works at Onuiyi Nsukka							1,596,000,000.00		
35001002/23040102/09000014 Reclamation channeling and Remediation Works at Enugu Ngwo							110,540,000.00		
35001002/23040102/09000015 Reclamation Chan. &Remed works at Agbaja Ngwo Gully Erosion Site							28,200,000.00		
35001002/23040102/09000016 Reclamationchanneling&Remediationworks @ Udi-Ozalla Gully Erosion			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	155,000,000.00		
35001002/23040102/09000017 Reclamation Cha & Rem. Works at Ngene Owelle Ohaji Erosion Site			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
35001002/23050100/09000022 Payment of RAP for Project affected Persons			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
35001002/23050103/09000025 Consultancy for M&E Baseline Studies Projects Sites			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35001002/23050103/09000026 Consultancy for detail designs/Super. of Civil Works in SPMU			13,300,000.00	13,300,000.00	13,300,000.00+	100.00%+			
35002000/23050101/09000027 Counterpart Contribution for Additional financing	353,251,596.15	3,521,635,108.89	2,000,000,000.00	2,000,000,000.00	1,521,635,108.89-	76.08%-			
35001002/23050101/09000028 Engagement of procurement consultant for SPMU			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total	353,251,596.15	3,521,635,108.89	2,010,000,000.00	2,010,000,000.00	1,511,635,108.89-	75.21%-	2,619,961,000.00		
35053001- Enugu State Waste Mgt Authority (ESWAMA)									
35053001/23050101/09000001 Infrastructure provision for sewage treatment banks and rec							61,000,000.00	50,000,000.00	50,000,000.00
35053001/23010112/09000002 Purchase of furniture and fittings (28 padded tables 28 pad							12,000,000.00	5,000,000.00	
35053001/23010105/09000003 Purchase of 1No Mack Tipper			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	50,000,000.00		
35053001/23010129/09000006 Purchase of 1no. of Mack Compacting Truck			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	75,000,000.00		
35053001/23010105/09000008 Purchase of 1No Pail Loader Machine			55,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	75,000,000.00		
35053001/23010138/09000009 Purchase of 1000 dumpsters			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	110,000,000.00	150,000,000.00	50,000,000.00
35053001/23020127/09000011 Purchase of Advanced Client and billing management software			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35053001/23010104/09000012 Purchase of 3No Tricycles (Keke Napep)			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
35053001/23020118/09000013 Infrastructure for abattoir in major markets of the 3 geo-po							50,000,000.00		
35053001/23010138/09000014 Provision of enforcement uniform /rain boot/ hand gloves							500,000.00	500,000.00	
Sub total			145,000,000.00	145,000,000.00	145,000,000.00+	100.00%+	441,500,000.00	210,500,000.00	105,000,000.00

PART TWO

DETAILED SCHEDULES

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR									
01 - Economic Empowerment through Agriculture	34,500.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,600,000.00	2,800,000.00	
04 - Improvement to Human Health		2,732,500.00	66,595,000.00	41,668,700.00	38,936,200.00+	93.44%+	105,000,000.00	5,500,000.00	
05 - Enhancing Skills and Knowledge			250,000.00	250,000.00	250,000.00+	100.00%+	350,000.00		
11 - Information Communication & Technology		39,893,000.00	5,200,000.00	39,899,100.00	6,100.00+	0.02%+			
13 - Reform of Government & Governance	1,145,138,266.93	909,291,484.54	1,256,190,000.00	1,738,487,700.00	829,196,215.46+	47.70%+	5,951,850,000.00	368,300,000.00	80,000,000.00
14 - Power			10,220,000.00	2,379,500.00	2,379,500.00+	100.00%+	170,000,000.00		
Total	1,145,172,766.93	951,916,984.54	1,344,455,000.00	1,828,685,000.00	876,768,015.46+	47.95%+	6,234,800,000.00	376,600,000.00	80,000,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
11001001/23010127/01000001 Purchase of Agricultural inputs and Consumables	34,500.00								
11001001/23030112/01000002 Reconstruction/Renovation of cattle lairage Government house			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,800,000.00	2,800,000.00	
11001001/23030112/01000003 Renovation of animal building in Government House			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,800,000.00		
Total Programme 01	34,500.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,600,000.00	2,800,000.00	
Programme 04 - Improvement to Human Health									
11001001/23010122/04000001 Procurement of medical equipment: (5No Defibrillators (AEDs)		2,732,500.00	33,760,000.00	20,532,800.00	17,800,300.00+	86.69%+	100,000,000.00		
11001001/23010128/04000002 Upgrading of Government House Clinic to one storey building			30,000,000.00	18,300,900.00	18,300,900.00+	100.00%+			
11001001/23010104/13000003 Procurement of fumigation equipment for Government House and			2,835,000.00	2,835,000.00	2,835,000.00+	100.00%+	5,000,000.00	5,500,000.00	
Total Programme 04		2,732,500.00	66,595,000.00	41,668,700.00	38,936,200.00+	93.44%+	105,000,000.00	5,500,000.00	
Programme 05 - Enhancing Skills and Knowledge									
11001001/23010125/05000002 Purchase of library equipment (metal book shelves etc)			250,000.00	250,000.00	250,000.00+	100.00%+	350,000.00		
Total Programme 05			250,000.00	250,000.00	250,000.00+	100.00%+	350,000.00		
Programme 11 - Information Communication & Technology									
11001001/23010113/11000001 Purchase of office equipment for Focal Person office (Photocopier		25,194,000.00	2,200,000.00	25,200,000.00	6,000.00+	0.02%+			
11001001/23010136/11000002 Provision of internet facility for connectivity between Stat		14,699,000.00	3,000,000.00	14,699,100.00	100.00+	0.00%+			
Total Programme 11		39,893,000.00	5,200,000.00	39,899,100.00	6,100.00+	0.02%+			
Programme 13 - Reform of Government & Governance									
11001001/23010112/13000001 Purchase of Office Furniture and fittings (Electrical Install	77,081,532.00	76,331,000.00	5,000,000.00	76,331,100.00	100.00+	0.00%+	26,200,000.00		
11001001/23010103/13000002 Purchase of Residential Furniture for His Excellency								10,000,000.00	
11001001/23010128/13000004 Purchase of Security Gadgets: (30No Walkie Talkie Sets with	88,973,000.00	10,745,600.00	15,000,000.00	13,668,900.00	2,923,300.00+	21.39%+	516,000,000.00		
11001001/23010105/13000005 Purchase of Road Motor Vehicle	119,513,000.00	13,227,142.88		13,227,200.00	57.12+	0.00%+			
11001001/23010129/13000007 Procurement of grass mowing machines			800,000.00	800,000.00	800,000.00+	100.00%+	850,000.00		
11001001/23010113/13000008 Purchase of Computer Equipment	20,919,000.00	15,840,500.00		15,840,500.00					
11001001/23010119/13000009 Power Generating Plant	129,716,000.00	10,940,000.00		11,000,000.00	60,000.00+	0.55%+			
11001001/23020101/13000012 Construction/Reconstruction/Renovation of offices in Government	184,369,629.00	66,633,353.82		67,000,000.00	366,646.18+	0.55%+	100,000,000.00	110,500,000.00	
11001001/23050101/13000015 Governor's Special Project and intervention	229,487,389.80	616,554,218.92	1,000,000,000.00	1,000,000,000.00	383,445,781.08+	38.34%+	5,000,000,000.00		
11001001/23010101/13000016 Procurement of working equipment and accessories for Public	2,579,300.00	46,366,104.72	500,000.00	46,400,000.00	33,895.28+	0.07%+			
11001001/23020104/13000017 Construction of Conference Hall	64,165,606.00								
11001001/23010115/13000018 Procurement of 1no photocopier machines	111,389,129.63	854,000.00		2,000,000.00	1,146,000.00+	57.30%+			
11001001/23010136/13000020 Purch. ofPublic Address Equip for Out Door Sensitiza.&enlighten actv		13,940,800.00		13,950,000.00	9,200.00+	0.07%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11001001/23040101/13000021 Procurement of machineries for Trimming of palm trees and cut			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,800,000.00		
11001001/23040104/13000022 Fumigation of Govt. House and Lodge	978,000.00								
11001001/23010121/13000023 Purchase of laundry equipment: (1No Tumbler Dryer 1No Wash	6,970,000.00						45,000,000.00		
11001001/23010136/13000025 Purchase of steel camera 2No (NICON D810 Camera with Framed	388,000.00								
11001001/23020102/13000027 Construction of car parks and landscaping of Government House		14,882,715.75		14,890,000.00	7,284.25+	0.05%+			
11001001/23020107/13000030 Construction of Staff lounge			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
11001001/23030101/13000031 Renovation of Old Govt's lodge in Enugu	10,723,150.00			168,000,000.00	168,000,000.00+	100.00%+		20,000,000.00	
11001001/23010118/13000033 Upgrading of lion Building (Additional features)	4,349,830.50	18,314,048.45		33,000,000.00	14,685,951.55+	44.50%+			
11001001/23010114/13000034 Reconstruction/expansion of Governor's lodge road			70,000,000.00	24,100,000.00	24,100,000.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
11001001/23010103/13000035 Renovation of Government staff house	87,883,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
11001001/23030125/13000038 Renov. of fuel dump office to accomm an office for Govt House	647,400.00								
11001001/23020118/13000039 Construction of Security Posts at Entrance of Government House	5,005,300.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	12,000,000.00		
11001001/23010106/13000001 Purchase of 1No Hilux Van for Agric Unit			24,000,000.00	10,050,000.00	10,050,000.00+	100.00%+			
11001001/23030127/13000041 Upgrading of call centre to one storey building			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	40,000,000.00	
11001001/23010113/13000043 Purchase of office equipment: (5No Sharp AR-M316 Copier Mach		3,762,000.00	3,090,000.00	90,430,000.00	86,668,000.00+	95.84%+	8,000,000.00		
11001001/23020118/13000044 Construction of 2 No water corrosion resistant Tanks/Stand			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	14,000,000.00		
11001001/23010106/13000045 Purchase of 1No project vehicle for works dept		900,000.00	24,000,000.00	24,000,000.00	23,100,000.00+	96.25%+			
11001001/23010108/13000046 Purchase of mini bus/vehicle for disp			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11001001/23010141/13000047 Procurement of 2 tanks dry cleaning machine for suits			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11001001/23010106/13000048 Purchase of 1No Hilux Van for office of the Focal Person Soc			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
11001001/23030112/13000049 Renovation/expansion of the slaughter house Government house			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
11001001/23010112/13000050 Provision of office furniture and fittings for Focal person			300,000.00	300,000.00	300,000.00+	100.00%+			
11001001/23010101/13000051 Renovation of general and private kitchens in Government House							70,000,000.00	70,800,000.00	
11001001/23020101/13000052 Construction of new refrigerator and air conditioner electr							20,000,000.00	21,000,000.00	
Total Programme 13	1,145,138,266.93	909,291,484.54	1,256,190,000.00	1,738,487,700.00	829,196,215.46+	47.70%+	5,951,850,000.00	368,300,000.00	80,000,000.00
Programme 14 - Power									
11001001/23010119/14000001 Procurement of Power Generating Set/Plant: (1000KVA 500KVA			10,000,000.00	2,159,500.00	2,159,500.00+	100.00%+	170,000,000.00		
11001001/23010119/14000002 Purchase of 60KVA Power Generating Set for Focal Person Office			220,000.00	220,000.00	220,000.00+	100.00%+			
Total Programme 14			10,220,000.00	2,379,500.00	2,379,500.00+	100.00%+	170,000,000.00		
OFFICE OF THE DEPUTY GOVERNOR									
13 - Reform of Government & Governance	1,230,000.00	470,000.00	50,850,000.00	50,850,000.00	50,380,000.00+	99.08%+	12,950,000.00	6,500,000.00	
Total	1,230,000.00	470,000.00	50,850,000.00	50,850,000.00	50,380,000.00+	99.08%+	12,950,000.00	6,500,000.00	
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
11001002/23010113/13000003 Purchase of Computer Equipment and accessories (desktop comp			390,000.00	390,000.00	390,000.00+	100.00%+			
11001002/23010112/13000004 Purchase of office equipment and fittings (2 tables 2 chair	1,230,000.00	470,000.00	1,300,000.00	1,300,000.00	830,000.00+	63.85%+	3,500,000.00		
11001002/23010130/13000009 Purchase and installation of overhead tank (2000 litres)			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,400,000.00		
11001002/23010114/13000011 Purchase of 1No Printer							150,000.00		
11001002/23010115/13000012 Purchase of 2No Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	700,000.00		
11001002/23010108/00000014 Purchase of 1No Toyota Hiace bus			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11001002/23010136/13000023 Purchase of 10No communication equipment (walkie talkie)			960,000.00	960,000.00	960,000.00+	100.00%+	1,200,000.00	1,500,000.00	
11001002/23010106/13000024 Purchase of 1No Hilux Van for Privatisation and Commercialisation			26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+			
11001002/23010136/00000025 Purchase of dual frequency global positioning system (GPS) e							5,000,000.00	5,000,000.00	
Total Programme 13	1,230,000.00	470,000.00	50,850,000.00	50,850,000.00	50,380,000.00+	99.08%+	12,950,000.00	6,500,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
STATE EMERGENCY MANAGEMENT AGENCY									
13 - Reform of Government & Governance			103,500,000.00	103,500,000.00	103,500,000.00+	100.00%+	78,000,000.00	75,000,000.00	85,000,000.00
Total			103,500,000.00	103,500,000.00	103,500,000.00+	100.00%+	78,000,000.00	75,000,000.00	85,000,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
Programme 13 - Reform of Government & Governance									
11008001/23010129/13000001 Purchase of relief/rehabilitation materials (food and non-for			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	60,000,000.00	70,000,000.00	80,000,000.00
11008001/23010112/13000002 Purch of Pub Address Equip for Outdoor Sen.&Enlighten			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11008001/23010112/13000004 Purchase and installation of 7 No Computers laptops and acc			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+			
11008001/23020101/03000005 Rehabilitation of ESEMA warehouse							10,000,000.00		
11008001/23010107/13000006 Purchase of 1 No Hilux Vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
11008001/23000018/13000008 Construction of Camps in the 17 LGAs			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11008001/23010138/13000009 Purchase of 1 No GP tank			100,000.00	100,000.00	100,000.00+	100.00%+			
11008001/23010134/13000010 Purchase of search and rescue and personal protective equip			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11008001/23030121/13000011 Rehabilitation of ESEMA Office			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11008001/23010108/13000012 Purchase of 1No Bus			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11008001/23020100/04000013 Construction of 5 sets of relief tents							3,000,000.00		
Total Programme 13			103,500,000.00	103,500,000.00	103,500,000.00+	100.00%+	78,000,000.00	75,000,000.00	85,000,000.00
BUDGET MONITORING AND DUE PROCESS									
13 - Reform of Government & Governance			10,590,000.00	10,590,000.00	10,590,000.00+	100.00%+	5,000,000.00	3,000,000.00	
Total			10,590,000.00	10,590,000.00	10,590,000.00+	100.00%+	5,000,000.00	3,000,000.00	
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
11010001/23010105/13000001 Purchase of vehicle spare parts			700,000.00	700,000.00	700,000.00+	100.00%+			
11010001/23010112/13000002 Purchase of office equipment (2Nos Camera 1No Projector and			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	
11010001/23010112/13000003 Purch of Office Furniture (tables seats files/document racks)			1,190,000.00	1,190,000.00	1,190,000.00+	100.00%+	1,000,000.00	1,000,000.00	
11010001/23010111/13000004 Provision of Internet facilities (Mast Routers etc)			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
11010001/23000001/13000006 Due process publications			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+			
Total Programme 13			10,590,000.00	10,590,000.00	10,590,000.00+	100.00%+	5,000,000.00	3,000,000.00	
OFFICE OF THE SSG									
13 - Reform of Government & Governance	1,195,596,551.00	2,390,882,945.00	1,079,000,000.00	2,479,000,000.00	88,117,055.00+	3.55%+	7,069,000,000.00	523,000,000.00	500,000,000.00
Total	1,195,596,551.00	2,390,882,945.00	18,734,615,704.00	2,479,000,000.00	88,117,055.00+	3.55%+	7,069,000,000.00	523,000,000.00	500,000,000.00
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
11013001/23010105/13000001 Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	922,507,067.00	2,372,916,350.00		2,380,000,000.00	7,083,650.00+	0.30%+			
11013001/23010112/13000002 Purchase of Office Furniture	107,130,826.00	12,001,310.00		12,002,000.00	690.00+	0.01%+			
11013001/23010113/13000004 Purchase of Flat "17" monitor computer p4	450,000.00								
11013001/23010112/13000011 Purchase of Office Equipment (6no photocopiers 8no.Ups 9no.			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
11013001/23010112/13000012 Construction and furnishing of executive council secretariat			60,000,000.00	47,998,000.00	47,998,000.00+	100.00%+	62,000,000.00	20,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11013001/23000005/13000017 Purchase of official and security vehicles for State Government	165,508,658.00	5,962,285.00	1,000,000,000.00	20,000,000.00	14,037,715.00+	70.19%+	7,000,000,000.00	500,000,000.00	500,000,000.00
11013001/23000012/13000019 Purchase of Furniture and Fittings for SSG's office (40 Exec		3,000.00	4,000,000.00	4,000,000.00	3,997,000.00+	99.93%+	4,000,000.00	2,000,000.00	
11013001/23020105/13000024 Construction of 2 No overhead tanks for water supply in Abuja			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total Programme 13	1,195,596,551.00	2,390,882,945.00	1,079,000,000.00	2,479,000,000.00	88,117,055.00+	3.55%+	7,069,000,000.00	523,000,000.00	500,000,000.00
ENUGU STATE AGENCY FOR THE CONTROL OF HIV/AIDS (ENSACA)									
04 - Improvement to Human Health			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13 - Reform of Government & Governance			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
Total			21,500,000.00	21,500,000.00	21,500,000.00+	100.00%+			
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
11033001/23020106/04000004 Establish 17 Youth friendly centres across the State			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
Total Programme 04			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
Programme 13 - Reform of Government & Governance									
11033001/23010112/13000001 Purchase of office equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
Total Programme 13			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
PROJECT DEVELOPMENT & IMPLEMENTATION DEPT.(PDI)									
13 - Reform of Government & Governance			143,900,000.00	43,900,000.00	43,900,000.00+	100.00%+	208,600,000.00	125,000,000.00	
Total			143,900,000.00	43,900,000.00	43,900,000.00+	100.00%+	208,600,000.00	125,000,000.00	
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
11101001/23010112/13000001 Purchase of office furniture							1,800,000.00		
11101001/23010106/13000002 Purchase of 1no Hillux van for PDI			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11101001/23030128/13000006 Reconstruction of Works Workshop to have Offices with Sanita			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
11101001/23020118/13000011 Fencing of Government Cemetery Akpuoga Emene Enugu			5,750,000.00	5,750,000.00	5,750,000.00+	100.00%+	6,000,000.00		
11101001/23030128/13000012 Renovation of the Slaughter House and Store/meat processing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23020118/13000013 Construction of apartment for Abattoir attendants in Govern			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
11101001/23030128/13000015 Construction of Government House public toilets of six rooms			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	4,000,000.00		
11101001/23030103/130000018 Renovation of Govt House 13 No Staff Quarters			100,000,000.00				150,000,000.00	100,000,000.00	
11101001/23020118/13000020 Renovation of Public Buildings (Boys Quarters)			5,150,000.00	5,150,000.00	5,150,000.00+	100.00%+			
11101001/23010115/13000013 Purchase of office equipment (air conditioners refrigerator							3,000,000.00		
11101001/23030103/13000013 Reconstruction and renovation of Generator House Government							8,500,000.00		
11101001/23020106/13000013 Upgrading of Government House Clinic to a storey building							24,000,000.00	25,000,000.00	
11101001/23030121/13000013 Repainting of PDI department in Government House							500,000.00		
11101001/23040100/13000013 Drainage control at Okpara square Enugu							6,800,000.00		
Total Programme 13			143,900,000.00	43,900,000.00	43,900,000.00+	100.00%+	208,600,000.00	125,000,000.00	
VOLUNTEER SERVICE AGENCY (VSA)									
05 - Enhancing Skills and Knowledge			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
13 - Reform of Government & Governance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Total			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
11184001/23000001/13000001 Rehabilitation of VSA skill acquisition centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
Total Programme 05			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance									
11184001/23010112/13000003 Purchase of Office Furniture			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
11184001/23010129/13000005 Procurement of set of machine for waterproof extrusion			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
Total Programme 13			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
ENUGU STATE LIAISON OFFICE ABUJA									
11 - Information Communication & Technology							1,300,000.00		
13 - Reform of Government & Governance							3,000,000.00		
Total							4,300,000.00		
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
11052001/23050102/11000001 Provision of Internet facilities (routers mast etc)							1,000,000.00		
11052001/23010115/11000002 Purchase of office equipment (1No photocopying machine 3No							300,000.00		
Total Programme 11							1,300,000.00		
Programme 13 - Reform of Government & Governance									
11052001/23010112/13000001 Purchase of Furniture (5No steel cabinets 5No office padded							3,000,000.00		
Total Programme 13							3,000,000.00		
MINISTRY OF INTER-GOVERNMENTAL AFFAIRS									
03 - Poverty Alleviation			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	16,650,000.00	17,000,000.00	20,000,000.00
12 - Growing the Private Sector			8,400,000.00	8,400,000.00	8,400,000.00+	100.00%+			
13 - Reform of Government & Governance	1,670,000.00		18,830,000.00	18,830,000.00	18,830,000.00+	100.00%+	12,950,000.00		
Total	1,670,000.00		40,230,000.00	40,230,000.00	40,230,000.00+	100.00%+	29,600,000.00	17,000,000.00	20,000,000.00
EXPLANATORY NOTES									
Programme 03 - Poverty Alleviation									
67001001/23050101/03000001 Rehabilitation and empowerment of deportees internally disp			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	16,650,000.00	17,000,000.00	20,000,000.00
Total Programme 03			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	16,650,000.00	17,000,000.00	20,000,000.00
Programme 12 - Growing the Private Sector									
67001001/23010129/12000001 Purchase of ancillary accessories for Procession and harvest			8,400,000.00	8,400,000.00	8,400,000.00+	100.00%+			
Total Programme 12			8,400,000.00	8,400,000.00	8,400,000.00+	100.00%+			
Programme 13 - Reform of Government & Governance									
67001001/23010105/13000001 Purchase of 1 Printer machine	684,500.00						200,000.00		
67001001/23010114/13000002 Purchase of 17 Desktops with printers			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
67001001/23010115/13000003 Purchase of 2 Photocopying Machines	698,400.00								
67001001/23010105/13000005 Purchase of 17No Motorcycles			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+	4,250,000.00		
67001001/23010112/13000006 Purchase of 1 Refrigerator							100,000.00		
67001001/23010114/13000008 Purchase of sooths and field booths			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
67001001/23010112/13000009 Purchase of 3 No Steel Cabinet			230,000.00	230,000.00	230,000.00+	100.00%+			
67001001/23010112/13000010 Purchase of 3 No Television Sets	287,100.00								
67001001/23050101/13000011 Purchase of 255 artificial bee-hives			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
67001001/23010112/13000012 Purchase of office furniture							8,400,000.00		
Total Programme 13	1,670,000.00		18,830,000.00	18,830,000.00	18,830,000.00+	100.00%+	12,950,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
THE LEGISLATURE (HOUSE OF ASSEMBLY)									
11 - Information Communication & Technology			37,791,000.00	37,791,000.00	37,791,000.00+	100.00%+	34,085,500.00	4,500,000.00	
13 - Reform of Government & Governance		33,400,000.00	1,572,182,000.00	1,572,182,000.00	1,538,782,000.00+	97.88%+	1,598,285,000.00	1,257,180,000.00	6,500,000.00
14 - Power			510,000.00	510,000.00	510,000.00+	100.00%+	40,000,000.00		
Total		33,400,000.00	1,610,483,000.00	1,610,483,000.00	1,577,083,000.00+	97.93%+	1,672,370,500.00	1,261,680,000.00	6,500,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
12003001/23050102/11000001 Activation of Internet and website facility in ENHA for inte			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
12003001/23010113/11000002 Procurement of 55 Nos HP Lap top Computers and accessoriesfor			10,486,000.00	10,486,000.00	10,486,000.00+	100.00%+	15,000,000.00		
12003001/23010114/11000003 Procurement of 55 Nos of HP LaserJet M30 {3 in 1} Printer for			3,304,000.00	3,304,000.00	3,304,000.00+	100.00%+	3,240,000.00		
12003001/23010136/11000005 Procurement of 7Nos Thermo cool 32" Plasma Television Sets			2,550,000.00	2,550,000.00	2,550,000.00+	100.00%+	525,000.00		
12003001/23000000/11000006 Purchase of 8 Nos Sharp-5623N Photocopier for Hon Speaker C			15,300,000.00	15,300,000.00	15,300,000.00+	100.00%+	3,600,000.00		
12003001/23010136/11000007 Procurement of 7Nos GOTv Decoders for Clerk and HODs			221,000.00	221,000.00	221,000.00+	100.00%+	45,500.00		
12003001/23010136/11000008 Purchase of 7Nos External Hard Disk for Clerk and HODs			930,000.00	930,000.00	930,000.00+	100.00%+	210,000.00		
12003001/23010113/11000011 Procurement of 15 Nos HP Desktop Computers Stabilizers and							2,625,000.00		
12003001/23010113/11000020 Procurement of 32 HP 15 Intel 4GB RAM Laptops								4,000,000.00	
12003001/23010114/11000021 Procurement of 1No printing machine for publication unit								500,000.00	
12003001/23010113/11000022 Procurement of 5 Nos Laptop Computers and its Accessories							2,000,000.00		
12003001/23010113/11000023 Procurement of 5 Nos LaserJet Printers							500,000.00		
12003001/23010114/11000024 Procurement of 1 No Sharp Product Printer							450,000.00		
12003001/23010113/11000025 Procurement of 5 Nos Desktop Computers and its Accessories							890,000.00		
Total Programme 11			37,791,000.00	37,791,000.00	37,791,000.00+	100.00%+	34,085,500.00	4,500,000.00	
Programme 13 - Reform of Government & Governance									
12003001/23010128/13000001 Procurement of Security equipment {metal bomb detector elect			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
12003001/23010122/13000002 Purchase of multimedia equipment (20Nos digital tape recorder							37,706,000.00		
12003001/23030121/13000003 Renovation of other Buildings in ENHA Complex { Petrol Station			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
12003001/23010112/13000005 Construction of 3Nos Modern 30 seater Conference Tables for			1,840,000.00	1,840,000.00	1,840,000.00+	100.00%+	9,000,000.00	5,000,000.00	
12003001/23010129/13000006 Purchase of Office equipment for all departments in ENHA							5,000,000.00		
12003001/23020105/13000010 Provision of water borehole and water tank							30,000,000.00		
12003001/23010136/13000011 Purchase of 20 Nos Sony Mini Digital Tape Recorder {for Office			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+		2,000,000.00	
12003001/23010119/13000012 Purchase of 2 Nos 100kva Mikano Power Generating Set			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+			
12003001/23020111/13000016 Provision of e-library			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
12003001/23020118/13000019 Procurement of 4 Nos Motor Rolling Mowing Machine			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
12003001/23020118/13000022 Refurbishment of ENHA Canteen							13,000,000.00	5,000,000.00	
12003001/23010136/13000023 Provision of Intercom facility in ENHA for effective internal			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
12003001/23010122/13000024 Procurement of Hospital Equipment for existing medical depart			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
12003001/23020118/13000026 Provision of Bill Board			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23020101/13000031 Construction of 1No 3 story legislative office building			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
12003001/23020106/13000032 Construction of 1No Mini Medical Centre at ENHA			100,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00	10,000,000.00	
12003001/23010113/13000033 Procurement of 14 No HP Desktop Computers Mini Tower Intel		17,400,000.00	2,492,000.00	17,492,000.00	92,000.00+	0.53%+			
12003001/23010125/13000034 Procurement of 7 Nos sets of Revised Edition of Laws of the			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
12003001/23010136/13000035 Purchase of 2 Nos ACER Essential {X118H} Digital Projector a			700,000.00	700,000.00	700,000.00+	100.00%+		300,000.00	
12003001/23010117/13000036 Purchase of 1No Paper Shredder for Clerk's Office			850,000.00	850,000.00	850,000.00+	100.00%+	25,000.00		
12003001/23030128/13000037 General renovation of Enugu House of Assembly building			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	20,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
12003001/23020119/13000038			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
12003001/23010105/13000039			725,000,000.00	725,000,000.00	725,000,000.00+	100.00%+		800,000,000.00	
12003001/23010105/13000040			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00		
12003001/23010106/13000041			87,440,000.00	87,440,000.00	87,440,000.00+	100.00%+			
12003001/23010108/13000042			55,120,000.00	55,120,000.00	55,120,000.00+	100.00%+	55,100,000.00	25,000,000.00	
12003001/23010112/13000043			1,480,000.00	1,480,000.00	1,480,000.00+	100.00%+	3,200,000.00		
12003001/23010112/13000044			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
12003001/23010112/13000045			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
12003001/23010136/13000046			190,000.00	190,000.00	190,000.00+	100.00%+	190,000.00		
12003001/23010112/13000047			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+			
12003001/23010112/13000048			2,040,000.00	2,040,000.00	2,040,000.00+	100.00%+			
12003001/23010112/13000049		16,000,000.00	6,200,000.00	16,200,000.00	200,000.00+	1.23%+	1,400,000.00		
12003001/23010112/13000050			26,000.00	26,000.00	26,000.00+	100.00%+		30,000.00	
12003001/23010112/13000051			20,000.00	20,000.00	20,000.00+	100.00%+			
12003001/23010112/13000052			2,074,000.00	2,074,000.00	2,074,000.00+	100.00%+	427,000.00		
12003001/23010112/13000053			1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	350,000.00		
12003001/23010112/13000054			5,890,000.00	5,890,000.00	5,890,000.00+	100.00%+	1,520,000.00		
12003001/23010112/13000055			850,000.00	850,000.00	850,000.00+	100.00%+	500,000.00		
12003001/23010112/13000056			170,000.00	170,000.00	170,000.00+	100.00%+	50,000.00		
12003001/23010129/13000057			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00		
12003001/23010105/13000058								200,000,000.00	
12003001/23010106/13000059								25,000,000.00	
12003001/23010108/13000060							27,000,000.00		
12003001/23010108/13000061							60,000,000.00	25,000,000.00	
12003001/23010112/13000062								350,000.00	
12003001/23010112/13000063							20,000,000.00	10,000,000.00	
12003001/23010112/13000064								300,000.00	
12003001/23010112/13000065								1,200,000.00	
12003001/23010112/13000066								1,000,000.00	500,000.00
12003001/23010112/13000067							950,000.00		
12003001/23020101/13000068							4,000,000.00		
12003001/23020118/13000069							1,500,000.00		
12003001/23010105/13000070							25,000,000.00		
12003001/23010105/13000071							224,000,000.00		
12003001/23010106/13000072							92,250,000.00		
12003001/23010108/13000073							22,000,000.00		
12003001/23000112/13000074							700,000.00		
12003001/23010112/13000075							170,000.00		
12003001/23010112/13000076							500,000.00		
12003001/23010112/13000077							300,000.00		
12003001/23010112/13000078							390,000.00		
12003001/23010112/13000079							1,200,000.00		
12003001/23010112/13000080							900,000.00		
12003001/23010112/13000081							250,000.00		
12003001/23010112/13000082							375,000.00		
12003001/23020101/13000083							100,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
12003001/23010112/13000084 Purchase of 5 Nos GoTv Decoder							32,000.00		
Total Programme 13		33,400,000.00	1,572,182,000.00	1,572,182,000.00	1,538,782,000.00+	97.88%+	1,598,285,000.00	1,257,180,000.00	6,500,000.00
Programme 14 - Power									
12003001/23010121/14000001 Purchase of 2 Nos 500KVA Mikano Power Generating Set			510,000.00	510,000.00	510,000.00+	100.00%+	40,000,000.00		
Total Programme 14			510,000.00	510,000.00	510,000.00+	100.00%+	40,000,000.00		
HOUSE OF ASSEMBLY SERVICE COMMISSION									
11 - Information Communication & Technology			4,347,000.00	4,347,000.00	4,347,000.00+	100.00%+			
13 - Reform of Government & Governance			410,168,000.00	410,168,000.00	410,168,000.00+	100.00%+			
Total			414,515,000.00	414,515,000.00	414,515,000.00+	100.00%+			
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
12003001/23010113/11000001 Procurement of 5 Nos Laptop Computers and its Accessories			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
12003001/23010114/11000002 Procurement of 5 Nos LaserJet Printers			600,000.00	600,000.00	600,000.00+	100.00%+			
12003001/23010114/11000003 Procurement of 1 No Sharp Product Printer			450,000.00	450,000.00	450,000.00+	100.00%+			
12003001/23010113/11000004 Procurement of 5 Nos Desktop Computers and its Accessories			890,000.00	890,000.00	890,000.00+	100.00%+			
12003001/23010136/11000005 Procurement of 5 Nos Plasma Televisions			375,000.00	375,000.00	375,000.00+	100.00%+			
12003001/23010136/11000006 Purchase of 5 Nos GoTv Decoder			32,000.00	32,000.00	32,000.00+	100.00%+			
Total Programme 11			4,347,000.00	4,347,000.00	4,347,000.00+	100.00%+			
Programme 13 - Reform of Government & Governance									
12003001/23010105/13000001 Procurement of 5 Nos Toyota Prado Jeep			224,000,000.00	224,000,000.00	224,000,000.00+	100.00%+			
12003001/23010105/13000002 Procurement of 1 No Hyundai Salon Car			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
12003001/23010106/13000003 Procurement of 2 Nos Hilux Van			43,720,000.00	43,720,000.00	43,720,000.00+	100.00%+			
12003001/23010108/13000004 Procurement of 1 No 16 Seaters Toyota Hiace Bus			28,038,000.00	28,038,000.00	28,038,000.00+	100.00%+			
12003001/23010112/13000005 Procurement of 5 Nos Executive Tables			700,000.00	700,000.00	700,000.00+	100.00%+			
12003001/23010112/13000006 Procurement of 1 No Conference Tables			170,000.00	170,000.00	170,000.00+	100.00%+			
12003001/23010112/13000007 Procurement of 10 Nos Office Tables			500,000.00	500,000.00	500,000.00+	100.00%+			
12003001/23010112/13000008 Procurement of 20 Nos Armchair			300,000.00	300,000.00	300,000.00+	100.00%+			
12003001/23010112/13000009 Procurement of 30 Nos Armless Chair			390,000.00	390,000.00	390,000.00+	100.00%+			
12003001/23010112/13000010 Procurement of 6 Nos sets of Upholstery seat			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
12003001/23010112/13000011 Procurement of 10 Nos Thermo coolAir conditioner 1horse power			900,000.00	900,000.00	900,000.00+	100.00%+			
12003001/23010112/13000012 Procurement of 5 Nos Steel Cabinets			250,000.00	250,000.00	250,000.00+	100.00%+			
12003001/23020101/13000013 Construction of 1 No ENHA Service Commission Office Block			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Total Programme 13			410,168,000.00	410,168,000.00	410,168,000.00+	100.00%+			
MINISTRY OF INFORMATION									
11 - Information Communication & Technology			51,780,000.00	51,780,000.00	51,780,000.00+	100.00%+	70,115,000.00	33,200,000.00	500,000.00
13 - Reform of Government & Governance			26,140,000.00	26,140,000.00	26,140,000.00+	100.00%+	136,800,000.00	112,000,000.00	1,000,000.00
14 - Power							4,000,000.00	500,000.00	
Total			77,920,000.00	77,920,000.00	77,920,000.00+	100.00%+	210,915,000.00	145,700,000.00	1,500,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
23001001/23020118/11000003			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	10,000,000.00	
23001001/23010134/11000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010136/11000017							9,000,000.00	5,000,000.00	
23001001/23050101/11000018							550,000.00	100,000.00	
23001001/23010136/11000025			500,000.00	500,000.00	500,000.00+	100.00%+			
23001001/23010115/11000026			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	2,400,000.00	1,500,000.00	
23001001/23010136/11000027			810,000.00	810,000.00	810,000.00+	100.00%+			
23001001/23010136/11000028			3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	3,200,000.00	1,000,000.00	
23001001/23010136/11000029			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
23001001/23010114/11000030			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,000,000.00	
23001001/23010114/11000031			750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	
23001001/23010114/11000032			600,000.00	600,000.00	600,000.00+	100.00%+	850,000.00	850,000.00	
23001001/23010136/11000033			200,000.00	200,000.00	200,000.00+	100.00%+			
23001001/23010136/11000034			320,000.00	320,000.00	320,000.00+	100.00%+			
23001001/23010136/11000035			50,000.00	50,000.00	50,000.00+	100.00%+			
23001001/23010113/11000011							2,000,000.00	500,000.00	500,000.00
23001001/230100114/11000011							2,000,000.00	3,000,000.00	
23001001/23010112/11000011							1,080,000.00		
23001001/23010113/11000039							2,950,000.00	2,000,000.00	
23001001/23010112/11000040							1,150,000.00	500,000.00	
23001001/23010112/11000041							185,000.00		
Total Programme 11			51,780,000.00	51,780,000.00	51,780,000.00+	100.00%+	70,115,000.00	33,200,000.00	500,000.00
Programme 13 - Reform of Government & Governance									
23001001/23010112/11000004			640,000.00	640,000.00	640,000.00+	100.00%+			
23001001/23010136/13000005			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,500,000.00	5,000,000.00	
23001001/23040102/13000006			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	120,000,000.00	100,000,000.00	
23001001/23020118/13000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010119/13000009			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
23001001/23010119/13000010							300,000.00		
23001001/23050108/13000013			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23001001/23050101/13000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
23001001/23010112/13000015			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23001001/23010112/11000011							5,000,000.00	1,000,000.00	1,000,000.00
Total Programme 13			26,140,000.00	26,140,000.00	26,140,000.00+	100.00%+	136,800,000.00	112,000,000.00	1,000,000.00
Programme 14 - Power									
23001001/23030102/14000014							4,000,000.00	500,000.00	
Total Programme 14							4,000,000.00	500,000.00	
STATE BROADCASTING SERVICE									
11 - Information Communication & Technology	13,501,265.00	13,671,000.00	38,000,000.00	51,566,000.00	37,895,000.00+	73.49%+	165,100,000.00		
17 - Road			30,000,000.00	16,434,000.00	16,434,000.00+	100.00%+	30,000,000.00		
Total	13,501,265.00	13,671,000.00	68,000,000.00	68,000,000.00	54,329,000.00+	79.90%+	195,100,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
23003001/23010102/11000003	Purchase of 1 Oscilloscope	1,345,000.00	105,000.00	5,000,000.00	5,000,000.00	4,895,000.00+	97.90%+	5,500,000.00	
23003001/23000002/11000009	Purchase of Eurotel 2KW each Amplifier TV							20,000,000.00	
23003001/23010136/11000013	Purchase of 4Nos broadcasting microphones			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	400,000.00	
23003001/23003001/11000014	Purchase of dummy load manual change over switch			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+		
23003001/23003001/11000015	Re-tensioning of the 1006ft Stay Wire	12,156,265.00							
23003001/23010121/11000022	Purchase of Household Equipment for ESBS Post House		13,566,000.00		13,566,000.00				
23003001/23010119/11000024	Purchase of Character Generator							3,500,000.00	
23003001/23010136/11000001	Purchase of Eurotel 2KW each Amplifier Radio							20,000,000.00	
23003001/23010112/11000011	Purchase of Modern studio lighting kit							5,000,000.00	
23003001/23010136/11000027	Purchase of Radio standby transmitter							31,100,000.00	
23003001/23010112/11000011	Purchase of Television standby transmitter							37,500,000.00	
23003001/23010112/11000029	Purchase of D2 Telephone Hybrid							5,000,000.00	
23003001/23010112/11000030	Purchase of radio OB Van UPS							3,500,000.00	
23003001/23010136/11000031	Purchase of Frequency counter							4,600,000.00	
23003001/23010136/11000032	Purchase of 2Nos Spectrum Analyser							12,000,000.00	
23003001/23010136/11000033	Purchase of OB Digital Microwave							10,000,000.00	
23003001/23010136/11000034	Purchase of 2Nos Digital Camera							7,000,000.00	
Total Programme 11		13,501,265.00	13,671,000.00	38,000,000.00	51,566,000.00	37,895,000.00+	73.49%+	165,100,000.00	
Programme 17 - Road									
23003001/23000014/17000002	Asphalt 6000 square metre car park and compound			30,000,000.00	16,434,000.00	16,434,000.00+	100.00%+	30,000,000.00	
Total Programme 17				30,000,000.00	16,434,000.00	16,434,000.00+	100.00%+	30,000,000.00	
GOVERNMENT PRINTING PRESS									
11 - Information Communication & Technology				9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	63,700,000.00	64,000,000.00
14 - Power								5,000,000.00	
Total				9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	68,700,000.00	64,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
23013001/23030121/11000001	Purchase of computer equipment and accessories			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+		
23013001/23010114/11000004	Repair of Printing Equip (Kord57 glothin cutting machines)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+		
23013001/23010136/11000005	Purchase of Enumerating Machine 16kg			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+		
23013001/23020122/11000006	Fencing of Government Press Compound			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+		
23013001/23010112/11000011	Purchase of 2Nos KORD 64 (direct Belgium)							18,000,000.00	18,000,000.00
23013001/23010113/11000011	Purchase of Computer to Plate machine							40,000,000.00	42,000,000.00
23013001/23010112/11000009	Purchase of polar cutting machine							4,000,000.00	4,000,000.00
23013001/23010114/11000010	Purchase of 2Nos direct image printing machine							1,700,000.00	
Total Programme 11				9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	63,700,000.00	64,000,000.00
Programme 14 - Power									
23013001/23010119/14000001	Purchase of Mikano Sound proof Generator 60KVA							5,000,000.00	
Total Programme 14								5,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
ENUGU STATE PRINTING & PUBLISHING CORPORATION									
11 - Information Communication & Technology		4,523,529.00	8,800,000.00	8,800,000.00	4,276,471.00+	48.60%+	249,077,000.00	172,000,000.00	
Total		4,523,529.00	8,800,000.00	8,800,000.00	4,276,471.00+	48.60%+	249,077,000.00	172,000,000.00	
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
23055001/23010114/11000001 Purchase of Printing Machines; Heidelberg speed master - SM1							133,800,000.00	150,000,000.00	
23055001/23010113/11000002 Purchase of Computer equipment and accessories (Computers P			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+			
23055001/23050101/11000004 Refurbishing of Printing Machines			500,000.00	500,000.00	500,000.00+	100.00%+			
23055001/23050101/11000006 Fencing of the Headquarters and Uwani commercial division			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23055001/23020118/11000007 Fencing of the Corporation Compound							10,000,000.00	10,000,000.00	
23055001/23030128/11000008 Rehabilitation of office building at Head Quarters and Uwani			2,800,000.00	176,000.00	176,000.00+	100.00%+	100,000,000.00	10,000,000.00	
23055001/23010136/11000009 Purchase of Electronics (One 42 LED Samsung TV Three 32 L							2,610,000.00	1,000,000.00	
23055001/23010112/11000010 Furnishing of Daily Star Office (Seats for Executive and hall		4,523,529.00	1,900,000.00	4,524,000.00	471.00+	0.01%+	1,160,000.00	1,000,000.00	
23055001/23050102/11000011 Installation of website and mobile application							750,000.00		
23055001/23010128/11000012 Installation of CCTV Cameras							493,000.00		
23055001/23010136/11000013 Installation of Intercom connections and desk phones							264,000.00		
Total Programme 11		4,523,529.00	8,800,000.00	8,800,000.00	4,276,471.00+	48.60%+	249,077,000.00	172,000,000.00	
OFFICE OF THE HEAD OF SERVICE									
13 - Reform of Government & Governance			141,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	11,500,000.00		
Total			141,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	11,500,000.00		
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
25001001/23010105/13000001 Purchase of 1no. luxurious bus to convey workers to and from			60,000,000.00						
25001001/23010104/13000002 Purchase of 1No Tricycle for official errands			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00		
25001001/23010112/13000003 Purchase of office equipment (2No photocopiers)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
25001001/23010113/13000006 Purchase of Laptops for civil servants			50,000,000.00						
25001001/23010108/00000007 Purchase of 1No. Commuter Hiace Bus			15,500,000.00	15,500,000.00	15,500,000.00+	100.00%+			
25001001/23010112/00000014 Purchase of chairs tables & canopies for use during verification			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
25001001/23010132/13000015 Purch of Rods/Iron Bars for Burglary Proofs on OHOS Windows			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25001001/23050101/13000016 Publication of Enugu State Staff Lists 2018			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25001001/23010112/13000018 Purchase of office furniture (visitors' seats)			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
Total Programme 13			141,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	11,500,000.00		
OFFICE OF HOS (ESTABLISHMENT & PENSION)									
13 - Reform of Government & Governance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
Total			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
25005001/23010112/13000005 Purchase of office equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
Total Programme 13			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
OFFICE OF THE HOS (PIB)									
13 - Reform of Government & Governance			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Total			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
25005002/23010105/13000001 Purchase of 1No Hilux Van for official assignment			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Total Programme 13			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
OFFICE OF THE HOS (PSD)									
11 - Information Communication & Technology			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
13 - Reform of Government & Governance			600,000.00	600,000.00	600,000.00+	100.00%+	3,300,000.00		
Total			800,000.00	800,000.00	800,000.00+	100.00%+	3,500,000.00		
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
25005002/23010136/11000001 Purchase of projector and projector screen			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
Total Programme 11			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
Programme 13 - Reform of Government & Governance									
25005002/23000012/13000005 Purch of office furniture (2 sets of executive table swivel			300,000.00	300,000.00	300,000.00+	100.00%+	1,200,000.00		
25005002/23010112/13000007 Purchase of tables and seats (for resource persons) at the N			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
25005002/23010112/13000008 Purchase of office furniture (30 tables and 30 chairs for st							1,800,000.00		
Total Programme 13			600,000.00	600,000.00	600,000.00+	100.00%+	3,300,000.00		
STATE ECONOMIC PLANNING COMMISSION									
03 - Poverty Alleviation			500,000,000.00	700,000,000.00	700,000,000.00+	100.00%+	500,000,000.00	1,500,000,000.00	1,500,000,000.00
11 - Information Communication & Technology			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,000,000.00
12 - Growing the Private Sector			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
13 - Reform of Government & Governance			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	28,250,000.00	3,000,000.00	3,000,000.00
14 - Power									
Total			531,500,000.00	731,500,000.00	731,500,000.00+	100.00%+	546,250,000.00	1,520,000,000.00	1,520,000,000.00
EXPLANATORY NOTES									
Programme 03 - Poverty Alleviation									
38001001/23050101/03000001 State Counterpart Contribution			500,000,000.00	700,000,000.00	700,000,000.00+	100.00%+	500,000,000.00	1,500,000,000.00	1,500,000,000.00
38001001/23010118/03000002 Development of State Economic Growth Plan (2020 - 2024)							10,000,000.00	15,000,000.00	15,000,000.00
Total Programme 03			500,000,000.00	700,000,000.00	700,000,000.00+	100.00%+	510,000,000.00	1,515,000,000.00	1,515,000,000.00
Programme 11 - Information Communication & Technology									
38001001/23010113/11000002 Purchase of 10 no laptops for the newly recruited planning o			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
38001001/23050101/11000005 Introduction and Institutionalization of Integrated software							5,000,000.00	2,000,000.00	2,000,000.00
Total Programme 11			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,000,000.00
Programme 12 - Growing the Private Sector									
38001001/23010105/12000003 Purchase of 1 no Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Total Programme 12			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance									
38001001/23050101/13000001							10,000,000.00		
38001001/23050101/13000003							5,000,000.00		
38001001/23050101/13000005							200,000.00		
38001001/23050101/13000007							5,000,000.00		
38001001/23050101/13000008							250,000.00		
38001001/23050101/13000009							3,000,000.00	3,000,000.00	3,000,000.00
38001001/23050101/13000011							1,200,000.00		
38001001/23010136/13000013			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
38001001/23050101/13000014			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
38001001/23010112/13000015							600,000.00		
Total Programme 13			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	28,250,000.00	3,000,000.00	3,000,000.00
Programme 14 - Power									
38001001/23010119/14000001							3,000,000.00		
Total Programme 14							3,000,000.00		
STATE BUREAU OF STATISTICS									
11 - Information Communication & Technology							5,000,000.00	5,000,000.00	
13 - Reform of Government & Governance	1,539,000.00		28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	28,500,000.00	34,000,000.00	29,000,000.00
Total	1,539,000.00		28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	33,500,000.00	39,000,000.00	29,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
38004004/23010133/11000001							5,000,000.00	5,000,000.00	
Total Programme 11							5,000,000.00	5,000,000.00	
Programme 12 - Growing the Private Sector									
Programme 13 - Reform of Government & Governance									
38001002/23050102/13000001	1,539,000.00								
38001002/23010101/13000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38004004/23050103/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38004004/23050101/13000010							10,000,000.00	5,000,000.00	
38004004/23050103/13000012			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,000,000.00	25,000,000.00	25,000,000.00
38004004/23050103/13000013			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	4,000,000.00	4,000,000.00
Total Programme 13	1,539,000.00		28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	28,500,000.00	34,000,000.00	29,000,000.00
RANGERS MANAGEMENT CORPORATION									
13 - Reform of Government & Governance	16,874,832.00	1,450,000.00	70,000,000.00	70,000,000.00	68,550,000.00+	97.93%+	26,500,000.00	14,000,000.00	3,000,000.00
Total	16,874,832.00	1,450,000.00	70,000,000.00	70,000,000.00	68,550,000.00+	97.93%+	26,500,000.00	14,000,000.00	3,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
13002001/23010112/13000001		950,000.00	6,120,000.00	6,120,000.00	5,170,000.00+	84.48%+	8,000,000.00		
13002001/23010130/13000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
13002001/23020101/13000003	16,874,832.00								
13002001/23010105/13000004			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
13002001/23010113/13000005			630,000.00	630,000.00	630,000.00+	100.00%+	650,000.00		
13002001/23000007/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	11,000,000.00	
13002001/23010113/13000009		500,000.00	1,500,000.00	1,500,000.00	1,000,000.00+	66.67%+			
13002001/23020118/13000010			500,000.00	500,000.00	500,000.00+	100.00%+	700,000.00		
13002001/23010105/13000012			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
13002001/23020118/13000013			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		
13002001/23010119/13000014			250,000.00	250,000.00	250,000.00+	100.00%+	650,000.00		
Total Programme 13	16,874,832.00	1,450,000.00	70,000,000.00	70,000,000.00	68,550,000.00+	97.93%+	26,500,000.00	14,000,000.00	3,000,000.00
OFFICE OF THE AUDITOR GENERAL OF THE STATE									
13 - Reform of Government & Governance		11,923,000.00	25,450,000.00	30,450,000.00	18,527,000.00+	60.84%+	15,768,000.00		
Total		11,923,000.00	25,450,000.00	30,450,000.00	18,527,000.00+	60.84%+	15,768,000.00		
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
40001001/23010105/13000001			25,000,000.00	17,650,000.00	17,650,000.00+	100.00%+			
40001001/23010113/13000002			350,000.00	350,000.00	350,000.00+	100.00%+			
40001001/23010114/13000003		450,000.00	100,000.00	450,000.00			126,000.00		
40001001/23010112/13000004		11,473,000.00		12,000,000.00	527,000.00+	4.39%+			
40001001/23010112/13000006							1,512,000.00		
40001001/23030128/13000007							13,500,000.00		
40001001/23010112/13000008							630,000.00		
Total Programme 13		11,923,000.00	25,450,000.00	30,450,000.00	18,527,000.00+	60.84%+	15,768,000.00		
OFFICE OF THE AUDITOR GENERAL FOR LG									
13 - Reform of Government & Governance			3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	2,200,000.00	2,000,000.00	
14 - Power			250,000.00	250,000.00	250,000.00+	100.00%+			
Total			3,450,000.00	3,450,000.00	3,450,000.00+	100.00%+	2,200,000.00	2,000,000.00	
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
40001002/23010113/13000002			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
40001002/23010112/13000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,000.00	2,000,000.00	
Total Programme 13			3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	2,200,000.00	2,000,000.00	
Programme 14 - Power									
40001002/23010119/14000001			250,000.00	250,000.00	250,000.00+	100.00%+			
Total Programme 14			250,000.00	250,000.00	250,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
CIVIL SERVICE COMMISSION									
13 - Reform of Government & Governance			5,800,000.00	5,800,000.00	5,800,000.00+	100.00%+	28,600,000.00	11,000,000.00	
Total			5,800,000.00	5,800,000.00	5,800,000.00+	100.00%+	28,600,000.00	11,000,000.00	
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
47001001/23020101/13000001 Fencing of Civil Service Commission premises			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
47001001/23010112/13000002 Furnishing of Chairman Permanent Secretary and Four members							4,000,000.00	2,000,000.00	
47001001/23010112/13000003 Purchase of office equipment (tables chairs fans steel ca			2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	4,600,000.00	2,000,000.00	
47001001/23030121/13000008 Renovation of some offices in the Civil Service Commission							15,000,000.00	5,000,000.00	
Total Programme 13			5,800,000.00	5,800,000.00	5,800,000.00+	100.00%+	28,600,000.00	11,000,000.00	
LOCAL GOVERNMENT SERVICE COMMISSION ENUGU									
11 - Information Communication & Technology			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	3,500,000.00		
13 - Reform of Government & Governance			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	9,500,000.00		
Total			26,500,000.00	26,500,000.00	26,500,000.00+	100.00%+	13,000,000.00		
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
47001002/23010113/11000001 Purchase of Computer Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
47001002/23010136/11000002 Establishment of Local Government database and installation							3,500,000.00		
Total Programme 11			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	3,500,000.00		
Programme 13 - Reform of Government & Governance									
47001002/23020105/13000002 Complete relaying of water pipes and replacement of damaged							3,500,000.00		
47001002/23010108/13000003 Purchase of 1No Toyota Hiace 18 sitter Bus for supervision o			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
47001002/23030121/13000005 Reroofing of office blocks with leaking roof							6,000,000.00		
Total Programme 13			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	9,500,000.00		
ENUGU STATE INDEPENDENT ELECTORAL COMM.									
11 - Information Communication & Technology			1,500,000.00	500,000.00	500,000.00+	100.00%+			
13 - Reform of Government & Governance		8,771,500.00	8,000,000.00	9,000,000.00	228,500.00+	2.54%+	33,000,000.00	30,000,000.00	30,000,000.00
Total		8,771,500.00	9,500,000.00	9,500,000.00	728,500.00+	7.67%+	33,000,000.00	30,000,000.00	30,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
48001001/23020127/11000001 Purchase and installation of CCTV cameras in the ENSIEC HQ			1,500,000.00	500,000.00	500,000.00+	100.00%+			
Total Programme 11			1,500,000.00	500,000.00	500,000.00+	100.00%+			
Programme 13 - Reform of Government & Governance									
48001001/23030121/13000002 Reconstruction of hall/Renovation of 4No Toilet in the ENSIEC		8,771,500.00	6,900,000.00	8,772,000.00	500.00+	0.01%+			
48001001/23010112/13000003 Furnishing of ENSIEC Offices in the 3 Senatorial Zones							3,000,000.00		
48001001/23010112/13000007 Purchase and installation of Inverter for the ENSIEC HQ			1,100,000.00	228,000.00	228,000.00+	100.00%+			
48001001/23020101/13000008 Building of ENSIEC Office in Nsukka LGA							10,000,000.00	10,000,000.00	10,000,000.00
48001001/23020101/13000009 Building of ENSIEC Office in Nkanu West LGA							10,000,000.00	10,000,000.00	10,000,000.00
48001001/23020101/13000010 Building of ENSIEC Office in Awgu LGA							10,000,000.00	10,000,000.00	10,000,000.00
Total Programme 13		8,771,500.00	8,000,000.00	9,000,000.00	228,500.00+	2.54%+	33,000,000.00	30,000,000.00	30,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF LOCAL GOVT. MATTERS									
10 - Water Resources & Rural Development			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
11 - Information Communication & Technology			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	600,000.00		
13 - Reform of Government & Governance							2,600,000.00		
14 - Power							300,000.00		
Total			26,500,000.00	26,500,000.00	26,500,000.00+	100.00%+	3,500,000.00		
EXPLANATORY NOTES									
Programme 10 - Water Resources & Rural Development									
51001001/23010108/11000001 Purchase of 1 No. Bus for Supervision			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Total Programme 10			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Programme 11 - Information Communication & Technology									
51001001/23010113/11000001 Purchase of desktop computers and accessories			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
51001001/23010115/11000002 Purchase of 2No Photocopying Machines							600,000.00		
Total Programme 11			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	600,000.00		
Programme 13 - Reform of Government & Governance									
51001001/23010112/13000002 Purchase of office equipment (standing fans refrigerators)							400,000.00		
51001001/23010112/13000003 Purchase of office furniture (Executive table and chair)							200,000.00		
51001001/23030121/13000004 Demarcation of offices							2,000,000.00		
Total Programme 13							2,600,000.00		
Programme 14 - Power									
51001001/23010119/14000001 Purchase of 1No 5KVA Generator Set							300,000.00		
Total Programme 14							300,000.00		
MINISTRY OF CHIEFTAINCY MATTERS									
11 - Information Communication & Technology							400,000.00		
13 - Reform of Government & Governance			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	20,300,000.00	21,000,000.00	
14 - Power							300,000.00		
Total			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	21,000,000.00	21,000,000.00	
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
62001002/23010114/11000001 Purchase of 4No Printers							400,000.00		
Total Programme 11							400,000.00		
Programme 13 - Reform of Government & Governance									
62001002/23010102/13000003 Purchase of Staff of Office for Traditional Rulers			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
62001002/23010112/13000005 Purch of Office Equip- 5no Desktop Computers and Accessories			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
62001002/23010136/11000007 Purchase of Hand cam Video Still Photo Digital Camera 3 No			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
62001002/23010115/11000008 Purchase of 2no. Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00		
62001002/23010105/11000009 Purchase of one 18 Seater Toyota Bus			23,500,000.00	23,500,000.00	23,500,000.00+	100.00%+			
62001002/23010105/13000010 Purchase of 1 no Hilux			19,500,000.00	19,500,000.00	19,500,000.00+	100.00%+			
62001002/23010105/13000011 Purchase of Office Equipment; 2No Refrigerators 3No Television			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	800,000.00		
Total Programme 13			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	20,300,000.00	21,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 14 - Power									
62001002/23010119/14000001 Purchase of 1No 5KVA Power Generating Set and accessories							300,000.00		
Total Programme 14							300,000.00		
MINISTRY OF INTER MINISTERIAL AFFAIRS									
11 - Information Communication & Technology							150,000.00		
13 - Reform of Government & Governance	250,000,000.00	17,692,500.00	500,000,000.00	500,000,000.00	482,307,500.00+	96.46%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
Total	250,000,000.00	17,692,500.00	500,000,000.00	500,000,000.00	482,307,500.00+	96.46%+	600,150,000.00	1,000,000,000.00	1,000,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
63001001/23010114/11000001 Purchase of 1No Printer machine							150,000.00		
Total Programme 11							150,000.00		
Programme 13 - Reform of Government & Governance									
63001001/23010105/13000003 Purchase of 1No. Hilux Jeep		17,692,500.00		17,692,500.00					
63001001/23050101/13000006 State Counterpart fund for 2019 SDGs State Track Project	250,000,000.00		500,000,000.00	482,307,500.00	482,307,500.00+	100.00%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
Total Programme 13	250,000,000.00	17,692,500.00	500,000,000.00	500,000,000.00	482,307,500.00+	96.46%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
MINISTRY OF HUMAN DEV. & POVERTY REDUCTION									
03 - Poverty Alleviation			550,000,000.00	199,900,000.00	199,900,000.00+	100.00%+	301,500,000.00	150,000,000.00	
05 - Enhancing Skills and Knowledge			255,000,000.00				30,000,000.00	30,000,000.00	
11 - Information Communication & Technology			130,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total			935,000,000.00	209,900,000.00	209,900,000.00+	100.00%+	331,500,000.00	180,000,000.00	
EXPLANATORY NOTES									
Programme 03 - Poverty Alleviation									
66001001/23010113/03000005 Purchase of office equipment (5 UPS and Printer and 1No photocopier							1,500,000.00		
66001001/23050101/03000006 Establishment and equipping of skill acquisition centres in							200,000,000.00		
66001001/23010127/03000012 Grant for 1000 Agro based cooperative societies cost of land			250,000,000.00	99,900,000.00	99,900,000.00+	100.00%+			
66001001/23050101/03000013 Youth Productivity and Economic Empowerment (YUPEE) skill a			300,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
Total Programme 03			550,000,000.00	199,900,000.00	199,900,000.00+	100.00%+	301,500,000.00	150,000,000.00	
Programme 05 - Enhancing Skills and Knowledge									
66001001/23020118/05000001 Skill acquisition and empowerment programme for rural women			255,000,000.00				30,000,000.00	30,000,000.00	
Total Programme 05			255,000,000.00				30,000,000.00	30,000,000.00	
Programme 11 - Information Communication & Technology									
66001001/23020127/11000001 Establishment of radio communication room in the 17 LGAs and			120,000,000.00						
66001001/23010136/11000002 Computerisation of Neighborhood Watch Department			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total Programme 11			130,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
MINISTRY OF TRANSPORT									
11 - Information Communication & Technology			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	13,000,000.00	2,000,000.00	1,000,000.00
13 - Reform of Government & Governance	86,439,703.10		470,000,000.00	220,000,000.00	220,000,000.00+	100.00%+	1,801,000,000.00	103,000,000.00	25,000,000.00
17 - Road			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
Total	86,439,703.10		487,000,000.00	237,000,000.00	237,000,000.00+	100.00%+	1,816,000,000.00	106,000,000.00	26,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
29001001/23010113/11000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	13,000,000.00	2,000,000.00	1,000,000.00
Total Programme 11			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	13,000,000.00	2,000,000.00	1,000,000.00
Programme 13 - Reform of Government & Governance									
29001001/23010136/13000001	86,439,703.10		90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	750,000,000.00	50,000,000.00	
29001001/23010107/13000002			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	36,000,000.00	15,000,000.00	10,000,000.00
29001001/23020123/13000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
29001001/23020127/13000004			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
29001001/23020124/13000008							5,000,000.00	2,000,000.00	
29001001/23010112/13000011			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
29001001/23020118/13000017							1,000,000,000.00		
29001001/23020118/13000023			250,000,000.00					30,000,000.00	15,000,000.00
29001001/23010136/13000024			47,000,000.00	47,000,000.00	47,000,000.00+	100.00%+		1,500,000.00	
29001001/23010136/13000025							3,000,000.00	1,500,000.00	
Total Programme 13	86,439,703.10		470,000,000.00	220,000,000.00	220,000,000.00+	100.00%+	1,801,000,000.00	103,000,000.00	25,000,000.00
Programme 17 - Road									
29001001/23020123/17000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
Total Programme 17			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
MINISTRY OF AGRICULTURE									
01 - Economic Empowerment through Agriculture			599,500,000.00	349,500,000.00	349,500,000.00+	100.00%+	605,000,000.00	1,220,500,000.00	567,500,000.00
11 - Information Communication & Technology							10,000,000.00	5,000,000.00	
12 - Growing the Private Sector			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000,000.00	500,000,000.00	
Total			609,500,000.00	359,500,000.00	359,500,000.00+	100.00%+	2,615,000,000.00	1,725,500,000.00	567,500,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
15001001/23020113/01000001			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23050101/01000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23010127/01000035			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000036			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000037			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23020113/01000038			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000039			70,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23010127/01000040			30,000,000.00				30,000,000.00	100,000,000.00	50,000,000.00
15001001/23010127/01000041			500,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00	500,000.00	500,000.00
15001001/23050101/01000042			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
15001001/23020113/01000043			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23050101/01000044			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15001001/23030112/01000045			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
15001001/23050101/01000046			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23010127/01000047			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00	3,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
15001001/23020113/01000048 Enugu rice brand production			100,000,000.00				300,000,000.00	500,000,000.00	500,000,000.00
15001001/23050101/01000019 Establishment of Nsukka Pepper seed multiplication farms							50,000,000.00	100,000,000.00	
15001001/23050101/01000050 Establishment of Efi Igbo Development Cluster							200,000,000.00	500,000,000.00	
15001001/23050101/01000052 Avian Influenza surveillance prevention and control activities			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
15001001/23020113/01000055 Raising of 46 500 oil palm seedlings (Tenera)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
15001001/23010127/01000058 Provision of borehole and public convenience at Asata mine r			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000059 Dev of 2000 hectares of farmland for women youth and physic			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23010127/01000060 Procure of 1500mt of fertilizer for support to youth and Women			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23010127/01000061 Procurement of agrochemicals knapsack power sprayers respi			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
Total Programme 01			599,500,000.00	349,500,000.00	349,500,000.00+	100.00%+	605,000,000.00	1,220,500,000.00	567,500,000.00
Programme 11 - Information Communication & Technology									
15001001/23010127/01000001 Installation of ICT software and databank for agriculture i							10,000,000.00	5,000,000.00	
Total Programme 11							10,000,000.00	5,000,000.00	
Programme 12 - Growing the Private Sector									
15001001/23020113/12000001 Establishment of modern abattoirs across the state upgrading			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000,000.00	500,000,000.00	
Total Programme 12			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000,000.00	500,000,000.00	
ENUGU STATE POLYTECHNIC IWOLLO									
01 - Economic Empowerment through Agriculture	60,600,000.00	59,028,179.86	236,500,000.00	236,500,000.00	177,471,820.14+	75.04%+	98,500,000.00	52,000,000.00	40,000,000.00
04 - Improvement to Human Health			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	17,000,000.00	4,000,000.00	3,000,000.00
05 - Enhancing Skills and Knowledge	14,990,400.00		163,000,000.00	163,000,000.00	163,000,000.00+	100.00%+	57,000,000.00	151,000,000.00	100,000,000.00
08 - Youth			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	500,000.00	
10 - Water Resources & Rural Development							5,000,000.00	5,000,000.00	
11 - Information Communication & Technology							9,000,000.00		
13 - Reform of Government & Governance	90,728,540.00	4,038,888.00	97,000,000.00	97,000,000.00	92,961,112.00+	95.84%+	141,000,000.00	92,000,000.00	7,000,000.00
14 - Power							7,000,000.00	7,000,000.00	
Total	166,318,940.00	63,067,067.86	504,500,000.00	504,500,000.00	441,432,932.14+	87.50%+	336,500,000.00	311,500,000.00	150,000,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
17018001/23010127/01000002 Purchase of farming equipment such as 2No 90 horse power tractor			40,000,000.00	4,193,000.00	4,193,000.00+	100.00%+	45,000,000.00	25,000,000.00	25,000,000.00
17018001/23010125/01000003 Purchase of Laboratory Equipment		54,306,497.86	18,500,000.00	54,307,000.00	502.14+	0.00%+	9,000,000.00	5,000,000.00	5,000,000.00
17018001/23010105/01000005 Purchase of 5No official cars	25,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
17018001/23010112/01000006 Purch of Office Furniture for Admin Offs & Lecture Halls C/Rooms of			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17018001/23010119/01000007 Purchase of 2No power Generating sets (MANTRAC 80KVA)			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00		
17018001/23050101/01000008 Provision of inputs for Livestock			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
17018001/23010127/01000014 Meteorology station and farming implements for Agric Technology			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
17018001/23020118/01000015 Construction of Green House at the College			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	
17018001/23020113/01000016 Construction and Equipping of Veterinary Clinics			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
17018001/23050101/01000022 Procurement of horticultural crops for the college			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17018001/23010112/01000028 Purchase of furniture for admin offices lecture halls and c							10,000,000.00	6,000,000.00	
17018001/23010129/01000029 Procurement of engineering equipment for school of engineering			90,000,000.00	85,278,000.00	85,278,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17018001/23010127/01000030 Purchase of Agricultural Equipment for College of Agric Tech	35,600,000.00	4,721,682.00		4,722,000.00	318.00+	0.01%+			
17018001/23030112/01000035 Reconstruction of Tractor/farm machinery shed			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00	2,000,000.00	
Total Programme 01	60,600,000.00	59,028,179.86	236,500,000.00	236,500,000.00	177,471,820.14+	75.04%+	98,500,000.00	52,000,000.00	40,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 04 - Improvement to Human Health									
17018001/23020118/04000001 Construction and equipping of medical centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	17,000,000.00	4,000,000.00	3,000,000.00
Total Programme 04			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	17,000,000.00	4,000,000.00	3,000,000.00
Programme 05 - Enhancing Skills and Knowledge									
17018001/23020107/05000001 Building of 2 storey hostel building (10 rooms)			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	50,000,000.00	150,000,000.00	100,000,000.00
17018001/23010125/05000002 Purchase of Sundry Lib Equipments and Books	14,990,400.00								
17018001/23050101/05000004 Development of master plan for school permanent site			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
17018001/23010105/05000005 Procurement of Engineering workshop hand tools and light equip							7,000,000.00	1,000,000.00	
Total Programme 05	14,990,400.00		163,000,000.00	163,000,000.00	163,000,000.00+	100.00%+	57,000,000.00	151,000,000.00	100,000,000.00
Programme 08 - Youth									
17018001/23010126/08000002 Purchase of sports and recreational development equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	500,000.00	
Total Programme 08			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	500,000.00	
Programme 09 - Environmental Improvement									
Programme 10 - Water Resources & Rural Development									
17018001/23030104/05000001 Rehabilitation of non functional borehole and reticulation							5,000,000.00	5,000,000.00	
Total Programme 10							5,000,000.00	5,000,000.00	
Programme 11 - Information Communication & Technology									
17018001/23010115/05000001 Purchase of office gadgets and equipment (20 photocopying ma							9,000,000.00		
Total Programme 11							9,000,000.00		
Programme 13 - Reform of Government & Governance									
17018001/23050101/13000001 Purchase and Installation of Accounting Software (SAGE 500)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
17018001/23020127/13000002 Provision of Computers and Communication equipments	284,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17018001/23020118/13000003 Construction of administrative building at the permanent sit	66,684,540.00	150,000.00		150,000.00			30,000,000.00	40,000,000.00	
17018001/23050101/13000004 Purchase of survey equipment for Civil Engineering and horticulture			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	6,000,000.00	2,000,000.00	2,000,000.00
17018001/23030121/13000005 Rehabilitation and fencing of other staff quarters and guest			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	5,000,000.00	
17018001/23050102/13000006 Purchase & installation of routers networking and internet			2,000,000.00	1,850,000.00	1,850,000.00+	100.00%+			
17018001/23050102/13000007 Expansion of E-Library from 20 - 60 seater			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	12,000,000.00	10,000,000.00	
17018001/23030106/13000016 Clearing stumping creation of access roads and street light			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	3,000,000.00	3,000,000.00
17018001/23010125/13000020 Purchase of sundry library equipments and books			13,000,000.00	9,111,000.00	9,111,000.00+	100.00%+	13,000,000.00		
17018001/23010124/13000022 Expansion of Engineering workshop and equipment			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	2,000,000.00	2,000,000.00
17018001/23010101/13000035 Preparation of Site and Landscaping of Perm. Site for College	23,760,000.00								
17018001/23010105/13000036 Purchase of 1No Coaster Bus for the college		3,888,888.00		3,889,000.00	112.00+	0.00%+			
17018001/23010105/13000037 Purchase of fully equipped ambulance vehicle for medical centre			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	
17018001/23020118/05000040 Construction and installation of 4 polytechnic advertorial b							6,000,000.00	5,000,000.00	
Total Programme 13	90,728,540.00	4,038,888.00	97,000,000.00	97,000,000.00	92,961,112.00+	95.84%+	141,000,000.00	92,000,000.00	7,000,000.00
Programme 14 - Power									
17018001/23010119/05000001 Purchase of Electricity Transformer (1No 500KVA and 1No 300K							7,000,000.00	7,000,000.00	
Total Programme 14							7,000,000.00	7,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
ENUGU STATE AGRIC DEV PROG (ENADEP)									
01 - Economic Empowerment through Agriculture			10,000,000.00	10,000,000.00	10,000,000.00	100.00%+	116,820,000.00	101,850,000.00	92,400,000.00
Total			10,000,000.00	10,000,000.00	10,000,000.00	100.00%+	116,820,000.00	101,850,000.00	92,400,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
15102001/23020113/01000002 State Counterpart funding for FGN/IFAD Value Chain Development							91,500,000.00	91,500,000.00	91,500,000.00
15102001/23020113/01000003 National Fadama III Development project									
15102001/23010112/01000005 Purchase of soil testing equipment with chemicals & reagents			2,550,000.00	2,550,000.00	2,550,000.00+	100.00%+	700,000.00	850,000.00	900,000.00
15102001/23030100/03000007 Rehabilitation of office buildings Skill centres and agro-i							2,500,000.00		
15102001/23010127/01000008 Purchase of 6Nos Geographical Positioning System(GPS) for fi							2,000,000.00		
15102001/23010127/01000011 Purchase of materials for on-farm demonstration of rice cas			2,450,000.00	2,450,000.00	2,450,000.00+	100.00%+	1,500,000.00	1,000,000.00	
15102001/23010127/01000012 Procurement of Foundation Seed for community seed multiplication							2,000,000.00	2,000,000.00	
15102001/23010127/01000014 Purchase of 40 extension tools/kits and protective clothing							1,000,000.00		
15102001/23020113/01000015 Publication of extension guide manuals farm calendars and			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15102001/23010127/01000016 Procurement of materials for establishment of 6 Zonal forthn			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
15102001/23020113/01000017 Construction of 6 nursery ponds and purchase of broad stocks							2,500,000.00	1,500,000.00	
15102001/23010127/01000018 Purchase of agro forestry nursery tools and agro inputs to t							5,500,000.00	3,000,000.00	
15102001/23010120/01000019 Purchase of Kitchen wares and accessories in HQs and zones			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00		
15102001/23010127/01000020 Acquisition of Vativar grass to train farmers on its use to							120,000.00		
15102001/23010127/01000021 Establishment of prototype rice seeder manual fertilizer br							3,000,000.00		
Total Programme 01			10,000,000.00	10,000,000.00	10,000,000.00	100.00%+	116,820,000.00	101,850,000.00	92,400,000.00
FORESTRY COMMISSION									
01 - Economic Empowerment through Agriculture			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	15,600,000.00	16,500,000.00	16,400,000.00
Total			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	15,600,000.00	16,500,000.00	16,400,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
15109001/23020113/01000001 Sourcing of Seeds/Fruits of Kusso Species and raising of 50			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,600,000.00	4,000,000.00	4,400,000.00
15109001/23040101/01000013 Enrichment planting of forest tree seedlings in existing for			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,500,000.00	12,000,000.00
Total Programme 01			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	15,600,000.00	16,500,000.00	16,400,000.00
MINISTRY OF FINANCE									
06 - Housing & Urban Development			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11 - Information Communication & Technology			60,850,000.00	38,850,000.00	38,850,000.00+	100.00%+	80,000,000.00	130,000,000.00	50,000,000.00
13 - Reform of Government & Governance		23,340,000.00	23,400,000.00	45,400,000.00	22,060,000.00+	48.59%+	60,570,000.00	100,000,000.00	100,000,000.00
14 - Power							5,000,000.00		
Total		23,340,000.00	114,250,000.00	114,250,000.00	90,910,000.00+	79.57%+	195,570,000.00	280,000,000.00	200,000,000.00
EXPLANATORY NOTES									
Programme 06 - Housing & Urban Development									
20001001/23030121/06000001 Renovation of the old eastern house of assembly			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
Total Programme 06			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
Programme 11 - Information Communication & Technology									
20001001/23010113/11000001 Purchase of 3 No Desktop Computer and Accessories			850,000.00	850,000.00	850,000.00+	100.00%+			
20001001/23050100/11000002 Development of Asset Management Software			40,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
20001001/23010112/11000003 Installation of Common Wealth Secretariat and Debt Management			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20007001/23050102/11000004 Installation of Financial Management Software							50,000,000.00	100,000,000.00	50,000,000.00
Total Programme 11			60,850,000.00	38,850,000.00	38,850,000.00+	100.00%+	80,000,000.00	130,000,000.00	50,000,000.00
Programme 13 - Reform of Government & Governance									
20001001/23050101/13000001 Purchase of shares stocks and rights issues			20,000,000.00	19,660,000.00	19,660,000.00+	100.00%+	50,000,000.00	100,000,000.00	100,000,000.00
20001001/23010105/13000002 Purchase of motor vehicle (1 No Hilux and Bus)		22,000,000.00		22,000,000.00					
20001001/23010119/00000004 Purchase of 1No 10KVA Generator Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	650,000.00		
20001001/23010100/13000007 Purchase of 6No Printers (HP LaserJet)							1,000,000.00		
20001001/23010112/13000009 Purchase of office equipment (4No Air conditioners 4No fire			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,920,000.00		
20001001/23010100/13000010 Purchase of 1No photocopier			400,000.00	400,000.00	400,000.00+	100.00%+	1,500,000.00		
20001001/23010112/13000011 Purchase of office furniture (17No Tables and 17No Seats)		1,340,000.00	1,000,000.00	1,340,000.00			2,500,000.00		
20007001/23010141/13000012 Purchase and installation of overhead tank (4000 litres)							2,000,000.00		
Total Programme 13		23,340,000.00	23,400,000.00	45,400,000.00	22,060,000.00+	48.59%+	60,570,000.00	100,000,000.00	100,000,000.00
Programme 14 - Power									
20001001/23010119/14000001 Purchase of Inverters and accessories							5,000,000.00		
Total Programme 14							5,000,000.00		
OFFICE OF THE ACCOUNTANT GENERAL									
11 - Information Communication & Technology			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
13 - Reform of Government & Governance	29,955,298.00		176,600,000.00	126,600,000.00	126,600,000.00+	100.00%+	224,245,000.00	100,000,000.00	
14 - Power			135,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	10,000,000.00		
Total	29,955,298.00		319,600,000.00	199,600,000.00	199,600,000.00+	100.00%+	234,245,000.00	100,000,000.00	
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
20007001/23010113/11000002 Purchase and installation of 23No high performance HP branded			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
Total Programme 11			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
Programme 13 - Reform of Government & Governance									
20007001/23020101/13000001 Construction of Treasury Strong Room	29,955,298.00								
20007001/23010105/13000002 Purchase of 1No Hilux Van			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
20007001/23050102/13000005 Installation of IPSAS Human Resource Database for integration			50,000,000.00				200,000,000.00	100,000,000.00	
20007001/23010115/13000006 Purchase of Office Equipment (2 photocopying machine binding			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00		
20007001/23010100/13000007 Purchase of 1No 18 seater Bus			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
20007001/23030121/13000008 Renovation of Nsukka Sub-treasury			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
20007001/23030121/13000009 Renovation of Enugu-Ezike Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20007001/23030121/13000010 Reconstruction of strong room at Oji-River Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
20007001/23030121/13000011 Renovation of Ogbede Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20007001/23010112/13000012 Purchase of 23No ceiling fans for Awgu Nsukka Oji River O			50,000.00	50,000.00	50,000.00+	100.00%+	350,000.00		
20007001/23010112/13000013 Purchase of 20No plastic chairs for Awgu Nsukka Oji River			200,000.00	200,000.00	200,000.00+	100.00%+	575,000.00		
20007001/23010112/13000014 Purchase of 43 long wooden benches for Awgu Nsukka Oji River			200,000.00	200,000.00	200,000.00+	100.00%+	215,000.00		
20007001/23010112/13000015 Purchase of 29No office arm padded chairs for Awgu Nsukka			150,000.00	150,000.00	150,000.00+	100.00%+	440,000.00		
20007001/23010113/13000016 Purchase of 19No Office tables for Awgu Nsukka Oji River							665,000.00		
20007001/23020101/13000017 Construction of strong room at Sub-Treasury Abakpa							10,000,000.00		
Total Programme 13	29,955,298.00		176,600,000.00	126,600,000.00	126,600,000.00+	100.00%+	224,245,000.00	100,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 14 - Power									
20007001/23010119/14000001 Purchase of Inverter			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00		
20007001/23050100/14000002 Acquisition and installation of IPSAS Accrual Software for u			120,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
Total Programme 14			135,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	10,000,000.00		
BOARD OF INTERNAL REVENUE									
11 - Information Communication & Technology	6,926,358.12		22,500,000.00	22,500,000.00	22,500,000.00+	100.00%+	20,500,000.00		
13 - Reform of Government & Governance	49,395,000.00		232,400,000.00	122,400,000.00	122,400,000.00+	100.00%+	150,000,000.00	140,000,000.00	120,000,000.00
Total	56,321,358.12		254,900,000.00	144,900,000.00	144,900,000.00+	100.00%+	170,500,000.00	140,000,000.00	120,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
20008001/23010113/11000002 Purchase of 25No laptops for ESIRS officers for efficient se			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
20008001/23010114/11000004 Purchase of 25No Computer Printers and accessories			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	5,500,000.00		
20008001/23010112/11000006 Procurement of office furniture and fittings (200 Chairs 20	6,926,358.12		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
Total Programme 11	6,926,358.12		22,500,000.00	22,500,000.00	22,500,000.00+	100.00%+	20,500,000.00		
Programme 13 - Reform of Government & Governance									
20008001/23010105/13000001 Purchase of 3No buses and 2No Hilux	49,395,000.00		110,000,000.00						
20008001/23020118/13000002 Procurement of Land/Construction of Tax and Motor Licensing			32,400,000.00	32,400,000.00	32,400,000.00+	100.00%+			
20008001/23020101/13000006 Construction of 4No tax/licenses offices and complete perimeter			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	150,000,000.00	140,000,000.00	120,000,000.00
Total Programme 13	49,395,000.00		232,400,000.00	122,400,000.00	122,400,000.00+	100.00%+	150,000,000.00	140,000,000.00	120,000,000.00
ENUGU STATE GAMING COMMISSION									
11 - Information Communication & Technology			280,000.00	280,000.00	280,000.00+	100.00%+	380,000.00		
13 - Reform of Government & Governance			3,150,000.00	3,150,000.00	3,150,000.00+	100.00%+	2,720,000.00		
14 - Power			2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	1,700,000.00		
Total			6,230,000.00	6,230,000.00	6,230,000.00+	100.00%+	4,800,000.00		
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
20012001/23010115/11000001 Purchase of one (1) photocopying machine			280,000.00	280,000.00	280,000.00+	100.00%+	380,000.00		
Total Programme 11			280,000.00	280,000.00	280,000.00+	100.00%+	380,000.00		
Programme 13 - Reform of Government & Governance									
20012001/23010113/13000003 Purchase of 5No Computers & Accessories (Laptops Printers)			1,190,000.00	1,190,000.00	1,190,000.00+	100.00%+			
20012001/23010112/13000010 Purchase of Office furniture (Air Conditioner refrigerator			1,960,000.00	1,960,000.00	1,960,000.00+	100.00%+	2,720,000.00		
Total Programme 13			3,150,000.00	3,150,000.00	3,150,000.00+	100.00%+	2,720,000.00		
Programme 14 - Power									
20012001/23010104/14000002 Purchase of 2 No Motorcycles for distribution of Demand Notice			1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	500,000.00		
20012001/23010119/14000003 Purchase of Solar Energy			1,050,000.00	1,050,000.00	1,050,000.00+	100.00%+	1,200,000.00		
Total Programme 14			2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	1,700,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF COMMERCE AND INDUSTRY									
11 - Information Communication & Technology							1,000,000.00		
12 - Growing the Private Sector			98,000,000.00	98,000,000.00	98,000,000.00+	100.00%+	158,500,000.00	85,000,000.00	31,000,000.00
13 - Reform of Government & Governance	80,100,000.00	12,090,000.00	46,900,000.00	46,900,000.00	34,810,000.00+	74.22%+	62,800,000.00	36,000,000.00	
14 - Power							300,000.00		
Total	80,100,000.00	12,090,000.00	144,900,000.00	144,900,000.00	132,810,000.00+	91.66%+	222,600,000.00	121,000,000.00	31,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
22001001/23010136/11000001 Purchase of Internet Routers							1,000,000.00		
Total Programme 11							1,000,000.00		
Programme 12 - Growing the Private Sector									
22001001/23020124/12000002 Development of 3no mini metal Fabrication Industrial Parks			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	
22001001/23010114/12000003 Industrial Bill Printing Machine and Accessories							5,000,000.00		
22001001/23050101/12000004 Resuscitation of MCI Produce Laboratory for Export Certificate			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		5,000,000.00	
22001001/23050101/12000005 Comprehensive State-wide Project on Business Census and Survey			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	5,000,000.00	
22001001/23020118/12000006 Construction of 2No produce warehouses for use as a raw cash			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+		20,000,000.00	10,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CP/T			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	1,500,000.00	
22001001/23010140/12000008 Procurement of weights and measures equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
22001001/23010140/12000009 Equipping of analytical laboratory including chemical and re			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		3,000,000.00	1,000,000.00
22001001/23010129/12000010 8Nos Industrial helmets /industrial boots and overall cloths							500,000.00	500,000.00	
22001001/23010101/12000011 Acquisition of land for construction of 2Nos shopping complex								20,000,000.00	20,000,000.00
22001001/23020118/12000012 Building and furnishing of the Produce School of Technology							20,000,000.00	5,000,000.00	
Total Programme 12			98,000,000.00	98,000,000.00	98,000,000.00+	100.00%+	158,500,000.00	85,000,000.00	31,000,000.00
Programme 13 - Reform of Government & Governance									
22001001/23050101/12000001 Feasibility Study on Industrial rehabilitation & sustainability								2,000,000.00	
22001001/23010104/12000011 Purchase of 21No Tricycles for ROBP bill distribution			5,600,000.00	5,600,000.00	5,600,000.00+	100.00%+	17,000,000.00		
20008001/23010129/13000018 Procurement of 25Nos equipment for produce field-on the spot							10,000,000.00	3,000,000.00	
20008001/23010106/13000021 Procurement of 1no Hilux and 1 Bus	80,100,000.00								
20008001/23030128/13000022 Renovation of produce warehouses in Nsukka/Agbani			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	
20008001/23010113/13000024 Purchase of photocopying machine (AR60)/Mitta 2039 (2No)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
20008001/23030128/13000028 Take off grant for Enugu State Marketing Company		12,090,000.00		13,000,000.00	910,000.00+	7.00%+			
20008001/23050102/13000029 Computerisation/automation of registration of business premises			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	4,000,000.00	1,000,000.00	
22001001/23010101/13000031 Land acquisition and erection of produce control post in 4 l			20,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
22001001/23010114/13000032 Purchase of 2No Printers (130FN Black and White)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
22001001/23010114/13000033 Purchase of 1No Printer (130FN Coloured)			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
22001001/23020118/13000034 Construction of 6No produce inspection post/boots at designated			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
Total Programme 13	80,100,000.00	12,090,000.00	46,900,000.00	46,900,000.00	34,810,000.00+	74.22%+	62,800,000.00	36,000,000.00	
Programme 14 - Power									
22001001/23010119/14000001 Purchase of 1No 5KVA Generator Set							300,000.00		
Total Programme 14							300,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
SMALL AND MEDIUM SCALE ENTREPRENEUR AGENCY									
11 - Information Communication & Technology			4,710,000.00	4,710,000.00	4,710,000.00+	100.00%+	1,500,000.00		
12 - Growing the Private Sector							3,400,000,000.00		
13 - Reform of Government & Governance			32,390,000.00	32,390,000.00	32,390,000.00+	100.00%+	2,500,000.00		
14 - Power			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	3,000,000.00		
Total			44,100,000.00	44,100,000.00	44,100,000.00+	100.00%+	3,407,000,000.00		
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
22018001/23010114/11000001 Purchase of Direct Image Printer (600 series)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
22018001/23050101/11000002 System security service			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
22018001/23010136/11000003 Purchase of Camcorder (Sony HDR-CX405HD) and accessories			950,000.00	950,000.00	950,000.00+	100.00%+			
22018001/23010114/11000004 Purchase of 2No Printers			260,000.00	260,000.00	260,000.00+	100.00%+	500,000.00		
Total Programme 11			4,710,000.00	4,710,000.00	4,710,000.00+	100.00%+	1,500,000.00		
Programme 12 - Growing the Private Sector									
22018001/23050101/12000001 Establishment of MSME Industries in the 17 LGAs							3,400,000,000.00		
Total Programme 12							3,400,000,000.00		
Programme 13 - Reform of Government & Governance									
22018001/23010115/13000003 Purchase of 1 No sharp photocopier			600,000.00	600,000.00	600,000.00+	100.00%+	500,000.00		
22018001/23010118/13000004 Purchase of 2No Scanners			200,000.00	200,000.00	200,000.00+	100.00%+			
22018001/23020127/13000007 Development of web portal hosting and management			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
22018001/23010104/13000013 Purchase of 1 No Tricycle for local deliveries			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
22018001/23010132/13000018 Purchase of 2No uchidi safe			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
22018001/23010107/13000013 Purchase of 2No Pickup 4x2			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
22018001/23010129/13000020 Purchase of mowing machine and hand mowers			290,000.00	290,000.00	290,000.00+	100.00%+			
22018001/23020118/13000021 Construction of toilet for Civil Defence/other security			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
Total Programme 13			32,390,000.00	32,390,000.00	32,390,000.00+	100.00%+	2,500,000.00		
Programme 14 - Power									
22018001/23010119/14000001 Installation of 8 battery bank inverter/solar powered energy			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
22018001/23010112/14000002 Purchase of office equipment (Digital visual recorder and ac			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00		
Total Programme 14			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	3,000,000.00		
MINISTRY OF LABOUR & PRODUCTIVITY									
11 - Information Communication & Technology							15,000,000.00	21,000,000.00	
13 - Reform of Government & Governance			74,800,000.00	57,800,000.00	57,800,000.00+	100.00%+	5,550,000.00	6,500,000.00	500,000.00
14 - Power							2,300,000.00		
Total			74,800,000.00	57,800,000.00	57,800,000.00+	100.00%+	22,850,000.00	27,500,000.00	500,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
27001001/23050102/11000001 Establishment of Management Information System/software							14,000,000.00	21,000,000.00	
27001001/23010115/11000002 Purchase of Photocopying machine and Printer							200,000.00		
27001001/23010136/11000003 Purchase of 1 Unit Television set							50,000.00		
27001001/23010132/11000004 Purchase of installation of CCTV in the Ministry							750,000.00		
Total Programme 11							15,000,000.00	21,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance									
27001001/23010113/13000001			800,000.00	800,000.00	800,000.00+	100.00%+			
27001001/23010105/13000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
27001001/23050103/13000005			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
27001001/23010124/13000006			36,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	5,000,000.00	6,000,000.00	
27001001/23010112/13000007							100,000.00		
27001001/23010112/13000008							50,000.00		
27001001/23010112/13000009							400,000.00	500,000.00	500,000.00
Total Programme 13			74,800,000.00	57,800,000.00	57,800,000.00+	100.00%+	5,550,000.00	6,500,000.00	500,000.00
Programme 14 - Power									
27001001/23010119/14000001							2,000,000.00		
27001001/23010119/14000002							300,000.00		
Total Programme 14							2,300,000.00		
MINISTRY OF SCIENCE & TECHNOLOGY									
04 - Improvement to Human Health			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
05 - Enhancing Skills and Knowledge			40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11 - Information Communication & Technology			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	443,000,000.00	430,000,000.00	220,000,000.00
12 - Growing the Private Sector			45,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	120,000,000.00	110,000,000.00	
13 - Reform of Government & Governance			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	10,000,000.00		
Total			142,000,000.00	92,000,000.00	92,000,000.00+	100.00%+	603,000,000.00	560,000,000.00	220,000,000.00
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
28001001/23020106/04000001			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23050103/04000004			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
28001001/23010119/04000006			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
Total Programme 04			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
Programme 05 - Enhancing Skills and Knowledge									
28001001/23050101/05000001			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23050101/05000002			20,000,000.00						
Total Programme 05			40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
Programme 11 - Information Communication & Technology									
28001001/23010112/11000002							40,000,000.00	20,000,000.00	20,000,000.00
28001001/23050101/11000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00		
28001001/23010113/11000010							343,000,000.00	400,000,000.00	200,000,000.00
28001001/23020118/11000011							30,000,000.00	10,000,000.00	
28001001/23050102/11000012							20,000,000.00		
Total Programme 11			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	443,000,000.00	430,000,000.00	220,000,000.00
Programme 12 - Growing the Private Sector									
28001001/23020118/12000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
28001001/23020124/12000003			30,000,000.00				80,000,000.00	80,000,000.00	
28001001/23020118/12000004			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
Total Programme 12			45,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	120,000,000.00	110,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance									
28001001/23030121/13000003 Completion of the upgrading of raw material display resource			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00		
28001001/23010129/13000004 Development of natural medicine via partnering with Professionals			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
Total Programme 13			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	10,000,000.00		
ENUGU STATE INFORMATION COMM. & TECHNOLOGY									
11 - Information Communication & Technology	250,000.00								
Total	250,000.00								
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
28002001/23010113/11000012 Purchase of Communication equipment	250,000.00								
Total Programme 11	250,000.00								
COAL CITY TRANSPORT SERVICES									
13 - Reform of Government & Governance	6,503,103.00		34,750,000.00	34,750,000.00	34,750,000.00+	100.00%+	80,000,000.00	111,550,000.00	200,000,000.00
Total	6,503,103.00		34,750,000.00	34,750,000.00	34,750,000.00+	100.00%+	80,000,000.00	111,550,000.00	200,000,000.00
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
29053001/23010108/13000001 Purchase of 1 Coal City Bus							47,000,000.00	110,000,000.00	200,000,000.00
29053001/23010104/13000004 Purchase of 5No Motor Cycles			750,000.00	750,000.00	750,000.00+	100.00%+	500,000.00	900,000.00	
29053001/23010124/13000005 Purchase of Workshop Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
29053001/23020101/13000008 Construction of Security House			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
29053001/23010107/13000014 Purchase of 1 no towing truck and lifting jack (Actor 30/32)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
29053001/23010129/13000017 Purchase of workshop machines							500,000.00	650,000.00	
29053001/23020118/13000020 Construction of perimeter fence	6,503,103.00								
Total Programme 13	6,503,103.00		34,750,000.00	34,750,000.00	34,750,000.00+	100.00%+	80,000,000.00	111,550,000.00	200,000,000.00
MINISTRY OF WORKS & INFRASTRUCTURE									
04 - Improvement to Human Health			1,500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
05 - Enhancing Skills and Knowledge							10,000,000,000.00	500,000,000.00	1,000,000,000.00
08 - Youth				400,000,000.00	400,000,000.00+	100.00%+	1,400,000,000.00	500,000,000.00	300,000,000.00
12 - Growing the Private Sector							1,650,000,000.00		
13 - Reform of Government & Governance	3,074,427,597.45	3,605,243,525.07	5,351,000,000.00	5,100,590,000.00	1,495,346,474.93+	29.32%+	11,460,000,000.00	6,685,000,000.00	4,630,000,000.00
14 - Power							1,000,000,000.00	300,000,000.00	200,000,000.00
17 - Road	11,530,729,606.88	7,785,638,753.40	9,225,000,000.00	10,018,410,000.00	2,232,771,246.60+	22.29%+	21,381,000,000.00	11,185,000,000.00	10,260,000,000.00
Total	14,605,157,204.33	11,390,882,278.47	16,076,000,000.00	15,719,000,000.00	4,328,117,721.53+	27.53%+	46,891,000,000.00	19,170,000,000.00	16,390,000,000.00
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
34001001/23020106/04000001 Completion of the construction of 200 Beded Adada Specialist			1,500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
Total Programme 04			1,500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
Programme 05 - Enhancing Skills and Knowledge									
34001001/23020107/05000001 Construction of Adada Campus of Enugu State University of Sc							10,000,000,000.00	500,000,000.00	1,000,000,000.00
Total Programme 05							10,000,000,000.00	500,000,000.00	1,000,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 08 - Youth									
34001001/23020112/08000001 Completion of the Construction of Nsukka Stadium Nsukka LGA							1,400,000,000.00	500,000,000.00	300,000,000.00
34001001/2320118/06008002 Renovation of Abuja Building Govt. Enugu				200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020100/17008003 Completion of the Const. of International Confer. Center				200,000,000.00	200,000,000.00+	100.00%+			
Total Programme 08				400,000,000.00	400,000,000.00+	100.00%+	1,400,000,000.00	500,000,000.00	300,000,000.00
Programme 12 - Growing the Private Sector									
34001001/23020124/12000001 Provision of Infrastructure and Erosion Control in Orié Orb							250,000,000.00		
34001001/23020124/12000002 Provision of Infrastructure in Ogbete Market Enugu North LGA							150,000,000.00		
34001001/23020124/12000003 Provision of Infrastructure in Timber Shed Market Maryland							100,000,000.00		
34001001/23020124/12000004 Provision of Infrastructure in Ojige Market Nsukka LGA							50,000,000.00		
34001001/23020124/12000005 Provision of Infrastructure in Eke Ozi Market Igboeze North							50,000,000.00		
34001001/23020124/12000006 Provision of Infrastructure in Ekeani Market Ngwo Udi LGA							50,000,000.00		
34001001/23020124/12000007 Provision of Infrastructure in Orié Emene Enugu East LGA							50,000,000.00		
34001001/23020124/12000008 Provision of Infrastructure in Nkwo Market Ibagwa Igboeze S							50,000,000.00		
34001001/23020124/12000009 Provision of Infrastructure in Afor Market Iwollo Ezeagu LG							50,000,000.00		
34001001/23020124/12000010 Provision of Infrastructure in Orié Market Awgu LGA							50,000,000.00		
34001001/23020124/12000011 Provision of Infrastructure in Rice Mill Market Adani Uzo U							50,000,000.00		
34001001/23020124/12000012 Provision of Infrastructure in Aria Market Enugu North							100,000,000.00		
34001001/23020124/12000013 Provision of Infrastructure in Obollo Afor Market Udenu LGA							50,000,000.00		
34001001/23020124/12000014 Provision of Infrastructure in Orié Nenwe Aninri LGA							50,000,000.00		
34001001/23020124/12000015 Provision of Infrastructure in Orié Market Agbaja Umumba Nd							50,000,000.00		
34001001/23030118/12000016 Facility enhancement at Nike Lake Resort Hotel Enugu							500,000,000.00		
Total Programme 12							1,650,000,000.00		
Programme 13 - Reform of Government & Governance									
34001001/23020112/13000005 Purchase and Installation of office Equipment		2,726,500.00		2,730,000.00	3,500.00+	0.13%+			
34001001/23010133/13000006 Purchase of Office Equipment				97,270,000.00	97,270,000.00+	100.00%+			
34001001/23020101/13000008 Maintenance of Enugu State Governor's Lodge Enugu		65,447,233.40		65,500,000.00	52,766.60+	0.08%+			
34001001/23030121/13000013 Repair and Renovation of Public Buildings		250,000.00		250,000.00					
34001001/23030121/13000014 Construction/Renovation of Public Buildings in Enugu State	1,713,901,082.22	2,504,231,191.67	131,000,000.00	2,498,000,000.00	6,231,191.67-	0.25%-	2,000,000,000.00	2,000,000,000.00	1,500,000,000.00
34001001/23020101/13000015 Completion of the Construction of New Secretariat Complexes							500,000,000.00	500,000,000.00	
34001001/23020123/13000022 Provision of Solar Power Street Lightings and Generating Set	1,243,769,063.00	1,032,588,600.00	200,000,000.00	1,032,590,000.00	1,400.00+	0.00%+		400,000,000.00	300,000,000.00
34001001/23030129/13000023 Electrical Installation and procurement of electrical material	74,309,007.84								
34001001/23010129/13000024 Procurement of Industrial Machinery and Equipment		3,956,500.00							
34001001/23020105/13000033 Const of Twin water fall and Swim Pool Governor lodge	18,491,944.39								
34001001/23020118/13000034 Construction Landscaping and furnishing of 3 000 Capacity C			1,500,000,000.00	634,500,000.00	634,500,000.00+	100.00%+	700,000,000.00	200,000,000.00	100,000,000.00
34001001/23020118/13000036 Design and construction of Enugu State Banquet Hall/Office C			200,000,000.00	199,750,000.00	199,750,000.00+	100.00%+			
34001001/23020118/13000044 Const of ultra modern 8 bedroom Guest House with boys Qtrs @ Mpu	20,000,000.00			6,650,700.00	6,650,700.00+	100.00%+			
34001001/23010140/13000050 Establishment of Enugu State Materials Testing Laboratory (Q							200,000,000.00	300,000,000.00	250,000,000.00
34001001/23020118/13000052 Compl. of the constr. and Furnish of 10No Duplex Gov't Lodge			400,000,000.00				400,000,000.00	100,000,000.00	100,000,000.00
34001001/23020100/17000054 Pavement and surfacing of selected RAMP 2 Phase 1 Projects			1,000,000,000.00				250,000,000.00	500,000,000.00	400,000,000.00
34001001/23020101/13000055 Completion of the construction of the 14 New Magistrate Cour			500,000,000.00				300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020105/13000056 External Works(fencing Landscaping) provision water and el			300,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	150,000,000.00	50,000,000.00
34001001/23020109/13000057 Compl. of the Const Landscaping and furnish of Intl. Conf. centre							2,500,000,000.00	500,000,000.00	200,000,000.00
34001001/23020101/13000058 Completion of the construction of Nsukka Zonal Secretariat			420,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	700,000,000.00	600,000,000.00	350,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
34001001/23020119/13000059			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/13000060			200,000,000.00	193,349,300.00	193,349,300.00+	100.00%+			
34001001/23020119/13000061							1,700,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/13000062							120,000,000.00	200,000,000.00	150,000,000.00
34001001/23030101/13000063							300,000,000.00	25,000,000.00	25,000,000.00
34001001/23020101/13000064							40,000,000.00	10,000,000.00	5,000,000.00
34001001/23020118/13000065							50,000,000.00		
Total Programme 13	3,074,427,597.45	3,605,243,525.07	5,351,000,000.00	5,100,590,000.00	1,495,346,474.93+	29.32%+	11,460,000,000.00	6,685,000,000.00	4,630,000,000.00
Programme 14 - Power									
34001001/23020103/14000001							1,000,000,000.00	300,000,000.00	200,000,000.00
Total Programme 14							1,000,000,000.00	300,000,000.00	200,000,000.00
Programme 17 - Road									
34001001/23020114/17000001			750,000,000.00	388,060,000.00	388,060,000.00+	100.00%+	300,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000012								100,000,000.00	50,000,000.00
34001001/23020114/17000013								200,000,000.00	200,000,000.00
34001001/23050101/17000014		111,934,560.70		111,940,000.00	5,439.30+	0.00%+			
34001001/23020114/17000019		17,093,814.39		17,094,000.00	185.61+	0.00%+			
34001001/23020114/17000026	140,053,381.50								
34001001/23020114/17000029			450,000,000.00	441,639,000.00	441,639,000.00+	100.00%+	140,000,000.00	10,000,000.00	
34001001/23020114/17000030			800,000,000.00	332,406,000.00	332,406,000.00+	100.00%+	350,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/17000035			500,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/17000044	1,889,367,730.61	358,360,928.75		358,361,000.00	71.25+	0.00%+			
34001001/23020100/17000057								100,000,000.00	100,000,000.00
34001001/23020114/17000059	9,501,308,494.77	7,256,603,656.48	4,000,000,000.00	6,914,496,000.00	342,107,656.48-	4.95%-	4,500,000,000.00	5,000,000,000.00	5,000,000,000.00
34001001/23020114/17000072								100,000,000.00	100,000,000.00
34001001/23020114/17000074								150,000,000.00	200,000,000.00
34001001/23020114/17000075								200,000,000.00	200,000,000.00
34001001/23020114/17000110								200,000,000.00	200,000,000.00
34001001/23020114/17000111								200,000,000.00	200,000,000.00
34001001/23020114/17000113			100,000,000.00	200,000,000.00	200,000,000.00+	100.00%+		500,000,000.00	500,000,000.00
34001001/23020114/17000123								200,000,000.00	200,000,000.00
34001001/23020114/17000126			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+		100,000,000.00	
34001001/23020114/17000146		41,645,793.08		41,646,000.00	206.92+	0.00%+			
34001001/23020100/17000153			500,000,000.00	167,410,000.00	167,410,000.00+	100.00%+	650,000,000.00	500,000,000.00	500,000,000.00
34001001/23020100/17000155								200,000,000.00	200,000,000.00
34001001/23020100/17000158							500,000,000.00	500,000,000.00	300,000,000.00
34001001/23020114/17000061			250,000,000.00	208,354,000.00	208,354,000.00+	100.00%+	400,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/17000062								50,000,000.00	50,000,000.00
34001001/23020100/17000163			250,000,000.00				250,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000164			350,000,000.00				200,000,000.00	50,000,000.00	50,000,000.00
34001001/23020114/17000165								20,000,000.00	10,000,000.00
34001001/23020114/17000166			250,000,000.00				200,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000167			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	15,000,000.00	10,000,000.00
34001001/23020114/17000168			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	15,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
34001001/23020114/17000169			100,000,000.00				85,000,000.00	10,000,000.00	5,000,000.00
34001001/23020114/17000170			150,000,000.00				50,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000171			200,000,000.00	85,504,000.00	85,504,000.00+	100.00%+	300,000,000.00	400,000,000.00	300,000,000.00
34001001/23020114/17000172							1,800,000,000.00	500,000,000.00	200,000,000.00
34001001/23020114/17000173							150,000,000.00	50,000,000.00	50,000,000.00
34001001/23020114/17000174				56,500,000.00	56,500,000.00+	100.00%+	2,500,000,000.00	500,000,000.00	500,000,000.00
34001001/23030113/17000175							150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/17000176							50,000,000.00	50,000,000.00	30,000,000.00
34001001/23030113/17000177							4,000,000.00		
34001001/23030113/17000178							4,000,000.00		
34001001/23030113/17000179							5,000,000.00		
34001001/23020114/17000180							100,000,000.00		
34001001/23020114/17000181							50,000,000.00		
34001001/23020114/17000182							180,000,000.00		
34001001/23020114/17000183							210,000,000.00		
34001001/23020114/17000184							55,000,000.00		
34001001/23020114/17000185							140,000,000.00		
34001001/23020114/17000186							30,000,000.00		
34001001/23020114/17000187							160,000,000.00		
34001001/23020114/17000188							500,000,000.00		
34001001/23020114/17000189							800,000,000.00		
34001001/23020114/17000190							3,000,000.00		
34001001/23020114/17000191							2,000,000.00		
34001001/23030113/17000192							180,000,000.00		
34001001/23030113/17000193							250,000,000.00		
34001001/23030113/17000194							28,000,000.00		
34001001/23020114/17000195							50,000,000.00		
34001001/23020114/17000196							400,000,000.00		
34001001/23020114/17000197							400,000,000.00		
34001001/23020114/17000198							100,000,000.00		
34001001/23020114/17000199							300,000,000.00		
34001001/23020114/17000200							150,000,000.00		
34001001/23030113/17000201							300,000,000.00		
34001001/23020114/17000202							160,000,000.00		
34001001/23020114/17000203							350,000,000.00		
34001001/23020114/17000204							3,000,000,000.00		
34001001/23030113/17000205							200,000,000.00		
34001001/23020114/17000206							200,000,000.00		
34001001/23020114/17000207							200,000,000.00		
34001001/23020114/17000208				150,000,000.00	150,000,000.00+	100.00%+			
34001001/23020114/17000209				150,000,000.00	150,000,000.00+	100.00%+			
Total Programme 17	11,530,729,606.88	7,785,638,753.40	9,225,000,000.00	10,018,410,000.00	2,232,771,246.60+	22.29%+	21,381,000,000.00	11,185,000,000.00	10,260,000,000.00
RURAL ACCESS MOBILITY PROJECT									
13 - Reform of Government & Governance	404,094,458.96	400,238,237.00	50,000,000.00	400,239,000.00	763.00+	0.00%+	300,000,000.00	400,000,000.00	400,000,000.00
17 - Road			393,000,000.00	42,761,000.00	42,761,000.00+	100.00%+	229,000,000.00	200,000,000.00	200,000,000.00
Total	404,094,458.96	400,238,237.00	443,000,000.00	443,000,000.00	42,761,763.00+	0.10%+	529,000,000.00	600,000,000.00	600,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
34001002/23000114/13000002 State Counterpart Contribution for RAMP	404,094,458.96	400,238,237.00	50,000,000.00	400,239,000.00	763.00+	0.00%+	300,000,000.00	400,000,000.00	400,000,000.00
Total Programme 13	404,094,458.96	400,238,237.00	50,000,000.00	400,239,000.00	763.00+	0.00%+	300,000,000.00	400,000,000.00	400,000,000.00
Programme 17 - Road									
34001002/23020114/17000021 Umuobom-oye Mkt-obodoaku-Ohumagu-Agbogugu Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001002/23020114/17000037 Umuaji Aguobu Owa-Umuaji Mgbagbuowa Agba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001002/23020114/17000078 Aji-Umuogbo Agu-Amube			20,000,000.00	2,761,000.00	2,761,000.00+	100.00%+			
34001002/23020114/17000087 Owere -Umuabor-Edem Umabor-Agu Udene-Ehalambu			20,000,000.00						
34001002/23020114/17000092 Enyazuru Ohom Orba Rd			18,000,000.00						
34001002/23020114/17000096 Umu-Ezejor Obollo -Eke Rd			15,000,000.00						
34001002/23020113/17000100 Pilot Road Maintenance							229,000,000.00	200,000,000.00	200,000,000.00
34001002/23020114/17000104 Eha Uno-Eha Ndiagu			20,000,000.00						
34001002/2302114/17000107 Awgu-Ugwueme Road			20,000,000.00						
34001002/23020114/17000111 Onu Eke Ihe Mkt- Awkunanaw-Uno Ogba Ihe Road			20,000,000.00						
34001002/23020114/17000113 Oruku Akpawfu Road			15,000,000.00						
34001002/23020114/17000117 Umualor Ehamufu Road			25,000,000.00						
34001002/23020114/17000123 Eke Ugwu Awha Imezi Rd-Awha Ndiagu-Isamola-Obuagu Enugu			15,000,000.00						
34001002/23020114/17000125 UBA Express Junction-Imezi Rd-Owa-Imeama Ezema-			10,000,000.00						
34001002/23020114/17000128 Road-spur to Okposi			15,000,000.00						
34001002/23020114/17000131 Okpogho-Okube-Amankwo-Ndiagu-Afor Oghe Mkt			15,000,000.00						
34001002/23020114/17000132 Express Road Ozalla-Ike-Nkwoike			20,000,000.00						
34001002/23020114/17000136 Umudinwogo-Amabokwu-Uusch(spur to Uwani Amabokwu Rd)			15,000,000.00						
34001002/23020114/17000138 Spur to Obie-Ugwuani-Abokwe-Umudiukwu Rd)			10,000,000.00						
34001002/23020114/17000140 Ohodo to Lejja			20,000,000.00						
34001002/23020114/17000145 Ijo Ozalla to Ama Ezike Ohemje Aku			20,000,000.00						
34001002/23020114/17000149 Ogbo Umuokere-Mbanato-Imufu Umundu			20,000,000.00						
34001002/23020114/17000153 Imilike Etitii-Ezimo Road			20,000,000.00						
Total Programme 17			393,000,000.00	42,761,000.00	42,761,000.00+	100.00%+	229,000,000.00	200,000,000.00	200,000,000.00
MINISTRY OF CULTURE & TOURISM									
02 - Societal Reorientation	60,201,048.15		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	17,500,000.00	21,000,000.00	20,000,000.00
11 - Information Communication & Technology							1,500,000.00		
12 - Growing the Private Sector	3,866,048.15		55,000,000.00	455,000,000.00	455,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
13 - Reform of Government & Governance				500,000,000.00	500,000,000.00+	100.00%+			
Total	64,067,096.30		95,000,000.00	995,000,000.00	995,000,000.00+	100.00%+	39,000,000.00	31,000,000.00	20,000,000.00
EXPLANATORY NOTES									
Programme 02 - Societal Reorientation									
36001001/23020101/02000002 Construction of Other Public Building	3,866,048.15								
36001001/23010105/02000008 Purchase of 1No Bus			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
36001001/23050101/02000009 Development of tourist sites including access roads and struct			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	20,000,000.00	20,000,000.00
36001001/23010129/02000010 Purchase of office equipment and accessories (Photocopiers	56,335,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
36001001/23010130/02000011 Purchase of costume and instruments for Cultural troupe			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	1,000,000.00	1,000,000.00	
Total Programme 02	60,201,048.15		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	17,500,000.00	21,000,000.00	20,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 11 - Information Communication & Technology									
36001001/23050102/11000001 Development of a functional website for the Ministry							1,500,000.00		
Total Programme 11							1,500,000.00		
Programme 12 - Growing the Private Sector									
36001001/23020119/12000018 Remodeling and renovation of PWD building at the Old Secret			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
36001001/23050104/12000019 Establ & Maintenance of Cultural/Tourism outpost	3,866,048.15								
36001001/23020119/12000020 Development of Event Centre at Hotel Presidential Enugu			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
36001001/23030118/12000022 Rehabilitation of lakeside at Nike Lake Resort			20,000,000.00	420,000,000.00	420,000,000.00+	100.00%+			
Total Programme 12	3,866,048.15		55,000,000.00	455,000,000.00	455,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Programme 13 - Reform of Government & Governance									
36001001/23030100/13000001 Upgrade/Rehabilitation of Okpara square				500,000,000.00	500,000,000.00+	100.00%+			
Total Programme 13				500,000,000.00	500,000,000.00+	100.00%+			
ENUGU STATE COUNCIL FOR ARTS & CULTURE									
02 - Societal Reorientation			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+	23,350,000.00		
12 - Growing the Private Sector			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	10,000,000.00		
13 - Reform of Government & Governance			200,000.00	200,000.00	200,000.00+	100.00%+	150,000.00		
Total			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	33,500,000.00		
EXPLANATORY NOTES									
Programme 02 - Societal Reorientation									
36004001/23010130/02000002 Establishment of orchestral band/band equipment			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	20,000,000.00		
36004001/23010112/02000005 Purchase of office furniture and fittings (5No arm chairs 5							500,000.00		
36004001/23010113/02000007 Purchase of 2No office equipment and accessories (Printers							350,000.00		
36004001/23010130/02000010 Purchase of cameras editing/duplicating machine etc for ES			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
36004001/23050102/02000014 Develop. of website for the Council to display State cultural							500,000.00		
Total Programme 02			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+	23,350,000.00		
Programme 12 - Growing the Private Sector									
36004001/23050104/12000001 Relocation of office and development of Art Gallery			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	10,000,000.00		
Total Programme 12			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	10,000,000.00		
Programme 13 - Reform of Government & Governance									
36004001/23010100/13000003 Purchase of Power Generating Set (3.5KVA)			200,000.00	200,000.00	200,000.00+	100.00%+	150,000.00		
Total Programme 13			200,000.00	200,000.00	200,000.00+	100.00%+	150,000.00		
ENUGU STATE TOURISM BOARD									
02 - Societal Reorientation			26,160,000.00	26,160,000.00	26,160,000.00+	100.00%+	860,000.00	12,000,000.00	2,000,000.00
12 - Growing the Private Sector								15,000,000.00	
13 - Reform of Government & Governance								1,500,000.00	
Total			26,160,000.00	26,160,000.00	26,160,000.00+	100.00%+	860,000.00	28,500,000.00	2,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES									
Programme 02 - Societal Reorientation									
36052001/23010105/02000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
36052001/23010115/02000004			700,000.00	700,000.00	700,000.00+	100.00%+	400,000.00		
36052001/23020118/02000008								10,000,000.00	
36052001/23050101/02000009								2,000,000.00	2,000,000.00
36052001/23010112/02000011			260,000.00	260,000.00	260,000.00+	100.00%+	460,000.00		
36052001/23010112/02000012			200,000.00	200,000.00	200,000.00+	100.00%+			
Total Programme 02			26,160,000.00	26,160,000.00	26,160,000.00+	100.00%+	860,000.00	12,000,000.00	2,000,000.00
Programme 12 - Growing the Private Sector									
36052001/23050104/12000002								15,000,000.00	
Total Programme 12								15,000,000.00	
Programme 13 - Reform of Government & Governance									
36052001/23010129/13000001								1,500,000.00	
Total Programme 13								1,500,000.00	
MINISTRY OF WATER RESOURCES									
09 - Environmental Improvement	2,131,500.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	1,044,000,000.00		
10 - Water Resources & Rural Development			53,000,000.00	153,000,000.00	153,000,000.00+	100.00%+	84,000,000.00	30,000,000.00	10,000,000.00
13 - Reform of Government & Governance	56,859,356.00		27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	13,000,000.00		
Total	58,990,856.00		100,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,141,000,000.00	30,000,000.00	10,000,000.00
EXPLANATORY NOTES									
Programme 09 - Environmental Improvement									
52001001/23000000/09000005	2,131,500.00								
52001001/23040106/09000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	44,000,000.00		
52001001/23020105/09000010							1,000,000,000.00		
Total Programme 09	2,131,500.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	1,044,000,000.00		
Programme 10 - Water Resources & Rural Development									
52001001/23050101/10000005							15,000,000.00		
52001001/23020105/10000015			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	13,000,000.00		
52001001/23020105/10000029			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52001001/23050103/10000030			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52001001/23050103/10000031			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52001001/23020105/10000032							36,000,000.00	20,000,000.00	
52001001/23050103/10000033							10,000,000.00	5,000,000.00	5,000,000.00
52001001/23050103/10000034							10,000,000.00	5,000,000.00	5,000,000.00
52001001/23030128/10000036				100,000,000.00	100,000,000.00+	100.00%+			
Total Programme 10			53,000,000.00	153,000,000.00	153,000,000.00+	100.00%+	84,000,000.00	30,000,000.00	10,000,000.00
Programme 13 - Reform of Government & Governance									
52001001/23010100/13000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00		
52001001/23000000/13000003	56,859,356.00								

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
52001001/23010105/13000004 Purch of 1No Hilux for project monitoring and supervision			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
52001001/23010133/13000006 Procurement of monitoring and evaluation tools (4Nos Camera							2,000,000.00		
52001001/23010141/13000007 Procurement of Auger and Logger							10,000,000.00		
Total Programme 13	56,859,356.00		27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	13,000,000.00		
WATER CORPORATION									
06 - Housing & Urban Development			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
10 - Water Resources & Rural Development	53,505,888.84	5,918,400.00	395,000,000.00	445,000,000.00	439,081,600.00+	98.67%+	865,000,000.00	1,130,000,000.00	75,000,000.00
13 - Reform of Government & Governance			55,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	159,000,000.00	25,000,000.00	200,000,000.00
Total	53,505,888.84	5,918,400.00	455,000,000.00	505,000,000.00	499,081,600.00+	98.83%+	1,029,000,000.00	1,160,000,000.00	275,000,000.00
EXPLANATORY NOTES									
Programme 06 - Housing & Urban Development									
52102001/23030101/06000001 Renovation of pumping stations training schools and staff			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
Total Programme 06			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
Programme 10 - Water Resources & Rural Development									
52102001/23030104/10000001 To develop a water supply source that will augment supply	27,578,980.21						5,000,000.00	5,000,000.00	5,000,000.00
52102001/23010125/10000003 Rehabilitation of Heavy Duty Equipment							5,000,000.00	5,000,000.00	
52102001/23030104/10000004 Rehabilitation of the semi-urban water scheme @ Udi etc			70,000,000.00	64,081,000.00	64,081,000.00+	100.00%+	100,000,000.00	200,000,000.00	
52102001/23030104/10000005 Rehab of Reservoir of Enugu &Nsukka Urban Water Scheme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23030104/10000006 Rehabilitation of the boreholes at 9th Mile Crash Programme								10,000,000.00	10,000,000.00
52102001/23020105/10000008 Acquis of Akwuke water scheme; Construction of intake work/Prov								15,000,000.00	15,000,000.00
52102001/23020105/10000009 Rehabilitation of Nsukka Urban Water scheme and network retic				50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,000,000.00	40,000,000.00
52102001/23010138/10000011 Procurement of Backhoe Excavator and other equipments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23030104/10000012 Rehab of Ngwo water network and extension of pipe Via 9th M			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
52102001/23030104/10000013 Rehabilitation of Nsukka water scheme & reticulation			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000014 The prov. of the needed spares &replacement of damagedMechanical			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	25,000,000.00	20,000,000.00	
52102001/23020105/10000016 Integration of Adada scheme into Nsukka water supply			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23020105/10000017 Procure. and install. of bulk zonal boundary and household							5,000,000.00	5,000,000.00	
52102001/23030125/10000018 Maintenance of Oji Augmentation power line to Ajalli power	25,926,908.63	5,918,400.00		5,919,000.00	600.00+	0.01%+			
52102001/23030104/10000021 Rehabilitation of the Enugu Urban Water network and reticulation			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23020105/10000022 Rehabilitation of Enugu Urban Water network and reticulation							30,000,000.00	30,000,000.00	
52102001/23030104/10000023 Rehabilitation of Booster Stations in Enugu Metropolis			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	20,000,000.00	
52102001/23020105/10000024 Drilling of complete borehole with submersible pumps and storage			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,000,000.00	25,000,000.00	
52102001/23050101/10000026 Field survey to Generate data to design & supervise water			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
52102001/23020105/10000027 Drilling of 1 NO Solar powered boreholes and construction of			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
52102001/23020105/10000028 Drilling of 1No Solar powered borehole and construction of 1			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
52102001/23050102/10000029 Procurement of data monitoring and management system and software			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23010141/10000030 Purchase and installation of 1 No 2MVA Transformer for Ajall			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23010141/10000031 Procurement and installation of new pumps and starter panels							200,000,000.00	200,000,000.00	
52102001/23010141/10000032 Procurement and installation of new pumps and starter panels							150,000,000.00	150,000,000.00	
52102001/23020105/10000033 Drilling of 10 No Solar powered boreholes electro-mechanical							100,000,000.00	200,000,000.00	
52102001/23020105/10000034 Construction and installation of PH adjustment plant and chl							10,000,000.00	10,000,000.00	
52102001/23010141/10000035 Installation of power protection facilities for the power tr							5,000,000.00	5,000,000.00	
Total Programme 10	53,505,888.84	5,918,400.00	395,000,000.00	445,000,000.00	439,081,600.00+	98.67%+	865,000,000.00	1,130,000,000.00	75,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance									
52102001/23050101/13000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	154,000,000.00	20,000,000.00	200,000,000.00
52102001/23050101/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
Total Programme 13			55,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	159,000,000.00	25,000,000.00	200,000,000.00
WATER SUPPLY & SANITATION AGENCY									
10 - Water Resources & Rural Development	36,990,130.00		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	784,050,000.00	592,500,000.00	420,000,000.00
13 - Reform of Government & Governance			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Total	36,990,130.00		145,000,000.00	145,000,000.00	145,000,000.00+	100.00%+	784,050,000.00	592,500,000.00	420,000,000.00
EXPLANATORY NOTES									
Programme 10 - Water Resources & Rural Development									
52103001/23020105/10000003	13,828,130.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	
52103001/23020105/10000005			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	36,000,000.00	37,000,000.00	
52103001/23050101/10000006			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	120,000,000.00	50,000,000.00	
52103001/23030104/10000007	23,162,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	150,000,000.00	50,000,000.00	20,000,000.00
52103001/23050101/10000008							400,000,000.00	400,000,000.00	400,000,000.00
52103001/23020105/10000018			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	22,100,000.00	10,000,000.00	
52103001/23020105/10000021			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	15,000,000.00	10,000,000.00	
52103001/23030104/10000022			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00		
52103001/23010129/10000023			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,250,000.00		
52103001/23010129/10000024			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	2,500,000.00	2,500,000.00	
52103001/23010129/10000027			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,500,000.00	11,000,000.00	
52103001/23010129/10000028			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
52103001/23050103/10000034			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,200,000.00	1,000,000.00	
Total Programme 10	36,990,130.00		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	784,050,000.00	592,500,000.00	420,000,000.00
Programme 13 - Reform of Government & Governance									
52103001/23010105/13000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Total Programme 13			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
SMALL TOWN WATER SUPPLY & SANITATION									
10 - Water Resources & Rural Development			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	27,000,000.00	28,000,000.00	
Total			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	27,000,000.00	28,000,000.00	
EXPLANATORY NOTES									
Programme 10 - Water Resources & Rural Development									
52014001/23030104/10000001							7,000,000.00	5,000,000.00	
52014001/23020105/10000004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
52014001/23030104/10000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	3,000,000.00	
52014001/23030104/10000007			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
52014001/23030104/10000010			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
Total Programme 10			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	27,000,000.00	28,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF HOUSING									
06 - Housing & Urban Development	26,650.00		498,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	379,280,000.00	250,000,000.00	250,000,000.00
Total	26,650.00		498,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	379,280,000.00	250,000,000.00	250,000,000.00
EXPLANATORY NOTES									
Programme 06 - Housing & Urban Development									
53001001/23010112/06000002 Purchase of Office Equipments.	26,650.00								
53001001/23020104/06000015 Construction of 50mm thick asphalted access and internal road			498,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	195,000,000.00	150,000,000.00	150,000,000.00
53001001/23020103/06000016 Provision of power supply to Satellite Estate phase 1&2 including							177,280,000.00	100,000,000.00	100,000,000.00
53001001/23010133/06000017 Purchase of surveying equipment quantity surveyors software							7,000,000.00		
Total Programme 06	26,650.00		498,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	379,280,000.00	250,000,000.00	250,000,000.00
ENUGU STATE COUNCIL FOR ARTS & CULTURE									
06 - Housing & Urban Development			445,900,000.00	245,900,000.00	245,900,000.00+	100.00%+	489,500,000.00	125,000,000.00	
Total			445,900,000.00	245,900,000.00	245,900,000.00+	100.00%+	489,500,000.00	125,000,000.00	
EXPLANATORY NOTES									
Programme 06 - Housing & Urban Development									
53010001/23010133/06000001 Procurement of set of different GPS receiver and its accessories							20,000,000.00	25,000,000.00	
53010001/23010129/06000003 Procurement of set of different GPS receiver and its accessories			30,500,000.00	30,500,000.00	30,500,000.00+	100.00%+			
53010001/23020114/06000005 Construction of 3.996km asphalt road at Sunrise and Republic			215,400,000.00	115,400,000.00	115,400,000.00+	100.00%+	269,500,000.00	100,000,000.00	
53010001/23020114/06000006 Reconstruction of 2.5km line drains at Trans-Ekulu Phase 1			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00		
Total Programme 06			445,900,000.00	245,900,000.00	245,900,000.00+	100.00%+	489,500,000.00	125,000,000.00	
MINISTRY OF RURAL DEVELOPMENT									
11 - Information Communication & Technology			450,000.00	450,000.00	450,000.00+	100.00%+	4,540,000.00	2,500,000.00	
13 - Reform of Government & Governance	1,760,000,000.00	319,061,443.80	1,568,600,000.00	568,600,000.00	249,538,556.20+	43.89%+	248,850,000.00	123,400,000.00	1,000,000.00
Total	1,760,000,000.00	319,061,443.80	1,569,050,000.00	569,050,000.00	249,988,556.20+	127.63%+	253,390,000.00	125,900,000.00	1,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
54001001/23010136/11000001 Purchase of Video Camera (Canon Rebell7i) photo camera (Nik			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	
54001001/23010136/11000002 Purchase of 1 No. Projector							600,000.00		
54001001/23010136/11000003 Purchase of Public Address System							250,000.00		
54001001/23010114/11000004 Purchase of 4No. HP Printers							320,000.00		
54001001/23010115/11000005 Purchase of 1No. Photocopier							320,000.00		
54001001/23010136/11000006 Purchase of 5Nos Plasma Tv							450,000.00		
54001001/23050102/11000007 Development of Ministry's Website							100,000.00		
54001001/23050102/11000008 Revenue collection software dev. Licensing & Mgt. & Procure							2,000,000.00	2,000,000.00	
Total Programme 11			450,000.00	450,000.00	450,000.00+	100.00%+	4,540,000.00	2,500,000.00	
Programme 13 - Reform of Government & Governance									
54001001/23010113/13000005 Procurement of 3No desktop computers and 2No laptop with acc			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/23010106/13000006 Purchase of 1No Hilux Van		144,061,443.80	25,000,000.00	144,062,000.00	556.20+	0.00%+			
54001001/23050101/13000007 Purchase of Office Furniture (25No. Plastic Chairs & 11 No.			600,000.00	600,000.00	600,000.00+	100.00%+	400,000.00	400,000.00	
54001001/23020113/13000008 Procurement of Locally fabricated mechanized Agric. Equipment							50,000,000.00	72,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
54001001/23010100/13000009 Purchase of 1No. Power Gen-Set 5KVA							300,000.00		
54001001/23020118/13000012 Funding of second batch of the community focused projects	1,760,000,000.00	175,000,000.00	1,500,000,000.00	380,938,000.00	205,938,000.00+	54.06%+			
54001001/23020118/13000015 Provision of public conveniences in rural communities in collab			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
54001001/23010108/13000016 Procurement of 1No 16 Seater Hiace Bus			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
54001001/23010112/13000017 Purchase of 5 No. Refrigerators							750,000.00		
54001001/23050101/13000018 Quarterly publication of Ministry's Magazine(4x)							400,000.00		
54001001/23010114/13000019 Demand Notice with New Security Seal(1000 Copies							1,000,000.00	1,000,000.00	1,000,000.00
54001001/23010129/13000020 Grinding machine(pap tomatoes corn Flour							7,500,000.00		
54001001/23010129/13000021 Procurement of 30 Nos Garri Processing machine for the Senat							13,500,000.00		
54001001/23010129/13000022 Procurement of 10 Nos Palm oil/kernel processing machine @ N							15,000,000.00		
54001001/23010129/13000023 Procurement of 10 Nos Cashew nut processing machine @ 500 00							5,000,000.00		
54001001/23010129/13000024 Procurement of 30 Nos Fish/meat roasting machine in 30 Comm							15,000,000.00		
54001001/23010129/13000025 Procurement of 30 Nos Sowing/ Weaving machine @ N350 000 in							90,000,000.00		
54001001/23020118/13000026 Building of Incubation centre for job creation & empowerment							50,000,000.00	50,000,000.00	
Total Programme 13	1,760,000,000.00	319,061,443.80	1,568,600,000.00	568,600,000.00	249,538,556.20+	43.89%+	248,850,000.00	123,400,000.00	1,000,000.00
COMM. &SOCIAL DEVT PROJECT (CSDP)									
13 - Reform of Government & Governance		601,685,795.21	100,000,000.00		601,685,795.21-		150,000,000.00	50,000,000.00	50,000,000.00
Total		601,685,795.21	100,000,000.00		601,685,795.21-		150,000,000.00	50,000,000.00	50,000,000.00
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
54001002/23050101/13000001 State Counterpart contribution for financing of State Micro Projects		601,685,795.21	100,000,000.00		601,685,795.21-		150,000,000.00	50,000,000.00	50,000,000.00
Total Programme 13		601,685,795.21	100,000,000.00		601,685,795.21-		150,000,000.00	50,000,000.00	50,000,000.00
COMMUNITY DEVELOPMENT PROJECT									
04 - Improvement to Human Health			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00		
10 - Water Resources & Rural Development			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	160,000,000.00		
12 - Growing the Private Sector			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
13 - Reform of Government & Governance			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	190,640,000.00		
Total			128,000,000.00	128,000,000.00	128,000,000.00+	100.00%+	420,640,000.00		
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
54001003/23020106/04000001 Construction of 4Nos Health Centre in the 3 Senatorial zones			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00		
Total Programme 04			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00		
Programme 10 - Water Resources & Rural Development									
54001003/23020105/10000001 Construction of 12Nos water scheme in the 3 Senatorial zones			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	160,000,000.00		
Total Programme 10			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	160,000,000.00		
Programme 11 - Information Communication & Technology									
Programme 12 - Growing the Private Sector									
54001003/23020124/12000001 Development of 3Nos markets in the 3 Senatorial zones			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
Total Programme 12			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance									
54001003/23020118/13000003			19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	57,000,000.00		
54001003/23020118/13000005							121,000,000.00		
54001003/23050103/13000006			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	12,640,000.00		
Total Programme 13			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	190,640,000.00		
RURAL ELECTRIFICATION BOARD									
14 - Power	1,252,726,421.19	513,899,647.00	1,000,000,000.00	900,000,000.00	386,100,353.00+	42.90%+	800,000,000.00	630,000,000.00	600,000,000.00
Total	1,252,726,421.19	513,899,647.00	1,000,000,000.00	900,000,000.00	386,100,353.00+	42.90%+	800,000,000.00	630,000,000.00	600,000,000.00
EXPLANATORY NOTES									
Programme 14 - Power									
54003001/23020103/14000001							150,000,000.00	100,000,000.00	100,000,000.00
54003001/23030102/14000002	294,960,279.00	170,568,415.00	50,000,000.00	170,569,000.00	585.00+	0.00%+	80,000,000.00	100,000,000.00	100,000,000.00
54003001/23030102/14000003	248,534,484.00	83,240,756.00		83,241,000.00	244.00+	0.00%+			
54003001/23020103/14000006			200,000,000.00	79,431,000.00	79,431,000.00+	100.00%+	150,000,000.00	100,000,000.00	100,000,000.00
54003001/23010119/14000007	11,155,471.00	18,236,606.00	50,000,000.00	21,990,000.00	3,753,394.00+	17.07%+	100,000,000.00	50,000,000.00	50,000,000.00
54003001/23010105/14000008	15,600,000.00								
54003001/23010119/14000010	501,500.00								
54003001/23030100/140014011	24,227,781.00	28,010,000.00		28,010,000.00					
54003001/23020103/14000013	409,941,550.19		50,000,000.00	116,759,000.00	116,759,000.00+	100.00%+	60,000,000.00	80,000,000.00	50,000,000.00
54003001/23020103/14000015			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	50,000,000.00	50,000,000.00
54003001/23020123/14000016			300,000,000.00				50,000,000.00	50,000,000.00	50,000,000.00
54003001/23030102/14000019	247,805,356.00	213,843,870.00	200,000,000.00	250,000,000.00	36,156,130.00+	14.46%+			
54003001/23020123/14000020			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
54003001/23020123/14000021			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	50,000,000.00	50,000,000.00
Total Programme 14	1,252,726,421.19	513,899,647.00	1,000,000,000.00	900,000,000.00	386,100,353.00+	42.90%+	800,000,000.00	630,000,000.00	600,000,000.00
ENUGU STATE FIRE SERVICE									
09 - Environmental Improvement		13,920,000.00	189,000,000.00	239,000,000.00	225,080,000.00+	94.18%+	322,000,000.00	106,000,000.00	30,000,000.00
10 - Water Resources & Rural Development			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
13 - Reform of Government & Governance			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	344,000,000.00	529,000,000.00	175,000,000.00
Total		13,920,000.00	222,000,000.00	272,000,000.00	258,080,000.00+	94.88%+	666,000,000.00	635,000,000.00	205,000,000.00
EXPLANATORY NOTES									
Programme 09 - Environmental Improvement									
54007001/23010123/09000001		13,920,000.00		14,000,000.00	80,000.00+	0.57%+	15,000,000.00	15,000,000.00	15,000,000.00
54007001/23020105/09000002							6,000,000.00	6,000,000.00	
54007001/23030109/09000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	
54007001/23030109/09000004			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
54007001/23000000/09000005			100,000,000.00	136,000,000.00	136,000,000.00+	100.00%+	200,000,000.00		
54007001/23020110/09000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
54007001/23020110/09000010			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
54007001/23020110/09000011			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	38,000,000.00	30,000,000.00	
54007001/23020110/09000012			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	38,000,000.00	30,000,000.00	
Total Programme 09		13,920,000.00	189,000,000.00	239,000,000.00	225,080,000.00+	94.18%+	322,000,000.00	106,000,000.00	30,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 10 - Water Resources & Rural Development									
54007001/23020110/10000001 Construction of borehole at Nsukka fire station			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
Total Programme 10			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
Programme 13 - Reform of Government & Governance									
54007001/23020105/13000001 Const Motorized Overhead tank of 20 000 liters @ Ogui Rd			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
54007001/23020110/13000003 Construction of Fire Station at Orba Ogurute Oji-River Oz								200,000,000.00	100,000,000.00
54007001/23010136/13000006 Procurement of 20no Communication Gadgets (walking talking)			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
54007001/23020105/13000007 Siting of borehole @ Ogurute Orba Oji River 9th Mile corn							240,000,000.00	240,000,000.00	
54007001/23010107/13000009 Purchase of 5No water tanker			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	75,000,000.00	75,000,000.00	75,000,000.00
54007001/23020101/13000010 Construction of Chief Fire's office & Admin. Office at Ogui							15,000,000.00		
54007001/23010112/13000011 Purchase of office equipment like Chairs Tables Tv etc							8,000,000.00	8,000,000.00	
Total Programme 13			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	344,000,000.00	529,000,000.00	175,000,000.00
MINISTRY OF LANDS & URBAN DEVELOPMENT									
11 - Information Communication & Technology							29,250,000.00		
13 - Reform of Government & Governance			2,874,000.00	2,874,000.00	2,874,000.00+	100.00%+	17,895,300.00	15,000,000.00	15,000,000.00
Total			2,874,000.00	2,874,000.00	2,874,000.00+	100.00%+	47,145,300.00	15,000,000.00	15,000,000.00
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
64001001/23020127/11000001 Purchase of IPSAS and other ICT software							20,000,000.00		
64001001/23010114/11000004 Purchase of 1No Camera 5Nos Ipad 1No Printer etc for budge							1,750,000.00		
64001001/23010113/11000005 Purchase and installation of Intra-Net and its accessories (5,000,000.00		
64001001/23050102/11000006 Development of website for the ministry							2,500,000.00		
Total Programme 11							29,250,000.00		
Programme 13 - Reform of Government & Governance									
64001001/23010112/13000002 Purchase of office equipment (2No Fire Gubambi safe photocopy			644,000.00	644,000.00	644,000.00+	100.00%+	2,850,000.00		
64001001/23010119/13000000 Procurement of 5KVA Generator Set							300,000.00		
64001001/23010113/13000006 Purchase of 5No computer desktop and accessories			1,260,000.00	1,260,000.00	1,260,000.00+	100.00%+			
64001001/23010112/13000007 Purchase of office furniture for the Conference room (tables			770,000.00	770,000.00	770,000.00+	100.00%+	1,000,000.00		
64001001/23010104/13000008 Purchase of 2No motorcycles for dispatch			200,000.00	200,000.00	200,000.00+	100.00%+	500,000.00		
64001001/23050103/13000009 Development of M&E Framework for the State							13,245,300.00	15,000,000.00	15,000,000.00
Total Programme 13			2,874,000.00	2,874,000.00	2,874,000.00+	100.00%+	17,895,300.00	15,000,000.00	15,000,000.00
ENUGU STATE CAPT DEV AUTHORITY									
01 - Economic Empowerment through Agriculture			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
06 - Housing & Urban Development	12,500,000.00		229,000,000.00	129,000,000.00	129,000,000.00+	100.00%+	220,500,000.00	80,000,000.00	15,000,000.00
09 - Environmental Improvement			73,000,000.00	73,000,000.00	73,000,000.00+	100.00%+	75,000,000.00	20,000,000.00	
11 - Information Communication & Technology			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	66,000,000.00	3,000,000.00	
12 - Growing the Private Sector			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total	12,500,000.00		380,000,000.00	280,000,000.00	280,000,000.00+	100.00%+	361,500,000.00	103,000,000.00	15,000,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
65001001/23020113/01000001 Construction of modern abattoirs (consultancy and design)			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
Total Programme 01			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 06 - Housing & Urban Development									
65001001/23020118/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
65001001/23020118/06000013	12,500,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
65001001/23020122/06000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,500,000.00	5,000,000.00	5,000,000.00
65001001/23020118/06000018			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	5,000,000.00	
65001001/23010105/06000023			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
65001001/23010129/06000024			100,000,000.00				150,000,000.00	50,000,000.00	
65001001/23020118/06000035			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
65001001/23020124/06000036			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	18,000,000.00	10,000,000.00	
Total Programme 06	12,500,000.00		229,000,000.00	129,000,000.00	129,000,000.00+	100.00%+	220,500,000.00	80,000,000.00	15,000,000.00
Programme 09 - Environmental Improvement									
65001001/23020118/09000002			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	75,000,000.00	20,000,000.00	
65001001/23020118/09000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
65001001/23010129/09000040			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Total Programme 09			73,000,000.00	73,000,000.00	73,000,000.00+	100.00%+	75,000,000.00	20,000,000.00	
Programme 11 - Information Communication & Technology									
65001001/23000012/11000001			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	
65001001/23040106/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
65001001/23010113/11000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
65001001/23010136/11000004			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	60,000,000.00		
Total Programme 11			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	66,000,000.00	3,000,000.00	
Programme 12 - Growing the Private Sector									
65001001/23020118/12000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total Programme 12			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
JUDICIAL SERVICE COMMISSION									
02 - Societal Reorientation	56,519,710.50		56,700,000.00	56,700,000.00	56,700,000.00+	100.00%+	85,100,000.00	50,000,000.00	
06 - Housing & Urban Development			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	150,000,000.00
11 - Information Communication & Technology			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		
13 - Reform of Government & Governance			38,550,000.00	38,550,000.00	38,550,000.00+	100.00%+	39,050,000.00		
Total	56,519,710.50		147,250,000.00	147,250,000.00	147,250,000.00+	100.00%+	376,650,000.00	200,000,000.00	150,000,000.00
EXPLANATORY NOTES									
Programme 02 - Societal Reorientation									
18011001/23010119/02000001			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
18011001/23010105/02000002							25,000,000.00		
18011001/23010112/02000003	56,519,710.50						5,000,000.00		
18011001/23010112/02000004							2,000,000.00		
18011001/23010113/02000005			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	2,500,000.00		
18011001/23010112/02000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00		
18011001/23010123/02000007							300,000.00		
18011001/23010105/02000008			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		50,000,000.00	
18011001/23010105/02000009							40,000,000.00		
Total Programme 02	56,519,710.50		56,700,000.00	56,700,000.00	56,700,000.00+	100.00%+	85,100,000.00	50,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 06 - Housing & Urban Development									
18011001/23020102/06000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	150,000,000.00
Total Programme 06			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	150,000,000.00
Programme 11 - Information Communication & Technology									
18011001/23050102/11000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		
Total Programme 11			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		
Programme 13 - Reform of Government & Governance									
18011001/23010108/13000002			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	27,000,000.00		
18011001/23020118/13000003			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
18011001/23030121/13000004			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,000.00		
18011001/23010136/13000005			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
18011001/23010112/13000006			1,050,000.00	1,050,000.00	1,050,000.00+	100.00%+	1,050,000.00		
18011001/23050103/13000008			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
18011001/23010105/13000010							1,000,000.00		
Total Programme 13			38,550,000.00	38,550,000.00	38,550,000.00+	100.00%+	39,050,000.00		
MINISTRY OF JUSTICE									
11 - Information Communication & Technology							80,000,000.00	25,000,000.00	
13 - Reform of Government & Governance			143,520,000.00	143,520,000.00	143,520,000.00+	100.00%+	201,000,000.00	195,000,000.00	
14 - Power							8,000,000.00		
Total			143,520,000.00	143,520,000.00	143,520,000.00+	100.00%+	289,000,000.00	220,000,000.00	
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
26001001/23010136/11000001							25,000,000.00	25,000,000.00	
26001001/23010125/11000002							55,000,000.00		
Total Programme 11							80,000,000.00	25,000,000.00	
Programme 13 - Reform of Government & Governance									
26001001/23010114/13000001			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
26001001/23020101/13000002			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	
26001001/23050101/13000003							150,000,000.00	150,000,000.00	
26001001/23010112/13000007			15,520,000.00	15,520,000.00	15,520,000.00+	100.00%+	10,000,000.00	3,000,000.00	
26001001/23020101/13000008			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
26001001/23020127/13000012			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
26001001/23010112/13000014			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	9,000,000.00	10,000,000.00	
26001001/23010112/13000015			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
Total Programme 13			143,520,000.00	143,520,000.00	143,520,000.00+	100.00%+	201,000,000.00	195,000,000.00	
Programme 14 - Power									
26001001/23010119/14000001							8,000,000.00		
Total Programme 14							8,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
HIGH COURT									
13 - Reform of Government & Governance	148,977,610.00	70,962,223.00	626,600,000.00	326,600,000.00	255,637,777.00+	78.27%+	750,000,000.00	502,000,000.00	10,000,000.00
Total	148,977,610.00	70,962,223.00	626,600,000.00	326,600,000.00	255,637,777.00+	78.27%+	750,000,000.00	502,000,000.00	10,000,000.00
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
26051001/23010112/13000002 Purchase of office furniture and fittings (85 leather seats)	5,869,290.00	6,293,800.00	20,000,000.00	20,000,000.00	13,706,200.00+	68.53%+	10,000,000.00	10,000,000.00	
26051001/23010113/13000003 Purchase of computer equipment and accessories for Judges (L	954,000.00	926,000.00	5,000,000.00	5,000,000.00	4,074,000.00+	81.48%+	9,500,000.00		
26051001/23010123/13000004 Purchase of fire Fighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
26051001/23010129/13000005 Purchase of communication equipment for Judges (Glo mobile c			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
26051001/23020102/13000006 Construction of office building (5No high court buildings	20,362,770.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00	100,000,000.00	10,000,000.00
26051001/23030101/13000008 Rehabilitation of residential building for Judges	600,000.00	1,329,290.00	37,000,000.00	37,000,000.00	35,670,710.00+	96.41%+	10,000,000.00	5,000,000.00	
26051001/23010119/13000009 Purchase of 12No Power Generating Set (27KVA sound proof Perkins	112,205,000.00	37,466,433.00	50,000,000.00	49,148,000.00	11,681,567.00+	23.77%+	50,000,000.00	2,000,000.00	
26051001/23030121/13000011 Rehabilitation of High Court and Magistrate Court Buildings.	8,039,000.00	852,000.00		852,000.00					
26051001/23010101/13000012 Purchase of 2No. Tricycles for Court bailiffs			2,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	2,000,000.00		
26051001/23010106/13000013 Purchase of 2Nos Hilux Van for Chief Registrar and Protocol			25,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	25,000,000.00	25,000,000.00	
26051001/23010141/13000014 Purchase of 1No Water Tanker for Judiciary			40,000,000.00	39,905,300.00	39,905,300.00+	100.00%+	20,000,000.00		
26051001/23010108/13000015 Purch. of 1No.18 Seaters Toyota for Judiciary			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
26051001/23010112/13000018 Purch. of LB-SBW steel Book wheel Disassembly steel cabinets	100,000.00								
26051001/23010112/13000019 Reading Desk Metal Mobile filing storage Metal book shelf		94,700.00		94,700.00					
26051001/23050102/13000020 Purch. of 5no. Comp. software packages in Law Accounting & Admin							5,000,000.00		
26051001/23030101/13000021 Rehabilitation of Hon. Chief Judge's post House.	30,000.00								
26051001/23030127/13000023 Rehabilitation/Repair of ICT infrastructure	817,550.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
26051001/23050102/13000024 Acquisition of Computer Software application in law account			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26051001/23010125/13000027 Purchase of Library books and equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26051001/23010128/13000028 Purchase of security equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26051001/23030121/13000029 Rehabilitation of office buildings in Judiciary Headquarters		24,000,000.00	50,000,000.00	50,000,000.00	26,000,000.00+	52.00%+	155,900,000.00	60,000,000.00	
26051001/23010105/13000030 Purchase of vehicles for High Court Judges			300,000,000.00				350,000,000.00	300,000,000.00	
26051001/23010128/13000031 Purchase of Gubabi safe for Enugu North South and East Magi			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,600,000.00		
Total Programme 13	148,977,610.00	70,962,223.00	626,600,000.00	326,600,000.00	255,637,777.00+	78.27%+	750,000,000.00	502,000,000.00	10,000,000.00
CUSTOMARY COURT OF APPEAL									
05 - Enhancing Skills and Knowledge			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
13 - Reform of Government & Governance			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	119,592,500.00		
Total			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	121,592,500.00		
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
26052001/23010125/05000001 Purchase of law library and periodicals			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
Total Programme 05			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
Programme 13 - Reform of Government & Governance									
26052001/23020101/13000006 Furnishing of Customary Court of Appeal building complex			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	54,000,000.00		
26052001/23020118/13000007 Construction of fence at the Permanent Site of Customary Court							8,000,000.00		
26052001/23020101/13000008 Construction of security house at the Permanent Site of Customary							400,000.00		
26052001/23020125/13000009 Construction of Generator house at the Permanent Site of Customary							650,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
26052001/23020105/13000010 Construction of overhead tank at Permanent Site of Customary							1,000,000.00		
26052001/23040102/13000011 Landscaping of the whole environment of customary court of							20,542,500.00		
26052001/23020101/13000012 Construction of event hall at the Permanent Site of Customary							25,000,000.00		
26052001/23010112/13000013 Furnishing of event hall at Customary Court of Appeal Enugu							10,000,000.00		
Total Programme 13			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	119,592,500.00		
CITIZEN RIGHT & MEDIATION CENTRE									
11 - Information Communication & Technology			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
13 - Reform of Government & Governance		3,237,000.00	85,400,000.00	85,400,000.00	82,163,000.00+	96.21%+	23,500,000.00	5,000,000.00	
Total		3,237,000.00	89,400,000.00	89,400,000.00	86,163,000.00+	96.38%+	23,500,000.00	5,000,000.00	
EXPLANATORY NOTES									
Programme 11 - Information Communication & Technology									
26007001/23010136/1100001 Purchase of Intercom and IT equipment			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
Total Programme 11			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
Programme 13 - Reform of Government & Governance									
26007001/23010104/13000001 Purchase of 20 (CG 125/150) Motorbikes for dispatch of mails		1,800,000.00	3,000,000.00	2,340,000.00	540,000.00+	23.08%+	5,000,000.00	5,000,000.00	
26007001/23010112/13000003 Purchase of office furniture and fittings (tables chairs w		200,000.00	15,000,000.00	15,000,000.00	14,800,000.00+	98.67%+	17,000,000.00		
26007001/23010114/13000005 Purchase of 5No Printers and 3No Photocopier		577,000.00	3,000,000.00	3,000,000.00	2,423,000.00+	80.77%+	1,500,000.00		
26007001/23010112/13000006 Purchase of office equipment (Intercom network Plasma TV)		660,000.00		660,000.00					
26007001/23010114/13000007 Purchase of 20No desktop phones with Sims cards for 17 LGA HQ			400,000.00	400,000.00	400,000.00+	100.00%+			
26007001/23010104/13000009 Procurement of 100KVA sound proof Generator Set (FJ Wilson P			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
26007001/23020101/13000010 Construction of head office complex			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
Total Programme 13		3,237,000.00	85,400,000.00	85,400,000.00	82,163,000.00+	96.21%+	23,500,000.00	5,000,000.00	
MINISTRY OF YOUTH DEVELOPMENT									
04 - Improvement to Human Health			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	25,000,000.00	20,000,000.00	
08 - Youth	1,600,000.00	33,031,395.00	80,000,000.00	80,000,000.00	46,968,605.00+	58.71%+	668,500,000.00	740,000,000.00	500,000,000.00
11 - Information Communication & Technology							500,000.00		
13 - Reform of Government & Governance							10,000,000.00		
Total	1,600,000.00	33,031,395.00	81,500,000.00	81,500,000.00	48,468,605.00+	59.47%+	704,000,000.00	760,000,000.00	500,000,000.00
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
13001001/23010122/04000001 Procurement of medical equipment for sports medical centre a			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	25,000,000.00	20,000,000.00	
Total Programme 04			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	25,000,000.00	20,000,000.00	
Programme 08 - Youth									
13001001/23020118/08000004 Construction of ultra-modern camping sports centre							100,000,000.00	50,000,000.00	
13001001/23020112/08000005 Constr. of Indoor Sports Boxing Ring weight lifting Platform		11,415,020.00		11,416,000.00	980.00+	0.01%+	20,000,000.00	20,000,000.00	
13001001/23010129/08000012 Procurement of brushing machine at Nnamdi Azikiwe Stadium			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
13001001/23010112/08000013 Furnishing of existing building at Nnamdi Azikiwe Stadium		10,716,375.00		11,000,000.00	283,625.00+	2.58%+			
13001001/23020118/08000015 Construction of Olympic sized swimming pool at Nnamdi Azikiw							40,000,000.00		
13001001/23120105/08000016 Purchase of 1 no ambulance bus							28,000,000.00		
13001001/23020119/08000017 Construction of 1No sports centre in Nsukka			20,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
13001001/23020119/08000018 Renovation of Awgu Games Village	1,600,000.00		50,000,000.00	27,584,000.00	27,584,000.00+	100.00%+			
13001001/23010100/08000019 Purchase of Gymnasium equipment and gymnasium house at Nnamdi							30,500,000.00	20,000,000.00	
13001001/23030100/08000020 Renovation of Nnamdi Azikiwe Stadium		10,900,000.00		11,000,000.00	100,000.00+	0.91%+	300,000,000.00	500,000,000.00	500,000,000.00
13001001/23030100/08000021 Reconstruction of swimming pool at Awgu Games Village							20,000,000.00		
13001001/23030100/08000022 Reconstruction of football facilities at Awgu Games Village							40,000,000.00	50,000,000.00	
13001001/23030103/08000023 Rehabilitation of 3No hostels Awgu Games Village							40,000,000.00	60,000,000.00	
13001001/23030128/08000024 Rehabilitation of 1No Hall Awgu Games Village							20,000,000.00	20,000,000.00	
13001001/23030118/08000025 Reconstruction of basketball lawn tennis and table tennis c							20,000,000.00	20,000,000.00	
Total Programme 08	1,600,000.00	33,031,395.00	80,000,000.00	80,000,000.00	46,968,605.00+	58.71%+	668,500,000.00	740,000,000.00	500,000,000.00
Programme 11 - Information Communication & Technology									
13001001/23010113/11000001 Purchase of 2No photocopying machines							500,000.00		
Total Programme 11							500,000.00		
Programme 13 - Reform of Government & Governance									
13001001/23020119/08000003 Construction of security post Awgu Games Village							10,000,000.00		
Total Programme 13							10,000,000.00		
EXPLANATORY NOTES									
MINISTRY OF GENDER AFFAIRS & SOCIAL DEVT									
07 - Gender		35,170,593.45	207,500,000.00	199,500,000.00	164,329,406.55+	82.37%+	182,000,000.00	95,000,000.00	40,000,000.00
10 - Water Resources & Rural Development		9,804,000.00	2,500,000.00	10,500,000.00	696,000.00+	6.63%+			
Total		44,974,593.45	210,000,000.00	210,000,000.00	165,025,406.55+	78.58%+	182,000,000.00	95,000,000.00	40,000,000.00
EXPLANATORY NOTES									
Programme 07 - Gender									
14001001/23050101/07000001 Purchase of economic materials like wheel barrows big comme			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
14001001/23010129/07000003 Provision of bakery tailoring equipment for FSP skill acquis			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+			
14001001/23050101/07000021 Provision of equipment and support for rural women through s			41,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	41,000,000.00	40,000,000.00	40,000,000.00
14001001/23000000/07000024 Rehabilitation of office building at MGASD in collaboration							30,000,000.00		
14001001/23020118/07000026 Reconstruction of Social Welfare Centre Emene for the sepera							50,000,000.00	20,000,000.00	
14001001/23030121/07000028 Reconstruction of 2 existing buildings at Emene Rehab Centre		13,070,054.00		15,000,000.00	1,929,946.00+	12.87%+	53,000,000.00	30,000,000.00	
14001001/23000000/07000029 Purchase of office equipment for Oasis of Hope for the needy							8,000,000.00	5,000,000.00	
14001001/23010112/07000031 Furnishing of Internally Displaced Persons Centre Uwani (cur			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
14001001/23010112/07000032 Furnishing of FSP Skill acquisition event hall (500 seats 2			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23010112/07000033 Purchase and installation of electrical fittings at FSP skill			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+			
14001001/23020118/07000034 Construction of remand home at Emene		9,348,400.00	53,000,000.00	53,000,000.00	43,651,600.00+	82.36%+			
14001001/23020102/07000035 Construction of hostel and toilet at Emene rehab centre		900,000.00	15,000,000.00	15,000,000.00	14,100,000.00+	94.00%+			
14001001/23030101/07000036 Re-roofing of children's medical centre GRA			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+			
14001001/23030121/07000037 Renovation of Gender office Headquarters			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
14001001/23010112/07000038 Equipping of Emene rehabilitation centre (training materials			25,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
14001001/23020118/07000039 Fencing of Emene rehabilitation centre		11,852,139.45	12,000,000.00	12,000,000.00	147,860.55+	1.23%+			
Total Programme 07		35,170,593.45	207,500,000.00	199,500,000.00	164,329,406.55+	82.37%+	182,000,000.00	95,000,000.00	40,000,000.00
Programme 10 - Water Resources & Rural Development									
14001001/23020105/10000001 Construction of solar powered borehole/reticulation of water		9,804,000.00	2,500,000.00	10,500,000.00	696,000.00+	6.63%+			
Total Programme 10		9,804,000.00	2,500,000.00	10,500,000.00	696,000.00+	6.63%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF EDUCATION									
05 - Enhancing Skills and Knowledge		7,031,000.00	88,050,000.00	88,050,000.00	81,019,000.00+	92.01%+	57,460,000.00	43,000,000.00	
11 - Information Communication & Technology			15,280,000.00	10,280,000.00	10,280,000.00+	100.00%+	10,571,000.00	1,000,000.00	
13 - Reform of Government & Governance		6,806,000.00	2,743,000.00	7,743,000.00	937,000.00+	12.10%+	10,946,000.00	2,000,000.00	
14 - Power			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
Total		13,837,000.00	109,573,000.00	109,573,000.00	95,736,000.00+	87.37%+	78,977,000.00	46,000,000.00	
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
17001001/23030110/05000004 Purchase of science equipment for basic science laboratory a			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
17001001/23010105/05000012 Procurement of 1 Hilux Vans for project/programme Monitoring			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
17001001/23010138/05000019 Procurement of 2No Steel Office Safe deposit boxes 22No Ste			50,000.00	50,000.00	50,000.00+	100.00%+	2,390,000.00	1,000,000.00	
17001001/23020118/05000020 Procurement of 7No. 6.1KVA Electric Generator Set		7,031,000.00		8,000,000.00	969,000.00+	12.11%+			
17001001/23030121/05000022 Procurement of furniture for four laboratories and science a							15,000,000.00	5,000,000.00	
17001001/23020107/05000024 Reconstruction of failed portion of perimeter wall and const							6,910,000.00	2,000,000.00	
17001001/23010136/05000035 Procure of 100 hearing moulds for p/pl wt hearing impairment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17001001/23020118/05000037 Construction of 100 sitting capacity BECE/WAEC Exam Hall							15,160,000.00	15,000,000.00	
17001001/23010108/05000045 Procurement of 1 Bus for Home Grown School Meal Feeding Prog			25,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
17001001/23020118/05000046 Construction of one 4room laboratory at the Special Secondary			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
17001001/23010140/05000047 Procurement of laboratory equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total Programme 05		7,031,000.00	88,050,000.00	88,050,000.00	81,019,000.00+	92.01%+	57,460,000.00	43,000,000.00	
Programme 11 - Information Communication & Technology									
17001001/23010113/11000001 Establishment of a website and E-library at the Ministry Headqtrs							8,475,000.00		
17001001/23010113/11000002 Purch of office equip (laptops desktops printers copiers etc			5,280,000.00	280,000.00	280,000.00+	100.00%+			
17001001/23020111/05000003 Procure of 7000 textbooks for our special education centres			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17001001/23010112/05000004 Procurement of Public address system; projector screen Cam							2,096,000.00	1,000,000.00	
Total Programme 11			15,280,000.00	10,280,000.00	10,280,000.00+	100.00%+	10,571,000.00	1,000,000.00	
Programme 13 - Reform of Government & Governance									
17001001/23010112/13000001 Purchase of office furniture (Executive tables chairs) for		6,806,000.00	2,743,000.00	7,743,000.00	937,000.00+	12.10%+	4,000,000.00	1,000,000.00	
17001001/23010112/05000002 Procurement of steel shelves for files and documents at school							4,000,000.00		
17001001/23010112/05000003 Procurement of boardroom tables chairs and other fittings f							2,946,000.00	1,000,000.00	
Total Programme 13		6,806,000.00	2,743,000.00	7,743,000.00	937,000.00+	12.10%+	10,946,000.00	2,000,000.00	
Programme 14 - Power									
17001001/23010124/14000001 Procure 7 No 6.1 KVA electric Generator Set			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
Total Programme 14			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD									
01 - Economic Empowerment through Agriculture							20,000,000.00	30,000,000.00	35,000,000.00
05 - Enhancing Skills and Knowledge	9,552,723,711.86	3,383,114,548.96	1,149,932,000.00	3,722,816,600.00	339,702,051.04+	9.12%+	1,663,750,000.00	1,561,700,500.00	1,516,950,000.00
13 - Reform of Government & Governance	322,780.00		368,750,000.00	185,635,400.00	185,635,400.00+	100.00%+	316,250,000.00	479,160,000.00	488,000,000.00
Total	9,553,046,491.86	3,383,114,548.96		3,908,452,000.00	525,337,451.04+	13.44%+	2,000,000,000.00	2,070,860,500.00	2,039,950,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
17003001/23020107/01000001							20,000,000.00	30,000,000.00	35,000,000.00
Total Programme 01							20,000,000.00	30,000,000.00	35,000,000.00
Programme 05 - Enhancing Skills and Knowledge									
17003001/23020107/05000001			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	540,000,000.00	480,000,000.00	530,000,000.00
17003001/23030106/05000002			275,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	360,000,000.00	320,000,000.00	240,000,000.00
17003001/23050101/05000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
17003001/23020118/05000004			275,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	60,000,000.00	75,000,000.00	120,000,000.00
17003001/23010124/05000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,000,000.00
17003001/23010124/05000008			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+		6,000,000.00	3,000,000.00
17003001/23010124/05000009			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+		1,000,000.00	1,500,000.00
17003001/23010124/05000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,500,000.00
17003001/23010124/05000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		8,000,000.00	5,700,000.00
17003001/23010124/05000014								15,000,000.00	
17003001/23010124/05000016			700,000.00	700,000.00	700,000.00+	100.00%+	20,000,000.00	40,000,000.00	20,000,000.00
17003001/23050101/05000021	9,529,673,711.86	3,383,114,548.96		3,383,114,600.00	51.04+	0.00%+			
17003001/23010124/05000022			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	130,000,000.00	27,000,000.00	35,500,000.00
17003001/23010124/05000024								5,000,000.00	5,000,000.00
17003001/23010124/05000025			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	
17003001/23010124/05000026							3,360,000.00	7,000,000.00	4,000,000.00
17003001/23010124/05000027							3,390,000.00	5,000,000.00	4,000,000.00
17003001/23010124/05000028								5,000,000.00	5,000,000.00
17003001/23010124/05000034			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	200,000,000.00	240,000,000.00	45,000,000.00
17003001/23010124/05000036			4,250,000.00	4,250,000.00	4,250,000.00+	100.00%+			
17003001/23010119/05000038								5,000,000.00	5,000,000.00
17003001/23010124/05000039			6,250,000.00	6,250,000.00	6,250,000.00+	100.00%+	6,500,000.00	4,000,000.00	4,250,000.00
17003001/23010124/05000041			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	4,200,000.00	4,500,000.00
17003001/23010124/05000051	23,050,000.00								
17003001/22020312/05000059			100,000.00	100,000.00	100,000.00+	100.00%+		100,000.00	100,000.00
17003001/23020118/05000066			250,000,000.00	49,770,000.00	49,770,000.00+	100.00%+	260,000,000.00	300,000,000.00	470,000,000.00
17003001/23010124/05000067			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+		4,300,000.00	4,500,000.00
17003001/23010124/05000068								1,400,500.00	1,200,000.00
17003001/23010124/05000069							40,000,000.00		
17003001/23010124/05000070			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	2,000,000.00
17003001/23010124/05000071			132,000.00	132,000.00	132,000.00+	100.00%+		200,000.00	200,000.00
Total Programme 05	9,552,723,711.86	3,383,114,548.96	1,149,932,000.00	3,722,816,600.00	339,702,051.04+	9.12%+	1,663,750,000.00	1,561,700,500.00	1,516,950,000.00
Programme 13 - Reform of Government & Governance									
17003001/23010126/13000005							5,000,000.00		
17003001/23010112/13000007			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	6,000,000.00	2,000,000.00
17003001/23030106/13000011	322,780.00		189,000,000.00	5,885,400.00	5,885,400.00+	100.00%+	240,000,000.00	325,000,000.00	350,000,000.00
17003001/23010105/13000012			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	40,000,000.00	60,000,000.00	60,000,000.00
17003001/23010124/13000014								10,000,000.00	10,000,000.00
17003001/23010124/13000017								3,000,000.00	1,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17003001/23020118/13000019 Print and distribute 10 000 copies of continuousassessment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,500,000.00
17003001/23020118/13000020 Procure & dist. 12 HP Printer wt scanner for LEMIS			750,000.00	750,000.00	750,000.00+	100.00%+		760,000.00	750,000.00
17003001/23020118/13000022 Print and distribute Library manual for all Public Primary a							2,250,000.00	400,000.00	4,250,000.00
17003001/23010113/13000023 Procure and distribute 3 laptops 2 desktop and printers for								1,000,000.00	500,000.00
17003001/23030106/13000024 Emergency disaster preparedness/resilience on re-roofing of			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+		60,000,000.00	55,000,000.00
17003001/23010105/13000025 Procure one new serviceable vehicle and motorcycle for quali			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Total Programme 13	322,780.00		368,750,000.00	185,635,400.00	185,635,400.00+	100.00%+	316,250,000.00	479,160,000.00	488,000,000.00
ENUGU STATE LIBRARY BOARD									
05 - Enhancing Skills and Knowledge							45,000,000.00		
Total							45,000,000.00		
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
17008001/23030121/05000001 Rehabilitation of Zonal Library at Nsukka							10,000,000.00		
17008001/23020121/05000002 Rehabilitation of Zonal Library at Awgu							10,000,000.00		
17008001/23020111/05000028 Establishment of E-Library and procurement of Journals							25,000,000.00		
Total Programme 05							45,000,000.00		
STATE AGENCY FOR MASS LITERACY									
13 - Reform of Government & Governance							20,000,000.00	45,000,000.00	43,000,000.00
Total							20,000,000.00	45,000,000.00	43,000,000.00
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
17010001/23030121/13000001 Reconstruction of office building for Vocational skill acquis							17,500,000.00	10,000,000.00	10,000,000.00
17010001/23010119/13000004 Purchase of Generating Plant for SAME Office/Literacy/Vocation							500,000.00	1,000,000.00	
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquisition							500,000.00	1,000,000.00	
17010001/23020101/05000007 Reconstruct of office building for vocational skills in 6 edu								30,000,000.00	30,000,000.00
17010001/23010124/05000008 Purchase of equipment and tool for vocational skill acquisition							1,500,000.00	3,000,000.00	3,000,000.00
Total Programme 13							20,000,000.00	45,000,000.00	43,000,000.00
ENUGU STATE COLLEGE OF EDU TECH									
05 - Enhancing Skills and Knowledge	36,035,531.00	3,970,800.00	415,680,000.00	315,680,000.00	311,709,200.00+	98.74%+	199,750,000.00	298,700,000.00	263,000,000.00
11 - Information Communication & Technology	62,000.00								
13 - Reform of Government & Governance	12,090,332.09	14,515,705.35	236,500,000.00	56,500,000.00	41,984,294.65+	74.31%+	56,300,000.00	292,050,000.00	260,000,000.00
14 - Power							15,000,000.00	8,000,000.00	
17 - Road							34,450,000.00	40,000,000.00	
Total	48,187,863.09	18,486,505.35	652,180,000.00	372,180,000.00	353,693,494.65+	95.03%+	305,500,000.00	638,750,000.00	523,000,000.00
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
17019001/23020107/05000001 Construct 1 no. Educational Technology Centre	10,124,389.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	22,200,000.00	50,000,000.00	50,000,000.00
17019001/23030106/05000002 Rehabilitation of Educational Institutional Building			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23020107/05000006 Construction of 1 no 3 Story Female Hostel			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	120,000,000.00	120,000,000.00
17019001/23020107/05000008 Construction of 1no. standard lab. with current equipment for			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+		20,000,000.00	10,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17019001/23020118/05000013 Construction of Entrance Gate Exit Gate/ Security Post for			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
17019001/23030128/05000014 Rehabilitation of Chemistry laboratory			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23030128/05000015 Rehabilitation of Biology Laboratory			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23010113/05000016 Purchase of 10 no. HP Elite Desk 800 core i5 Desktop computer			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+			
17019001/23010113/05000017 Purchase of 8 no. Dell latitude core 17 laptops for ICT Dept			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+			
17019001/23010113/05000018 Purchase of Computer Accessories 10 no. voltage stabilizers			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	300,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000019 Purch of 5 no. Learjet PRO 400 Computer Printer for Lib			750,000.00	750,000.00	750,000.00+	100.00%+	500,000.00	500,000.00	
17019001/23010118/05000020 Purchase of 4 no. HP Scan Jet G2710 Scanner for library dept			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	200,000.00	
17019001/23020127/05000021 Provision of Internet Services and 3 no. Network Equipment o	14,375,742.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	2,000,000.00	
17019001/230020127/05000022 Provision of 50 no. Alfa Wireless network card cusy and Ins			5,000,000.00	2,131,000.00	2,131,000.00+	100.00%+	1,500,000.00	3,000,000.00	2,000,000.00
17019001/23010125/05000023 Equip school library with 424 no. current hard copy books			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	6,000,000.00	5,000,000.00	
17019001/23010125/05000024 Purchase of 95 no. Office Equipment for Library dept	11,535,400.00	2,868,300.00		2,869,000.00	700.00+	0.02%+			
17019001/23010140/05000028 Purchase of 52 no. Office Equipments for Chemistry dept			400,000.00	400,000.00	400,000.00+	100.00%+			
17019001/23010124/05000029 Purch of Studio tools and materials (con. Mixer etc) for sch.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
17019001/23010136/05000030 Purchase of Communication Equipment 1 no. multimedia projector		1,102,500.00	3,500,000.00	3,500,000.00	2,397,500.00+	68.50%+	2,000,000.00	1,000,000.00	
17019001/23010113/05000031 Purchase of Monitor and Accessories CPU (8G RAM 500GB Hard			180,000.00	180,000.00	180,000.00+	100.00%+			
17019001/23020112/05000034 Construction of standard meeting pitch for Physical and heal			100,000,000.00				10,000,000.00	20,000,000.00	20,000,000.00
17019001/23010124/05000035 Construction of box collect at Agric Education department							6,000,000.00	6,000,000.00	
Total Programme 05	36,035,531.00	3,970,800.00	415,680,000.00	315,680,000.00	311,709,200.00+	98.74%+	199,750,000.00	298,700,000.00	263,000,000.00
Programme 11 - Information Communication & Technology									
17019001/23010113/11000001 Purchase of 10 no. LaserJet PRO 400 computer Printer for Lib	62,000.00								
Total Programme 11	62,000.00								
Programme 13 - Reform of Government & Governance									
17019001/23020118/13000001 Infrastructural Development fund			200,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	250,000,000.00	250,000,000.00
17019001/23010125/13000002 Purchase of 55 no. office equipment for library dept.			35,000,000.00	20,484,200.00	20,484,200.00+	100.00%+	5,000,000.00	20,000,000.00	10,000,000.00
17019001/23010129/13000003 Purchase of 9 no. Office equipment for physics Dept.			500,000.00	500,000.00	500,000.00+	100.00%+	3,000,000.00	2,000,000.00	
17019001/23010140/13000004 Purch of 54 office Equipment for integratedscience& maths dept			750,000.00	750,000.00	750,000.00+	100.00%+	2,500,000.00	800,000.00	
17019001/23010140/13000005 Purch of 2 no. officeequip for Biology dept. (1no photocopier& Pr			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	250,000.00	
17019001/23010140/13000006 Purchase of 52 no. office equipments for chemistry dept. (50							21,000,000.00	10,000,000.00	
17019001/23020107/13000007 Construction of 1 no Educational Technology Centre	10,153,415.09	14,515,705.35		14,515,800.00	94.65+	0.00%+			
17019001/23020107/13000008 Construct 1 no Standard students centre	1,936,917.00								
17019001/23010105/13000010 Purchase of Hyundai Accent Car for Bursary							4,500,000.00	9,000,000.00	
Total Programme 13	12,090,332.09	14,515,705.35	236,500,000.00	56,500,000.00	41,984,294.65+	74.31%+	56,300,000.00	292,050,000.00	260,000,000.00
Programme 14 - Power									
17019001/23010119/14000001 Procurement and installation of solar panel and accessories							15,000,000.00	8,000,000.00	
Total Programme 14							15,000,000.00	8,000,000.00	
Programme 17 - Road									
17019001/23030113/17000001 Rehabilitation of road network in the college							34,450,000.00	40,000,000.00	
Total Programme 17							34,450,000.00	40,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
ENUGU STATE UNIVERSITY OF SCIENCE & TECH									
05 - Enhancing Skills and Knowledge	51,322,657.07	119,618,697.57	405,000,000.00	196,811,400.00	77,192,702.43+	39.22%+	200,000,000.00	692,350,000.00	425,000,000.00
10 - Water Resources & Rural Development								240,000,000.00	160,000,000.00
13 - Reform of Government & Governance	41,056,900.00	64,272,560.00	270,000,000.00	168,288,600.00	104,016,040.00+	61.81%+	71,799,600.00	783,000,000.00	490,000,000.00
14 - Power							23,775,400.00	30,000,000.00	30,000,000.00
Total	92,379,557.07	183,891,257.57	675,000,000.00	365,100,000.00	181,208,742.43+	49.63%+	295,575,000.00	1,745,350,000.00	1,105,000,000.00
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
17021001/23020118/05000001 Construction of Educational Building	24,207,159.92	35,796,538.25		35,797,000.00	461.75+	0.00%+			
17021001/23010101/05000005 Fencing of 15Km Sch. Premises (N25M/KM			200,000,000.00				200,000,000.00	175,000,000.00	
17021001/23010114/05000006 Constr. of 3Km Access Rd. to New Hostel Areas & Pharmacy Building	13,937,495.30		150,000,000.00	51,792,400.00	51,792,400.00+	100.00%+		150,000,000.00	55,000,000.00
17021001/23010112/05000010 Purchase of Office Equipment	88,300.00	16,930,470.12		16,931,000.00	529.88+	0.00%+			
17021001/23010140/05000011 Purchase of Lab. & workshop Equipment	3,125,759.05	1,054,830.00	55,000,000.00	26,452,800.00	25,397,970.00+	96.01%+		55,000,000.00	20,000,000.00
17021001/23010112/05000012 Purchase of Office Furniture (tables chairs)	9,963,942.80	1,180,010.00		1,181,000.00	990.00+	0.08%+			
17021001/23010125/05000013 Purchase of Library Equipment		40,637,501.80		40,637,600.00	98.20+	0.00%+			
17021001/23010112/05000014 Procurement of classroom furniture for college of medicine		11,577,511.00		11,577,600.00	89.00+	0.00%+		60,000,000.00	50,000,000.00
17021001/23010125/05000016 Library Books at Cost		10,435,110.00		10,435,200.00	90.00+	0.00%+			
17021001/23020105/05000017 Purchase of 1No Water Tanker (10 000 LtrsMercedesBenz Arte		2,006,726.40		2,006,800.00	73.60+	0.00%+		42,350,000.00	
17021001/23020104/05000029 Completion of 40 Senior Staff Quarters								210,000,000.00	300,000,000.00
Total Programme 05	51,322,657.07	119,618,697.57	405,000,000.00	196,811,400.00	77,192,702.43+	39.22%+	200,000,000.00	692,350,000.00	425,000,000.00
Programme 10 - Water Resources & Rural Development									
17021001/23010138/10000001 Water reticulation to all faculties and students hostels								120,000,000.00	60,000,000.00
17021001/23020105/10000002 Provision of 2 more boreholes and reservoir								120,000,000.00	100,000,000.00
Total Programme 10								240,000,000.00	160,000,000.00
Programme 13 - Reform of Government & Governance									
17021001/23020118/13000001 Infrastructural Development fund		13,814,600.00		13,815,000.00	400.00+	0.00%+			
17021001/23010112/13000002 Furnishing of the University Auditorium								35,000,000.00	35,000,000.00
17021001/23010107/13000003 Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia			109,900,000.00						
17021001/23020103/13000005 Electricity Supply Infrastructure	41,056,900.00	47,957,960.00		47,958,000.00	40.00+	0.00%+			
17021001/23010119/13000007 1No 100KVA Perkins Gen set for PG School			40,100,000.00	100,000.00	100,000.00+	100.00%+		5,000,000.00	5,000,000.00
17021001/23030102/13000008 Extension of Electricity supply to new pharmacy complex env			20,000,000.00	6,415,600.00	6,415,600.00+	100.00%+	47,799,600.00	200,000,000.00	
17021001/23020118/13000012 Construction of building for Works department/works yard		2,500,000.00	100,000,000.00	100,000,000.00	97,500,000.00+	97.50%+		130,000,000.00	100,000,000.00
17021001/23010100/13000013 1 Refuse Disposable Vehicle							24,000,000.00		
17021001/23020104/13000014 Construction of building for central stores/warehouse								128,000,000.00	100,000,000.00
17021001/23020124/13000015 Provision of parking lots and landscaping								85,000,000.00	50,000,000.00
17021001/23020112/13000017 Provision of sporting facilities (football pitch and gymnasium								200,000,000.00	200,000,000.00
Total Programme 13	41,056,900.00	64,272,560.00	270,000,000.00	168,288,600.00	104,016,040.00+	61.81%+	71,799,600.00	783,000,000.00	490,000,000.00
Programme 14 - Power									
17021001/23010119/14000001 1No 250KVA Perkins Gen set for Admin block and new office block							13,079,000.00		
17021001/23010119/14000002 4Nos 200 KVA Perkins Gen set for Fans ext. pharmacy building							10,696,400.00	10,000,000.00	10,000,000.00
17021001/23010119/14000003 Procurement of 4No 500KVA Transformers								20,000,000.00	20,000,000.00
Total Programme 14							23,775,400.00	30,000,000.00	30,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
PPSMB									
05 - Enhancing Skills and Knowledge		89,715,863.00	849,500,000.00	549,420,000.00	459,704,137.00+	83.67%+	1,403,000,000.00	1,922,000,000.00	1,589,000,000.00
11 - Information Communication & Technology			150,500,000.00	150,500,000.00	150,500,000.00+	100.00%+			
14 - Power		80,000.00		80,000.00			27,000,000.00		
Total		89,795,863.00	1,000,000,000.00	700,000,000.00	610,204,137.00+	87.17%+	1,430,000,000.00	1,922,000,000.00	1,589,000,000.00
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
17051001/23010105/05000004 Purch. of 1 No. official veh. (Land Cruiser Prado Jeep) Chair			50,000,000.00	39,241,000.00	39,241,000.00+	100.00%+			
17051001/23000000/05000006 Construction of 10 room office blocks with toilet facilities		4,752,750.00		4,752,800.00	50.00+	0.00%+		100,000,000.00	100,000,000.00
17051001/23030125/05000007 Repair and refurbish the abandoned 312 kVA Power Generating		85,350.00		85,500.00	150.00+	0.18%+			
17051001/23000000/05000008 Upgrading PPSMB Education Management Information System (EMI		10,759,000.00		10,759,000.00					
17051001/23030106/05000014 Renovation of 60No public secondary schools 10 schools in e		74,040,563.00	200,000,000.00	195,247,200.00	121,206,637.00+	62.08%+	500,000,000.00	700,000,000.00	700,000,000.00
17051001/23010140/05000017 Procurement of Science equipment for biology chemistry and			150,000,000.00	149,921,000.00	149,921,000.00+	100.00%+	48,000,000.00	50,000,000.00	50,000,000.00
17051001/23010112/05000019 Purchase of 6 no. Air conditioners for PPSMB HQ		78,200.00		79,000.00	800.00+	1.01%+			
17051001/23030206/05000022 Construction of 3 dormitories in three senatorial zones of t			300,000,000.00				225,000,000.00	400,000,000.00	500,000,000.00
17051001/23030106/05000023 Further upgrading/equipping the Command Technical School MPU			60,000,000.00	59,914,500.00	59,914,500.00+	100.00%+	60,000,000.00	60,000,000.00	70,000,000.00
17051001/23030106/05000024 Further upgrading/equipping the Command Science Secondary Sc			55,500,000.00	55,500,000.00	55,500,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
17051001/23010105/05000025 Purchase of 2No official vehicles (Hyundai Elantra) for 2 pe			34,000,000.00	33,920,000.00	33,920,000.00+	100.00%+			
17051001/23030106/05000026 Reconstruction furnishing and equipping of Science Laboratory							450,000,000.00	450,000,000.00	
17051001/23010124/05000027 E-learning on DVD series for 9 subjects (English language M								40,000,000.00	45,000,000.00
17051001/23010125/05000028 Emergency preparedness and response in PPSMB Enugu (purchase							20,000,000.00	22,000,000.00	24,000,000.00
Total Programme 05		89,715,863.00	849,500,000.00	549,420,000.00	459,704,137.00+	83.67%+	1,403,000,000.00	1,922,000,000.00	1,589,000,000.00
Programme 11 - Information Communication & Technology									
17051001/23010113/11000002 Computerization.& Est. of ICT Lab./Equip. & Acces. for 150 Pub Sch			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17051001/230010113/11000003 Purchase of 2no projectors 2 no screens 2 no file charts			500,000.00	500,000.00	500,000.00+	100.00%+			
Total Programme 11			150,500,000.00	150,500,000.00	150,500,000.00+	100.00%+			
Programme 14 - Power									
17051001/23030125/14000002 Purchase of Generator Set for Secondary Schools in the State		80,000.00		80,000.00			27,000,000.00		
Total Programme 14		80,000.00		80,000.00			27,000,000.00		
SCIENCE TECH AND VOCATIONAL SCH MGT BOARD									
05 - Enhancing Skills and Knowledge	20,022,750.00	27,890,580.00	162,750,000.00	182,647,600.00	154,757,020.00+	84.73%+	624,702,000.00	564,000,000.00	267,000,000.00
11 - Information Communication & Technology	23,000.00								
13 - Reform of Government & Governance			208,900,000.00	189,002,400.00	189,002,400.00+	100.00%+	133,900,000.00	100,000,000.00	45,000,000.00
Total	20,045,750.00	27,890,580.00	371,650,000.00	371,650,000.00	343,759,420.00+	92.50%+	758,602,000.00	664,000,000.00	312,000,000.00
EXPLANATORY NOTES									
Programme 05 - Enhancing Skills and Knowledge									
17054001/23030121/05000001 Rehabilitation of 7No. dilapidated STV Schools/Colleges	3,840,000.00								
17054001/23010124/05000002 Procure and distribute 14 000 statutory records	1,034,500.00		5,000,000.00	1,207,000.00	1,207,000.00+	100.00%+			
17054001/23010112/05000006 Purchase of furniture (office seats tables steel cabinets		744,850.00	750,000.00	750,000.00	5,150.00+	0.69%+	15,000,000.00	2,000,000.00	
17054001/23030106/05000008 Rehabilitation of dilapidated Buildings in STV Schools/ Colleges	10,252,950.00	19,897,530.00		19,897,600.00	70.00+	0.00%+			
17054001/23020118/05000011 Perimeter fencing of Hostel/Refectory areas in STV Schools/		3,793,000.00		3,793,000.00			152,000,000.00	100,000,000.00	100,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17054001/23010113/05000012 Purchase of Computer Equipment	1,185,000.00								
17054001/23010119/05000013 Purchase of power generating plant	250,000.00								
17054001/23030128/05000017 Rehab. 2no damaged w/shops in TVE Colleges 1no. Per zone		2,803,200.00		2,803,200.00					
17054001/23010124/05000018 Procure 1 200 handbooks on SBMC Operators for all STV College	1,166,500.00								
17054001/23010129/05000020 Procure and distribute hand tools/equipment including workshop			7,600,000.00	4,796,800.00	4,796,800.00+	100.00%+	11,434,000.00	12,000,000.00	12,000,000.00
17054001/23010124/05000022 Purchase of science equipment for Special Science Schools (2	1,160,000.00	652,000.00		652,000.00			200,000,000.00	200,000,000.00	
17054001/23010112/05000034 Installation of 1 no. EMIS at STVSMB H/Q			6,000,000.00	5,348,000.00	5,348,000.00+	100.00%+			
17054001/23000000/05000000 Procure 20 no tools and equipment in block and brick laying	1,133,800.00								
17054001/23020107/05000038 Provision of 2No hostel facilities in the 3 proposed technical			18,800,000.00	18,800,000.00	18,800,000.00+	100.00%+			
17054001/23020107/05000039 Construction of 3No new technical colleges in each Sen. Zones			58,700,000.00	58,700,000.00	58,700,000.00+	100.00%+	79,050,000.00	80,000,000.00	85,000,000.00
17054001/23030106/05000040 Conversion of conventional secondary schools to technical/vocational			65,900,000.00	65,900,000.00	65,900,000.00+	100.00%+	67,218,000.00	70,000,000.00	70,000,000.00
17054001/23010124/05000055 Equipping of 5No Government Technical Colleges for accreditation							100,000,000.00	100,000,000.00	
Total Programme 05	20,022,750.00	27,890,580.00	162,750,000.00	182,647,600.00	154,757,020.00+	84.73%+	624,702,000.00	564,000,000.00	267,000,000.00
Programme 11 - Information Communication & Technology									
17054001/23010113/11000001 Procure 6 Nos Desktop computers & accessories in STVSMB H/Q	23,000.00								
Total Programme 11	23,000.00								
Programme 13 - Reform of Government & Governance									
17054001/23020101/13000001 Construction of 6no Workshops per year (one in each education			51,900,000.00	51,900,000.00	51,900,000.00+	100.00%+	84,000,000.00	50,000,000.00	
17054001/23010105/13000002 Procurement of 1 No Utility Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
17054001/23030128/13000003 Purchase of 20No Start and Weld machines							6,900,000.00	5,000,000.00	
17054001/23030106/13000004 Rehabilitate 6 no dilapidated classroom blocks in STV School			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	43,000,000.00	45,000,000.00	45,000,000.00
17054001/23010108/13000010 Procurement of 3No Nissan Buses for 3 Education zones under			84,000,000.00	64,102,400.00	64,102,400.00+	100.00%+			
Total Programme 13			208,900,000.00	189,002,400.00	189,002,400.00+	100.00%+	133,900,000.00	100,000,000.00	45,000,000.00
INSTITUTE OF MANAGEMENT TECH (IMT)									
01 - Economic Empowerment through Agriculture			27,000,000.00	12,252,600.00	12,252,600.00+	100.00%+	20,000,000.00	40,000,000.00	10,000,000.00
05 - Enhancing Skills and Knowledge	41,481,604.34	393,639,203.73	293,000,000.00	445,871,400.00	52,232,196.27+	11.71%+	130,000,000.00	177,000,000.00	90,000,000.00
10 - Water Resources & Rural Development		9,791,450.00		9,791,600.00	150.00+	0.00%+			
13 - Reform of Government & Governance			240,000,000.00	70,992,400.00	70,992,400.00+	100.00%+	190,000,000.00	205,000,000.00	10,000,000.00
14 - Power							10,000,000.00	145,000,000.00	150,000,000.00
17 - Road		1,466,000.00	130,000,000.00	51,092,000.00	49,626,000.00+	97.13%+	50,000,000.00	600,000,000.00	500,000,000.00
Total	41,481,604.34	404,896,653.73	690,000,000.00	590,000,000.00	185,103,346.27+	31.37%+	400,000,000.00	1,167,000,000.00	760,000,000.00
EXPLANATORY NOTES									
Programme 01 - Economic Empowerment through Agriculture									
17065001/23010127/01000001 Purchase of Accessories/implements (Plough Ridgers etc) for			27,000,000.00	12,252,600.00	12,252,600.00+	100.00%+	20,000,000.00	40,000,000.00	10,000,000.00
Total Programme 01			27,000,000.00	12,252,600.00	12,252,600.00+	100.00%+	20,000,000.00	40,000,000.00	10,000,000.00
Programme 05 - Enhancing Skills and Knowledge									
17065001/23030106/05000001 Rehabilitation of school building	20,312,000.00	97,500.00		97,500.00					
17065001/23010113/05000002 Computer Equipment	52,500.00	59,215,933.44		59,216,000.00	66.56+	0.00%+			
17065001/23020118/05000003 Other Infrastructure	155,000.00								
17065001/23020107/05000004 Reconstruction of food Technology & Electrical Engineering C		92,750,033.61		92,750,100.00	66.39+	0.00%+			
17065001/23010129/05000005 Industrial Machine and Equipment	8,730,764.74	29,168,225.00		29,168,300.00	75.00+	0.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17065001/23010128/05000007	1,299,900.00								
17065001/23010112/05000009	9,782,279.60	14,649,846.69		14,649,900.00	53.31+	0.00%+			
17065001/23020107/05000010			100,000,000.00						
17065001/23010105/05000012			48,000,000.00	5,249,900.00	5,249,900.00+	100.00%+			
17065001/23030128/05000013			50,000,000.00				30,000,000.00	87,000,000.00	90,000,000.00
17065001/23020101/05000014		178,907,646.51		178,908,000.00	353.49+	0.00%+			
17065001/23030121/05000016		18,850,018.48	80,000,000.00	50,831,700.00	31,981,681.52+	62.92%+	50,000,000.00	20,000,000.00	
17065001/23010119/05000017	1,018,360.00								
17065001/23010125/05000021	130,800.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	
17065001/230201107/05000013							30,000,000.00	50,000,000.00	
Total Programme 05	41,481,604.34	393,639,203.73	293,000,000.00	445,871,400.00	52,232,196.27+	11.71%+	130,000,000.00	177,000,000.00	90,000,000.00
Programme 10 - Water Resources & Rural Development									
17065001/23020105/10000001		9,791,450.00		9,791,600.00	150.00+	0.00%+			
Total Programme 10		9,791,450.00		9,791,600.00	150.00+	0.00%+			
Programme 13 - Reform of Government & Governance									
17065001/23020107/13000003			80,000,000.00	20,784,000.00	20,784,000.00+	100.00%+	80,000,000.00	100,000,000.00	
17065001/23010105/13000005			100,000,000.00						
17065001/23010124/13000008			10,000,000.00	208,400.00	208,400.00+	100.00%+	10,000,000.00	20,000,000.00	
17065001/23030106/13000009							30,000,000.00	45,000,000.00	10,000,000.00
17065001/23030106/13000010							50,000,000.00	30,000,000.00	
17065001/23030106/13000011			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Total Programme 13			240,000,000.00	70,992,400.00	70,992,400.00+	100.00%+	190,000,000.00	205,000,000.00	10,000,000.00
Programme 14 - Power									
17065001/23010119/14000001							10,000,000.00	145,000,000.00	150,000,000.00
Total Programme 14							10,000,000.00	145,000,000.00	150,000,000.00
Programme 17 - Road									
17065001/23020114/17000001			100,000,000.00	21,092,000.00	21,092,000.00+	100.00%+		450,000,000.00	500,000,000.00
17065001/23020105/17000002		1,466,000.00	30,000,000.00	30,000,000.00	28,534,000.00+	95.11%+	50,000,000.00	150,000,000.00	
Total Programme 17		1,466,000.00	130,000,000.00	51,092,000.00	49,626,000.00+	97.13%+	50,000,000.00	600,000,000.00	500,000,000.00
MINISTRY OF HEALTH									
04 - Improvement to Human Health	263,814,790.85	131,220,482.53	1,097,200,000.00	1,007,200,000.00	875,979,517.47+	86.97%+	1,059,000,000.00	180,000,000.00	168,000,000.00
10 - Water Resources & Rural Development			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
Total	263,814,790.85	131,220,482.53	1,112,200,000.00	1,022,200,000.00	890,979,517.47+	87.16%+	1,074,000,000.00	180,000,000.00	168,000,000.00
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
21001001/23010122/04000003							5,000,000.00	2,000,000.00	2,000,000.00
21001001/23050101/04000008			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23030108/04000009			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00		
21001001/23050101/04000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/23050101/04000013							20,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21001001/23010139/04000016		27,664,149.00	200,000,000.00	28,000,000.00	335,851.00+	1.20%+	100,000,000.00		
21001001/23020108/04000018							5,000,000.00		
21001001/23010139/04000024							3,000,000.00		
21001001/23020106/04000034	144,206,603.48			451,832,000.00	451,832,000.00+	100.00%+			
21001001/23020106/04000035	26,514,641.47	20,168,000.00		20,168,000.00					
21001001/23020106/04000036	29,973,875.90								
21001001/23030121/04000039		26,850.00		26,850.00					
21001001/23030121/04000040	17,470,631.00	11,456,075.53		11,457,000.00	924.47+	0.01%+			
21001001/23030128/04000044	1,295,300.00								
21001001/23010105/04000047	18,427,500.00		50,000,000.00	5,639,950.00	5,639,950.00+	100.00%+			
21001001/23010112/04000048	18,346,239.00	32,876,125.00		32,876,200.00	75.00+	0.00%+			
21001001/23020103/04000051							7,000,000.00		
21001001/23030128/04000061	1,580,000.00								
21001001/23030105/04000063		39,029,283.00		39,029,300.00	17.00+	0.00%+			
21001001/23020106/04000065			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
21001001/23010122/04000068	6,000,000.00								
21001001/23020106/04000072							35,000,000.00	5,000,000.00	
21001001/23050101/04000085			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
21001001/23050100/04000097			14,500,000.00	14,500,000.00	14,500,000.00+	100.00%+			
21001001/23010139/04000098							3,000,000.00		
21001001/23050103/04000101							2,000,000.00		
21001001/23010105/04000105			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
21001001/23010122/04000107			24,700,000.00	24,700,000.00	24,700,000.00+	100.00%+			
21001001/23020106/04000128			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050101/04000138			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21001001/23010122/04000139			460,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21001001/23020106/04000140			70,000,000.00						
21001001/23010122/04000141			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010122/04000142			100,000,000.00	60,970,700.00	60,970,700.00+	100.00%+	400,000,000.00	100,000,000.00	100,000,000.00
21001001/23020118/04000143			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
21001001/23050101/04000144			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23050108/04000145			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21001001/23050108/04000146			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,000,000.00
21001001/23010122/04000150			60,000,000.00				60,000,000.00		
21001001/23050101/04000151							10,000,000.00		
21001001/23010122/0400152							5,000,000.00		
21001001/23010122/04000153							100,000,000.00		
21001001/23010105/04000154							75,000,000.00		
21001001/23020106/04000155							150,000,000.00	50,000,000.00	50,000,000.00
21001001/23010122/04000156							3,000,000.00		
21001001/23010122/04000157							2,000,000.00		
21001001/23010122/04000158							5,000,000.00		
21001001/23050103/04000159							5,000,000.00	7,000,000.00	
21001001/23050103/04000160							2,000,000.00	1,000,000.00	1,000,000.00
Total Programme 04	263,814,790.85	131,220,482.53	1,097,200,000.00	1,007,200,000.00	875,979,517.47+	86.97%+	1,059,000,000.00	180,000,000.00	168,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 10 - Water Resources & Rural Development									
21001001/23020105/10000001 Construction of deep Motorized Borehole and reticulation / R			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
Total Programme 10			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
ENUGU STATE UNIVERSITY TEACHING HOSPITAL									
04 - Improvement to Human Health	97,731,820.00	125,714,961.00	537,731,000.00	537,731,000.00	412,016,039.00+	76.62%+	1,234,500,000.00	306,500,000.00	50,000,000.00
05 - Enhancing Skills and Knowledge			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	
11 - Information Communication & Technology	1,101,400.00								
Total	98,833,220.00	125,714,961.00	547,731,000.00	547,731,000.00	422,016,039.00+	77.05%+	1,244,500,000.00	311,500,000.00	50,000,000.00
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
21026001/23010120/04000003 Purchase of kitchen equipment for catering department			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00		
21026001/23020106/04000004 Schools of Nursing & Midwifery Building	25,983,742.00	13,366,417.00		13,366,500.00	83.00+	0.00%+			
21026001/23020106/04000006 Construction of the hospital gangway to Radiology Department			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21026001/23010122/04000008 Purchase of medical equipment for OBS and GYNAE (1No Laprasc							50,000,000.00	20,000,000.00	
21026001/23010122/04000010 Purchase of medical equipment for Psychiatric hospital Emene			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	15,000,000.00	10,000,000.00	
21026001/23010122/04000013 Purchase of 1No Digital x-ray machine for Radiology Department			30,000,000.00	16,633,500.00	16,633,500.00+	100.00%+			
21026001/23010113/04000019 Procurement of office equipment to upgrade Administrative De			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00		
21026001/23010112/04000022 Purchase of 4No Diagnostic set I-start machine tuning fork	1,499,500.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21026001/23010113/04000024 Procurement of office equipment/safe for Accounts Department			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21026001/23010122/04000025 EQUIPMENT: Phantom with demonstration Gadgets AR 50	1,543,812.00								
21026001/23010122/04000029 Purchase of medical equipment for Pediatrics department (2N			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	10,000,000.00	
21026001/23010122/04000037 Procurement of Medical Equipment for Upgrading of Main Theatre			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
21026001/23010105/04000040 Purchase of 1No HyundaiElantra Elegance for School of Nursing			9,500,000.00	9,500,000.00	9,500,000.00+	100.00%+			
21026001/23020101/04000047 Construction of 2 storey building for hostel auditorium and			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	105,000,000.00		
21026001/23020101/13000048 Procurement of office equipment for Medical Social Services			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000054 Purchase of Hospital Equipment	59,627,280.00	104,121,064.00		104,122,000.00	936.00+	0.00%+			
21026001/23010102/04000060 purchase 2no.vertilator (Brand General Electric)-10 000 000	3,948,409.00	2,373,980.00		2,374,000.00	20.00+	0.00%+			
21026001/23010112/04000062 Providing of Office Equipment	5,129,077.00	5,853,500.00		5,853,500.00					
21026001/23010122/04000063 Procurement of security gadgets for Security Unit			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00		
21026001/23020101/04000066 Procurement of office equipment for stores department			350,000.00	350,000.00	350,000.00+	100.00%+			
21026001/23020106/04000067 Conversion of A&E bungalow to 2 storey building for Accident			95,000,000.00	89,146,500.00	89,146,500.00+	100.00%+	200,000,000.00	50,000,000.00	
21026001/23020106/04000068 Construction of a bungalow that will contain 100 patients								150,000,000.00	50,000,000.00
21026001/23010122/04000070 Purchase of medical equipment for Physiotherapy Department			3,000,000.00	626,000.00	626,000.00+	100.00%+	2,500,000.00		
21026001/23021006/04000074 Purchase of office equipment for ICT department			1,130,000.00	1,130,000.00	1,130,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000075 Procurement of Histopathological tools for Hispathology Dept			7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	5,200,000.00		
21026001/23010122/04000076 Purchase of medical equipment for Surgery Department (Burr h			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	80,000,000.00	20,000,000.00	
21026001/23010122/04000077 Procurement of medical equipment for Nursing services			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
21026001/23010122/04000078 Procurement of records facility 11th edition coding and ind			551,000.00	551,000.00	551,000.00+	100.00%+	500,000.00		
21026001/23010112/04000079 Procurement of office equipment for stores department							300,000.00		
21026001/23010129/04000080 Purchase of kitchen utensils for Nutrition/Dietetics department			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00	1,000,000.00	
21026001/23010112/04000081 Procurement of medical equipment for accreditation requirement			55,000,000.00	50,878,000.00	50,878,000.00+	100.00%+	80,000,000.00		
21026001/23030105/04000085 Converting of Theatre bungalow to 4 storey building (main theatre			100,000,000.00				350,000,000.00		
21026001/23010100/04000086 Purchase of 1No Laparoscopy 1No Hysteroscope 2No Cardiotoco			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010100/04010188 Purchase of 10No Littman's stethoscope 10 Accoson sphygmoma			700,000.00	700,000.00	700,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21026001/23010100/04010189 Purchase of medical equipment for Medical Laboratory Depart			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	16,000,000.00	
21026001/23010100/04010129 Purchase of drilling machine set Electrical tools electron			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000100 Procurement of 250KVA viewing boxes and 2No actinic marker f			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
21026001/23010122/04000001 Purchase of Radiology equipment							178,500,000.00		
21026001/23010122/04000002 Purchase of medical equipment for Internal Medicine (4No tur							20,000,000.00		
21026001/23040102/04000003 Landscaping of the cottage hospital and purchase of 5No water							10,000,000.00	7,500,000.00	
Total Programme 04	97,731,820.00	125,714,961.00	537,731,000.00	537,731,000.00	412,016,039.00+	76.62%+	1,234,500,000.00	306,500,000.00	50,000,000.00
Programme 05 - Enhancing Skills and Knowledge									
21026001/23050103/05000002 Procurement of teaching and learning aid for school of midwifery			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	
Total Programme 05			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	
Programme 11 - Information Communication & Technology									
21026001/23010136/11000001 Internet facilities internet bandwidth LAN cables and wire	1,101,400.00								
Total Programme 11	1,101,400.00								
ENUGU STATE HOSPITAL MANAGEMENT BOARD									
04 - Improvement to Human Health			207,900,000.00	107,900,000.00	107,900,000.00+	100.00%+	703,800,000.00	252,000,000.00	20,000,000.00
13 - Reform of Government & Governance							16,000,000.00		
14 - Power							21,000,000.00		
Total			212,400,000.00	112,400,000.00	112,400,000.00+	100.00%+	750,000,000.00	252,000,000.00	20,000,000.00
EXPLANATORY NOTES									
Programme 04 - Improvement to Human Health									
21102001/23020106/04000001 Completion of 4 remaining major General hospitals at Oji River			100,000,000.00				400,000,000.00	150,000,000.00	
21102001/23020106/04000002 Construction of Doctors call rooms/conveniences in the 7 major			38,500,000.00	38,500,000.00	38,500,000.00+	100.00%+			
21102001/23030105/04000003 Re-roofing of block A&B at SMHB Headquarters			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+	9,600,000.00		
21102001/23030121/04000005 Renovation of block wall fence and equipping of Chairman's o			5,600,000.00	5,600,000.00	5,600,000.00+	100.00%+			
21102001/23030121/04000006 Repainting of SHMB building			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+			
21102001/23030105/04000007 Clearing and landscaping of SHMB HQ			6,400,000.00	6,400,000.00	6,400,000.00+	100.00%+			
21102001/23030105/04000008 Construction of placenta pit 4x4x10 meters in all 52 secondary			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00		
21102001/23020106/04000009 Completion of block wall fence 3000sqm at Udi General Hospital			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	9,000,000.00		
21102001/23020105/04000010 Procurement of 2 big water storage tanks in all major hospital			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	10,000,000.00		
21102001/23020118/04000011 Construction of block wall fence 2500sqm at Amechi Cottage h			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	10,000,000.00		
21102001/23020107/04000012 Construction of block wall fence 2600 sqr metre at Okpatu CH			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+	11,000,000.00		
21102001/23020100/04000013 Construction of block wall fence 3000sqm at Nenwe Cottage ho			7,200,000.00	7,200,000.00	7,200,000.00+	100.00%+	10,000,000.00		
21102001/23030105/04000014 Renovation of Mmaku Cottage Hospital			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21102001/23010100/04000015 Procurement of sound proof power generating set for SHMB Headqtrs			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
21102001/23010100/04000016 Procurement of 33KVA sound proof Generator for Uwani Cottage			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00		
21102001/23010112/04000017 Equipping/furnishing of 4 major General hospitals in the State							87,000,000.00	50,000,000.00	
21102001/23030121/04000018 Re-roofing of block C and re-construction of collapsed block							9,200,000.00	2,000,000.00	
21102001/23030105/04000019 Renovation of some dilapidated hospitals in the State; Ugwog							50,000,000.00	20,000,000.00	20,000,000.00
21102001/23030105/04000020 Renovation of Amalla Orba Cottage hospital							10,000,000.00		
21102001/23020106/04000021 Construction of building at Obollo Afor Cottage hospital							20,000,000.00	10,000,000.00	
21102001/23010122/04000022 Procurement of PPE for control of infectious diseases in the							20,000,000.00	20,000,000.00	
21102001/23020106/04000023 Construction of Isolation facilities							20,000,000.00		
Total Programme 04			207,900,000.00	107,900,000.00	107,900,000.00+	100.00%+	703,800,000.00	252,000,000.00	20,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance									
21102001/23010112/13000001 Purchase of 5No air conditioners for SHMB offices							1,000,000.00		
21102001/23030121/13000002 Renovation and fencing of financial services department							15,000,000.00		
Total Programme 13							16,000,000.00		
Programme 14 - Power									
21102001/23010119/14000001 Procurement of 7No 33KVA sound proof Generator for 7 General							21,000,000.00		
Total Programme 14							21,000,000.00		
MINISTRY OF ENVIRONMENT & MINERAL RES.									
09 - Environmental Improvement	1,102,500.00	8,936,400.00	71,000,000.00	51,000,000.00	42,063,600.00+	82.48%+	147,500,000.00	59,000,000.00	20,000,000.00
13 - Reform of Government & Governance	520,000.00								
Total	1,622,500.00	8,936,400.00	71,000,000.00	51,000,000.00	42,063,600.00+	82.48%+	147,500,000.00	59,000,000.00	20,000,000.00
EXPLANATORY NOTES									
Programme 09 - Environmental Improvement									
35001001/23040101/09000001 Urban Beautification: Planting of Beautiful Trees & Flowers		3,336,400.00	8,000,000.00	8,000,000.00	4,663,600.00+	58.30%+			
35001001/23050101/09000002 Establ. of waste recycling plant in the State through PPP			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
35001001/23010129/09000003 Procurement of 50 number lawn mowers	1,102,500.00	1,600,000.00	2,000,000.00	2,000,000.00	400,000.00+	20.00%+	7,500,000.00	1,000,000.00	
35001001/23030104/09000005 Equip. of pollution control lab to Standard which involve..			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
35001001/23050101/09000007 Desilting and clearing of public drainage checking of blockage			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35001001/23020118/09000012 Renovation of 6 old public toilets in the State			9,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	5,000,000.00
35001001/23020105/09000075 Establishment of Modern Sewage system through PPP		4,000,000.00	20,000,000.00	5,000,000.00	1,000,000.00+	20.00%+	20,000,000.00	20,000,000.00	
35001001/23010100/00010113 Purchase of 2No laptops 4No printers 4No Desktop computers			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
35001001/23020118/09000077 Construction of sewage dump in Ugwuaji Enugu South LGA							30,000,000.00	5,000,000.00	5,000,000.00
35001001/23020118/09000078 Construction of 10 public toilets in the three senatorial zones							50,000,000.00	3,000,000.00	
Total Programme 09	1,102,500.00	8,936,400.00	71,000,000.00	51,000,000.00	42,063,600.00+	82.48%+	147,500,000.00	59,000,000.00	20,000,000.00
Programme 13 - Reform of Government & Governance									
35001001/23010115/13000001 Purchase of 2No Canon Photocopiers and Scanner	520,000.00								
Total Programme 13	520,000.00								
NIGERIAN EROSION & WATERSHED MGT NEWMAP									
09 - Environmental Improvement	353,251,596.15	3,521,635,108.89	2,010,000,000.00	2,010,000,000.00	1,511,635,108.89-	75.21%-	2,619,961,000.00		
Total	353,251,596.15	3,521,635,108.89	2,010,000,000.00	2,010,000,000.00	1,511,635,108.89-	75.21%-	2,619,961,000.00		
EXPLANATORY NOTES									
Programme 09 - Environmental Improvement									
35001002/23040102/09000009 Reclamation channeling and remediation works at Anyazuru o							642,621,000.00		
35001002/23040102/09000010 Reclamation channeling and remediation works at Umuavulu A							87,600,000.00		
35001002/23040102/09000011 Reclamation channeling and remediation works at Onuiyi Nsukka							1,596,000,000.00		
35001002/23040102/09000014 Reclamation channeling and Remediation Works at Enugu Ngwo							110,540,000.00		
35001002/23040102/09000015 Reclamation Cha. &Remed works at Agbaja Ngwo Gully Erosion Site							28,200,000.00		
35001002/23040102/09000016 Reclamation channeling & Remediation works @ Udi-Ozalla Gully Erosion			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	155,000,000.00		
35001002/23040102/09000017 Reclamation Cha & Rem. Works at Ngene Owelle Ohaji Erosion Site			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION – CONT'D.

	Actual 2018	Actual 2019	Original Budget 2019	Revised Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
35001002/23050100/09000022			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
35001002/23050103/09000025			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35001002/23050103/09000026			13,300,000.00	13,300,000.00	13,300,000.00+	100.00%+			
35002000/23050101/09000027	353,251,596.15	3,521,635,108.89	2,000,000,000.00	2,000,000,000.00	1,521,635,108.89-	76.08%-			
35001002/23050101/09000028			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total Programme 09	353,251,596.15	3,521,635,108.89	2,010,000,000.00	2,010,000,000.00	1,511,635,108.89-	75.21%-	2,619,961,000.00		
ENUGU STATE WASTE MGT AUTHORITY (ESWAMA)									
09 - Environmental Improvement			145,000,000.00	145,000,000.00	145,000,000.00+	100.00%+	441,500,000.00	210,500,000.00	105,000,000.00
Total			145,000,000.00	145,000,000.00	145,000,000.00+	100.00%+	441,500,000.00	210,500,000.00	105,000,000.00
EXPLANATORY NOTES									
Programme 09 - Environmental Improvement									
35053001/23050101/09000001							61,000,000.00	50,000,000.00	50,000,000.00
35053001/23010112/09000002							12,000,000.00	5,000,000.00	
35053001/23010105/09000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	50,000,000.00		
35053001/23010129/09000006			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	75,000,000.00		
35053001/23010105/09000008			55,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	75,000,000.00		
35053001/23010138/09000009			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	110,000,000.00	150,000,000.00	50,000,000.00
35053001/23020127/09000011			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35053001/23010104/09000012			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
35053001/23020118/09000013							50,000,000.00		
35053001/23010138/09000014							500,000.00	500,000.00	
Total Programme 09			145,000,000.00	145,000,000.00	145,000,000.00+	100.00%+	441,500,000.00	210,500,000.00	105,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION

	Note	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
		₦	₦	₦	₦	₦		₦	₦	₦
414100 - Enugu East Senatorial Zone	1	31,547,239,584.00	24,746,619,600.11	36,373,413,000.00	39,603,711,100.00	14,857,091,499.89+	37.51%+	71,692,847,300.00	41,958,330,500.00	28,774,820,000.00
414200 - Enugu North Senatorial Zone	2	271,696,484.00	100,334,570.39	4,440,200,000.00	1,429,172,700.00	1,328,838,129.61+	92.98%+	24,016,621,000.00	4,172,500,000.00	3,801,000,000.00
414300 - Enugu West Senatorial Zone	3	189,781,148.63	65,096,579.86	2,639,500,000.00	2,420,229,200.00	2,355,132,620.14+	97.31%+	5,028,590,000.00	2,714,500,000.00	1,250,000,000.00
Total Capital Expenditure		32,008,717,216.63	24,912,050,750.36	43,453,113,000.00	43,453,113,000.00	18,541,062,249.64+	42.67%+	100,738,058,300.00	48,845,330,500.00	33,825,820,000.00
Note 1 - Enugu East Senatorial Zone										
414103 - Enugu East		19,059,150.00	63,857,309.20	2,159,000,000.00	1,489,298,000.00	1,425,440,690.80+	95.71%+	6,038,280,000.00	1,946,000,000.00	1,400,000,000.00
414104 - Enugu North		30,882,725,555.93	24,105,571,268.34	32,485,213,000.00	36,852,072,200.00	12,746,500,931.66+	34.59%+	62,847,991,900.00	36,170,980,500.00	24,454,820,000.00
414105 - Enugu South		9,077,486.00	8,227,480.00	143,500,000.00	151,727,500.00	143,500,020.00+	94.58%+	729,000,000.00	116,000,000.00	30,000,000.00
414110 - Isi uzo		248,906,756.00	214,503,870.00	375,000,000.00	500,660,000.00	286,156,130.00+	57.16%+	600,000,000.00	1,250,000,000.00	1,050,000,000.00
414111 - Nkanu East		294,960,279.00	170,568,415.00	229,500,000.00	185,069,000.00	14,500,585.00+	7.84%+	294,800,000.00	518,000,000.00	470,000,000.00
414112 - Nkanu West		92,510,357.07	183,891,257.57	981,200,000.00	424,884,400.00	240,993,142.43+	56.72%+	1,182,775,400.00	1,957,350,000.00	1,370,000,000.00
Total		31,547,239,584.00	24,746,619,600.11	36,373,413,000.00	39,603,711,100.00	14,857,091,499.89+	37.51%+	71,692,847,300.00	41,958,330,500.00	28,774,820,000.00
Note 2 - Enugu North Senatorial Zone										
414207 - Igbo Etti			17,093,814.39	95,000,000.00	32,094,000.00	15,000,185.61+	46.74%+	130,000,000.00	20,000,000.00	
414208 - Igbo Eze North				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	750,000,000.00	800,000,000.00
414209 - Igbo Eze South								210,000,000.00		
414213 - Nsukka				1,374,200,000.00	569,700,000.00	569,700,000.00+	100.00%+	20,108,000,000.00	2,867,500,000.00	2,631,000,000.00
414215 - Udenu		23,162,000.00		1,358,000,000.00	448,376,700.00	448,376,700.00+	100.00%+	3,430,621,000.00	505,000,000.00	370,000,000.00
414217 - Uzo Uwani		248,534,484.00	83,240,756.00	1,603,000,000.00	369,002,000.00	285,761,244.00+	77.44%+	88,000,000.00	30,000,000.00	
Total		271,696,484.00	100,334,570.39	4,440,200,000.00	1,429,172,700.00	1,328,838,129.61+	92.98%+	24,016,621,000.00	4,172,500,000.00	3,801,000,000.00
Note 3 - Enugu West Senatorial Zone										
414301 - Awgu		1,295,300.00		244,000,000.00	373,914,500.00	373,914,500.00+	100.00%+	1,857,000,000.00	580,000,000.00	330,000,000.00
414302 - Aninri		20,000,000.00		45,200,000.00	51,850,700.00	51,850,700.00+	100.00%+	98,000,000.00	30,000,000.00	
414306 - Ezeagu		142,558,940.00	59,178,179.86	584,500,000.00	540,611,000.00	481,432,820.14+	89.05%+	1,142,450,000.00	599,500,000.00	150,000,000.00
414314 - Oji River		25,926,908.63	5,918,400.00	124,000,000.00	229,919,000.00	224,000,600.00+	97.43%+	410,000,000.00	220,000,000.00	
414316 - Udi				1,641,800,000.00	1,223,934,000.00	1,223,934,000.00+	100.00%+	1,521,140,000.00	1,285,000,000.00	770,000,000.00
Total		189,781,148.63	65,096,579.86	2,639,500,000.00	2,420,229,200.00	2,355,132,620.14+	97.31%+	5,028,590,000.00	2,714,500,000.00	1,250,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 1A -Enugu East Senatorial Zone - Enugu East LG									
11001001/23040104/13000022	978,000.00								
11001001/23010121/13000023	6,970,000.00						45,000,000.00		
11001001/23010136/13000025	388,000.00								
11001001/23020102/13000027		14,882,715.75		14,890,000.00	7,284.25+	0.05%+			
11001001/23020107/13000030			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
11001001/23030101/13000031	10,723,150.00			168,000,000.00	168,000,000.00+	100.00%+		20,000,000.00	
11001002/23010108/00000014			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11013001/23010112/13000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
11013001/23010112/13000012			60,000,000.00	47,998,000.00	47,998,000.00+	100.00%+	62,000,000.00	20,000,000.00	
11101001/23020118/13000011			5,750,000.00	5,750,000.00	5,750,000.00+	100.00%+	6,000,000.00		
11101001/23030128/13000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23020118/13000013			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
11101001/23030128/13000015			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	4,000,000.00		
11101001/23020118/13000020			5,150,000.00	5,150,000.00	5,150,000.00+	100.00%+			
20008001/23020118/13000002			32,400,000.00	32,400,000.00	32,400,000.00+	100.00%+			
28001001/23020118/11000011							30,000,000.00	10,000,000.00	
29053001/23010105/13000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020124/12000007							50,000,000.00		
34001001/23030118/12000016							500,000,000.00		
34001001/23020114/17000126			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+		100,000,000.00	
34001001/23020100/17000153			500,000,000.00	167,410,000.00	167,410,000.00+	100.00%+	650,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000172							1,800,000,000.00	500,000,000.00	200,000,000.00
34001001/23030113/17000176							50,000,000.00	50,000,000.00	30,000,000.00
34001001/23030113/17000177							4,000,000.00		
34001001/23030113/17000201							300,000,000.00		
34001002/23020114/17000138			10,000,000.00						
36001001/23030118/12000022			20,000,000.00	420,000,000.00	420,000,000.00+	100.00%+			
52001001/23020105/09000010							1,000,000,000.00		
52103001/23050101/10000008							400,000,000.00	400,000,000.00	400,000,000.00
53001001/23020104/06000015			498,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	195,000,000.00	150,000,000.00	150,000,000.00
53001001/23020103/06000016							177,280,000.00	100,000,000.00	100,000,000.00
53001001/23010133/06000017							7,000,000.00		
53010001/23020114/06000006			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00		
14001001/23000000/07000024							30,000,000.00		
14001001/23030121/07000028		13,070,054.00		15,000,000.00	1,929,946.00+	12.87%+	53,000,000.00	30,000,000.00	
14001001/23000000/07000029							8,000,000.00	5,000,000.00	
14001001/23020118/07000034		9,348,400.00	53,000,000.00	53,000,000.00	43,651,600.00+	82.36%+			
14001001/23020102/07000035		900,000.00	15,000,000.00	15,000,000.00	14,100,000.00+	94.00%+			
14001001/23030101/07000036			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+			
14001001/23010112/07000038			25,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
14001001/23020118/07000039		11,852,139.45	12,000,000.00	12,000,000.00	147,860.55+	1.23%+			
14001001/23020105/10000001		9,804,000.00	2,500,000.00	10,500,000.00	696,000.00+	6.63%+			
21026001/23010122/04000010			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	15,000,000.00	10,000,000.00	
21026001/23030105/04000085			100,000,000.00				350,000,000.00		
21102001/23030105/04000019							50,000,000.00	20,000,000.00	20,000,000.00
21102001/23030121/13000002							15,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
35001001/23020105/09000075 Establishment of Modern Sewage system through PPP		4,000,000.00	20,000,000.00	5,000,000.00	1,000,000.00+	20.00%+	20,000,000.00	20,000,000.00	
Total	19,059,150.00	63,857,309.20	2,159,000,000.00	1,489,298,000.00	1,425,440,690.80+	95.71%+	6,038,280,000.00	1,946,000,000.00	1,400,000,000.00
Note 1B - Enugu East Senatorial Zone - Enugu North									
11001001/23010127/01000001 Purchase of Agricultural inputs and Consumables	34,500.00								
11001001/23030112/01000002 Reconstruction/Renovation of cattle lairage Government house			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,800,000.00	2,800,000.00	
11001001/23030112/01000003 Renovation of animal building in Government House			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,800,000.00		
11001001/23010122/04000001 Procurement of medical equipment: (5No Defibrillators (AEDs)		2,732,500.00	33,760,000.00	20,532,800.00	17,800,300.00+	86.69%+	100,000,000.00		
11001001/23010128/04000002 Upgrading of Government House Clinic to one storey building			30,000,000.00	18,300,900.00	18,300,900.00+	100.00%+			
11001001/23010104/13000003 Procurement of fumigation equipment for Government House and			2,835,000.00	2,835,000.00	2,835,000.00+	100.00%+	5,000,000.00	5,500,000.00	
11001001/23010125/05000002 Purchase of library equipment (metal book shelves etc)			250,000.00	250,000.00	250,000.00+	100.00%+	350,000.00		
11001001/23010113/11000001 Purchase of office equipment for Focal Person office (Photocopier		25,194,000.00	2,200,000.00	25,200,000.00	6,000.00+	0.02%+			
11001001/23010136/11000002 Provision of internet facility for connectivity between Stat		14,699,000.00	3,000,000.00	14,699,100.00	100.00+	0.00%+			
11001001/23010112/13000001 Purchase of Office Furniture and fittings (Electrical Install	77,081,532.00	76,331,000.00	5,000,000.00	76,331,100.00	100.00+	0.00%+	26,200,000.00		
11001001/23010103/13000002 Purchase of Residential Furniture for His Excellency								10,000,000.00	
11001001/23010128/13000004 Purchase of Security Gadgets: (30No Walkie Talkie Sets with	88,973,000.00	10,745,600.00	15,000,000.00	13,668,900.00	2,923,300.00+	21.39%+	516,000,000.00		
11001001/23010105/13000005 Purchase of Road Motor Vehicle	119,513,000.00	13,227,142.88		13,227,200.00	57.12+	0.00%+			
11001001/23010129/13000007 Procurement of grass mowing machines			800,000.00	800,000.00	800,000.00+	100.00%+	850,000.00		
11001001/23010113/13000008 Purchase of Computer Equipment	20,919,000.00	15,840,500.00		15,840,500.00					
11001001/23010119/13000009 Power Generating Plant	129,716,000.00	10,940,000.00		11,000,000.00	60,000.00+	0.55%+			
11001001/23020101/13000012 Construction/Reconstruction/Renovation of offices in Government	184,369,629.00	66,633,353.82		67,000,000.00	366,646.18+	0.55%+	100,000,000.00	110,500,000.00	
11001001/23050101/13000015 Governor's Special Project and intervention	229,487,389.80	616,554,218.92	1,000,000,000.00	1,000,000,000.00	383,445,781.08+	38.34%+	5,000,000,000.00		
11001001/23010101/13000016 Procurement of working equipment and accessories for Public	2,579,300.00	46,366,104.72	500,000.00	46,400,000.00	33,895.28+	0.07%+			
11001001/23020104/13000017 Construction of Conference Hall	64,165,606.00								
11001001/23010115/13000018 Procurement of 1no photocopying machines	111,389,129.63	854,000.00		2,000,000.00	1,146,000.00+	57.30%+			
11001001/23010136/13000020 Purch. ofPublic Address Equip for Out Door Sensitiza.&enlighten actv		13,940,800.00		13,950,000.00	9,200.00+	0.07%+			
11001001/23010118/13000033 Upgrading of lion Building (Additional features)	4,349,830.50	18,314,048.45		33,000,000.00	14,685,951.55+	44.50%+			
11001001/23010114/13000034 Reconstruction/expansion of Governor's lodge road			70,000,000.00	24,100,000.00	24,100,000.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
11001001/23010103/13000035 Renovation of Government staff house	87,883,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
11001001/23030125/13000038 Renov. of fuel dump office to carom an office for Govt House	647,400.00								
11001001/23020118/13000039 Construction of Security Posts at Entrance of Government House	5,005,300.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	12,000,000.00		
11001001/23010106/13000001 Purchase of 1No Hilux Van for Agric Unit			24,000,000.00	10,050,000.00	10,050,000.00+	100.00%+			
11001001/23030127/13000041 Upgrading of call centre to one storey building			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	40,000,000.00	
11001001/23010113/13000043 Purchase of office equipment: (5No Sharp AR-M316 Copier Mach		3,762,000.00	3,090,000.00	90,430,000.00	86,668,000.00+	95.84%+	8,000,000.00		
11001001/23020118/13000044 Construction of 2 No water corrosion resistant Tanks/Stand			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	14,000,000.00		
11001001/23010106/13000045 Purchase of 1No project vehicle for works dept		900,000.00	24,000,000.00	24,000,000.00	23,100,000.00+	96.25%+			
11001001/23010108/13000046 Purchase of mini bus/vehicle for disp			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11001001/23010141/13000047 Procurement of 2 tanks dry cleaning machine for suits			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11001001/23010106/13000048 Purchase of 1No Hilux Van for office of the Focal Person Soc			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
11001001/23030112/13000049 Renovation/expansion of the slaughter house Government house			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
11001001/23010112/13000050 Provision of office furniture and fittings for Focal person			300,000.00	300,000.00	300,000.00+	100.00%+			
11001001/23010101/13000051 Renovation of general and private kitchens in Government House							70,000,000.00	70,800,000.00	
11001001/23020101/13000052 Construction of new refrigerator and air conditioner electr							20,000,000.00	21,000,000.00	
11001001/23010119/14000001 Procurement of Power Generating Set/Plant: (1000KVA 500KVA			10,000,000.00	2,159,500.00	2,159,500.00+	100.00%+	170,000,000.00		
11001001/23010119/14000002 Purchase of 60KVA Power Generating Set for Focal Person Office			220,000.00	220,000.00	220,000.00+	100.00%+			
11001002/23010113/13000003 Purchase of Computer Equipment and accessories (desktop comp			390,000.00	390,000.00	390,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget 2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
11001002/23010112/13000004	1,230,000.00	470,000.00	1,300,000.00	1,300,000.00	830,000.00+	63.85%+	3,500,000.00		
11001002/23010130/13000009			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,400,000.00		
11001002/23010114/13000011							150,000.00		
11001002/23010115/13000012			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	700,000.00		
11001002/23010136/13000023			960,000.00	960,000.00	960,000.00+	100.00%+	1,200,000.00	1,500,000.00	
11001002/23010106/13000024			26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+			
11001002/23010136/00000025							5,000,000.00	5,000,000.00	
11008001/23010129/13000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	60,000,000.00	70,000,000.00	80,000,000.00
11008001/23010112/13000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11008001/23010112/13000004			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+			
11008001/23020101/03000005							10,000,000.00		
11008001/23010107/13000006			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
11008001/23000018/13000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11008001/23010138/13000009			100,000.00	100,000.00	100,000.00+	100.00%+			
11008001/23010134/13000010			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11008001/23030121/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11008001/23010108/13000012			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11008001/23020100/04000013							3,000,000.00		
11010001/23010105/13000001			700,000.00	700,000.00	700,000.00+	100.00%+			
11010001/23010112/13000002			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	
11010001/23010112/13000003			1,190,000.00	1,190,000.00	1,190,000.00+	100.00%+	1,000,000.00	1,000,000.00	
11010001/23010111/13000004			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
11010001/23000001/13000006			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+			
11013001/23010105/13000001	922,507,067.00	2,372,916,350.00		2,380,000,000.00	7,083,650.00+	0.30%+			
11013001/23010112/13000002	107,130,826.00	12,001,310.00		12,002,000.00	690.00+	0.01%+			
11013001/23010113/13000004	450,000.00								
11013001/23000005/13000017	165,508,658.00	5,962,285.00	1,000,000,000.00	20,000,000.00	14,037,715.00+	70.19%+	7,000,000,000.00	500,000,000.00	500,000,000.00
11013001/23000012/13000019		3,000.00	4,000,000.00	4,000,000.00	3,997,000.00+	99.93%+	4,000,000.00	2,000,000.00	
11013001/23020105/13000024			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11033001/23020106/04000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11033001/23010112/13000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
11101001/23010112/13000001							1,800,000.00		
11101001/23010106/13000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11101001/23030128/13000006			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
11101001/23030103/13000018			100,000,000.00				150,000,000.00	100,000,000.00	
11101001/23010115/13000013							3,000,000.00		
11101001/23030103/13000013							8,500,000.00		
11101001/23020106/13000013							24,000,000.00	25,000,000.00	
11101001/23030121/13000013							500,000.00		
11101001/23040100/13000013							6,800,000.00		
11184001/23000001/13000001			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
11184001/23010112/13000003			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
11184001/23010129/13000005			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
11052001/23050102/11000001							1,000,000.00		
11052001/23010115/11000002							300,000.00		
11052001/23010112/13000001							3,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
67001001/23050101/03000001 Rehabilitation and empowerment of deportees internally disp			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	16,650,000.00	17,000,000.00	20,000,000.00
67001001/23010129/1200001 Purchase of ancillary accessories for Procession and harvest			8,400,000.00	8,400,000.00	8,400,000.00+	100.00%+			
67001001/23010105/13000001 Purchase of 1 Printer machine	684,500.00						200,000.00		
67001001/23010114/13000002 Purchase of 17 Desktops with printers			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
67001001/23010115/13000003 Purchase of 2 Photocopying Machines	698,400.00								
67001001/23010105/13000005 Purchase of 17No Motorcycles			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+	4,250,000.00		
67001001/23010112/13000006 Purchase of 1 Refrigerator							100,000.00		
67001001/23010114/13000008 Purchase of sooths and field booths			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
67001001/23010112/13000009 Purchase of 3 No Steel Cabinet			230,000.00	230,000.00	230,000.00+	100.00%+			
67001001/23010112/13000010 Purchase of 3 No Television Sets	287,100.00								
67001001/23050101/13000011 Purchase of 255 artificial bee-hives			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
67001001/23010112/13000012 Purchase of office furniture							8,400,000.00		
12003001/23050102/11000001 Activation of Internet and website facility in ENHA for inte			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
12003001/23010113/11000002 Procurement of 55 Nos HP Lap top Computers and accessoriesfor			10,486,000.00	10,486,000.00	10,486,000.00+	100.00%+	15,000,000.00		
12003001/23010114/11000003 Procurement of 55 Nos of HP LaserJet M30 {3 in 1} Printer for			3,304,000.00	3,304,000.00	3,304,000.00+	100.00%+	3,240,000.00		
12003001/23010136/11000005 Procurement of 7Nos Thermo cool 32" Plasma Television Sets			2,550,000.00	2,550,000.00	2,550,000.00+	100.00%+	525,000.00		
12003001/23000000/11000006 Purchase of 8 Nos Sharp-5623N Photocopier for Hon Speaker C			15,300,000.00	15,300,000.00	15,300,000.00+	100.00%+	3,600,000.00		
12003001/23010136/11000007 Procurement of 7Nos GOTv Decoders for Clerk and HODs			221,000.00	221,000.00	221,000.00+	100.00%+	45,500.00		
12003001/23010136/11000008 Purchase of 7Nos External Hard Disk for Clerk and HODs			930,000.00	930,000.00	930,000.00+	100.00%+	210,000.00		
12003001/23010113/11000011 Procurement of 15 Nos HP Desktop Computers Stabilizers and							2,625,000.00		
12003001/23010113/11000020 Procurement of 32 HP 15 Intel 4GB RAM Laptops								4,000,000.00	
12003001/23010114/11000021 Procurement of 1No printing machine for publication unit								500,000.00	
12003001/23010113/11000022 Procurement of 5 Nos Laptop Computers and its Accessories							2,000,000.00		
12003001/23010113/11000023 Procurement of 5 Nos LaserJet Printers							500,000.00		
12003001/23010114/11000024 Procurement of 1 No Sharp Product Printer							450,000.00		
12003001/23010113/11000025 Procurement of 5 Nos Desktop Computers and its Accessories							890,000.00		
12003001/23010128/13000001 Procurement of Security equipment {metal bomb detector elect			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
12003001/23010122/13000002 Purchase of multimedia equipment {20Nos digital tape recorder							37,706,000.00		
12003001/23030121/13000003 Renovation of other Buildings in ENHA Complex { Petrol Station			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
12003001/23010112/13000005 Construction of 3Nos Modern 30 seater Conference Tables for			1,840,000.00	1,840,000.00	1,840,000.00+	100.00%+	9,000,000.00	5,000,000.00	
12003001/23010129/13000006 Purchase of Office equipment for all departments in ENHA							5,000,000.00		
12003001/23020105/13000010 Provision of water borehole and water tank							30,000,000.00		
12003001/23010136/13000011 Purchase of 20 Nos Sony Mini Digital Tape Recorder {for Office			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+		2,000,000.00	
12003001/23010119/13000012 Purchase of 2 Nos 100kva Mikano Power Generating Set			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+			
12003001/23020111/13000016 Provision of e-library			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		
12003001/23020118/13000019 Procurement of 4 Nos Motor Rolling Mowing Machine			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
12003001/23020118/13000022 Refurbishment of ENHA Canteen							13,000,000.00	5,000,000.00	
12003001/23010136/13000023 Provision of Intercom facility in ENHA for effective internal			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
12003001/23010122/13000024 Procurement of Hospital Equipment for existing medical depart			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
12003001/23020118/13000026 Provision of Bill Board			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
12003001/23020101/13000031 Construction of 1No 3 story legislative office building			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
12003001/23020106/13000032 Construction of 1No Mini Medical Centre at ENHA			100,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00	10,000,000.00	
12003001/23010113/13000033 Procurement of 14 No HP Desktop Computers Mini Tower Intel		17,400,000.00	2,492,000.00	17,492,000.00	92,000.00+	0.53%+			
12003001/23010125/13000034 Procurement of 7 Nos sets of Revised Edition of Laws of the			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
12003001/23010136/13000035 Purchase of 2 Nos ACER Essential {X118H} Digital Projector a			700,000.00	700,000.00	700,000.00+	100.00%+		300,000.00	
12003001/23010117/13000036 Purchase of 1No Paper Shredder for Clerk's Office			850,000.00	850,000.00	850,000.00+	100.00%+	25,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
12003001/23030128/13000037			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	20,000,000.00	
12003001/23020119/13000038			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00	50,000,000.00	
12003001/23010105/13000039			725,000,000.00	725,000,000.00	725,000,000.00+	100.00%+		800,000,000.00	
12003001/23010105/13000040			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00		
12003001/23010106/13000041			87,440,000.00	87,440,000.00	87,440,000.00+	100.00%+			
12003001/23010108/13000042			55,120,000.00	55,120,000.00	55,120,000.00+	100.00%+	55,100,000.00	25,000,000.00	
12003001/23010112/13000043			1,480,000.00	1,480,000.00	1,480,000.00+	100.00%+	3,200,000.00		
12003001/23010112/13000044			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
12003001/23010112/13000045			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
12003001/23010136/13000046			190,000.00	190,000.00	190,000.00+	100.00%+	190,000.00		
12003001/23010112/13000047			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+			
12003001/23010112/13000048			2,040,000.00	2,040,000.00	2,040,000.00+	100.00%+			
12003001/23010112/13000049			6,200,000.00	16,200,000.00	200,000.00+	1.23%+	1,400,000.00		
12003001/23010112/13000050			26,000.00	26,000.00	26,000.00+	100.00%+		30,000.00	
12003001/23010112/13000051			20,000.00	20,000.00	20,000.00+	100.00%+			
12003001/23010112/13000052			2,074,000.00	2,074,000.00	2,074,000.00+	100.00%+	427,000.00		
12003001/23010112/13000053			1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	350,000.00		
12003001/23010112/13000054			5,890,000.00	5,890,000.00	5,890,000.00+	100.00%+	1,520,000.00		
12003001/23010112/13000055			850,000.00	850,000.00	850,000.00+	100.00%+	500,000.00		
12003001/23010112/13000056			170,000.00	170,000.00	170,000.00+	100.00%+	50,000.00		
12003001/23010129/13000057			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00		
12003001/23010105/13000058								200,000,000.00	
12003001/23010106/13000059								25,000,000.00	
12003001/23010108/13000060							27,000,000.00		
12003001/23010108/13000061							60,000,000.00	25,000,000.00	
12003001/23010112/13000062								350,000.00	
12003001/23010112/13000063							20,000,000.00	10,000,000.00	
12003001/23010112/13000064								300,000.00	
12003001/23010112/13000065								1,200,000.00	
12003001/23010112/13000066								1,000,000.00	500,000.00
12003001/23010112/13000067							950,000.00		
12003001/23020101/13000068							4,000,000.00		
12003001/23020118/13000069							1,500,000.00		
12003001/23010105/13000070							25,000,000.00		
12003001/23010105/13000071							224,000,000.00		
12003001/23010106/13000072							92,250,000.00		
12003001/23010108/13000073							22,000,000.00		
12003001/23000112/13000074							700,000.00		
12003001/23010112/13000075							170,000.00		
12003001/23010112/13000076							500,000.00		
12003001/23010112/13000077							300,000.00		
12003001/23010112/13000078							390,000.00		
12003001/23010112/13000079							1,200,000.00		
12003001/23010112/13000080							900,000.00		
12003001/23010112/13000081							250,000.00		
12003001/23010112/13000082							375,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
12003001/23020101/13000083							100,000,000.00		
12003001/23010112/13000084							32,000.00		
12003001/23010121/14000001			510,000.00	510,000.00	510,000.00+	100.00%+	40,000,000.00		
12003001/23010113/11000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
12003001/23010114/11000002			600,000.00	600,000.00	600,000.00+	100.00%+			
12003001/23010114/11000003			450,000.00	450,000.00	450,000.00+	100.00%+			
12003001/23010113/11000004			890,000.00	890,000.00	890,000.00+	100.00%+			
12003001/23010136/11000005			375,000.00	375,000.00	375,000.00+	100.00%+			
12003001/23010136/11000006			32,000.00	32,000.00	32,000.00+	100.00%+			
12003001/23010105/13000001			224,000,000.00	224,000,000.00	224,000,000.00+	100.00%+			
12003001/23010105/13000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
12003001/23010106/13000003			43,720,000.00	43,720,000.00	43,720,000.00+	100.00%+			
12003001/23010108/13000004			28,038,000.00	28,038,000.00	28,038,000.00+	100.00%+			
12003001/23010112/13000005			700,000.00	700,000.00	700,000.00+	100.00%+			
12003001/23010112/13000006			170,000.00	170,000.00	170,000.00+	100.00%+			
12003001/23010112/13000007			500,000.00	500,000.00	500,000.00+	100.00%+			
12003001/23010112/13000008			300,000.00	300,000.00	300,000.00+	100.00%+			
12003001/23010112/13000009			390,000.00	390,000.00	390,000.00+	100.00%+			
12003001/23010112/13000010			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
12003001/23010112/13000011			900,000.00	900,000.00	900,000.00+	100.00%+			
12003001/23010112/13000012			250,000.00	250,000.00	250,000.00+	100.00%+			
12003001/23020101/13000013			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
23001001/23020118/11000003			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	10,000,000.00	
23001001/23010134/11000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010136/11000017							9,000,000.00	5,000,000.00	
23001001/23050101/11000018							550,000.00	100,000.00	
23001001/23010136/11000025			500,000.00	500,000.00	500,000.00+	100.00%+			
23001001/23010115/11000026			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	2,400,000.00	1,500,000.00	
23001001/23010136/11000027			810,000.00	810,000.00	810,000.00+	100.00%+			
23001001/23010136/11000028			3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	3,200,000.00	1,000,000.00	
23001001/23010136/11000029			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
23001001/23010114/11000030			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,000,000.00	
23001001/23010114/11000031			750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	
23001001/23010114/11000032			600,000.00	600,000.00	600,000.00+	100.00%+	850,000.00	850,000.00	
23001001/23010136/11000033			200,000.00	200,000.00	200,000.00+	100.00%+			
23001001/23010136/11000034			320,000.00	320,000.00	320,000.00+	100.00%+			
23001001/23010136/11000035			50,000.00	50,000.00	50,000.00+	100.00%+			
23001001/23010113/11000011							2,000,000.00	500,000.00	500,000.00
23001001/230100114/11000011							2,000,000.00	3,000,000.00	
23001001/23010112/11000011							1,080,000.00		
23001001/23010113/11000039							2,950,000.00	2,000,000.00	
23001001/23010112/11000040							1,150,000.00	500,000.00	
23001001/23010112/11000041							185,000.00		
23001001/23010112/11000004			640,000.00	640,000.00	640,000.00+	100.00%+			
23001001/23010136/13000005			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,500,000.00	5,000,000.00	
23001001/23040102/13000006			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	120,000,000.00	100,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
23001001/23020118/13000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010119/13000009			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
23001001/23010119/13000010							300,000.00		
23001001/23050108/13000013			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23001001/23050101/13000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
23001001/23010112/13000015			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23001001/23010112/11000011							5,000,000.00	1,000,000.00	1,000,000.00
23001001/23030102/14000014							4,000,000.00	500,000.00	
23003001/23010102/11000003	1,345,000.00	105,000.00	5,000,000.00	5,000,000.00	4,895,000.00+	97.90%+	5,500,000.00		
23003001/23000002/11000009							20,000,000.00		
23003001/23010136/11000013			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	400,000.00		
23003001/23003001/11000014			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
23003001/23003001/11000015	12,156,265.00								
23003001/23010121/11000022		13,566,000.00		13,566,000.00					
23003001/23010119/11000024							3,500,000.00		
23003001/23010136/11000001							20,000,000.00		
23003001/23010112/11000011							5,000,000.00		
23003001/23010136/11000027							31,100,000.00		
23003001/23010112/11000011							37,500,000.00		
23003001/23010112/11000029							5,000,000.00		
23003001/23010112/11000030							3,500,000.00		
23003001/23010136/11000031							4,600,000.00		
23003001/23010136/11000034							7,000,000.00		
23003001/23000014/17000002			30,000,000.00	16,434,000.00	16,434,000.00+	100.00%+	30,000,000.00		
23013001/23030121/11000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23013001/23010114/11000004			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23013001/23010136/11000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23013001/23020122/11000006			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
23013001/23010112/11000011							18,000,000.00	18,000,000.00	
23013001/23010113/11000011							40,000,000.00	42,000,000.00	
23013001/23010112/11000009							4,000,000.00	4,000,000.00	
23013001/23010114/11000010							1,700,000.00		
23013001/23010119/14000001							5,000,000.00		
23055001/23010114/11000001							133,800,000.00	150,000,000.00	
23055001/23010113/11000002			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+			
23055001/23050101/11000004			500,000.00	500,000.00	500,000.00+	100.00%+			
23055001/23050101/11000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23055001/23020118/11000007							10,000,000.00	10,000,000.00	
23055001/23030128/11000008			2,800,000.00	176,000.00	176,000.00+	100.00%+	100,000,000.00	10,000,000.00	
23055001/23010136/11000009							2,610,000.00	1,000,000.00	
23055001/23010112/11000010		4,523,529.00	1,900,000.00	4,524,000.00	471.00+	0.01%+	1,160,000.00	1,000,000.00	
23055001/23050102/11000011							750,000.00		
23055001/23010128/11000012							493,000.00		
23055001/23010136/11000013							264,000.00		
25001001/23010105/13000001			60,000,000.00						
25001001/23010104/13000002			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
25001001/23010112/13000003 Purchase of office equipment (2No photocopiers)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
25001001/23010113/13000006 Purchase of Laptops for civil servants			50,000,000.00						
25001001/23010108/00000007 Purchase of 1No. Commuter Hiace Bus			15,500,000.00	15,500,000.00	15,500,000.00+	100.00%+			
25001001/23010112/00000014 Purchase of chairs tables & canopies for use during verification			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
25001001/23010132/13000015 Purch of Rods/Iron Bars for Burglary Proofs on OHOS Windows			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25001001/23050101/13000016 Publication of Enugu State Staff Lists 2018			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25001001/23010112/13000018 Purchase of office furniture (visitors' seats)			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
25005001/23010112/13000005 Purchase of office equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
25005002/23010105/13000001 Purchase of 1No Hilux Van for official assignment			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
25005002/23010136/11000001 Purchase of projector and projector screen			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
25005002/23000012/13000005 Purch of office furniture (2 sets of executive table swivel			300,000.00	300,000.00	300,000.00+	100.00%+	1,200,000.00		
25005002/23010112/13000007 Purchase of tables and seats (for resource persons) at the N			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
25005002/23010112/13000008 Purchase of office furniture (30 tables and 30 chairs for st							1,800,000.00		
38001001/23050101/03000001 State Counterpart Contribution			500,000,000.00	700,000,000.00	700,000,000.00+	100.00%+	500,000,000.00	1,500,000,000.00	1,500,000,000.00
38001001/23010118/03000002 Development of State Economic Growth Plan (2020 - 2024)							10,000,000.00	15,000,000.00	15,000,000.00
38001001/23010113/11000002 Purchase of 10 no laptops for the newly recruited planning o			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
38001001/23050101/11000005 Introduction and Institutionalization of Integrated software							5,000,000.00	2,000,000.00	2,000,000.00
38001001/23010105/12000003 Purchase of 1 no Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
38001001/23050101/13000001 Development of State Standardized Template for Collation and							10,000,000.00		
38001001/23050101/13000003 Development of Donor Coordination Framework for the State in							5,000,000.00		
38001001/23050101/13000005 Purch. of 2No Gubabi Steel file cabinet for HODs Admin an fin.							200,000.00		
38001001/23050101/13000007 Development of M & E Policy for the State and Capacity Build							5,000,000.00		
38001001/23050101/13000008 Purchase of 1No Motorcycle for dispatch of mails							250,000.00		
38001001/23050101/13000009 Monitoring and Evaluation of the Implementation of Social Pr							3,000,000.00	3,000,000.00	3,000,000.00
38001001/23050101/13000011 Procurement of 20No seats for the Commission Conference Hall							1,200,000.00		
38001001/23010136/13000013 Installation of ICT Infrastructure (wireless storage device)			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
38001001/23050101/13000014 Development of an information portal for official documents			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
38001001/23010112/13000015 Procurement of 2No Refrigerators for 2 Directors of Planning							600,000.00		
38001001/23010119/14000001 Installation of solar inverter to provide power to the Comm							3,000,000.00		
38004004/23010133/11000001 Procurement of survey equipment - 100 Huawei Y5 Android phone							5,000,000.00	5,000,000.00	
38001002/23050102/13000001 Purch. of 30 no. GPS Equip for prod. of (SGDP)	1,539,000.00								
38001002/23010101/13000002 Equipping of Bureau's ICT /Data base centre for storage of o			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38004004/23050103/13000007 Census &Survey for Prod. of the State Statistical Year Book			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38004004/23050101/13000010 Data collection analysis management and publication of: St							10,000,000.00	5,000,000.00	
38004004/23050103/13000012 Counterpart fund for computation of State GDP in collaboration			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,000,000.00	25,000,000.00	25,000,000.00
38004004/23050103/13000013 GRID Project - Updating of infrastructural data on Point of			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	4,000,000.00	4,000,000.00
13002001/23010112/13000001 Purchase of office furniture for Rangers Board		950,000.00	6,120,000.00	6,120,000.00	5,170,000.00+	84.48%+	8,000,000.00		
13002001/23010130/13000002 Purchase of training kits and equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
13002001/23020101/13000003 Construction of office buildings sporting facilities	16,874,832.00								
13002001/23010105/13000004 Purchase of 1No Luxury Bus for Rangers			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
13002001/23010113/13000005 Purchase of communication equipments			630,000.00	630,000.00	630,000.00+	100.00%+	650,000.00		
13002001/23000007/13000007 Provision of seat around the pitch			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	11,000,000.00	
13002001/23010113/13000009 Purchase of computer equipment and accessories		500,000.00	1,500,000.00	1,500,000.00	1,000,000.00+	66.67%+			
13002001/23020118/13000010 Construction of toilet facilities			500,000.00	500,000.00	500,000.00+	100.00%+	700,000.00		
13002001/23010105/13000012 Purchase of 1No Motor Vehicle for General Manager			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
13002001/23020118/13000013 Construction of Rangers Museum			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
13002001/23010119/13000014			250,000.00	250,000.00	250,000.00+	100.00%+	650,000.00		
40001001/23010105/13000001			25,000,000.00	17,650,000.00	17,650,000.00+	100.00%+			
40001001/23010113/13000002			350,000.00	350,000.00	350,000.00+	100.00%+			
40001001/23010114/13000003		450,000.00	100,000.00	450,000.00			126,000.00		
40001001/23010112/13000004		11,473,000.00		12,000,000.00	527,000.00+	4.39%+			
40001001/23010112/13000006							1,512,000.00		
40001001/23030128/13000007							13,500,000.00		
40001001/23010112/13000008							630,000.00		
40001002/23010113/13000002			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+			
40001002/23010112/13000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,000.00	2,000,000.00	
40001002/23010119/14000001			250,000.00	250,000.00	250,000.00+	100.00%+			
47001001/23020101/13000001			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
47001001/23010112/13000002							4,000,000.00	2,000,000.00	
47001001/23010112/13000003			2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	4,600,000.00	2,000,000.00	
47001001/23030121/13000008							15,000,000.00	5,000,000.00	
47001002/23010113/11000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
47001002/23010136/11000002							3,500,000.00		
47001002/23020105/13000002							3,500,000.00		
47001002/23010108/13000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
47001002/23030121/13000005							6,000,000.00		
48001001/23020127/11000001			1,500,000.00	500,000.00	500,000.00+	100.00%+			
48001001/23030121/13000002		8,771,500.00	6,900,000.00	8,772,000.00	500.00+	0.01%+			
48001001/23010112/13000003							3,000,000.00		
48001001/23010112/13000007			1,100,000.00	228,000.00	228,000.00+	100.00%+			
51001001/23010108/11000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
51001001/23010113/11000001			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
51001001/23010115/11000002							600,000.00		
51001001/23010112/13000002							400,000.00		
51001001/23010112/13000003							200,000.00		
51001001/23030121/13000004							2,000,000.00		
51001001/23010119/14000001							300,000.00		
62001002/23010114/11000001							400,000.00		
62001002/23010102/13000003			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
62001002/23010112/13000005			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
62001002/23010136/11000007			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
62001002/23010115/11000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00		
62001002/23010105/11000009			23,500,000.00	23,500,000.00	23,500,000.00+	100.00%+			
62001002/23010105/13000010			19,500,000.00	19,500,000.00	19,500,000.00+	100.00%+			
62001002/23010105/13000011			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	800,000.00		
62001002/23010119/14000001							300,000.00		
63001001/23010114/11000001							150,000.00		
63001001/23010105/13000003		17,692,500.00		17,692,500.00					
63001001/23050101/13000006	250,000,000.00		500,000,000.00	482,307,500.00	482,307,500.00+	100.00%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
66001001/23010113/03000005							1,500,000.00		
66001001/23050101/03000006							200,000,000.00		
66001001/23010127/03000012			250,000,000.00	99,900,000.00	99,900,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
66001001/23050101/03000013 Youth Productivity and Economic Empowerment (YUPEE) skill a			300,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
66001001/23020118/05000001 Skill acquisition and empowerment programme for rural women			255,000,000.00				30,000,000.00	30,000,000.00	
66001001/23020127/11000001 Establishment of radio communication room in the 17 LGAs and			120,000,000.00						
66001001/23010136/11000002 Computerisation of Neighborhood Watch Department			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23010113/11000001 Purchase of office equipment for establishment of rider per			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	13,000,000.00	2,000,000.00	1,000,000.00
29001001/23010136/13000001 Installation of solar powered traffic light systems	86,439,703.10		90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	750,000,000.00	50,000,000.00	
29001001/23010107/13000002 Purchase of vehicles (3 buses 3 MercedesBenz trucks 10 po			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	36,000,000.00	15,000,000.00	10,000,000.00
29001001/23020123/13000003 Procurement of office equipment for traffic enforcement unit			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
29001001/23020127/13000004 Procurement of equipment for public enlightenment such as ho			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
29001001/23020124/13000008 Development of park for buses taxis and tricycles							5,000,000.00	2,000,000.00	
29001001/23010112/13000011 Procurement of office furniture such as 10 Nos. Padded exec			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
29001001/23020118/13000023 Establishment of model driving school			250,000,000.00					30,000,000.00	15,000,000.00
29001001/23010136/13000024 Procurement of equipment/tools for maintenance of traffic light			47,000,000.00	47,000,000.00	47,000,000.00+	100.00%+		1,500,000.00	
29001001/23010136/13000025 Procurement of 50 Traffic control stand with solar							3,000,000.00	1,500,000.00	
29001001/23020123/17000002 Provision of traffic signages/road markings			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,000,000.00	
15001001/23020113/01000001 Songhai Enugu Initiative (SEI) Mother Green City			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23050101/01000008 Construction of 3No veterinary control posts for animal insp			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23010127/01000035 Procurement of drugs vaccines and laboratory consumables			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000037 Establishment of fish value chain complex at Asata mine road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23020113/01000038 Block fencing of Asata mine road farm complex			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000039 Development of 2000ha of FADAMA farmlands in the six agricul			70,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23010127/01000040 Purchase of 3 tractors and agriculture equipment to increase			30,000,000.00				30,000,000.00	100,000,000.00	50,000,000.00
15001001/23010127/01000041 Procurement of simple surveying equipment and geographical p			500,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00	500,000.00	500,000.00
15001001/23050101/01000042 Anti-rabies vaccination programme PPR in small ruminants co			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
15001001/23050101/01000046 African swine fever control and prevention activities			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23010127/01000047 Procurement of meat inspection equipment and butchers license			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00	3,000,000.00	
15001001/23020113/01000048 Enugu rice brand production			100,000,000.00				300,000,000.00	500,000,000.00	500,000,000.00
15001001/23050101/01000019 Establishment of Nsukka Pepper seed multiplication farms							50,000,000.00	100,000,000.00	
15001001/23050101/01000050 Establishment of Efi Igbo Development Cluster							200,000,000.00	500,000,000.00	
15001001/23050101/01000052 Avian Influenza surveillance prevention and control activities			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
15001001/23020113/01000055 Raising of 46 500 oil palm seedlings (Tenara)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
15001001/23010127/01000058 Provision of borehole and public convenience at Asata mine r			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000059 Dev of 2000 hectares of farmland for women youth and physic			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23010127/01000060 Procure of 1500mt of fertilizer for support to youth and Women			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23010127/01000061 Procurement of agrochemicals knapsack power sprayers respi			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/01000001 Installation of ICT software and databank for agriculture i							10,000,000.00	5,000,000.00	
15001001/23020113/12000001 Establishment of modern abattoirs across the state upgrading			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000,000.00	500,000,000.00	
17018001/23010101/13000035 Preparation of Site and Landscaping of Perm. Site for College	23,760,000.00								
17018001/23010105/13000036 Purchase of 1No Coaster Bus for the college		3,888,888.00		3,889,000.00	112.00+	0.00%+			
15102001/23020113/01000002 State Counterpart funding for FGN/IFAD Value Chain Development							91,500,000.00	91,500,000.00	91,500,000.00
15102001/23020113/01000003 National Fadama III Development project									
15102001/23010112/01000005 Purchase of soil testing equipment with chemicals & reagents			2,550,000.00	2,550,000.00	2,550,000.00+	100.00%+	700,000.00	850,000.00	900,000.00
15102001/23030100/03000007 Rehabilitation of office buildings Skill centres and agro-i							2,500,000.00		
15102001/23010127/01000008 Purchase of 6Nos Geographical Positioning System(GPS) for fi							2,000,000.00		
15102001/23010127/01000011 Purchase of materials for on-farm demonstration of rice cas			2,450,000.00	2,450,000.00	2,450,000.00+	100.00%+	1,500,000.00	1,000,000.00	
15102001/23010127/01000012 Procurement of Foundation Seed for community seed multiplication							2,000,000.00	2,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
15102001/23010127/01000014							1,000,000.00		
15102001/23020113/01000015			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15102001/23010127/01000016			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
15102001/23020113/01000017							2,500,000.00	1,500,000.00	
15102001/23010127/01000018							5,500,000.00	3,000,000.00	
15102001/23010120/01000019			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00		
15102001/23010127/01000020							120,000.00		
15102001/23010127/01000021							3,000,000.00		
15109001/23020113/01000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,600,000.00	4,000,000.00	4,400,000.00
15109001/23040101/01000013			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,500,000.00	12,000,000.00
20001001/23030121/06000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
20001001/23010113/11000001			850,000.00	850,000.00	850,000.00+	100.00%+			
20001001/23050100/11000002			40,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
20001001/23010112/11000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	
20007001/23050102/11000004							50,000,000.00	100,000,000.00	50,000,000.00
20001001/23050101/13000001			20,000,000.00	19,660,000.00	19,660,000.00+	100.00%+	50,000,000.00	100,000,000.00	100,000,000.00
20001001/23010105/13000002		22,000,000.00		22,000,000.00					
20001001/23010119/00000004			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	650,000.00		
20001001/23010100/13000007							1,000,000.00		
20001001/23010112/13000009			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,920,000.00		
20001001/23010100/13000010			400,000.00	400,000.00	400,000.00+	100.00%+	1,500,000.00		
20001001/23010112/13000011		1,340,000.00	1,000,000.00	1,340,000.00			2,500,000.00		
20007001/23010141/13000012							2,000,000.00		
20001001/23010119/14000001							5,000,000.00		
20007001/23010113/11000002			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
20007001/23020101/13000001	29,955,298.00								
20007001/23010105/13000002			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
20007001/23050102/13000005			50,000,000.00				200,000,000.00	100,000,000.00	
20007001/23010115/13000006			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00		
20007001/23010100/13000007			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
20007001/23010112/13000012			50,000.00	50,000.00	50,000.00+	100.00%+	350,000.00		
20007001/23010112/13000013			200,000.00	200,000.00	200,000.00+	100.00%+	575,000.00		
20007001/23010112/13000014			200,000.00	200,000.00	200,000.00+	100.00%+	215,000.00		
20007001/23010112/13000015			150,000.00	150,000.00	150,000.00+	100.00%+	440,000.00		
20007001/23010113/13000016							665,000.00		
20007001/23020101/13000017							10,000,000.00		
20007001/23010119/14000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00		
20007001/23050100/14000002			120,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
20008001/23010113/11000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
20008001/23010114/11000004			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	5,500,000.00		
20008001/23010112/11000006	6,926,358.12		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
20008001/23010105/13000001	49,395,000.00		110,000,000.00						
20008001/23020101/13000006			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	150,000,000.00	140,000,000.00	120,000,000.00
20012001/23010115/11000001			280,000.00	280,000.00	280,000.00+	100.00%+	380,000.00		
20012001/23010113/13000003			1,190,000.00	1,190,000.00	1,190,000.00+	100.00%+			
20012001/23010112/13000010			1,960,000.00	1,960,000.00	1,960,000.00+	100.00%+	2,720,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
20012001/23010104/14000002			1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	500,000.00		
20012001/23010119/14000003			1,050,000.00	1,050,000.00	1,050,000.00+	100.00%+	1,200,000.00		
22001001/23010136/11000001							1,000,000.00		
22001001/23020124/12000002			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	
22001001/23010114/12000003							5,000,000.00		
22001001/23050101/12000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		5,000,000.00	
22001001/23050101/12000005			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	5,000,000.00	
22001001/23020118/12000006			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+		20,000,000.00	10,000,000.00
22001001/23010140/12000007			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	1,500,000.00	
22001001/23010140/12000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
22001001/23010140/12000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		3,000,000.00	1,000,000.00
22001001/23010129/12000010							500,000.00	500,000.00	
22001001/23010101/12000011								20,000,000.00	20,000,000.00
22001001/23020118/12000012							20,000,000.00	5,000,000.00	
22001001/23050101/12000001								2,000,000.00	
22001001/23010104/12000011			5,600,000.00	5,600,000.00	5,600,000.00+	100.00%+	17,000,000.00		
20008001/23010129/13000018							10,000,000.00	3,000,000.00	
20008001/23010106/13000021	80,100,000.00								
20008001/23010113/13000024			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
20008001/23030128/13000028		12,090,000.00		13,000,000.00	910,000.00+	7.00%+			
20008001/23050102/13000029			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	4,000,000.00	1,000,000.00	
22001001/23010101/13000031			20,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
22001001/23010114/13000032			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
22001001/23010114/13000033			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
22001001/23020118/13000034			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
22001001/23010119/14000001							300,000.00		
22018003/23010115/11000001							500,000.00		
22018003/23010114/11000002							500,000.00		
22018003/23010114/11000003							300,000.00		
22018003/23020118/13000001							500,000.00		
22018003/23010119/14000001							650,000.00		
22018001/23010114/11000001			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
22018001/23050101/11000002			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
22018001/23010136/11000003			950,000.00	950,000.00	950,000.00+	100.00%+			
22018001/23010114/11000004			260,000.00	260,000.00	260,000.00+	100.00%+	500,000.00		
22018001/23050101/12000001							3,400,000,000.00		
22018001/23010115/13000003			600,000.00	600,000.00	600,000.00+	100.00%+	500,000.00		
22018001/23010118/13000004			200,000.00	200,000.00	200,000.00+	100.00%+			
22018001/23020127/13000007			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00		
22018001/23010104/13000013			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
22018001/23010132/13000018			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
22018001/23010107/13000013			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
22018001/23010129/13000020			290,000.00	290,000.00	290,000.00+	100.00%+			
22018001/23020118/13000021			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
22018001/23010119/14000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
22018001/23010112/14000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
22001002/23050101/01000001 Adani Staple Crop Processing Zone			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	15,000,000.00	10,000,000.00
22001002/23010136/11000001 Purchase of 2 no flat screen TV			300,000.00	300,000.00	300,000.00+	100.00%+			
22001001/23050101/12000001 Development of Legacy Energy Academy & Innovation park			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	10,000,000.00
22001002/23050101/12000002 Establishment of Minimally Invasive Vascular Centre (MIVC)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
22001002/23050101/12000003 Development of Enugu Logistic Park			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	7,000,000.00
22001002/23010106/13000001 Purchase of 1 no Hilux and 1 no Bus			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
22001002/23030121/13000002 Reconstruction/Renovation of office building complex			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00	10,000,000.00	
22001002/23010112/13000003 Purchase of office equipment for one Stop Shop Investment Centre			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	
22001002/23010112/13000004 Purchase of 10 Split Unit A/C 1.5H			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	1,350,000.00		
22001002/23010112/13000005 Purchase of office furniture (Flat screen TV Steel Cabinets)		490,000.00	550,000.00	550,000.00	60,000.00+	10.91%+	2,000,000.00		
22001002/23010112/13000006 Purchase of 1no GP tank/stand			200,000.00	200,000.00	200,000.00+	100.00%+	220,000.00		
22001002/23010119/14000001 Purchase of sound proof generator 10KVA			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	650,000.00		
27001001/23050102/11000001 Establishment of Management Information System/software							14,000,000.00	21,000,000.00	
27001001/23010115/11000002 Purchase of Photocopying machine and Printer							200,000.00		
27001001/23010136/11000003 Purchase of 1 Unit Television set							50,000.00		
27001001/23010132/11000004 Purchase of installation of CCTV in the Ministry							750,000.00		
27001001/23010113/13000001 Purchase of 3No Computer Equipment and accessories			800,000.00	800,000.00	800,000.00+	100.00%+			
27001001/23010105/13000003 Purchase of 1No Bus for the Ministry			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
27001001/23050103/13000005 Establishment of State unemployment rate and development of			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
27001001/23010124/13000006 Provision of equipment for skill development			36,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	5,000,000.00	6,000,000.00	
27001001/23010112/13000007 Purchase of 1No Refrigerator							100,000.00		
27001001/23010112/13000008 Purchase of 2 unit steel cabinets							50,000.00		
27001001/23010112/13000009 Purchase of furniture for Management Development Centre Office							400,000.00	500,000.00	500,000.00
27001001/23010119/14000001 Purchase of and installation of Solar panel and inverter pla							2,000,000.00		
27001001/23010119/14000002 Purchase of 5KVA sound proof Generator							300,000.00		
28001001/23020106/04000001 Procurement and installation of quality control/general purp			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23050103/04000004 Development of database for Food and Agro-allied processing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
28001001/23010119/04000006 Installation of Solar Panel for Schools and public health facil			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
28001001/23050101/05000001 Introduction of computer science in primary schools in the S			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23050101/05000002 Introduction of computer science in secondary schools in the			20,000,000.00						
28001001/23010112/11000002 Installation of internet connectivity services in the State							40,000,000.00	20,000,000.00	20,000,000.00
28001001/23050101/11000006 Feasibility study of biomass conversion technology and const			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00		
28001001/23010113/11000010 Purchase and installation of 413 Computer Desktops and access							343,000,000.00	400,000,000.00	200,000,000.00
28001001/23050102/11000012 Development of software for training and empowerment of Youth							20,000,000.00		
28001001/23020124/12000003 Establishment of science and technology park in the State			30,000,000.00				80,000,000.00	80,000,000.00	
28001001/23030121/13000003 Completion of the upgrading of raw material display resource			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00		
28001001/23010129/13000004 Development of natural medicine via partnering with Professionals			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
28002001/23010113/11000012 Purchase of Communication equipment	250,000.00								
29053001/23010108/13000001 Purchase of 1 Coal City Bus							47,000,000.00	110,000,000.00	200,000,000.00
29053001/23010104/13000004 Purchase of 5No Motor Cycles			750,000.00	750,000.00	750,000.00+	100.00%+	500,000.00	900,000.00	
29053001/23010124/13000005 Purchase of Workshop Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
29053001/23020101/13000008 Construction of Security House			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
29053001/23010107/13000014 Purchase of 1 no towing truck and lifting jack (Actor 30/32)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
29053001/23010129/13000017 Purchase of workshop machines							500,000.00	650,000.00	
29053001/23020118/13000020 Construction of perimeter fence	6,503,103.00								
29053001/23010113/11000001 Purchase of 5 sets of computers			750,000.00	750,000.00	750,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
29053001/23020124/13000002 Construction of lockup shops passengers waiting halls tran			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	6,000,000.00	2,000,000.00
29053001/23020101/13000005 Opening of new depots/routes in Lagos and Abuja			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00	2,500,000.00	
29053001/23010112/13000006 Purchase of office equipment and electrical appliances			400,000.00	400,000.00	400,000.00+	100.00%+		150,000.00	70,000.00
34001001/2320118/06008002 Renovation of Abuja Building Govt. Enugu				200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020100/17008003 Completion of the Const. of International Confer. Center				200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020124/12000002 Provision of Infrastructure in Ogbete Market Enugu North LGA							150,000,000.00		
34001001/23020124/12000012 Provision of Infrastructure in Aria Market Enugu North							100,000,000.00		
34001001/23020112/13000005 Purchase and Installation of office Equipment		2,726,500.00		2,730,000.00	3,500.00+	0.13%+			
34001001/23010133/13000006 Purchase of Office Equipment				97,270,000.00	97,270,000.00+	100.00%+			
34001001/23020101/13000008 Maintenance of Enugu State Governor's Lodge Enugu		65,447,233.40		65,500,000.00	52,766.60+	0.08%+			
34001001/23030121/13000013 Repair and Renovation of Public Buildings		250,000.00		250,000.00					
34001001/23030121/13000014 Construction/Renovation of Public Buildings in Enugu State	1,713,901,082.22	2,504,231,191.67	131,000,000.00	2,498,000,000.00	6,231,191.67-	0.25%-	2,000,000,000.00	2,000,000,000.00	1,500,000,000.00
34001001/23020101/13000015 Completion of the Construction of New Secretariat Complexes							500,000,000.00	500,000,000.00	
34001001/23020123/13000022 Provision of Solar Power Street Lightings and Generating Set	1,243,769,063.00	1,032,588,600.00	200,000,000.00	1,032,590,000.00	1,400.00+	0.00%+		400,000,000.00	300,000,000.00
34001001/23030129/13000023 Electrical Installation and procurement of electrical material	74,309,007.84								
34001001/23010129/13000024 Procurement of Industrial Machinery and Equipment	3,956,500.00								
34001001/23020105/13000033 Const of Twin water fall and Swim Pool Governor lodge	18,491,944.39								
34001001/23020118/13000034 Construction Landscaping and furnishing of 3 000 Capacity C			1,500,000,000.00	634,500,000.00	634,500,000.00+	100.00%+	700,000,000.00	200,000,000.00	100,000,000.00
34001001/23020118/13000036 Design and construction of Enugu State Banquet Hall/Office C			200,000,000.00	199,750,000.00	199,750,000.00+	100.00%+			
34001001/23010140/13000050 Establishment of Enugu State Materials Testing Laboratory (Q							200,000,000.00	300,000,000.00	250,000,000.00
34001001/23020118/13000052 Compl. of the constr. and Furnish of 10No Duplex Gov't Lodge			400,000,000.00				400,000,000.00	100,000,000.00	100,000,000.00
34001001/23020100/17000054 Pavement and surfacing of selected RAMP 2 Phase 1 Projects			1,000,000,000.00				250,000,000.00	500,000,000.00	400,000,000.00
34001001/23020101/13000055 Completion of the construction of the 14 New Magistrate Cour			500,000,000.00				300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020105/13000056 External Works(fencing Landscaping) provision water and el			300,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	150,000,000.00	50,000,000.00
34001001/23020109/13000057 Compl. of the Const Landscaping and furnish of Intl. Conf. centre							2,500,000,000.00	500,000,000.00	200,000,000.00
34001001/23020119/13000059 Rehabilitation of Presidential Hotel Enugu			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/13000060 Establishment of Enugu State Materials Testing Laboratory (Q			200,000,000.00	193,349,300.00	193,349,300.00+	100.00%+			
34001001/23020119/13000061 Extension of the construction of Pavilions at Okpara Square							1,700,000,000.00	500,000,000.00	500,000,000.00
34001001/23020118/13000062 Construction of Fence Pavement Surfacing Landscaping and							120,000,000.00	200,000,000.00	150,000,000.00
34001001/23030101/13000063 Renovation of Old Government Lodge Enugu and Enhancement an							300,000,000.00	25,000,000.00	25,000,000.00
34001001/23020118/13000065 Completion of the construction of Proposed Court of Appeal							50,000,000.00		
34001001/23050101/17000014 Consultancy Services on Road Construction		111,934,560.70		111,940,000.00	5,439.30+	0.00%+			
34001001/23020114/17000026 Reconstruction of 13km Milken-Hill-Ngwo - 9th Mile Road	140,053,381.50								
34001001/23020114/17000035 Comp of reconst of New Market Round About- Agu Abor Int/cha			500,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/17000044 Rehabilitation of Enugu Urban Township Roads	1,889,367,730.61	358,360,928.75		358,361,000.00	71.25+	0.00%+			
34001001/23020114/17000059 Rehabilitation/cons of Urban and rural roads in Enugu State.	9,501,308,494.77	7,256,603,656.48	4,000,000,000.00	6,914,496,000.00	342,107,656.48-	4.95%-	4,500,000,000.00	5,000,000,000.00	5,000,000,000.00
34001001/23020114/17000146 Rehab. of Bailey Bridges in Enugu State		41,645,793.08		41,646,000.00	206.92+	0.00%+			
34001001/23020114/17000169 Constr. of Pedestrian Bridge in three (3) Locations in Enugu.			100,000,000.00				85,000,000.00	10,000,000.00	5,000,000.00
34001001/23020114/17000171 Emergency Erosion control works in Enugu State			200,000,000.00	85,504,000.00	85,504,000.00+	100.00%+	300,000,000.00	400,000,000.00	300,000,000.00
34001001/23030113/17000175 Reconstruction/Rehabilitation of Old UNTH - Bunker Road Enugu							150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/17000194 Rehabilitation/Construction of Access/Internal Road to Old G							28,000,000.00		
34001001/23020114/17000204 Special Intervention on Infrastructure in Enugu State							3,000,000,000.00		
34001001/23030113/17000205 Establishment of Enugu State Road Maintenance Agency (ENSROM							200,000,000.00		
34001001/23020114/17000209 construction of pedestrian bridges in three(3) locations in				150,000,000.00	150,000,000.00+	100.00%+			
34001002/23000114/13000002 State Counterpart Contribution for RAMP	404,094,458.96	400,238,237.00	50,000,000.00	400,239,000.00	763.00+	0.00%+	300,000,000.00	400,000,000.00	400,000,000.00
34001002/23020113/17000100 Pilot Road Maintenance							229,000,000.00	200,000,000.00	200,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
34001002/23020114/17000128 Road-spur to Okposi			15,000,000.00						
34001002/23020114/17000132 Express Road Ozalla-Ike-Nkwoike			20,000,000.00						
34001002/23020114/17000136 Umuadinwogo-Amabokwu-Usch(spur to Uwani Amabokwu Rd)			15,000,000.00						
34001002/23020114/17000149 Ogbo Umuokere-Mbanato-Imufu Umundu			20,000,000.00						
36001001/23020101/02000002 Construction of Other Public Building	3,866,048.15								
36001001/23010105/02000008 Purchase of 1No Bus			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
36001001/23050101/02000009 Development of tourist sites including access roads and struct			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	20,000,000.00	20,000,000.00
36001001/23010129/02000010 Purchase of office equipment and accessories (Photocopiers	56,335,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
36001001/23010130/02000011 Purchase of costume and instruments for Cultural troupe			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	1,000,000.00	1,000,000.00	
36001001/23050102/11000001 Development of a functional website for the Ministry							1,500,000.00		
36001001/23020119/12000018 Remodeling and renovation of PWD building at the Old Secret			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
36001001/23050104/12000019 Establ &Maintenance of Cultural/Tourism outpost	3,866,048.15								
36001001/23020119/12000020 Development of Event Centre at Hotel Presidential Enugu			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
36001001/23030100/13000001 Upgrade/Rehabilitation of Okpara square				500,000,000.00	500,000,000.00+	100.00%+			
36004001/23010130/02000002 Establishment of orchestral band/band equipment			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	20,000,000.00		
36004001/23010112/02000005 Purchase of office furniture and fittings (5No arm chairs 5							500,000.00		
36004001/23010113/02000007 Purchase of 2No office equipment and accessories (Printers							350,000.00		
36004001/23010130/02000010 Purchase of cameras editing/duplicating machine etc for ES			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
36004001/23050102/02000014 Develop. of website for the Council to display State cultural							500,000.00		
36004001/23050104/12000001 Relocation of office and development of Art Gallery			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	10,000,000.00		
36004001/23010100/13000003 Purchase of Power Generating Set (3.5KVA)			200,000.00	200,000.00	200,000.00+	100.00%+	150,000.00		
36052001/23010105/02000003 Purchase of 1No Hiace Bus for revenue drive			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
36052001/23010115/02000004 Purchase of 3No printers and 1No photocopier			700,000.00	700,000.00	700,000.00+	100.00%+	400,000.00		
36052001/23020118/02000008 Development of Onwudiwe Park Uwani								10,000,000.00	
36052001/23050101/02000009 Survey to gen. data on Enugu State tourism potential in 17LG								2,000,000.00	2,000,000.00
36052001/23010112/02000011 Purchase of Office furniture (Air Conditioners Steel Cabinet			260,000.00	260,000.00	260,000.00+	100.00%+	460,000.00		
36052001/23010112/02000012 Purchase of 3No Steel Cabinets			200,000.00	200,000.00	200,000.00+	100.00%+			
36052001/23050104/12000002 Development of Eze Street Park Uwani Enugu								15,000,000.00	
36052001/23010129/13000001 Purchase of 2 No Victor Lawn Mower								1,500,000.00	
52001001/23000000/09000005 Reviewing and updating hydro geological studies of the state	2,131,500.00								
52001001/23050101/10000005 Procurement of ABEM SAS 1000 tetrameter for geographical survey							15,000,000.00		
52001001/23050103/10000030 Enumeration for a comprehensive data of number status and l			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52001001/23050103/10000031 Enumeration and mapping of primary and secondary schools in			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52001001/23050103/10000033 Survey of comprehensive data of number status and locations							10,000,000.00	5,000,000.00	5,000,000.00
52001001/23050103/10000034 Survey and mapping of primary and secondary schools in the S							10,000,000.00	5,000,000.00	5,000,000.00
52001001/23010100/13000002 Procure office equipment (5No desktop 2No Photocopying mach			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00		
52001001/23000000/13000003 Establishment and equipping of State	56,859,356.00								
52102001/23030101/06000001 Renovation of pumping stations training schools and staff			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
52102001/23030104/10000001 To develop a water supply source that will augment supply	27,578,980.21						5,000,000.00	5,000,000.00	5,000,000.00
52102001/23010125/10000003 Rehabilitation of Heavy Duty Equipment							5,000,000.00	5,000,000.00	
52102001/23030104/10000005 Rehab of Reservoir of Enugu &Nsukka Urban Water Scheme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23030104/10000006 Rehabilitation of the boreholes at 9th Mile Crash Programme								10,000,000.00	10,000,000.00
52102001/23010138/10000011 Procurement of Backhoe Excavator and other equipments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23030104/10000013 Rehabilitation of Nsukka water scheme & reticulation			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23030104/10000014 The prov. of the needed spares &replacement of damagedMechanical water			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	25,000,000.00	20,000,000.00	
52102001/23030104/10000021 Rehabilitation of the Enugu Urban Water network and reticulation			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
52102001/23020105/10000022							30,000,000.00	30,000,000.00	
52102001/23030104/10000023			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	20,000,000.00	
52102001/23050101/10000026			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
52102001/23020105/10000027			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
52102001/23050102/10000029			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
52102001/23050101/13000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	154,000,000.00	20,000,000.00	200,000,000.00
52102001/23050101/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
52103001/23020105/10000003	13,828,130.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	
52103001/23050101/10000006			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	120,000,000.00	50,000,000.00	
52103001/23020105/10000018			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	22,100,000.00	10,000,000.00	
52103001/23020105/10000021			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	15,000,000.00	10,000,000.00	
52103001/23030104/10000022			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00		
52103001/23010129/10000023			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,250,000.00		
52103001/23010129/10000024			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	2,500,000.00	2,500,000.00	
52103001/23010129/10000027			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,500,000.00	11,000,000.00	
52103001/23010129/10000028			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
52103001/23050103/10000034			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,200,000.00	1,000,000.00	
52103001/23010105/13000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
52014001/23030104/10000001							7,000,000.00	5,000,000.00	
52014001/23020105/10000004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
52014001/23030104/10000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	3,000,000.00	
52014001/23030104/10000007			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
53001001/23010112/06000002	26,650.00								
53010001/23010133/06000001							20,000,000.00	25,000,000.00	
53010001/23010129/06000003			30,500,000.00	30,500,000.00	30,500,000.00+	100.00%+			
53010001/23020114/06000005			215,400,000.00	115,400,000.00	115,400,000.00+	100.00%+	269,500,000.00	100,000,000.00	
54001001/23010136/11000001			450,000.00	450,000.00	450,000.00+	100.00%+	500,000.00	500,000.00	
54001001/23010136/11000002							600,000.00		
54001001/23010136/11000003							250,000.00		
54001001/23010114/11000004							320,000.00		
54001001/23010115/11000005							320,000.00		
54001001/23010136/11000006							450,000.00		
54001001/23050102/11000007							100,000.00		
54001001/23050102/11000008							2,000,000.00	2,000,000.00	
54001001/23010113/13000005			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/23010106/13000006		144,061,443.80	25,000,000.00	144,062,000.00	556.20+	0.00%+			
54001001/23050101/13000007			600,000.00	600,000.00	600,000.00+	100.00%+	400,000.00	400,000.00	
54001001/23020113/13000008							50,000,000.00	72,000,000.00	
54001001/23010100/13000009							300,000.00		
54001001/23020118/13000012	1,760,000,000.00	175,000,000.00	1,500,000,000.00	380,938,000.00	205,938,000.00+	54.06%+			
54001001/23010108/13000016			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
54001001/23010112/13000017							750,000.00		
54001001/23050101/13000018							400,000.00		
54001001/23010114/13000019							1,000,000.00	1,000,000.00	1,000,000.00
54001001/23010129/13000020							7,500,000.00		
54001001/23010129/13000021							13,500,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
54001001/23010129/13000022							15,000,000.00		
54001001/23010129/13000023							5,000,000.00		
54001001/23010129/13000024							15,000,000.00		
54001001/23010129/13000025							90,000,000.00		
54001001/23020118/13000026							50,000,000.00	50,000,000.00	
54001002/23050101/13000001		601,685,795.21	100,000,000.00		601,685,795.21-		150,000,000.00	50,000,000.00	50,000,000.00
54001003/23020106/04000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00		
54001003/23020105/10000001			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	160,000,000.00		
54001003/23020124/12000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
54001003/23020118/13000005							121,000,000.00		
54001003/23050103/13000006			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	12,640,000.00		
54003001/23020103/14000006			200,000,000.00	79,431,000.00	79,431,000.00+	100.00%+	150,000,000.00	100,000,000.00	100,000,000.00
54003001/23010119/14000007	11,155,471.00	18,236,606.00	50,000,000.00	21,990,000.00	3,753,394.00+	17.07%+	100,000,000.00	50,000,000.00	50,000,000.00
54003001/23010105/14000008	15,600,000.00								
54003001/23010119/14000010	501,500.00								
54003001/23030100/140014011	24,227,781.00	28,010,000.00		28,010,000.00					
54003001/23020103/14000013	409,941,550.19		50,000,000.00	116,759,000.00	116,759,000.00+	100.00%+	60,000,000.00	80,000,000.00	50,000,000.00
54003001/23020123/14000016			300,000,000.00				50,000,000.00	50,000,000.00	50,000,000.00
54003001/23020123/14000020			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
54007001/23010123/09000001		13,920,000.00		14,000,000.00	80,000.00+	0.57%+	15,000,000.00	15,000,000.00	15,000,000.00
54007001/23030109/09000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	
54007001/23000000/09000005			100,000,000.00	136,000,000.00	136,000,000.00+	100.00%+	200,000,000.00		
54007001/23020110/09000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
54007001/23020110/09000010			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
54007001/23020105/13000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	
54007001/23020110/13000003								200,000,000.00	100,000,000.00
54007001/23010136/13000006			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
54007001/23020105/13000007							240,000,000.00	240,000,000.00	
54007001/23010107/13000009			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	75,000,000.00	75,000,000.00	75,000,000.00
54007001/23020101/13000010							15,000,000.00		
54007001/23010112/13000011							8,000,000.00	8,000,000.00	
60001001/23050101/06000002							2,000,000,000.00	2,000,000,000.00	
60001001/23050101/06000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23020104/06000004	31,095,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00	30,000,000.00	
60001001/23010101/06000006		16,000,000.00	19,000,000.00	19,000,000.00	3,000,000.00+	15.79%+	70,000,000.00	30,000,000.00	
60001001/23050101/06000007			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23010129/06000008		19,258,250.00	20,000,000.00	20,000,000.00	741,750.00+	3.71%+	30,000,000.00	10,000,000.00	
60001001/23000000/06000010		11,219,000.00		11,219,000.00					
60001001/23020118/06000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23030121/13000004		24,654,600.00	80,000,000.00	68,781,000.00	44,126,400.00+	64.15%+			
60001001/23010112/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
60001001/23020118/13000006							30,000,000.00	10,000,000.00	
64001001/23020127/11000001							20,000,000.00		
64001001/23010114/11000004							1,750,000.00		
64001001/23010113/11000005							5,000,000.00		
64001001/23050102/11000006							2,500,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
64001001/23010112/13000002			644,000.00	644,000.00	644,000.00+	100.00%+	2,850,000.00		
64001001/23010119/13000000							300,000.00		
64001001/23010113/13000006			1,260,000.00	1,260,000.00	1,260,000.00+	100.00%+			
64001001/23010112/13000007			770,000.00	770,000.00	770,000.00+	100.00%+	1,000,000.00		
64001001/23010104/13000008			200,000.00	200,000.00	200,000.00+	100.00%+	500,000.00		
64001001/23050103/13000009							13,245,300.00	15,000,000.00	15,000,000.00
65001001/23020113/01000001			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
65001001/23020118/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
65001001/23020118/06000013	12,500,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
65001001/23020122/06000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,500,000.00	5,000,000.00	5,000,000.00
65001001/23020118/06000018			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	5,000,000.00	
65001001/23010105/06000023			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
65001001/23010129/06000024			100,000,000.00				150,000,000.00	50,000,000.00	
65001001/23020118/06000035			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
65001001/23020124/06000036			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	18,000,000.00	10,000,000.00	
65001001/23020118/09000002			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	75,000,000.00	20,000,000.00	
65001001/23020118/09000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
65001001/23010129/09000040			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
65001001/23000012/11000001			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	
65001001/23040106/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
65001001/23010113/11000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	1,000,000.00	
65001001/23010136/11000004			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	60,000,000.00		
65001001/23020118/12000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
18011001/23010119/02000001			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
18011001/23010105/02000002							25,000,000.00		
18011001/23010112/02000003	56,519,710.50						5,000,000.00		
18011001/23010112/02000004							2,000,000.00		
18011001/23010113/02000005			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	2,500,000.00		
18011001/23010112/02000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00		
18011001/23010123/02000007							300,000.00		
18011001/23010105/02000008			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		50,000,000.00	
18011001/23010105/02000009							40,000,000.00		
18011001/23020102/06000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	250,000,000.00	150,000,000.00	150,000,000.00
18011001/23050102/11000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		
18011001/23010108/13000002			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	27,000,000.00		
18011001/23020118/13000003			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
18011001/23030121/13000004			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,000.00		
18011001/23010136/13000005			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
18011001/23010112/13000006			1,050,000.00	1,050,000.00	1,050,000.00+	100.00%+	1,050,000.00		
18011001/23050103/13000008			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
18011001/23010105/13000010							1,000,000.00		
26001001/23010136/11000001							25,000,000.00	25,000,000.00	
26001001/23010125/11000002							55,000,000.00		
26001001/23010114/13000001			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	
26001001/23020101/13000002			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	
26001001/23050101/13000003							150,000,000.00	150,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
26001001/23010112/13000007			15,520,000.00	15,520,000.00	15,520,000.00+	100.00%+	10,000,000.00	3,000,000.00	
26001001/23020101/13000008			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
26001001/23020127/13000012			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
26001001/23010112/13000014			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	9,000,000.00	10,000,000.00	
26001001/23010112/13000015			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26001001/23010119/14000001							8,000,000.00		
26051001/23010112/13000002	5,869,290.00	6,293,800.00	20,000,000.00	20,000,000.00	13,706,200.00+	68.53%+	10,000,000.00	10,000,000.00	
26051001/23010113/13000003	954,000.00	926,000.00	5,000,000.00	5,000,000.00	4,074,000.00+	81.48%+	9,500,000.00		
26051001/23010129/13000005			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
26051001/23020102/13000006	20,362,770.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00	100,000,000.00	10,000,000.00
26051001/23030101/13000008	600,000.00	1,329,290.00	37,000,000.00	37,000,000.00	35,670,710.00+	96.41%+	10,000,000.00	5,000,000.00	
26051001/23010119/13000009	112,205,000.00	37,466,433.00	50,000,000.00	49,148,000.00	11,681,567.00+	23.77%+	50,000,000.00	2,000,000.00	
26051001/23030121/13000011	8,039,000.00	852,000.00		852,000.00					
26051001/23010101/13000012			2,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	2,000,000.00		
26051001/23010106/13000013			25,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	25,000,000.00	25,000,000.00	
26051001/23010141/13000014			40,000,000.00	39,905,300.00	39,905,300.00+	100.00%+	20,000,000.00		
26051001/23010108/13000015			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
26051001/23010112/13000018	100,000.00								
26051001/23010112/13000019		94,700.00		94,700.00					
26051001/23050102/13000020							5,000,000.00		
26051001/23030101/13000021	30,000.00								
26051001/23030127/13000023	817,550.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
26051001/23050102/13000024			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26051001/23010125/13000027			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26051001/23010128/13000028			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26051001/23030121/13000029		24,000,000.00	50,000,000.00	50,000,000.00	26,000,000.00+	52.00%+	155,900,000.00	60,000,000.00	
26051001/23010105/13000030			300,000,000.00				350,000,000.00	300,000,000.00	
26051001/23010128/13000031			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,600,000.00		
26052001/23010125/05000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
26052001/23020101/13000006			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	54,000,000.00		
26052001/23020118/13000007							8,000,000.00		
26052001/23020101/13000008							400,000.00		
26052001/23020125/13000009							650,000.00		
26052001/23020105/13000010							1,000,000.00		
26052001/23040102/13000011							20,542,500.00		
26052001/23020101/13000012							25,000,000.00		
26052001/23010112/13000013							10,000,000.00		
26007001/23010136/11000001			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
26007001/23010104/13000001		1,800,000.00	3,000,000.00	2,340,000.00	540,000.00+	23.08%+	5,000,000.00	5,000,000.00	
26007001/23010112/13000003		200,000.00	15,000,000.00	15,000,000.00	14,800,000.00+	98.67%+	17,000,000.00		
26007001/23010114/13000005		577,000.00	3,000,000.00	3,000,000.00	2,423,000.00+	80.77%+	1,500,000.00		
26007001/23010114/13000007			400,000.00	400,000.00	400,000.00+	100.00%+			
26007001/23010104/13000009			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
26007001/23020101/13000010			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
26007003/23050101/05000001							13,000,000.00	15,000,000.00	15,000,000.00
26007003/23020127/11000001							4,400,000.00	4,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
26007003/23010112/13000002 Purchase of Office furniture to set up ESJRT office (2No con			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	14,500,000.00	3,000,000.00	
26007003/23010114/13000004 Purchase of 3 Nos Computer Desktops/Laptop			450,000.00	450,000.00	450,000.00+	100.00%+			
26007003/23010115/13000005 Purchase of 2No Printers and 2No Photocopy machines			700,000.00	700,000.00	700,000.00+	100.00%+			
26007003/23010112/13000006 Purchase of 2 Nos fire proof steel Cabinets			300,000.00	300,000.00	300,000.00+	100.00%+			
26007003/23010136/13000008 Purchase of communication and training equipments (Recording			3,100,000.00	3,100,000.00	3,100,000.00+	100.00%+	3,500,000.00		
26007002/23010112/13000001 Furnishing of AG/PT offices (conference hall tables chairs							13,000,000.00		
26007002/23010104/13000002 Purchase of 3No (CG125/150 motorbikes for dispatch of mails							500,000.00		
26007002/23030121/13000003 Rehabilitation of building of Estates in Trust							7,000,000.00		
13001001/23010122/04000001 Procurement of medical equipment for sports medical centre a			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	25,000,000.00	20,000,000.00	
13001001/23020118/08000004 Construction of ultra-modern camping sports centre							100,000,000.00	50,000,000.00	
13001001/23020112/08000005 Constr. of Indoor Sports Boxing Ring weight lifting Platform		11,415,020.00		11,416,000.00	980.00+	0.01%+	20,000,000.00	20,000,000.00	
13001001/23010129/08000012 Procurement of brushing machine at Nnamdi Azikiwe Stadium			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
13001001/23010112/08000013 Furnishing of existing building at Nnamdi Azikiwe Stadium		10,716,375.00		11,000,000.00	283,625.00+	2.58%+			
13001001/23020118/08000015 Construction of Olympic sized swimming pool at Nnamdi Azikiw							40,000,000.00		
13001001/23120105/08000016 Purchase of 1 no ambulance bus							28,000,000.00		
13001001/23020119/08000018 Renovation of Awgu Games Village	1,600,000.00		50,000,000.00	27,584,000.00	27,584,000.00+	100.00%+			
13001001/23010100/08000019 Purchase of Gymnasium equipment and gymnasium house at Nnamdi							30,500,000.00	20,000,000.00	
13001001/23030100/08000020 Renovation of Nnamdi Azikiwe Stadium		10,900,000.00		11,000,000.00	100,000.00+	0.91%+	300,000,000.00	500,000,000.00	500,000,000.00
13001001/23010113/11000001 Purchase of 2No photocopying machines							500,000.00		
14001001/23050101/07000001 Purchase of economic materials like wheel barrows big comme			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
14001001/23050101/07000021 Provision of equipment and support for rural women through s			41,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	41,000,000.00	40,000,000.00	40,000,000.00
14001001/23020118/07000026 Reconstruction of Social Welfare Centre Emene for the sepera							50,000,000.00	20,000,000.00	
14001001/23030121/07000037 Renovation of Gender office Headquarters			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
17001001/23030110/05000004 Purchase of science equipment for basic science laboratory a			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
17001001/23010105/05000012 Procurement of 1 Hilux Vans for project/programme Monitoring			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
17001001/23010138/05000019 Procurement of 2No Steel Office Safe deposit boxes 22No Ste			50,000.00	50,000.00	50,000.00+	100.00%+	2,390,000.00	1,000,000.00	
17001001/23020118/05000020 Procurement of 7No. 6.1KVA Electric Generator Set		7,031,000.00		8,000,000.00	969,000.00+	12.11%+			
17001001/23030121/05000022 Procurement of furniture for four laboratories and science a							15,000,000.00	5,000,000.00	
17001001/23020107/05000024 Reconstruction of failed portion of perimeter wall and const							6,910,000.00	2,000,000.00	
17001001/23010136/05000035 Procure of 100 hearing moulds for p/pl wt hearing impairment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17001001/23020118/05000037 Construction of 100 sitting capacity BECE/WAEC Exam Hall							15,160,000.00	15,000,000.00	
17001001/23010108/05000045 Procurement of 1 Bus for Home Grown School Meal Feeding Prog			25,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
17001001/23020118/05000046 Construction of one 4room laboratory at the Special Secondary			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
17001001/23010140/05000047 Procurement of laboratory equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17001001/23010113/11000001 Establishment of a website and E-library at the Ministry Headqtrs							8,475,000.00		
17001001/23010113/11000002 Purch of office equip (laptops desktops printers copiers etc			5,280,000.00	280,000.00	280,000.00+	100.00%+			
17001001/23020111/05000003 Procure of 7000 textbooks for our special education centres			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17001001/23010112/05000004 Procurement of Public address system; projector screen Cam							2,096,000.00	1,000,000.00	
17001001/23010112/13000001 Purchase of office furniture (Executive tables chairs) for		6,806,000.00	2,743,000.00	7,743,000.00	937,000.00+	12.10%+	4,000,000.00	1,000,000.00	
17001001/23010112/05000002 Procurement of steel shelves for files and documents at school							4,000,000.00		
17001001/23010112/05000003 Procurement of boardroom tables chairs and other fittings f							2,946,000.00	1,000,000.00	
17001001/23010124/14000001 Procure 7 No 6.1 KVA electric Generator Set			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
17003001/23020107/01000001 Procurement of Agriculture equipment to all public primary s							20,000,000.00	30,000,000.00	35,000,000.00
17003001/23020107/05000001 Construction of 29 no 5 classroom blocks in all the 17 LGAs			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	540,000,000.00	480,000,000.00	530,000,000.00
17003001/23030106/05000002 Renovation of 30 no dilapidated 5 classroom blocks			275,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	360,000,000.00	320,000,000.00	240,000,000.00
17003001/23050101/05000003 Scope and survey 271 Public Primary and Junior Secondary Sc			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17003001/23020118/05000004			275,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	60,000,000.00	75,000,000.00	120,000,000.00
17003001/23010124/05000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,000,000.00
17003001/23010124/05000008			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+		6,000,000.00	3,000,000.00
17003001/23010124/05000009			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+		1,000,000.00	1,500,000.00
17003001/23010124/05000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,500,000.00
17003001/23010124/05000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		8,000,000.00	5,700,000.00
17003001/23010124/05000014								15,000,000.00	
17003001/23010124/05000016			700,000.00	700,000.00	700,000.00+	100.00%+	20,000,000.00	40,000,000.00	20,000,000.00
17003001/23050101/05000021	9,529,673,711.86	3,383,114,548.96		3,383,114,600.00	51.04+	0.00%+			
17003001/23010124/05000022			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	130,000,000.00	27,000,000.00	35,500,000.00
17003001/23010124/05000024								5,000,000.00	5,000,000.00
17003001/23010124/05000025			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	
17003001/23010124/05000026							3,360,000.00	7,000,000.00	4,000,000.00
17003001/23010124/05000027							3,390,000.00	5,000,000.00	4,000,000.00
17003001/23010124/05000028								5,000,000.00	5,000,000.00
17003001/23010124/05000034			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	200,000,000.00	240,000,000.00	45,000,000.00
17003001/23010124/05000036			4,250,000.00	4,250,000.00	4,250,000.00+	100.00%+			
17003001/23010119/05000038								5,000,000.00	5,000,000.00
17003001/23010124/05000039			6,250,000.00	6,250,000.00	6,250,000.00+	100.00%+	6,500,000.00	4,000,000.00	4,250,000.00
17003001/23010124/05000041			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	4,200,000.00	4,500,000.00
17003001/23010124/05000051	23,050,000.00								
17003001/22020312/05000059			100,000.00	100,000.00	100,000.00+	100.00%+		100,000.00	100,000.00
17003001/23020118/05000066			250,000,000.00	49,770,000.00	49,770,000.00+	100.00%+	260,000,000.00	300,000,000.00	470,000,000.00
17003001/23010124/05000067			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+		4,300,000.00	4,500,000.00
17003001/23010124/05000068								1,400,500.00	1,200,000.00
17003001/23010124/05000069							40,000,000.00		
17003001/23010124/05000070			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	2,000,000.00
17003001/23010124/05000071			132,000.00	132,000.00	132,000.00+	100.00%+		200,000.00	200,000.00
17003001/23010126/13000005							5,000,000.00		
17003001/23010112/13000007			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	6,000,000.00	2,000,000.00
17003001/23030106/13000011	322,780.00		189,000,000.00	5,885,400.00	5,885,400.00+	100.00%+	240,000,000.00	325,000,000.00	350,000,000.00
17003001/23010105/13000012			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	40,000,000.00	60,000,000.00	60,000,000.00
17003001/23010124/13000014								10,000,000.00	10,000,000.00
17003001/23010124/13000017								3,000,000.00	1,000,000.00
17003001/23020118/13000019			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,500,000.00
17003001/23020118/13000020			750,000.00	750,000.00	750,000.00+	100.00%+		760,000.00	750,000.00
17003001/23020118/13000022							2,250,000.00	400,000.00	4,250,000.00
17003001/23010113/13000023								1,000,000.00	500,000.00
17003001/23030106/13000024			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+		60,000,000.00	55,000,000.00
17003001/23010105/13000025			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
17008001/23020111/05000028							25,000,000.00		
17010001/23030121/13000001							17,500,000.00	10,000,000.00	10,000,000.00
17010001/23010119/13000004							500,000.00	1,000,000.00	
17010001/23010112/13000006							500,000.00	1,000,000.00	
17010001/23020101/05000007								30,000,000.00	30,000,000.00
17010001/23010124/05000008							1,500,000.00	3,000,000.00	3,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17019001/23020107/05000001 Construct 1 no. Educational Technology Centre	10,124,389.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	22,200,000.00	50,000,000.00	50,000,000.00
17019001/23030106/05000002 Rehabilitation of Educational Institutional Building			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23020107/05000006 Construction of 1 no 3 Story Female Hostel			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	120,000,000.00	120,000,000.00
17019001/23020107/05000008 Construction of 1no. standard lab. with current equipment for			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+		20,000,000.00	10,000,000.00
17019001/23020118/05000013 Construction of Entrance Gate Exit Gate/ Security Post for			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
17019001/23030128/05000014 Rehabilitation of Chemistry laboratory			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23030128/05000015 Rehabilitation of Biology Laboratory			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17019001/23010113/05000016 Purchase of 10 no. HP Elite Desk 800 core i5 Desktop computer			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+			
17019001/23010113/05000017 Purchase of 8 no. Dell latitude core 17 laptops for ICT Dept			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+			
17019001/23010113/05000018 Purchase of Computer Accessories 10 no. voltage stabilizers			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	300,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000019 Purch of 5 no. Learjet PRO 400 Computer Printer for Lib			750,000.00	750,000.00	750,000.00+	100.00%+	500,000.00	500,000.00	
17019001/23010118/05000020 Purchase of 4 no. HP Scan Jet G2710 Scanner for library dept			200,000.00	200,000.00	200,000.00+	100.00%+	250,000.00	200,000.00	
17019001/23020127/05000021 Provision of Internet Services and 3 no. Network Equipment o	14,375,742.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	2,000,000.00	
17019001/230020127/05000022 Provision of 50 no. Alfa Wireless network card cusy and lns			5,000,000.00	2,131,000.00	2,131,000.00+	100.00%+	1,500,000.00	3,000,000.00	2,000,000.00
17019001/23010125/05000023 Equip school library with 424 no. current hard copy books			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	6,000,000.00	5,000,000.00	
17019001/23010125/05000024 Purchase of 95 no. Office Equipment for Library dept	11,535,400.00	2,868,300.00		2,869,000.00	700.00+	0.02%+			
17019001/23010140/05000028 Purchase of 52 no. Office Equipments for Chemistry dept			400,000.00	400,000.00	400,000.00+	100.00%+			
17019001/23010124/05000029 Purch of Studio tools and materials (con. Mixer etc) for sch.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
17019001/23010136/05000030 Purchase of Communication Equipment 1 no. multimedia projector		1,102,500.00	3,500,000.00	3,500,000.00	2,397,500.00+	68.50%+	2,000,000.00	1,000,000.00	
17019001/23010113/05000031 Purchase of Monitor and Accessories CPU (8G RAM 500GB Hard			180,000.00	180,000.00	180,000.00+	100.00%+			
17019001/23020112/05000034 Construction of standard meeting pitch for Physical and heal			100,000,000.00				10,000,000.00	20,000,000.00	20,000,000.00
17019001/23010113/11000001 Purchase of 10 no. LaserJet PRO 400 computer Printer for Lib	62,000.00								
17019001/23010125/13000002 Purchase of 55 no. office equipment for library dept.			35,000,000.00	20,484,200.00	20,484,200.00+	100.00%+	5,000,000.00	20,000,000.00	10,000,000.00
17019001/23010129/13000003 Purchase of 9 no. Office equipment for physics Dept.			500,000.00	500,000.00	500,000.00+	100.00%+	3,000,000.00	2,000,000.00	
17019001/23010140/13000004 Purch of 54 office Equipment for integratedscience& maths dept			750,000.00	750,000.00	750,000.00+	100.00%+	2,500,000.00	800,000.00	
17019001/23010140/13000005 Purch of 2 no. officeequip for Biology dept. (1no photocopier& Pr			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	250,000.00	
17019001/23010140/13000006 Purchase of 52 no. office equipments for chemistry dept. (50							21,000,000.00	10,000,000.00	
17019001/23020107/13000007 Construction of 1 no Educational Technology Centre	10,153,415.09	14,515,705.35		14,515,800.00	94.65+	0.00%+			
17019001/23020107/13000008 Construct 1 no Standard students centre	1,936,917.00								
17021001/23010119/13000007 1No 100KVA Perkins Gen set for PG School			40,100,000.00	100,000.00	100,000.00+	100.00%+		5,000,000.00	5,000,000.00
17021001/23030102/13000008 Extension of Electricity supply to new pharmacy complex env			20,000,000.00	6,415,600.00	6,415,600.00+	100.00%+	47,799,600.00	200,000,000.00	
17051001/23010105/05000004 Purch. of 1 No. official veh. (Land Cruiser Prado Jeep) Chair			50,000,000.00	39,241,000.00	39,241,000.00+	100.00%+			
17051001/23000000/05000006 Construction of 10 room office blocks with toilet facilities		4,752,750.00		4,752,800.00	50.00+	0.00%+		100,000,000.00	100,000,000.00
17051001/23030125/05000007 Repair and refurbish the abandoned 312 kVA Power Generating		85,350.00		85,500.00	150.00+	0.18%+			
17051001/23000000/05000008 Upgrading PPSMB Education Management Information System (EMI		10,759,000.00		10,759,000.00					
17051001/23030106/05000014 Renovation of 60No public secondary schools 10 schools in e		74,040,563.00	200,000,000.00	195,247,200.00	121,206,637.00+	62.08%+	500,000,000.00	700,000,000.00	700,000,000.00
17051001/23010140/05000017 Procurement of Science equipment for biology chemistry and			150,000,000.00	149,921,000.00	149,921,000.00+	100.00%+	48,000,000.00	50,000,000.00	50,000,000.00
17051001/23010112/05000019 Purchase of 6 no. Air conditioners for PPSMB HQ		78,200.00		79,000.00	800.00+	1.01%+			
17051001/23030206/05000022 Construction of 3 dormitories in three senatorial zones of t			300,000,000.00				225,000,000.00	400,000,000.00	500,000,000.00
17051001/23030106/05000024 Further upgrading/equipping the Command Science Secondary Sc			55,500,000.00	55,500,000.00	55,500,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
17051001/23010105/05000025 Purchase of 2No official vehicles (Hyundai Elantra) for 2 pe			34,000,000.00	33,920,000.00	33,920,000.00+	100.00%+			
17051001/23030106/05000026 Reconstruction furnishing and equipping of Science Laboratory							450,000,000.00	450,000,000.00	
17051001/23010124/05000027 E-learning on DVD series for 9 subjects (English language M								40,000,000.00	45,000,000.00
17051001/23010125/05000028 Emergency preparedness and response in PPSMB Enugu (purchase							20,000,000.00	22,000,000.00	24,000,000.00
17051001/23010113/11000002 Computerization & Est. of ICT Lab./Equip. & Acces. for 150 Pub Sch			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17051001/230010113/11000003 Purchase of 2no projectors 2 no screens 2 no file charts			500,000.00	500,000.00	500,000.00+	100.00%+			

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17051001/23030125/14000002		80,000.00		80,000.00			27,000,000.00		
17054001/23030121/05000001	3,840,000.00								
17054001/23010124/05000002	1,034,500.00		5,000,000.00	1,207,000.00	1,207,000.00+	100.00%+			
17054001/23010112/05000006		744,850.00	750,000.00	750,000.00	5,150.00+	0.69%+	15,000,000.00	2,000,000.00	
17054001/23030106/05000008	10,252,950.00	19,897,530.00		19,897,600.00	70.00+	0.00%+			
17054001/23020118/05000011		3,793,000.00		3,793,000.00			152,000,000.00	100,000,000.00	100,000,000.00
17054001/23010113/05000012	1,185,000.00								
17054001/23010119/05000013	250,000.00								
17054001/23030128/05000017		2,803,200.00		2,803,200.00					
17054001/23010124/05000018	1,166,500.00								
17054001/23010129/05000020			7,600,000.00	4,796,800.00	4,796,800.00+	100.00%+	11,434,000.00	12,000,000.00	12,000,000.00
17054001/23010124/05000022	1,160,000.00	652,000.00		652,000.00			200,000,000.00	200,000,000.00	
17054001/23010112/05000034			6,000,000.00	5,348,000.00	5,348,000.00+	100.00%+			
17054001/23000000/05000000	1,133,800.00								
17054001/23020107/05000038			18,800,000.00	18,800,000.00	18,800,000.00+	100.00%+			
17054001/23020107/05000039			58,700,000.00	58,700,000.00	58,700,000.00+	100.00%+	79,050,000.00	80,000,000.00	85,000,000.00
17054001/23030106/05000040			65,900,000.00	65,900,000.00	65,900,000.00+	100.00%+	67,218,000.00	70,000,000.00	70,000,000.00
17054001/23010124/05000055							100,000,000.00	100,000,000.00	
17054001/23010113/11000001	23,000.00								
17054001/23020101/13000001			51,900,000.00	51,900,000.00	51,900,000.00+	100.00%+	84,000,000.00	50,000,000.00	
17054001/23010105/13000002			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
17054001/23030128/13000003							6,900,000.00	5,000,000.00	
17054001/23030106/13000004			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	43,000,000.00	45,000,000.00	45,000,000.00
17054001/23010108/13000010			84,000,000.00	64,102,400.00	64,102,400.00+	100.00%+			
17065001/23010127/01000001			27,000,000.00	12,252,600.00	12,252,600.00+	100.00%+	20,000,000.00	40,000,000.00	10,000,000.00
17065001/23030106/05000001	20,312,000.00	97,500.00		97,500.00					
17065001/23010113/05000002	52,500.00	59,215,933.44		59,216,000.00	66.56+	0.00%+			
17065001/23020118/05000003	155,000.00								
17065001/23020107/05000004		92,750,033.61		92,750,100.00	66.39+	0.00%+			
17065001/23010129/05000005	8,730,764.74	29,168,225.00		29,168,300.00	75.00+	0.00%+			
17065001/23010128/05000007	1,299,900.00								
17065001/23010112/05000009	9,782,279.60	14,649,846.69		14,649,900.00	53.31+	0.00%+			
17065001/23020107/05000010			100,000,000.00						
17065001/23010105/05000012			48,000,000.00	5,249,900.00	5,249,900.00+	100.00%+			
17065001/23030128/05000013			50,000,000.00				30,000,000.00	87,000,000.00	90,000,000.00
17065001/23020101/05000014		178,907,646.51		178,908,000.00	353.49+	0.00%+			
17065001/23030121/05000016		18,850,018.48	80,000,000.00	50,831,700.00	31,981,681.52+	62.92%+	50,000,000.00	20,000,000.00	
17065001/23010119/05000017	1,018,360.00								
17065001/230201107/05000013							30,000,000.00	50,000,000.00	
17065001/23020105/10000001		9,791,450.00		9,791,600.00	150.00+	0.00%+			
17065001/23020107/13000003			80,000,000.00	20,784,000.00	20,784,000.00+	100.00%+	80,000,000.00	100,000,000.00	
17065001/23010105/13000005			100,000,000.00						
17065001/23010124/13000008			10,000,000.00	208,400.00	208,400.00+	100.00%+	10,000,000.00	20,000,000.00	
17065001/23030106/13000009							30,000,000.00	45,000,000.00	10,000,000.00
17065001/23030106/13000010							50,000,000.00	30,000,000.00	
17065001/23030106/13000011			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17065001/23010119/14000001							10,000,000.00	145,000,000.00	150,000,000.00
17065001/23020114/17000001			100,000,000.00	21,092,000.00	21,092,000.00+	100.00%+		450,000,000.00	500,000,000.00
17065001/23020105/17000002		1,466,000.00	30,000,000.00	30,000,000.00	28,534,000.00+	95.11%+	50,000,000.00	150,000,000.00	
21001001/23010122/04000003							5,000,000.00	2,000,000.00	2,000,000.00
21001001/23050101/04000008			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23030108/04000009			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00		
21001001/23050101/04000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/23050101/04000013							20,000,000.00	1,000,000.00	1,000,000.00
21001001/23010139/04000016		27,664,149.00	200,000,000.00	28,000,000.00	335,851.00+	1.20%+	100,000,000.00		
21001001/23020108/04000018							5,000,000.00		
21001001/23010139/04000024							3,000,000.00		
21001001/23020106/04000034	144,206,603.48			451,832,000.00	451,832,000.00+	100.00%+			
21001001/23020106/04000035	26,514,641.47	20,168,000.00		20,168,000.00					
21001001/23020106/04000036	29,973,875.90								
21001001/23030121/04000039		26,850.00		26,850.00					
21001001/23030121/04000040	17,470,631.00	11,456,075.53		11,457,000.00	924.47+	0.01%+			
21001001/23010105/04000047	18,427,500.00		50,000,000.00	5,639,950.00	5,639,950.00+	100.00%+			
21001001/23010112/04000048	18,346,239.00	32,876,125.00		32,876,200.00	75.00+	0.00%+			
21001001/23020103/04000051							7,000,000.00		
21001001/23030128/04000061	1,580,000.00								
21001001/23030105/04000063		39,029,283.00		39,029,300.00	17.00+	0.00%+			
21001001/23020106/04000065			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
21001001/23010122/04000068	6,000,000.00								
21001001/23020106/04000072							35,000,000.00	5,000,000.00	
21001001/23050101/04000085			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
21001001/23050100/04000097			14,500,000.00	14,500,000.00	14,500,000.00+	100.00%+			
21001001/23010139/04000098							3,000,000.00		
21001001/23050103/04000101							2,000,000.00		
21001001/23010105/04000105			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
21001001/23010122/04000107			24,700,000.00	24,700,000.00	24,700,000.00+	100.00%+			
21001001/23020106/04000128			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050101/04000138			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21001001/23010122/04000139			460,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21001001/23020106/04000140			70,000,000.00						
21001001/23010122/04000141			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23050101/04000144			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23050108/04000145			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21001001/23050108/04000146			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	2,000,000.00
21001001/23010122/04000150			60,000,000.00				60,000,000.00		
21001001/23050101/04000151							10,000,000.00		
21001001/23010122/04000152							5,000,000.00		
21001001/23010122/04000153							100,000,000.00		
21001001/23010105/04000154							75,000,000.00		
21001001/23020106/04000155							150,000,000.00	50,000,000.00	50,000,000.00
21001001/23010122/04000156							3,000,000.00		
21001001/23010122/04000157							2,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21001001/23010122/04000158 Procurement of Ambu bag Mucous aspirator Mama pack and an							5,000,000.00		
21001001/23050103/04000159 Strengthening M and E (integrated supportive supervision a							5,000,000.00	7,000,000.00	
21001001/23050103/04000160 Strengthening / repositioning the SERVICOM at the Health Sec							2,000,000.00	1,000,000.00	1,000,000.00
21026001/23010120/04000003 Purchase of kitchen equipment for catering department			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00		
21026001/23020106/04000004 Schools of Nursing & Midwifery Building	25,983,742.00	13,366,417.00		13,366,500.00	83.00+	0.00%+			
21026001/23020106/04000006 Construction of the hospital gangway to Radiology Department			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21026001/23010122/04000008 Purchase of medical equipment for OBS and GYNAE (1No Lapasc							50,000,000.00	20,000,000.00	
21026001/23010122/04000013 Purchase of 1No Digital x-ray machine for Radiology Department			30,000,000.00	16,633,500.00	16,633,500.00+	100.00%+			
21026001/23010113/04000019 Procurement of office equipment to upgrade Administrative De			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00		
21026001/23010112/04000022 Purchase of 4No Diagnostic set I-start machine tuning fork	1,499,500.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21026001/23010113/04000024 Procurement of office equipment/safe for Accounts Department			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21026001/23010122/04000025 EQUIPMENT: Phantom with demonstration Gadgets AR 50	1,543,812.00								
21026001/23010122/04000029 Purchase of medical equipment for Pediatrics department (2N			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	10,000,000.00	
21026001/23010105/04000040 Purchase of 1No HyundaiElantra Elegance for School of Nursing			9,500,000.00	9,500,000.00	9,500,000.00+	100.00%+			
21026001/23020101/04000047 Construction of 2 storey building for hostel auditorium and			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	105,000,000.00		
21026001/23020101/13000048 Procurement of office equipment for Medical Social Services			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000054 Purchase of Hospital Equipment	59,627,280.00	104,121,064.00		104,122,000.00	936.00+	0.00%+			
21026001/23010122/04000063 Procurement of security gadgets for Security Unit			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00		
21026001/23020101/04000066 Procurement of office equipment for stores department			350,000.00	350,000.00	350,000.00+	100.00%+			
21026001/23020106/04000067 Conversion of A&E bungalow to 2 storey building for Accident			95,000,000.00	89,146,500.00	89,146,500.00+	100.00%+	200,000,000.00	50,000,000.00	
21026001/23020106/04000068 Construction of a bungalow that will contain 100 patients								150,000,000.00	50,000,000.00
21026001/23010122/04000070 Purchase of medical equipment for Physiotherapy Department			3,000,000.00	626,000.00	626,000.00+	100.00%+	2,500,000.00		
21026001/23021006/04000074 Purchase of office equipment for ICT department			1,130,000.00	1,130,000.00	1,130,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000075 Procurement of Histopathological tools for Hispathology Dept			7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	5,200,000.00		
21026001/23010122/04000076 Purchase of medical equipment for Surgery Department (Burr h			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	80,000,000.00	20,000,000.00	
21026001/23010122/04000077 Procurement of medical equipment for Nursing services			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
21026001/23010122/04000078 Procurement of records facility 11th edition coding and ind			551,000.00	551,000.00	551,000.00+	100.00%+	500,000.00		
21026001/23010112/04000079 Procurement of office equipment for stores department							300,000.00		
21026001/23010129/04000080 Purchase of kitchen utensils for Nutrition/Dietetics department			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00	1,000,000.00	
21026001/23010112/04000081 Procurement of medical equipment for accreditation requirement			55,000,000.00	50,878,000.00	50,878,000.00+	100.00%+	80,000,000.00		
21026001/23010122/04000001 Purchase of Radiology equipment							178,500,000.00		
21026001/23010122/04000002 Purchase of medical equipment for Internal Medicine (4No tur							20,000,000.00		
21026001/23040102/04000003 Landscaping of the cottage hospital and purchase of 5No water							10,000,000.00	7,500,000.00	
21003001/23020106/04000002 Construction of Health Centres in 30 Wards without a PHC facility			72,000,000.00					400,000,000.00	400,000,000.00
21003001/23050103/04000003 Development and institutionalization of Health Management In			800,000.00	800,000.00	800,000.00+	100.00%+	4,800,000.00	800,000.00	
21003001/23050108/04000004 National Immunization Plus Days (NIPDs) Programme			20,000,000.00				40,000,000.00	7,000,000.00	
21003001/23010122/04000005 Procurement of IEC materials for Health Education Program			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000006 Procurement of vitamin A and Albendazole for celebration of			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23050108/04000007 Advocacy Programme for Home & Abroad women on Early Initiati			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
21003001/23050108/04000008 Scale up IMCI (Integrated Management of Childhood illness) i			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050108/04000009 Improve reproductive health			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	5,000,000.00
21003001/23010122/04000010 Family Planning (FP) Programme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	9,500,000.00	5,000,000.00	
21003001/23050101/04000011 Conduct Needs Assessment and Minimum Service Package			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	10,000,000.00
21003001/23050108/04000012 Advocacy for child and adolescent reproductive health program			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
21003001/23050108/04000013 African Vaccination Week			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
21003001/23030105/04000014 Upgrading & revitalization of 3No.PHC Facilities in each of							1,377,000,000.00	1,400,000,000.00	1,400,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21003001/23010122/04000015							10,000,000.00	5,000,000.00	5,000,000.00
21003001/23050104/04000016							40,000,000.00	40,000,000.00	40,000,000.00
21003001/23050104/04000017							5,600,000.00	6,000,000.00	6,000,000.00
21003001/23050101/04000018							20,000,000.00	30,000,000.00	30,000,000.00
21003001/23020106/04000019							20,000,000.00	40,000,000.00	40,000,000.00
21003001/23050101/04000020							4,000,000.00	2,000,000.00	2,000,000.00
21003001/23050101/04000021							4,000,000.00	4,000,000.00	4,000,000.00
21003001/23050101/04000022							35,000,000.00	72,000,000.00	
21003001/23050101/04000023							5,000,000.00		
21003001/23050104/04000024							5,500,000.00	5,000,000.00	5,000,000.00
21003001/23050108/04000025							12,000,000.00	8,000,000.00	5,000,000.00
21003001/23020118/04000026							4,500,000.00		
21003001/23050101/04000027							5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000028							9,000,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000029							6,200,000.00	6,500,000.00	6,000,000.00
21003001/23050101/04000030							478,000,000.00	500,000,000.00	500,000,000.00
21003001/23050101/04000031							7,000,000.00	7,500,000.00	
21003001/23010136/04000032							25,000,000.00		
21003001/23050104/04000033							24,500,000.00	25,000,000.00	25,000,000.00
21003001/23050101/04000034							10,000,000.00	30,000,000.00	30,000,000.00
21003001/23050104/04000035							20,000,000.00	20,000,000.00	20,000,000.00
21003001/23010136/11000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	1,500,000.00	
21003001/23010136/11000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	9,280,000.00	4,640,000.00	
21003001/23050102/11000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	2,000,000.00	
21003001/23010105/13000002			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21003001/23010105/13000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21003001/23010112/13000004			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+		3,500,000.00	
21003001/23030121/13000005			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	
21003001/23020105/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00		
21003001/23010132/13000008			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21003001/23010119/14000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	5,000,000.00	5,000,000.00
21003001/23010119/14000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21102001/23020100/00020101			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	9,200,000.00		
21102001/23020106/04000002			38,500,000.00	38,500,000.00	38,500,000.00+	100.00%+			
21102001/23030105/04000003			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+	9,600,000.00		
21102001/23030121/04000005			5,600,000.00	5,600,000.00	5,600,000.00+	100.00%+			
21102001/23030121/04000006			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+			
21102001/23030105/04000007			6,400,000.00	6,400,000.00	6,400,000.00+	100.00%+			
21102001/23030105/04000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00		
21102001/23020106/04000009			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	9,000,000.00		
21102001/23020105/04000010			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	10,000,000.00		
21102001/23010100/04000015			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
21102001/23030121/04000018							9,200,000.00	2,000,000.00	
21102001/23010122/04000022							20,000,000.00	20,000,000.00	
21102001/23020106/04000023							20,000,000.00		
21102001/23010112/13000001							1,000,000.00		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21102001/23010119/14000001							21,000,000.00		
21003002/23050102/11000001							450,000.00		
21003002/23050102/11000002							790,000.00		
21003002/23010136/11000003							16,500,000.00		
21003002/23010122/11000004							46,000,000.00		
21003002/23010112/13000001							27,000,000.00		
21003002/23010112/13000002							380,000.00		
35001001/23040101/09000001		3,336,400.00	8,000,000.00	8,000,000.00	4,663,600.00+	58.30%+			
35001001/23010129/09000003	1,102,500.00	1,600,000.00	2,000,000.00	2,000,000.00	400,000.00+	20.00%+	7,500,000.00	1,000,000.00	
35001001/23030104/09000005			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
35001001/23050101/09000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35001001/23020118/09000012			9,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	5,000,000.00
35001001/23010100/00010113			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
35001001/23010115/13000001	520,000.00								
35001002/23040102/09000015							28,200,000.00		
35001002/23050100/09000022			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
35001002/23050103/09000026			13,300,000.00	13,300,000.00	13,300,000.00+	100.00%+			
35002000/23050101/09000027	353,251,596.15	3,521,635,108.89	2,000,000,000.00	2,000,000,000.00	1,521,635,108.89-	76.08%-			
35001002/23050101/09000028			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35053001/23050101/09000001							61,000,000.00	50,000,000.00	50,000,000.00
35053001/23010112/09000002							12,000,000.00	5,000,000.00	
35053001/23010105/09000003			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	50,000,000.00		
35053001/23010129/09000006			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	75,000,000.00		
35053001/23010105/09000008			55,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	75,000,000.00		
35053001/23010138/09000009			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	110,000,000.00	150,000,000.00	50,000,000.00
35053001/23020127/09000011			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35053001/23010104/09000012			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
35053001/23020118/09000013							50,000,000.00		
35053001/23010138/09000014							500,000.00	500,000.00	
Total	30,884,395,555.93	24,105,571,268.34	32,485,213,000.00	36,852,072,200.00	12,746,500,931.66	34.59%+	62,877,591,900.00	36,187,980,500.00	24,474,820,000.00
Note 1C - Enugu East Senatorial Zone - Enugu South LG									
15001001/23020113/01000036			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
34001001/23020124/12000003							100,000,000.00		
34001001/23030113/17000178							4,000,000.00		
34001001/23020114/17000197							400,000,000.00		
52102001/23020105/10000008								15,000,000.00	15,000,000.00
52103001/23020105/10000005			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	36,000,000.00	37,000,000.00	
54007001/23030109/09000004			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
14001001/23010129/07000003			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+			
14001001/23010112/07000031			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
14001001/23010112/07000032			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23010112/07000033			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+			
21026001/23010122/04000037			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
21026001/23010102/04000060	3,948,409.00	2,373,980.00		2,374,000.00	20.00+	0.00%+			
21026001/23010112/04000062	5,129,077.00	5,853,500.00		5,853,500.00					

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
21026001/23010100/04000086			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010100/04010188			700,000.00	700,000.00	700,000.00+	100.00%+			
21026001/23010100/04010189			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	16,000,000.00	
21026001/23010100/04010129			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
21026001/23010122/04000100			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
21026001/23050103/05000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	
21102001/23010100/0400016			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,000,000.00		
35001001/23050101/09000002			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
35001001/23020118/09000077							30,000,000.00	5,000,000.00	5,000,000.00
35001001/23020118/09000078							50,000,000.00	3,000,000.00	
Total	9,077,486.00	8,227,480.00	143,500,000.00	151,727,500.00	143,500,020.00+	94.58%+	729,000,000.00	116,000,000.00	30,000,000.00
Note 1D - Enugu East Senatorial Zone - Isi Uzo LG									
34001001/23020114/17000075								200,000,000.00	200,000,000.00
34001001/23020114/17000113			100,000,000.00	200,000,000.00	200,000,000.00+	100.00%+		500,000,000.00	500,000,000.00
34001001/23020100/17000158							500,000,000.00	500,000,000.00	300,000,000.00
34001002/23020114/17000117			25,000,000.00						
54003001/23020103/14000015			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	50,000,000.00	50,000,000.00
54003001/23030102/14000019	247,805,356.00	213,843,870.00	200,000,000.00	250,000,000.00	36,156,130.00+	14.46%+			
26007001/23010112/1300006		660,000.00		660,000.00					
21026001/23010136/11000001	1,101,400.00								
Total	248,906,756.00	214,503,870.00	375,000,000.00	500,660,000.00	286,156,130.00+	57.16%+	600,000,000.00	1,250,000,000.00	1,050,000,000.00
Note 1E - Enugu East Senatorial Zone - Nkanu East LG									
11001001/23040101/13000021			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,800,000.00		
29053001/23020108/13000005			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
34001001/23020100/17000155								200,000,000.00	200,000,000.00
34001001/23020114/17000062								50,000,000.00	50,000,000.00
34001001/23020114/17000170			150,000,000.00				50,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000200							150,000,000.00		
34001002/23020114/17000113			15,000,000.00						
54003001/23030102/14000002	294,960,279.00	170,568,415.00	50,000,000.00	170,569,000.00	585.00+	0.00%+	80,000,000.00	100,000,000.00	100,000,000.00
26051001/23010123/13000004			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
17021001/23020104/13000014								128,000,000.00	100,000,000.00
Total	294,960,279.00	170,568,415.00	229,500,000.00	185,069,000.00	14,500,585.00+	7.84%+	294,800,000.00	518,000,000.00	470,000,000.00
Note 1F - Enugu East Senatorial Zone - Nkanu West LG									
48001001/23020101/13000009							10,000,000.00	10,000,000.00	10,000,000.00
34001001/23020114/17000167			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	15,000,000.00	10,000,000.00
34001001/23020114/17000199							300,000,000.00		
34001002/23020114/17000111			20,000,000.00						
54003001/23020103/14000001							150,000,000.00	100,000,000.00	100,000,000.00
17019001/23020118/13000001			200,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	250,000,000.00	250,000,000.00
17021001/23020118/05000001	24,207,159.92	35,796,538.25		35,797,000.00	461.75+	0.00%+			
17021001/23010101/05000005			200,000,000.00				200,000,000.00	175,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17021001/23010114/05000006 Constr. of 3Km Access Rd. to New Hostel Areas &PharmacyBuilding	13,937,495.30		150,000,000.00	51,792,400.00	51,792,400.00+	100.00%+		150,000,000.00	55,000,000.00
17021001/23010112/05000010 Purchase of Office Equipment	88,300.00	16,930,470.12		16,931,000.00	529.88+	0.00%+			
17021001/23010140/05000011 Purchase of Lab. & workshop Equipment	3,125,759.05	1,054,830.00	55,000,000.00	26,452,800.00	25,397,970.00+	96.01%+		55,000,000.00	20,000,000.00
17021001/23010112/05000012 Purchase of Office Furniture (tables chairs)	9,963,942.80	1,180,010.00		1,181,000.00	990.00+	0.08%+			
17021001/23010125/05000013 Purchase of Library Equipment		40,637,501.80		40,637,600.00	98.20+	0.00%+			
17021001/23010112/05000014 Procurement of classroom furniture for college of medicine		11,577,511.00		11,577,600.00	89.00+	0.00%+		60,000,000.00	50,000,000.00
17021001/23010125/05000016 Library Books at Cost		10,435,110.00		10,435,200.00	90.00+	0.00%+			
17021001/23020105/05000017 Purchase of 1No Water Tanker (10 000 LtrsMercedesBenz Arte		2,006,726.40		2,006,800.00	73.60+	0.00%+		42,350,000.00	
17021001/23020104/05000029 Completion of 40 Senior Staff Quarters								210,000,000.00	300,000,000.00
17021001/23010138/10000001 Water reticulation to all faculties and students hostels								120,000,000.00	60,000,000.00
17021001/23020105/10000002 Provision of 2 more boreholes and reservoir								120,000,000.00	100,000,000.00
17021001/23020118/13000001 Infrastructural Development fund		13,814,600.00		13,815,000.00	400.00+	0.00%+			
17021001/23010112/13000002 Furnishing of the University Auditorium								35,000,000.00	35,000,000.00
17021001/23010107/13000003 Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia			109,900,000.00						
17021001/23020103/13000005 Electricity Supply Infrastructure	41,056,900.00	47,957,960.00		47,958,000.00	40.00+	0.00%+			
17021001/23020118/13000012 Construction of building for Works department/works yard		2,500,000.00	100,000,000.00	100,000,000.00	97,500,000.00+	97.50%+		130,000,000.00	100,000,000.00
17021001/23010100/13000013 1 Refuse Disposable Vehicle							24,000,000.00		
17021001/23020124/13000015 Provision of parking lots and landscaping								85,000,000.00	50,000,000.00
17021001/23020112/13000017 Provision of sporting facilities (football pitch and gymnasium								200,000,000.00	200,000,000.00
17021001/23010119/14000001 1No 250KVA Perkins Gen set for Admin block and new office block							13,079,000.00		
17021001/23010119/14000002 4Nos 200 KVA Perkins Gen set for Fans ext. pharmacy building							10,696,400.00	10,000,000.00	10,000,000.00
17021001/23010119/14000003 Procurement of 4No 500KVA Transformers								20,000,000.00	20,000,000.00
17065001/23010125/05000021 Purchase of Accreditation Equipment and Materials Campus 3	130,800.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	
21102001/23020106/04000001 Completion of 4 remaining major General hospitals at Oji River			100,000,000.00				400,000,000.00	150,000,000.00	
21102001/23020118/04000011 Construction of block wall fence 2500sqm at Amechi Cottage h			6,300,000.00	6,300,000.00	6,300,000.00+	100.00%+	10,000,000.00		
Total	92,510,357.07	183,891,257.57	981,200,000.00	424,884,400.00	240,993,142.43+	56.72%+	1,182,775,400.00	1,957,350,000.00	1,370,000,000.00
Note 2A - Northern Senatorial Zone - Igbo Etiti LG									
20007001/23030121/13000011 Renovation of Ogbede Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
28001001/23020118/12000004 Establishment of a modelled Kaolin plant at Nkpologwu/Ogbede			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	
34001001/23020114/17000019 Construction of 28km Ukehe-Aku-Nkpologu road		17,093,814.39		17,094,000.00	185.61+	0.00%+			
34001001/23020114/17000198 Extension of St. Mary's Ezi Ukehe - Afia Four - Umurusi - M							100,000,000.00		
34001002/23020114/17000087 Owere -Umuabor-Edem Umabor-Agu Udene-Ehalambu			20,000,000.00						
34001002/23020114/17000104 Eha Uno-Eha Ndiagu			20,000,000.00						
34001002/23020114/17000140 Ohodo to Lejja			20,000,000.00						
34001002/23020114/17000145 Ijo Ozalla to Ama Ezike Ohemje Aku			20,000,000.00						
Total		17,093,814.39	95,000,000.00	32,094,000.00	15,000,185.61+	46.74%+	130,000,000.00	20,000,000.00	
Note 2B -Enugu North Senatorial Zone - Igbo Eze North LG									
20007001/23030121/13000009 Renovation of Enugu-Ezike Sub-treasury			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020124/12000005 Provision of Infrastructure in Eke Ozi Market Igboeze North							50,000,000.00		
34001001/23020114/17000013 Reconstruction of 11km Iheaka-Ibagwa-Alor Agu road								200,000,000.00	200,000,000.00
34001001/23020114/17000074 Design and Construction of 6.3km Ugbaikie - Amachara - Igogor								150,000,000.00	200,000,000.00
34001001/23020114/17000110 Completion of Ogrute-Nkpamute-Igorogoro-Ikpamodo Okpo - Amaj								200,000,000.00	200,000,000.00
34001001/23020114/17000111 Completion of Ogrute - Umuogbo Ulo - Isiugwu - Owerreze - U								200,000,000.00	200,000,000.00
Total			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	750,000,000.00	800,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 2C -Enugu North Senatorial Zone - Igbo Eze South LG									
34001001/23020124/12000008							50,000,000.00		
34001001/23020114/17000202							160,000,000.00		
Total							210,000,000.00		
Note 2D -Enugu North Senatorial Zone - Nsukka LG									
48001001/23020101/13000008							10,000,000.00	10,000,000.00	10,000,000.00
29001001/23020118/13000017							1,000,000,000.00		
15001001/23030112/01000045			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
20007001/23030121/13000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
20008001/23030128/13000022			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	
29053001/23020124/13000003			8,200,000.00	8,200,000.00	8,200,000.00+	100.00%+		1,500,000.00	6,000,000.00
34001001/23020107/05000001							10,000,000,000.00	500,000,000.00	1,000,000,000.00
34001001/23020112/08000001							1,400,000,000.00	500,000,000.00	300,000,000.00
34001001/23020124/12000004							50,000,000.00		
34001001/23020107/13000058			420,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	700,000,000.00	600,000,000.00	350,000,000.00
34001001/23020101/13000064							40,000,000.00	10,000,000.00	5,000,000.00
34001001/23020114/17000123								200,000,000.00	200,000,000.00
34001001/23020100/17000163			250,000,000.00				250,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000165								20,000,000.00	10,000,000.00
34001001/23020114/17000166			250,000,000.00				200,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000168			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	15,000,000.00
34001001/23020114/17000174				56,500,000.00	56,500,000.00+	100.00%+	2,500,000,000.00	500,000,000.00	500,000,000.00
34001001/23030113/17000179							5,000,000.00		
34001001/23020114/17000180							100,000,000.00		
34001001/23020114/17000181							50,000,000.00		
34001001/23020114/17000182							180,000,000.00		
34001001/23020114/17000183							210,000,000.00		
34001001/23020114/17000184							55,000,000.00		
34001001/23020114/17000185							140,000,000.00		
34001001/23020114/17000186							30,000,000.00		
34001001/23020114/17000187							160,000,000.00		
34001001/23030113/17000192							180,000,000.00		
34001001/23030113/17000193							250,000,000.00		
34001001/23020114/17000203							350,000,000.00		
52001001/23040106/09000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	44,000,000.00		
52001001/23020105/10000015			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	13,000,000.00		
52001001/23020105/10000029			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
52102001/23020105/10000009				50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,000,000.00	40,000,000.00
52102001/23020105/10000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23020105/10000017							5,000,000.00	5,000,000.00	
52102001/23020105/10000028			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
54001003/23020118/13000003			19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	57,000,000.00		
54003001/23020123/14000021			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	50,000,000.00	50,000,000.00
54007001/23020105/09000002							6,000,000.00	6,000,000.00	
54007001/23020110/10000001			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
60001001/23050101/13000007							70,000,000.00	10,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
13001001/23020119/08000017 Construction of 1No sports centre in Nsukka			20,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
17008001/23030121/05000001 Rehabilitation of Zonal Library at Nsukka							10,000,000.00		
21102001/23010112/04000017 Equipping/furnishing of 4 major General hospitals in the State							87,000,000.00	50,000,000.00	
21104001001/23050101/04000001 Accreditation of newly approved department			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21104001001/23010140/04000002 Procurement of laboratory equipment			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
21104001001/23020118/04000003 Completion and equipping of one storey building complex stud			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	35,000,000.00	20,000,000.00	25,000,000.00
21104001001/23030128/04000004 Renovation of school practical demonstration building			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010122/04000005 Provision of model instructional materials (clinical items)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010122/04000006 Procurement of equipment for accreditation of newly approved							50,000,000.00	30,000,000.00	
21104001001/23020106/04000007 Construction of laboratory and procurement of laboratory equip							20,000,000.00	5,000,000.00	
21104001001/23010124/05000001 Equipping of two building complex for classroom and administration			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010125/05000002 Equipping school library with boardroom E-library and school			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00		
21104001001/23020105/10000001 Construction of deep motorized borehole and reticulation			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00		
21104001001/23010136/11000001 Equipping school ICT centre			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21104001001/23010105/13000001 Purchase of Toyota Corolla for Principal			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001002/23040102/09000011 Reclamation channeling and remediation works at Onuiyi Nsukka							1,596,000,000.00		
Total			1,374,200,000.00	569,700,000.00	569,700,000.00+	100.00%+	20,108,000,000.00	2,867,500,000.00	2,631,000,000.00
Note 2E -Enugu North Senatorial Zone - Udenu LG									
34001001/23020124/12000001 Provision of Infrastructure and Erosion Control in Orié Orb							250,000,000.00		
34001001/23020124/12000013 Provision of Infrastructure in Obollo Afor Market Udenu LGA							50,000,000.00		
34001001/23020114/17000030 Completion of 36km Imilike-Ezimo Uno-Ezimo Agu-Imilike			800,000,000.00	332,406,000.00	332,406,000.00+	100.00%+	350,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/17000072 Design & Const of 3.5km Orba Mkt - Ovoko-Uhunaowerre Road.								100,000,000.00	100,000,000.00
34001001/23020114/17000164 Extension of the construction of Okpu Orba Road			350,000,000.00				200,000,000.00	50,000,000.00	50,000,000.00
34001001/23020114/17000188 Completion of the construction of Amalla - Orié Orba and Ent							500,000,000.00		
34001001/23020114/17000189 Construction/Rehabilitation of 5km New University Gate - Ori							800,000,000.00		
34001002/23020114/17000092 Enyazuru Ohom Orba Rd			18,000,000.00						
34001002/23020114/17000096 Umu-Ezejor Obollo -Eke Rd			15,000,000.00						
34001002/23020114/17000153 Imilike Etiti-Ezimo Road			20,000,000.00						
52102001/23020105/10000024 Drilling of complete borehole with submersible pumps and storage			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,000,000.00	25,000,000.00	
52103001/23030104/10000007 Construction of 20 No 150mm diameter motorized deep water bo	23,162,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	150,000,000.00	50,000,000.00	20,000,000.00
52014001/23030104/100010 Rehabilitation reticulation and upgrading of 8No non-function			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	18,000,000.00	20,000,000.00	
21001001/23010122/04000142 Equipping of 200 bed highly Specialised Hospital at Orba			100,000,000.00	60,970,700.00	60,970,700.00+	100.00%+	400,000,000.00	100,000,000.00	100,000,000.00
21102001/23030105/04000020 Renovation of Amalla Orba Cottage hospital							10,000,000.00		
21102001/23020106/04000021 Construction of building at Obollo Afor Cottage hospital							20,000,000.00	10,000,000.00	
35001002/23040102/09000009 Reclamation channeling and remediation works at Anyazuru o							642,621,000.00		
Total	23,162,000.00		1,358,000,000.00	448,376,700.00	448,376,700.00+	100.00%+	3,430,621,000.00	505,000,000.00	370,000,000.00
Note 2F -Enugu North Senatorial Zone - Uzo Uwani LG									
34001001/23020106/04000001 Completion of the construction of 200 Beded Adada Specialist			1,500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020124/12000011 Provision of Infrastructure in Rice Mill Market Adani Uzo U							50,000,000.00		
34001002/23020114/17000078 Aji-Umuogbo Agu-Amube			20,000,000.00	2,761,000.00	2,761,000.00+	100.00%+			
52001001/23010105/13000004 Purch of 1No Hilux for project monitoring and supervision			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
54001001/23020118/13000015 Provision of public conveniences in rural communities in collab			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
54003001/23030102/14000003 Boosting/ Energization of Electricity	248,534,484.00	83,240,756.00		83,241,000.00	244.00+	0.00%+			
54007001/23020110/09000011 Construction of new fire station at Uzo Uwani			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	38,000,000.00	30,000,000.00	
Total	248,534,484.00	83,240,756.00	1,603,000,000.00	369,002,000.00	285,761,244.00+	77.44%+	88,000,000.00	30,000,000.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 3A -Enugu West Senatorial Zone - Awgu LG									
48001001/23020101/13000010							10,000,000.00	10,000,000.00	10,000,000.00
28001001/23020118/12000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	
34001001/23020124/12000010							50,000,000.00		
34001001/23020103/14000001							1,000,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/17000173							150,000,000.00	50,000,000.00	50,000,000.00
34001001/23020114/17000191							2,000,000.00		
34001001/23020114/17000206							200,000,000.00		
34001001/23020114/17000207							200,000,000.00		
34001001/23020114/17000208				150,000,000.00	150,000,000.00+	100.00%+			
34001002/23020114/17000021			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001002/2302114/17000107			20,000,000.00						
13001001/23030100/08000021							20,000,000.00		
13001001/23030100/08000022							40,000,000.00	50,000,000.00	
13001001/23030103/08000023							40,000,000.00	60,000,000.00	
13001001/23030128/08000024							20,000,000.00	20,000,000.00	
13001001/23030118/08000025							20,000,000.00	20,000,000.00	
13001001/23020119/08000003							10,000,000.00		
17008001/23020121/05000002							10,000,000.00		
17051001/23030106/05000023			60,000,000.00	59,914,500.00	59,914,500.00+	100.00%+	60,000,000.00	60,000,000.00	70,000,000.00
21001001/23030128/04000044	1,295,300.00								
21001001/23020118/04000143			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
21001001/23020105/10000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
21102001/23030105/04000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
35001002/23040102/09000017			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
Total	1,295,300.00		244,000,000.00	373,914,500.00	373,914,500.00+	100.00%+	1,857,000,000.00	580,000,000.00	330,000,000.00
Note 3B -Enugu West Senatorial Zone - Aninri LG									
34001001/23020124/12000014							50,000,000.00		
34001001/23020118/13000044	20,000,000.00			6,650,700.00	6,650,700.00+	0.00%+			
54007001/23020110/09000012			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	38,000,000.00	30,000,000.00	
21102001/23020100/04000013			7,200,000.00	7,200,000.00	7,200,000.00+	100.00%+	10,000,000.00		
Total	20,000,000.00		45,200,000.00	51,850,700.00	51,850,700.00+	100.00%+	98,000,000.00	30,000,000.00	
Note 3C -Enugu West Senatorial Zone - Ezeagu LG									
17018001/23010127/01000002			40,000,000.00	4,193,000.00	4,193,000.00+	100.00%+	45,000,000.00	25,000,000.00	25,000,000.00
17018001/23010125/01000003		54,306,497.86	18,500,000.00	54,307,000.00	502.14+	0.00%+	9,000,000.00	5,000,000.00	5,000,000.00
17018001/23010105/01000005	25,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
17018001/23010112/01000006			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17018001/23010119/01000007			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00		
17018001/23050101/01000008			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
17018001/23010127/01000014			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
17018001/23020118/01000015			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	
17018001/23020113/01000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
17018001/23050101/01000022			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17018001/23010112/01000028							10,000,000.00	6,000,000.00	
17018001/23010129/01000029			90,000,000.00	85,278,000.00	85,278,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
17018001/23010127/01000030Purchase of Agricultural Equipment for College of Agric Tech	35,600,000.00	4,721,682.00		4,722,000.00	318.00+	0.01%+			
17018001/23030112/01000035Reconstruction of Tractor/farm machinery shed			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00	2,000,000.00	
17018001/23020118/04000001Construction and equipping of medical centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	17,000,000.00	4,000,000.00	3,000,000.00
17018001/23020107/05000001Building of 2 storey hostel building (10 rooms)			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	50,000,000.00	150,000,000.00	100,000,000.00
17018001/23010125/05000002Purchase of Sundry Lib Equipments and Books	14,990,400.00								
17018001/23050101/05000004Development of master plan for school permanent site			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
17018001/23010105/05000005Procurement of Engineering workshop handtools and light equi							7,000,000.00	1,000,000.00	
17018001/23010126/08000002Purchase of sports and recreational development equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	500,000.00	
17018001/23030104/05000001Rehabilitation of non functional borehole and reticulation							5,000,000.00	5,000,000.00	
17018001/23010115/05000001Purchase of office gadgets and equipment (20 photocopying ma							9,000,000.00		
17018001/23050101/13000001Purchase and Installation of Accounting Software (SAGE 500)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
17018001/23020127/13000002Provision of Computers and Communication equipments	284,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17018001/23020118/13000003Construction of administrative building at the permanent sit	66,684,540.00	150,000.00		150,000.00			30,000,000.00	40,000,000.00	
17018001/23050101/13000004Purchase of survey equipment for Civil Engineering and horti			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	6,000,000.00	2,000,000.00	2,000,000.00
17018001/23030121/13000005Rehabilitation and fencing of other staff quarters and guest			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	5,000,000.00	
17018001/23050102/13000006Purchase & installation of routers, networking and internet			2,000,000.00	1,850,000.00	1,850,000.00+	100.00%+			
17018001/23050102/13000007*Expansion of E-Library from 20 - 60 seater			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	12,000,000.00	10,000,000.00	
17018001/23030106/13000016Clearing, stumping, creation of access roads and street ligh			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	3,000,000.00	3,000,000.00
17018001/23010125/13000020Purchase of sundry library equipments and books			13,000,000.00	9,111,000.00	9,111,000.00+	100.00%+	13,000,000.00		
17018001/23010124/13000022Expansion of Engineering workshop and equipment			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	2,000,000.00	2,000,000.00
17018001/23010105/13000037Purchase of fully equipped ambulance vehicle for medical cen			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	
17018001/23020118/05000040Construction and installation of 4 polytechnic advertorial b							6,000,000.00	5,000,000.00	
17018001/23010119/05000001Purchase of Electricity Transformer (1No 500KVA and 1No 300K							7,000,000.00	7,000,000.00	
34001001/23020124/12000009Provision of Infrastructure in Afor Market, Iwollo Ezeagu LG							50,000,000.00		
34001001/23020124/12000015Provision of Infrastructure in Ori Market, Agbaja Umumba Nd							50,000,000.00		
34001001/23020114/17000190Completion of the Rehabilitation/ Construction of Umumba Ndi							3,000,000.00		
34001001/23020114/17000196Construction of 7Km Awene, Ezema Olo - Eziowa, Mgbagbu Owa							400,000,000.00		
34001002/23020114/17000037Umuaji Aguobu Owa-Umuaji Mgbagbuowa Agba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001002/23020114/17000123Eke Ugwu Awaha Imezi Rd-Awaha Ndiagu-Isamola-Obuagu Enugu			15,000,000.00						
34001002/23020114/17000125UBA Express Junction-Imezi Rd-Owa-Imeama Ezema-			10,000,000.00						
34001002/23020114/17000131Okpogho-Okube-Amankwo-Ndiagu-Afor Oghe Mkt			15,000,000.00						
52001001/23020105/10000032Hydrological and meterological data acquisition. Constructio							36,000,000.00	20,000,000.00	
52001001/23010133/13000006Procurement of monitoring and evaluation tools (4Nos Camera,							2,000,000.00		
52102001/23010141/10000030Purchase and installation of 1 No 2MVA Transformer for Ajall			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52102001/23010141/10000031Procurement and installation of new pumps and starter panels							200,000,000.00	200,000,000.00	
52102001/23010141/10000035Installation of power protection facilities for the power tr							5,000,000.00	5,000,000.00	
17019001/23010124/05000035Construction of box collect at Agric Education department							6,000,000.00	6,000,000.00	
17019001/23010105/13000010Purchase of Hyundai Accent Car for Bursary							4,500,000.00	9,000,000.00	
17019001/23010119/14000001Procurement and installation of solar panel and assessories							15,000,000.00	8,000,000.00	
17019001/23030113/17000001Rehabilitation of road network in the college							34,450,000.00	40,000,000.00	
	142,558,940.00	59,178,179.86	584,500,000.00	540,611,000.00	481,432,820.14+	89.05%+	1,142,450,000.00	599,500,000.00	150,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION – CONT'D.

	Actual 2018	Actual 2019	Budget 2019	Final Budget 2019	Variance Amount 2019	Variance % 2019	Approved Budget2020	Proposed Budget 2021	Proposed Budget 2022
	₦	₦	₦	₦	₦		₦	₦	₦
Note 3D -Enugu West Senatorial Zone - Oji River LG									
15001001/23020113/01000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000043			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23050101/01000044			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
20007001/23030121/13000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
34001001/23020114/17000195							50,000,000.00		
52001001/23030128/10000036				100,000,000.00	100,000,000.00+	100.00%+			
52001001/23010141/13000007							10,000,000.00		
52102001/23030125/10000018	25,926,908.63	5,918,400.00		5,919,000.00	600.00+	0.01%+			
52102001/23010141/10000032							150,000,000.00	150,000,000.00	
52102001/23020105/10000034							10,000,000.00	10,000,000.00	
21101002/23050101/04000001			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21101002/23020118/04000002			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21101002/23010112/04000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21101002/23020105/04000004			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21101002/23030105/04000005							100,000,000.00	20,000,000.00	
21101002/23020104/04000006							60,000,000.00	30,000,000.00	
21101002/23020106/04000007							20,000,000.00	10,000,000.00	
21101002/23030113/17000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Total	25,926,908.63	5,918,400.00	124,000,000.00	229,919,000.00	224,000,600.00+	97.43%+	410,000,000.00	220,000,000.00	
Note 3E -Enugu West Senatorial Zone - Udi LG									
23003001/23010136/11000032							12,000,000.00		
23003001/23010136/11000033							10,000,000.00		
22001001/23020124/12000004							40,000,000.00	20,000,000.00	20,000,000.00
34001001/23020124/12000006							50,000,000.00		
34001001/23020114/17000001			750,000,000.00	388,060,000.00	388,060,000.00+	100.00%+	300,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000012								100,000,000.00	50,000,000.00
34001001/23020114/17000029			450,000,000.00	441,639,000.00	441,639,000.00+	100.00%+	140,000,000.00	10,000,000.00	
34001001/23020100/17000057								100,000,000.00	100,000,000.00
34001001/23020114/17000061			250,000,000.00	208,354,000.00	208,354,000.00+	100.00%+	400,000,000.00	150,000,000.00	100,000,000.00
52102001/23030104/10000004			70,000,000.00	64,081,000.00	64,081,000.00+	100.00%+	100,000,000.00	200,000,000.00	
52102001/23030104/10000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
52102001/23020105/10000033							100,000,000.00	200,000,000.00	
21102001/23020107/04000012			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+	11,000,000.00		
35001002/23040102/09000010							87,600,000.00		
35001002/23040102/09000014							110,540,000.00		
35001002/23040102/09000016			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	155,000,000.00		
35001002/23050103/09000025			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Total			1,641,800,000.00	1,223,934,000.00	1,223,934,000.00+	100.00%+	1,521,140,000.00	1,285,000,000.00	770,000,000.00

PART THREE

STATISTICAL ANALYSIS

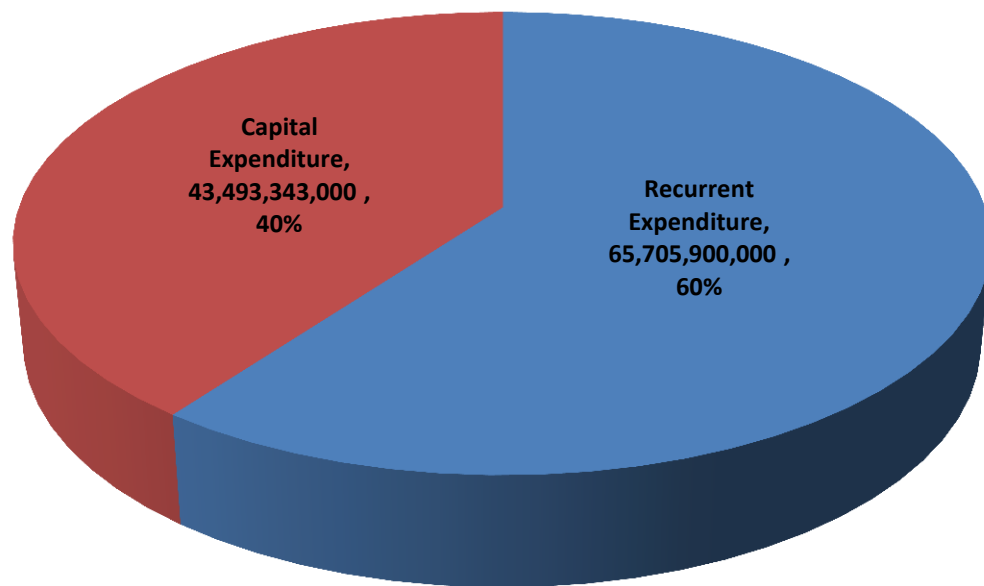
GRAPHICAL PRESENTATION OF 2019 RECURRENT AND CAPITAL EXPENDITURE

The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below from pages 352 - 356

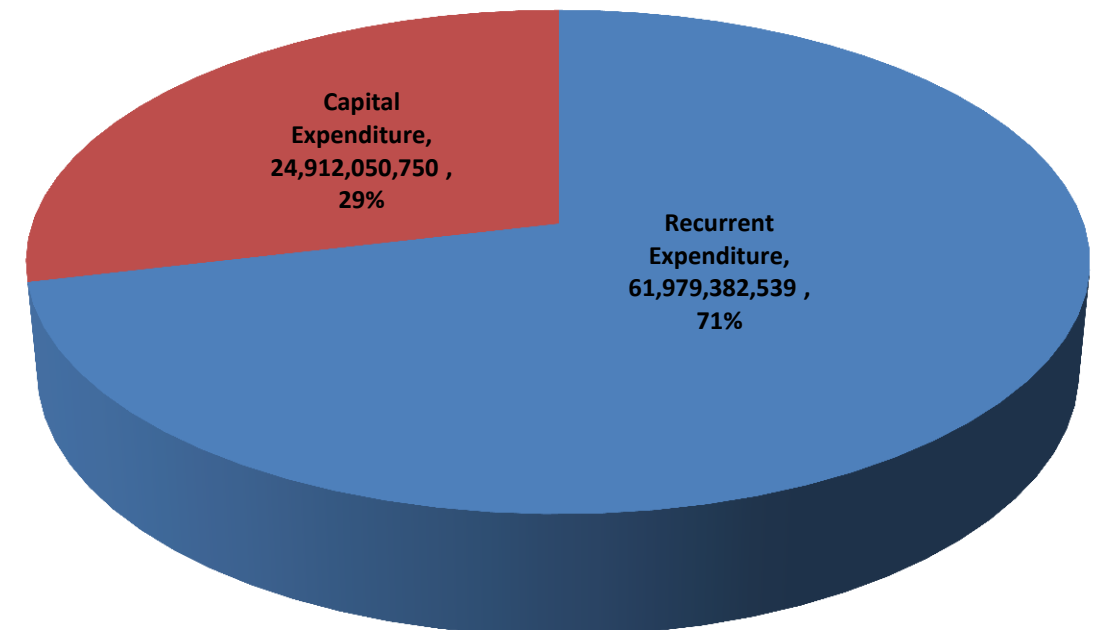
The Cross Classification of Expenditure are also presented from pages 357 - 368.

2019 RECURRENT AND CAPITAL EXPENDITURE BUDGET AND ACTUAL

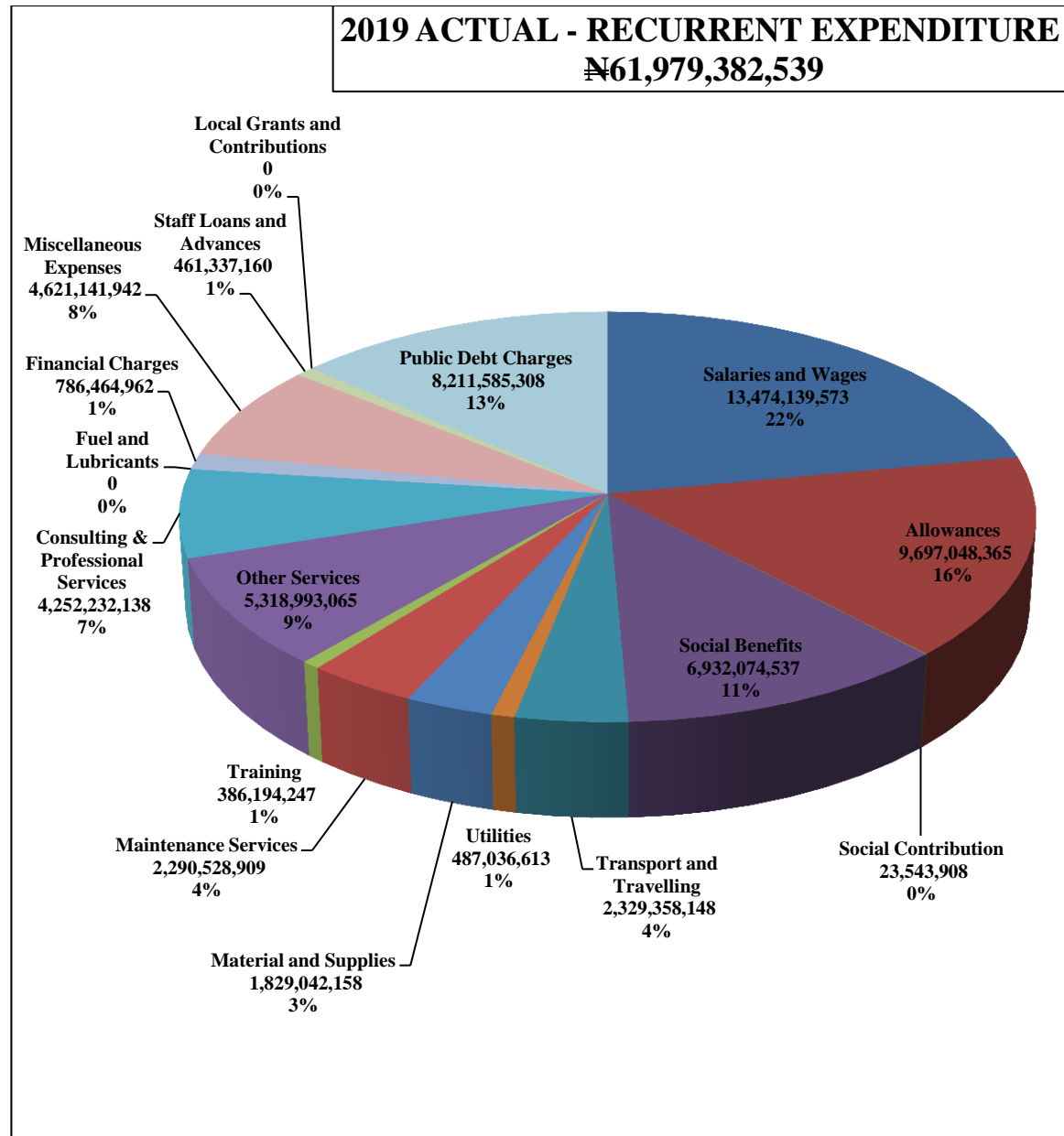
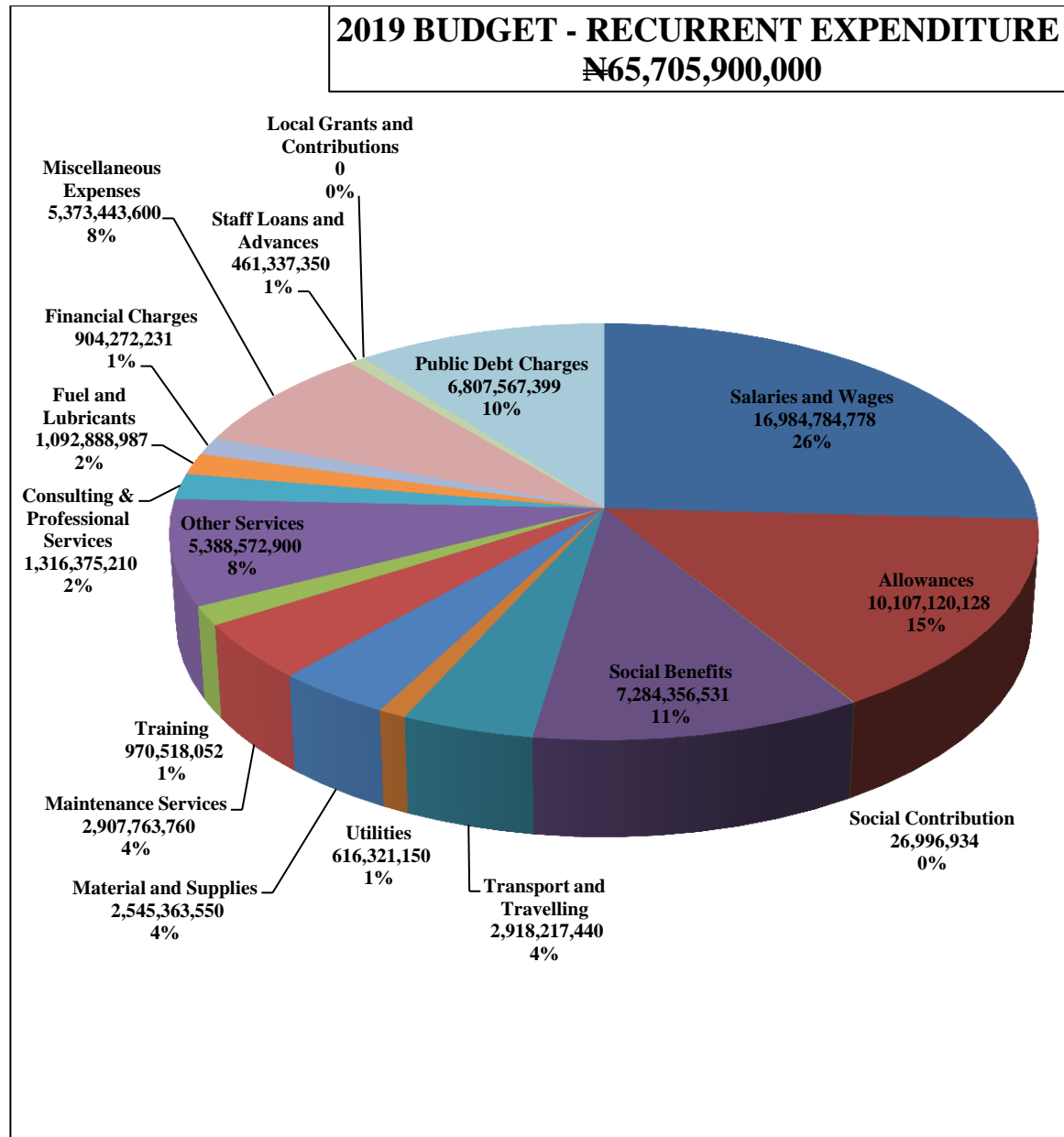
BUDGET 2019 ₦109,199,243,000



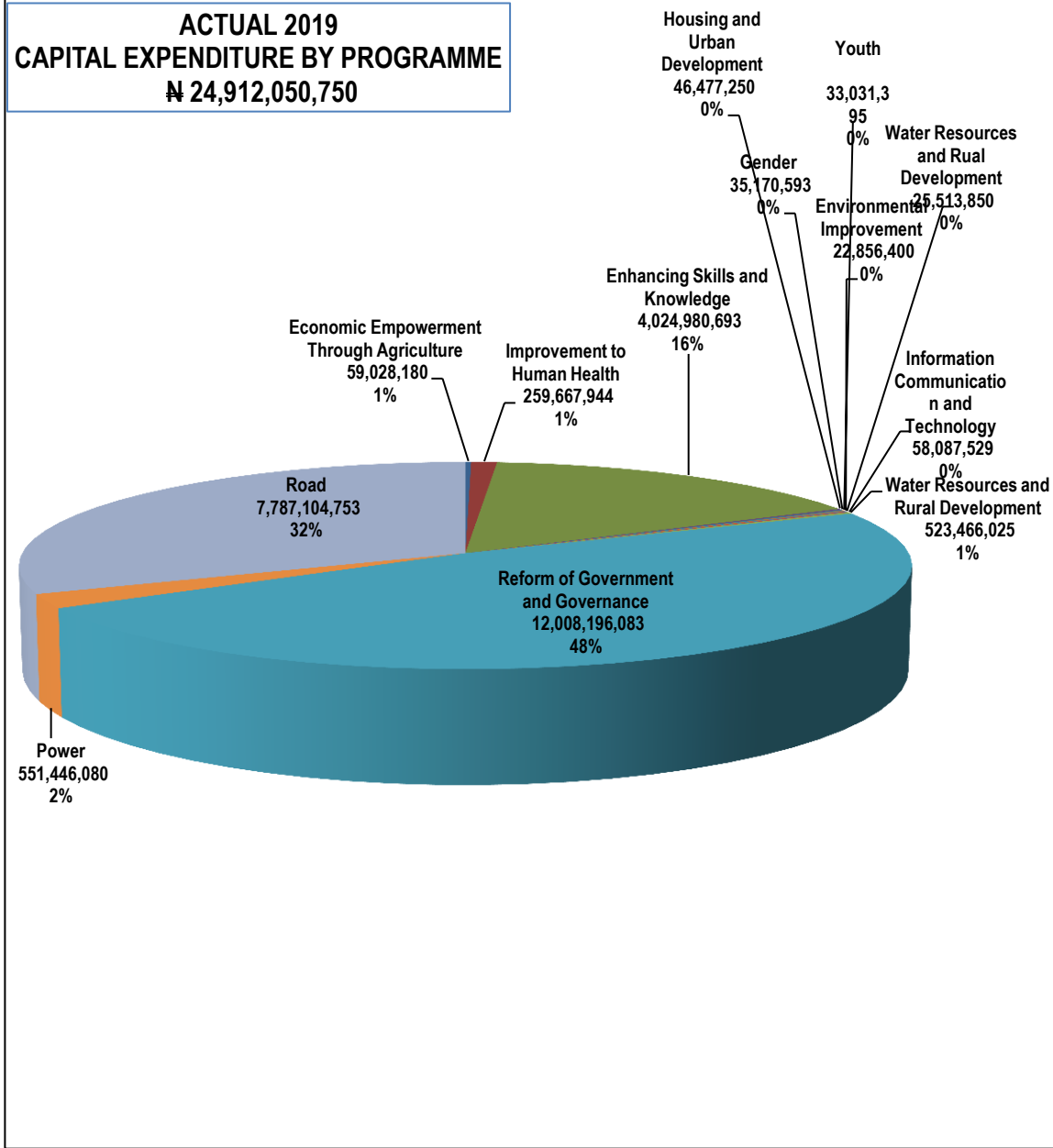
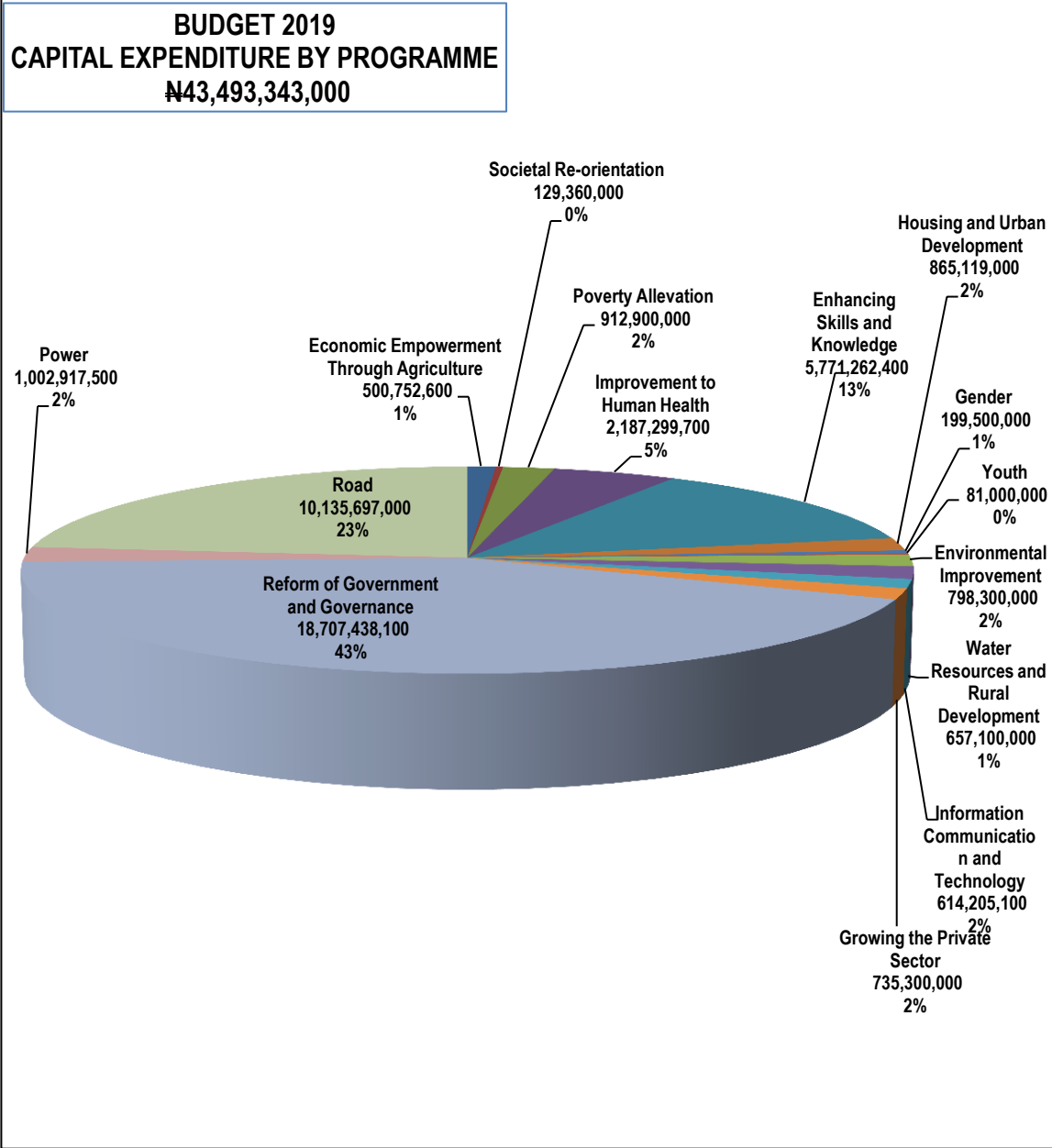
ACTUAL 2019 ₦86,891,433,289



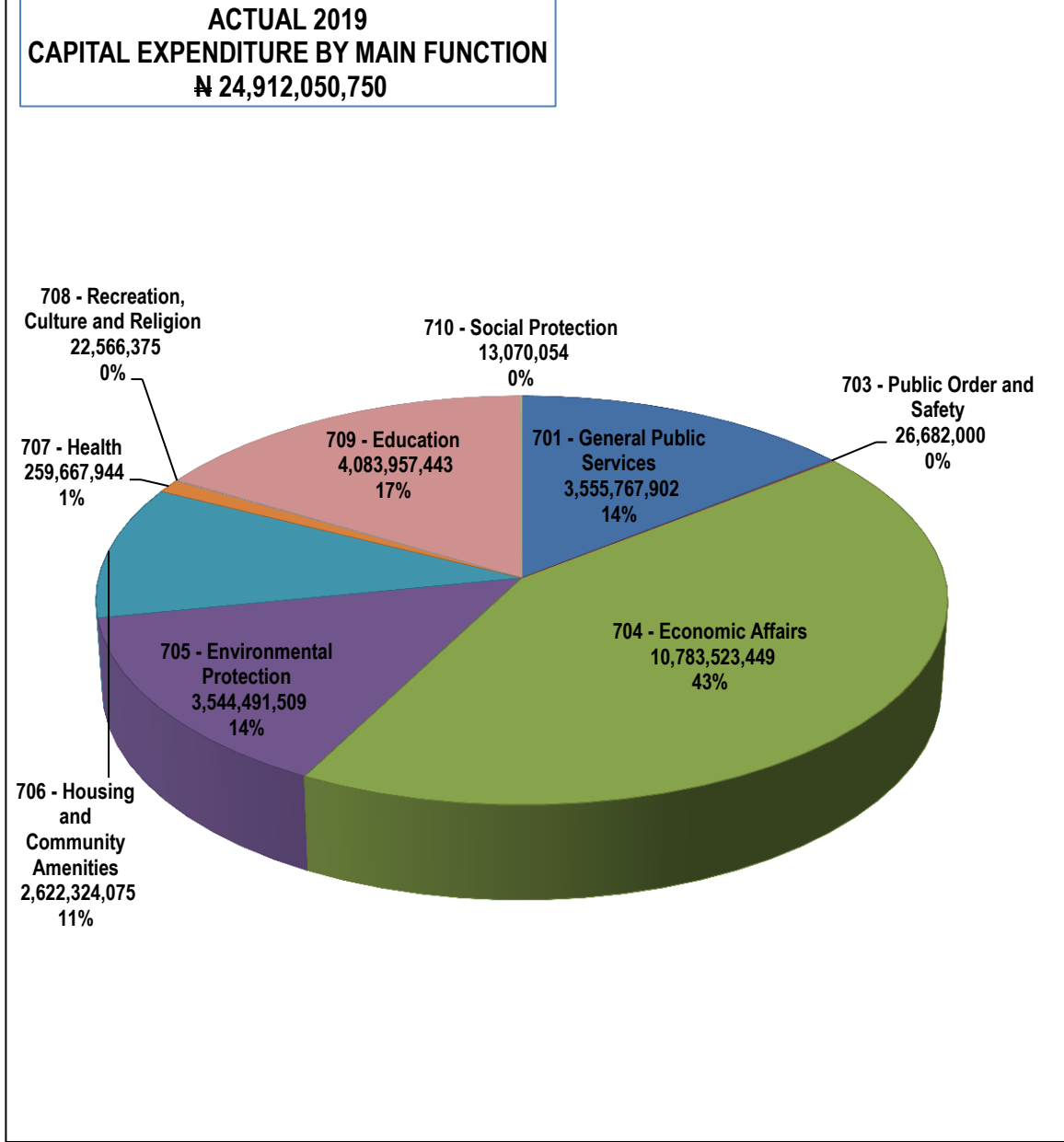
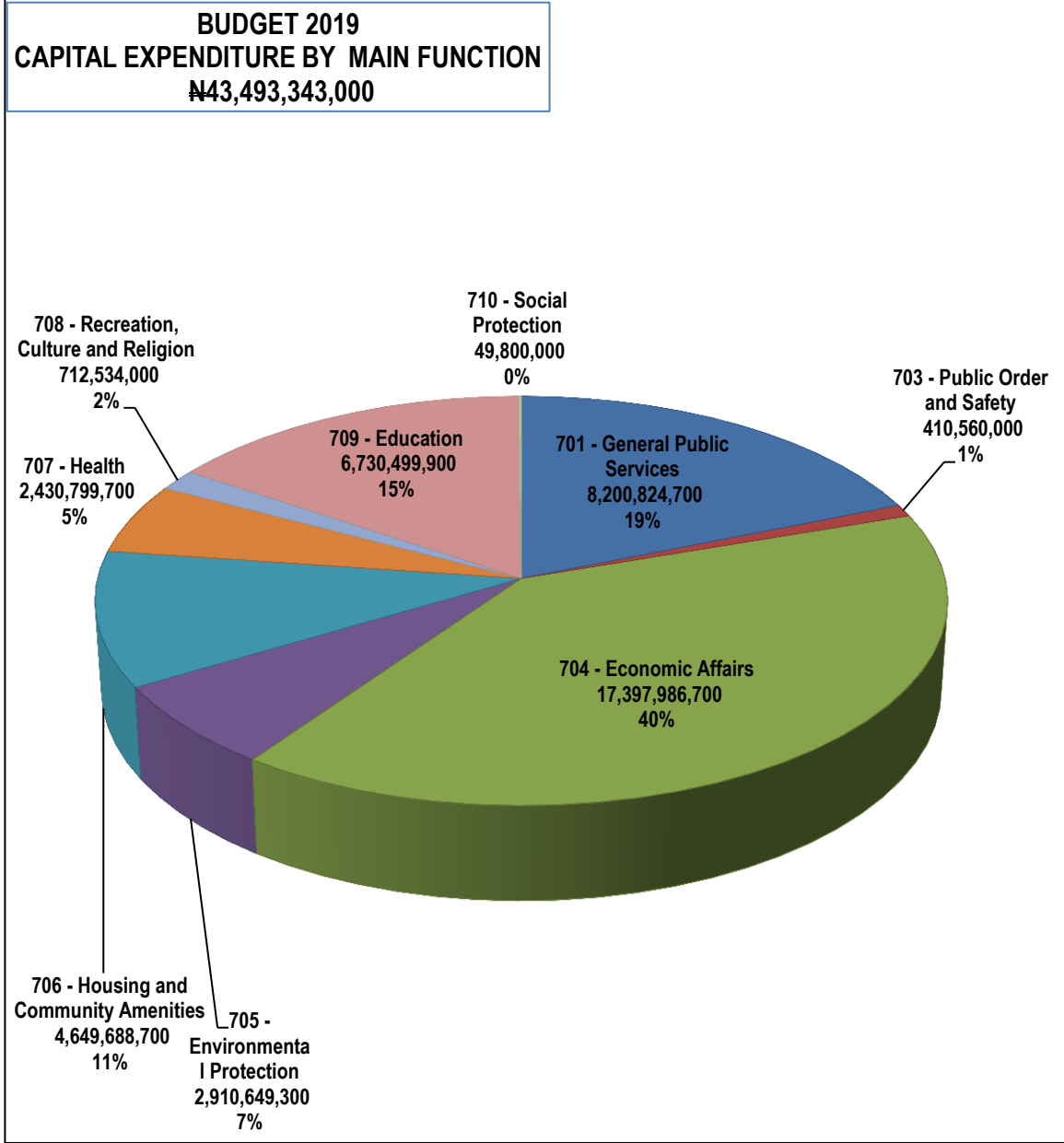
**2019 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION
BUDGET AND ACTUAL**



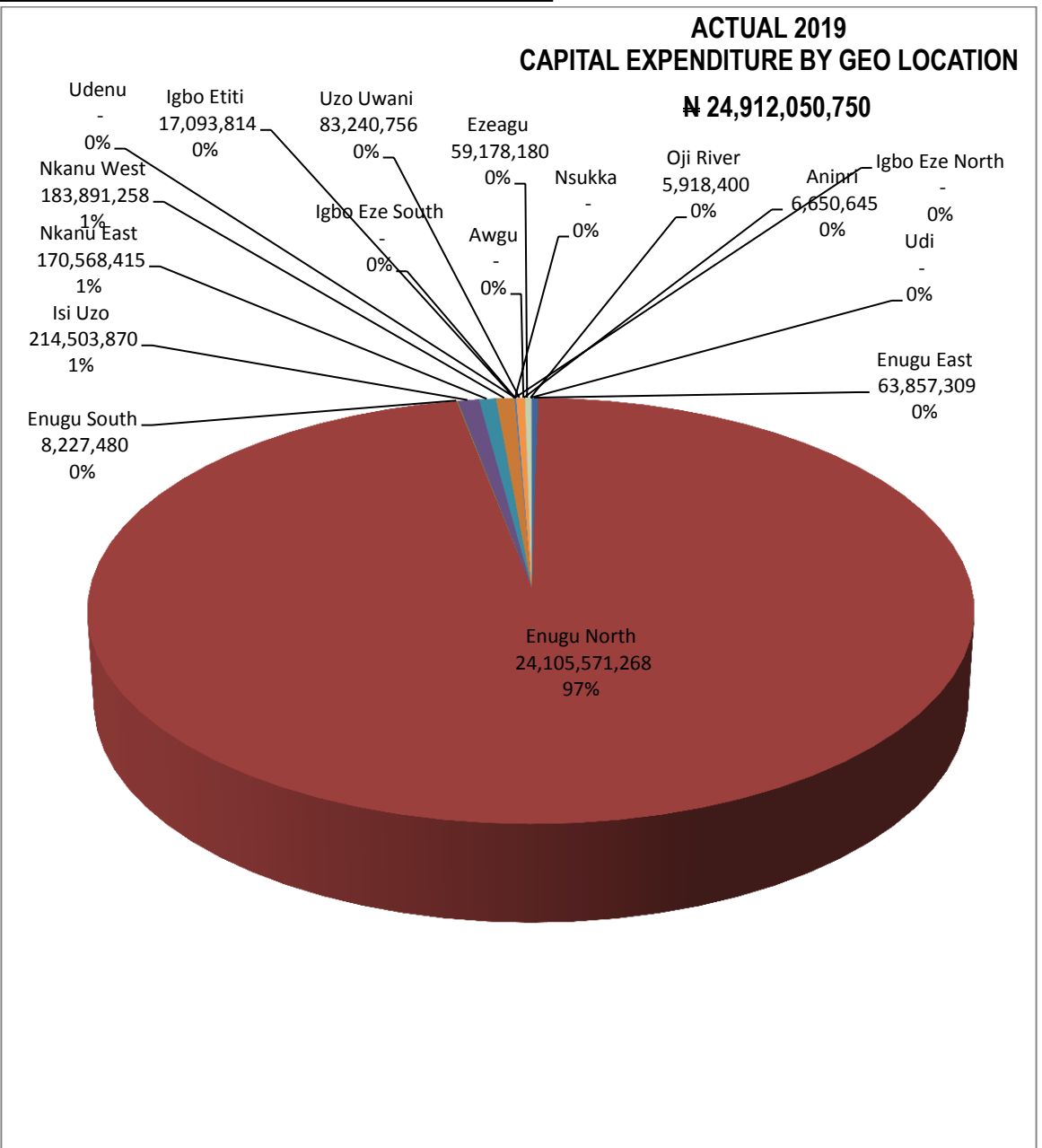
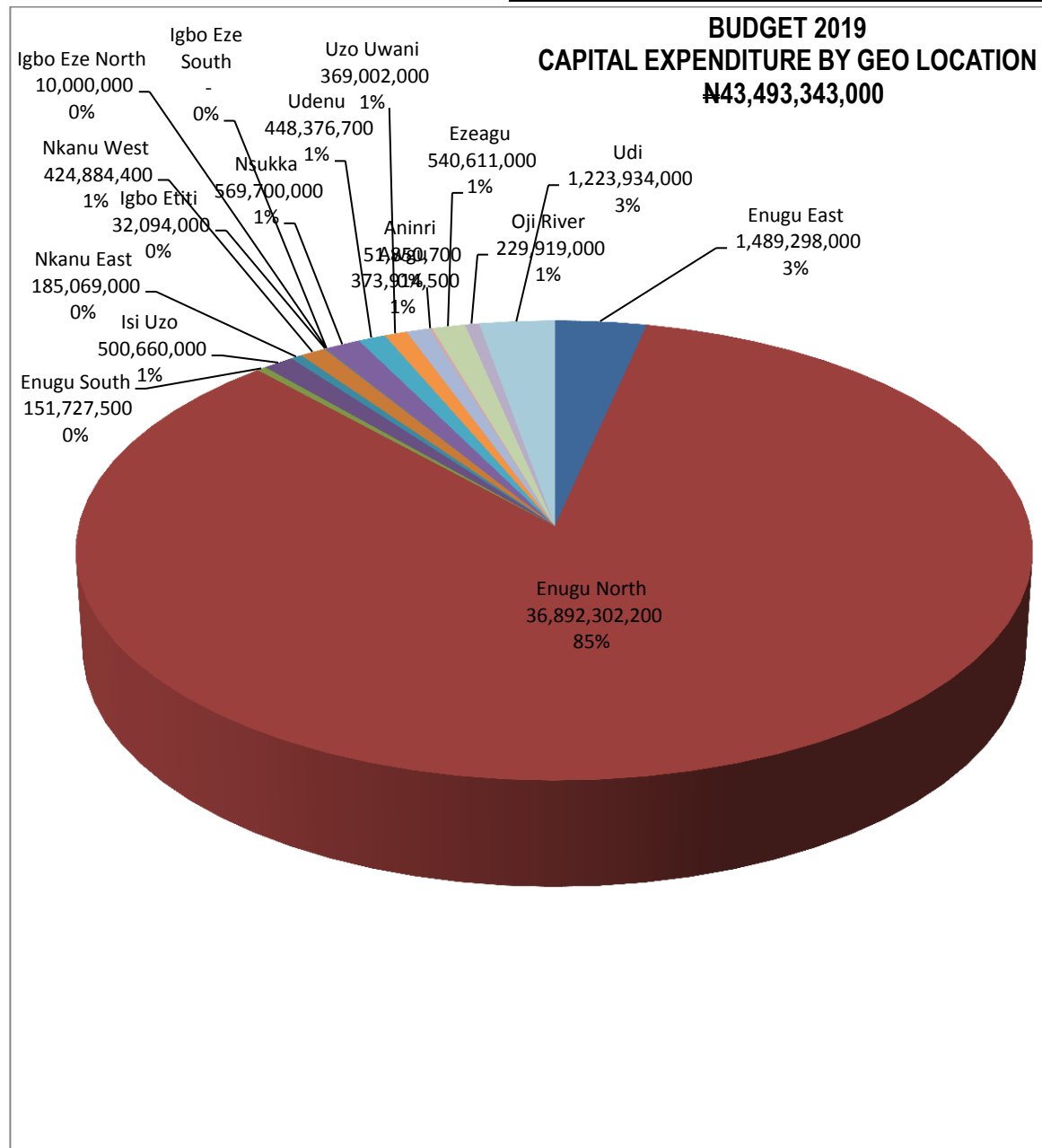
**2019 CAPITAL EXPENDITURE BY PROGRAMME
BUDGET AND ACTUAL**



**2019 CAPITAL EXPENDITURE BY MAIN FUNCTION
BUDGET AND ACTUAL**



**2019 CAPITAL EXPENDITURE BY GEO LOCATION
BUDGET AND ACTUAL**



ENUGU STATE GOVERNMENT - Jan - Dec 2019
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 2019
	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials & 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	1,134,320,579	914,339,522	-	6,695,920,190	1,415,224,181	177,851,631	630,228,676	1,214,136,340	183,799,466	5,150,041,663	70,922,000	490,054,406	17,838,024	2,923,745,014	-	8,211,585,308	3,555,767,902	32,124,920,703
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	437,552,790	1,253,251,510	-	-	160,519,930	31,425,010	171,629,388	41,978,245	23,196,911	16,523,905	82,376,251	25,240,150	3,640,297	289,224,357	-	-	26,682,000	2,563,240,746
704 - Economic Affairs	968,270,059	550,780,885	12,920,592	17,195,807	130,352,840	34,473,528	152,044,580	243,710,925	32,314,008	22,031,602	3,550,683,613	50,056,036	653,448,091	411,374,458	-	-	10,783,523,449	17,613,180,472
705 - Environmental Protection	164,752,156	27,848,310	-	-	17,383,504	5,203,500	18,104,043	12,427,771	-	6,395,400	250,000	10,935,049	25,117	6,911,140	-	-	3,544,491,509	3,814,727,498
706 - Housing & Community Amenities	443,669,170	53,490,186	-	20,920,809	25,105,472	1,000,700	30,995,622	199,197,537	16,695,394	2,551,308	11,170,500	31,325,791	127,733	31,998,515	-	-	2,622,324,075	3,490,572,812
707 - Health	2,444,545,581	1,992,200,336	-	40,500,478	21,444,984	65,975,748	364,887,753	121,102,436	46,557,590	10,475,954	12,922,006	5,124,398	6,880,505	178,386,879	-	-	259,667,944	5,570,672,591
708 - Recreation, Culture and Religion	301,019,848	82,993,318	6,623,316	4,191,520	184,731,364	20,980,863	44,990,540	204,521,806	24,901,860	14,006,496	262,070,719	83,326,188	471,123	343,059,544	-	-	22,566,375	1,600,486,617
709 - Education	7,332,829,407	4,788,680,856	4,000,000	151,780,710	367,958,568	149,052,633	378,601,160	251,272,149	58,729,018	95,914,738	261,837,049	176,657,268	103,906,933	415,147,035	461,337,160	-	4,083,957,443	19,081,662,126
710 - Social Protection	247,179,985	33,463,442	-	1,565,022	6,637,306	1,073,000	37,560,396	2,181,700	-	1,052,000	-	5,942,217	127,138	21,295,000	-	-	13,070,054	371,147,260
Total Expenditure by Economic	13,474,139,573	9,697,048,365	23,543,908	6,932,074,537	2,329,358,148	487,036,613	1,829,042,158	2,290,528,909	386,194,247	5,318,993,065	4,252,232,138	878,661,504	786,464,962	4,621,141,942	461,337,160	8,211,585,308	24,912,050,750	86,230,610,824

STATISTICAL ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION

Main Function Codes and Descriptions	Jan - Dec 2019 Actual Expenditure by Main Function	Jan - Dec 2019 Budgeted Expenditure by Main Function	Jan - Dec 2019 Actual as % of Total Actual Expenditure	Jan - Dec 2019 Budget as % of Total Budgeted Expenditure	Jan - Dec 2018 Actual Expenditure by Main Function	Jan - Dec 2018 Budgeted Expenditure by Main Function	Jan - Dec 2018 Actual as % of Total Actual Expenditure	Jan - Dec 2018 Budget as % of Total Budgeted Expenditure
701 - General Public Services	32,124,920,703	37,583,161,425	37%	34%	30,823,190,996	37,019,939,787	33%	34%
702 - Defense	-	-	0%	0%	310,909	-	0%	0%
703 - Public Order and Safety	2,563,240,746	3,430,919,431	3%	3%	2,544,645,962	4,480,960,234	3%	4%
704 - Economic Affairs	17,613,180,472	22,450,087,382	20%	21%	20,341,606,367	30,005,826,797	22%	28%
705 - Environmental Protection	3,814,727,498	3,365,217,572	4%	3%	741,202,741	3,087,485,248	1%	3%
706 - Housing & Community Amenities	3,490,572,812	5,704,747,472	4%	5%	2,788,639,708	3,813,543,587	3%	4%
707 - Health	5,570,672,591	10,999,116,275	6%	10%	6,016,008,090	8,716,967,839	6%	8%
708 - Recreation, Culture and Religion	1,600,486,617	2,584,636,505	2%	2%	1,432,306,913	1,343,688,584	2%	1%
709 - Education	19,081,662,126	22,502,163,015	22%	21%	28,237,120,111	19,612,619,518	30%	18%
710 - Social Protection	371,147,260	579,193,923	0%	1%	181,349,803	471,344,406	0%	0%
Grand Total	86,230,610,824	109,199,243,000	100%	100%	93,106,381,601	108,552,376,000	100%	100%

- Key Facts in 2019 Financial Year:**
- ✓ General Public Services which include public debt charges consumed 37% and 33% of Total Expenditure in 2019 and 2018 respectively.
 - ✓ Education consumed 22% and 30% of total expenditure in 2019 and 2018 respectively
 - ✓ Economic Affairs which includes Road Construction and Agriculture was down to 20% of Total Expenditure from 22% in the previous year
 - ✓ Health Function consumed 6% of Total Expenditure in both 2019 and 2018.
 - ✓ Salaries and Wages including Allowances consumed 27% of total expenditure in 2019 and Education took about 52% of this expenditure.
 - ✓ Investment in Non Financial assets consumed 29% of total expenditure in 2019.

ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions																Jan - Dec 2019	
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000		23000000
		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
70111	Executive and Legislative Organs	707,382,588	263,207,222	-	6,303,369,133	1,371,634,035	161,837,502	436,474,461	770,581,412	172,754,396	5,114,059,535	68,750,000	53,258,285	14,965,701	2,787,095,146	-	-	874,263,380	19,099,632,796
70112	Financial and Fiscal Affairs	37,485,592	20,411,835	-	336,641,566	16,656,489	61,700	3,749,998	12,401,315	2,586,880	447,200	95,000	1,235,747	93,386,046	2,976,091	-	6,206,588,655	1,340,000	6,736,064,113
70121	Economic Aid to Dev Countries&Countries in Transition	-	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
70131	General Personnel Services	342,536,379	607,499,803	-	-	6,521,838	850,800	24,458,762	397,233,937	5,556,690	16,439,623	-	6,528,500	235,017	10,779,419	-	-	-	1,418,640,766
70132	Overall Planning and Statistical Services	-	10,000	-	-	-	60,000	-	696,740	-	-	-	-	-	38,556,150	-	-	-	39,322,890
70133	Other General Services	46,916,020	20,103,571	-	53,911,496	18,826,820	15,041,629	165,400,455	33,072,937	2,901,500	19,055,306	2,077,000	428,902,949	85,101	83,900,209	-	-	2,679,214,523	3,569,409,515
70150	Research and Development General Public Services	-	-	-	1,997,995	-	-	-	-	-	-	-	-	10,675	-	-	-	950,000	2,958,670
70160	General Public Services Not Elsewhere connected	-	-	-	-	1,585,000	-	145,000	150,000	-	40,000	-	128,925	-	438,000	-	-	-	2,486,925
70170	Public Debt Transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,344,174,189	-	1,344,174,189
70310	Police Services	-	9,661,409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,000	9,766,409
70320	Fire Protection Services	-	56,613,829	-	-	295,000	-	10,154,539	23,934,500	-	-	-	10,138,400	137,853	113,900	-	-	-	101,388,021
70330	Law Courts	437,552,790	1,186,976,273	-	-	160,224,930	28,812,510	161,474,849	21,507,326	23,196,911	16,523,905	82,376,251	15,101,750	3,502,444	289,110,457	-	-	26,577,000	2,452,937,397
70340	Prisons	-	-	-	-	-	2,612,500	-	700,150	-	-	-	-	-	-	-	-	-	3,312,650
70411	General Economic and Commercial Affairs	363,368,340	196,622,515	12,543,996	5,594,577	97,370,295	30,816,028	114,909,930	80,858,381	18,939,548	18,229,935	3,301,477,763	19,121,601	557,806,388	315,783,868	-	-	91,139,139	5,224,582,304
70412	General Labour Affairs	5,373,832	2,650,552	-	-	3,425,370	377,500	437,000	285,500	2,268,000	12,000	-	1,097,500	1,080	6,803,000	-	-	-	22,731,333
70421	Agriculture	169,613,124	197,589,457	376,596	11,601,229	13,193,966	117,000	2,488,680	1,301,920	-	400,000	246,736,350	931,200	27,932	3,396,040	-	-	-	647,773,495
70422	Forestry	18,457,198	10,080,977	-	-	-	240,000	-	-	-	-	-	-	660	105,000	-	-	-	28,883,835
70423	Fishing Livestock and Hunting	-	-	-	-	91,000	-	910,000	299,000	-	-	-	-	-	-	-	-	-	1,300,000
70431	Coal and Other Solid Minerals	65,950,779	45,673,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,623,796
70435	Electricity	84,564,893	39,373,157	-	-	-	-	1,825,000	929,000	-	134,000	-	236,000	80,736	350,000	-	-	1,555,944,680	1,683,437,467
70441	Mining of Mineral Resources Other than Mineral Fuels	-	-	-	-	541,000	-	1,911,100	20,418,805	9,212,000	3,000	-	430,000	46,757	1,718,000	-	-	-	34,280,662
70443	Construction	90,457,849	39,511,814	-	-	7,511,959	-	9,708,710	38,829,990	-	-	2,469,500	9,642,330	4,544,325	66,383,577	-	-	291,583,844	560,643,898
70451	Road Transport	134,233,094	10,464,938	-	-	6,686,450	2,923,000	17,873,610	98,031,079	-	1,586,000	-	16,304,875	14,833	16,834,973	-	-	8,185,876,990	8,490,829,842
70460	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,893,000	39,893,000
70472	Hotels and Restuarants	7,537,559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,537,559
70473	Tourism	12,352,078	3,843,178	-	-	-	-	-	2,333,000	-	-	-	-	-	-	-	-	-	18,528,255
70474	Multipurpose Development Projects	-	-	-	-	1,532,800	-	1,980,550	424,250	1,894,460	-	-	2,292,530	80,866	-	-	-	601,685,795	609,891,251
70486	R & D Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,400,000	17,400,000
70487	R & D Other Industries	16,361,312	7,932,372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,293,684
70510	Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000,000	4,000,000
70520	Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,521,635,109	3,521,635,109
70540	Protection of Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,600,000	1,600,000
70560	Environmental Protection	164,752,156	27,848,310	-	-	17,383,504	5,203,500	18,104,043	12,427,771	-	6,395,400	250,000	10,935,049	25,117	6,911,140	-	-	17,256,400	287,492,389
70610	Housing Development	190,443,231	34,132,839	-	45,948	8,587,533	538,200	14,788,267	47,324,448	1,515,340	25,000	-	11,633,825	95,870	21,828,800	-	-	2,605,186,675	2,936,145,977
70620	Community Development	14,047,537	7,525,190	-	20,874,862	555,000	330,500	789,040	20,459,650	14,985,054	84,000	-	1,623,000	27,246	97,100	-	-	11,219,000	92,617,179
70630	Water Supply	239,178,401	11,832,156	-	-	15,962,939	132,000	15,418,315	127,249,708	195,000	2,442,308	11,170,500	18,068,966	4,617	10,072,615	-	-	5,918,400	457,645,925
70721	General Medical Services	-	-	-	-	-	-	-	-	5,827,826	-	-	-	-	-	-	-	215,904,878	221,732,704
70731	General Hospital Services	-	-	-	-	-	1,824,000	-	-	4,496,199	-	-	-	-	-	-	-	13,366,417	19,686,616
70733	Medical and Maternity Centre Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,664,149	27,664,149

ENUGU STATE GOVERNMENT - Jan - Dec 2019

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 2019
	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
70740 Public Health Services	2,444,545,581	1,992,200,336	-	40,500,478	21,444,984	64,151,748	364,887,753	121,102,436	35,935,179	10,475,954	12,922,006	5,124,398	6,880,505	178,386,879	-	-	2,732,500	5,301,290,736
70750 R & D Health	-	-	-	-	-	-	-	-	298,386	-	-	-	-	-	-	-	-	298,386
70810 Recreational and Sporting Services	96,526,668	25,903,299	-	-	177,385,880	-	3,203,000	33,096,200	24,878,860	5,388,216	250,000	3,060,000	1,840	296,209,710	-	-	22,566,375	688,470,049
70820 Cultural Services	58,494,308	19,782,437	1,139,040	3,448,832	1,333,549	240,000	4,173,750	7,763,803	-	2,470,000	19,736,969	127,000	90,741	31,155,013	-	-	-	149,955,442
70830 Broadcasting and Publishing Services	145,998,872	37,453,222	5,484,276	742,688	6,011,935	20,740,863	37,613,790	163,661,803	23,000	6,148,280	242,083,750	80,139,188	378,542	15,694,820	-	-	-	762,175,030
70912 Primary Education	141,211,019	-	-	-	12,249,431	624,000	21,270,135	50,684,020	-	436,700	12,586,404	19,130,192	-	38,976,941	-	-	66,246,933	363,415,775
70922 Upper Secondary Education	4,752,826,149	4,251,358,127	-	-	2,020,500	565,000	23,438,392	52,175,180	4,979,700	3,674,600	1,931,500	3,371,670	126,896	11,981,945	-	-	117,686,443	9,226,136,103
70930 Post Secondary Non Tertiary Education	-	-	-	-	-	-	-	-	159,000	4,936,700	4,784,004	329,000	1,950,000	4,270,554	-	-	-	16,429,258
70941 First Stage of Tertiary Education	224,525,508	111,163,729	-	33,505,777	322,790,037	147,523,233	184,767,813	131,826,006	48,896,828	75,825,535	220,060,081	119,517,850	100,836,612	293,977,333	461,337,160	-	306,350,035	2,782,903,538
70942 Second Stage of Tertiary Education	1,850,678,757	388,910,911	4,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	210,559,483	2,454,149,150
70950 Education Not Defined by Level	363,587,973	37,248,089	-	6,345,747	30,898,600	340,400	149,124,819	16,586,944	4,693,490	12,707,869	22,475,060	34,138,056	993,425	65,519,786	-	-	-	744,660,258
70960 Subsidiary Services to Education	-	-	-	111,929,186	-	-	-	-	-	-	-	170,500	-	20,476	-	-	3,383,114,549	3,495,234,711
70970 R & D Education	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	400,000
71030 Survivors	-	2,657,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,657,340
71040 Family and Children	-	-	-	860,904	-	-	-	-	-	-	-	-	-	4,392,000	-	-	-	5,252,904
71050 Unemployment	-	1,704,796	-	704,118	942,000	932,000	-	680,000	-	1,028,000	-	3,050,717	-	135,000	-	-	-	9,176,631
71070 Social Exclusions	212,177,516	-	-	-	-	-	-	-	-	-	-	-	1,299	-	-	-	13,070,054	225,248,869
71080 R & D Social Protection	35,002,469	29,101,306	-	-	5,695,306	141,000	37,560,396	1,501,700	-	24,000	-	2,891,500	125,840	16,768,000	-	-	-	128,811,517
Total by Sub Function	13,474,139,573	9,697,048,365	23,543,908	6,932,074,537	2,329,358,148	487,036,613	1,829,042,158	2,290,528,909	386,194,247	5,318,993,065	4,252,232,138	878,661,504	786,464,962	4,621,141,942	461,337,160	7,550,762,843	24,912,050,750	86,230,610,824

ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATIONS

Programme Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme This Year - Jan - Dec 2019	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed		Rehabilitation and Repairs of Fixed		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year - Jan - Dec 2019		This Year - Jan - Dec 2019		This Year - Jan - Dec 2019		This Year - Jan - Dec 2019		This Year - Jan - Dec 2019			
		Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget
01000000	Economic Empowerment Through Agriculture	59,028,180	247,752,600	2,673,093	208,000,000	-	10,000,000	-	12,000,000	-	23,000,000	59,028,180	500,752,600
02000000	Societal Re-Orientation	-	119,360,000	-	-	-	-	-	-	-	10,000,000	-	129,360,000
03000000	Poverty Alleviation	-	99,900,000	-	-	-	-	-	-	-	813,000,000	-	912,900,000
04000000	Improvement to Human Health	175,621,318	849,457,650	33,534,417	1,028,293,000	50,512,209	138,414,050	-	2,835,000	-	168,300,000	259,667,944	2,187,299,700
05000000	Enhancing Skills and Knowledge	190,295,288	740,406,100	325,037,695	993,820,100	126,533,161	583,921,600	-	-	3,383,114,549	3,453,114,600	4,024,980,693	5,771,262,400
06000000	Housing and Urban Development	35,258,250	94,500,000	-	674,400,000	-	35,000,000	-	10,000,000	11,219,000	51,219,000	46,477,250	865,119,000
07000000	Gender	-	63,300,000	22,100,539	80,000,000	13,070,054	41,200,000	-	-	-	15,000,000	35,170,593	199,500,000
08000000	Youth	10,716,375	22,000,000	11,415,020	48,000,000	10,900,000	11,000,000	-	-	-	-	33,031,395	81,000,000
09000000	Environmental Improvement	15,520,000	296,000,000	4,000,000	164,000,000	-	17,000,000	3,336,400	228,000,000	-	93,300,000	22,856,400	798,300,000
10000000	Water Resources and Rural Development	-	73,000,000	19,595,450	442,791,600	5,918,400	281,500,000	-	-	-	55,000,000	25,513,850	852,291,600
11000000	Information Communication and Technology	58,087,529	492,529,100	-	34,500,000	-	2,176,000	-	-	-	85,000,000	58,087,529	614,205,100
12000000	Growing the Private Sector	490,000	63,500,000	-	150,000,000	-	430,000,000	-	-	-	91,800,000	490,000	735,300,000
13000000	Reform of Government and Governance	2,864,099,924	6,009,120,200	1,852,042,454	5,082,629,800	2,552,178,582	3,936,570,600	-	13,500,000	4,739,875,123	3,665,617,500	12,008,196,083	18,707,438,100
14000000	Power	55,703,039	124,827,500	-	346,190,000	495,743,041	531,900,000	-	-	-	-	551,446,080	1,002,917,500
17000000	Road	-	-	7,275,163,471	9,618,750,000	400,006,722	405,007,000	-	-	111,934,561	111,940,000	7,787,104,753	10,135,697,000
Total Capital Expenditure by Economic		3,464,819,903	9,295,653,150	9,542,889,046	18,871,374,500	3,654,862,169	6,423,689,250	3,336,400	266,335,000	8,246,143,233	8,636,291,100	24,912,050,750	43,493,343,000

Programme Codes and Description		Jan - Dec 2019 Actual Expenditure by Programme	Jan - Dec 2019 Budgeted Expenditure by Programme	Jan - Dec 2019 Actual as % of Total Actual Expenditure	Jan - Dec 2019 Budget as % of Total Budgeted Expenditure	Jan - Dec 2018 Actual Expenditure by Programme	Jan - Dec 2018 Budgeted Expenditure by Programme	Jan - Dec 2018 Actual as % of Total Actual Expenditure	Jan - Dec 2018 Budget as % of Total Budgeted Expenditure
01000000	Economic Empowerment Through Agriculture	59,028,180	500,752,600	0.24%	1%	60,634,500	453,000,000	0%	1%
02000000	Societal Re-orientation	-	129,360,000	0.00%	0%	116,720,759	217,300,000	0%	1%
03000000	Poverty Alleviation	-	912,900,000	0.00%	2%	-	991,700,000	0%	2%
04000000	Improvement to Human Health	259,667,944	2,187,299,700	1.04%	5%	361,546,611	3,541,700,000	1%	8%
05000000	Enhancing Skills and Knowledge	4,024,980,693	5,771,262,400	16.16%	13%	9,716,899,434	4,703,793,000	30%	11%
06000000	Housing and Urban Development	46,477,250	865,119,000	0.19%	2%	43,621,650	1,473,650,000	0%	3%
07000000	Gender	35,170,593	199,500,000	0.14%	0%	-	165,000,000	0%	0%
08000000	Youth	33,031,395	81,000,000	0.13%	0%	1,600,000	70,000,000	0%	0%
09000000	Environmental Improvement	22,856,400	798,300,000	0.09%	2%	60,093,356	2,600,582,416	0%	6%
10000000	Water Resources and Rural Development	25,513,850	852,291,600	0.10%	2%	90,496,019	511,000,000	0%	1%
11000000	Information Communication and Technology	58,087,529	614,205,100	0.23%	1%	21,864,023	808,060,000	0%	2%
12000000	Growing the Private Sector	490,000	735,300,000	0.00%	2%	3,866,048	255,000,000	0%	1%
13000000	Reform of Government and Governance	12,008,196,083	18,707,438,100	48.20%	43%	8,637,383,789	12,302,790,584	27%	29%
14000000	Power	551,446,080	1,002,917,500	2.21%	2%	1,364,931,421	748,900,000	4%	2%
15000000	Rail	-	-	0.00%	0%	-	-	0%	0%
16000000	Water Ways	0	-	0.00%	0%	-	-	0%	0%
17000000	Road	7,787,104,753	10,135,697,000	31.26%	23%	11,530,729,607	14,004,000,000	36%	33%
18000000	Airways	0	-	0.00%	0%	-	-	0%	0%
19000000	Sea Ports	0	-	0.00%	0%	-	-	0%	0%
20000000	Shipping	0	-	0.00%	0%	-	-	0%	0%
21000000	Oil and Gas Infrastructure	0	-	0.00%	0%	-	-	0%	0%
Total Capital Expenditure by Programme		24,912,050,750	43,493,343,000	100%	100%	32,010,387,217	42,846,476,000	100%	100%

Key Facts in 2019 Financial Year:

- ✓ Enhancing Skills and Knowledge consumed 16% and 30% of Total Actual Capital Expenditure in 2019 and 2018 respectively.
- ✓ Power consumed 2% and 4% of Total Actual Capital Expenditure in 2019 and 2018 respectively.
- ✓ Reform of Government and Governance consumed 48% of Total Actual Capital Expenditure in 2019 and 27% in the previous year.
- ✓ Road consumed 31% of Total Capital Expenditure in 2019 down from 36% in 2018.

ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS

Main Org. Code	Main Org. Descriptions	Economic Classification Codes and Descriptions																	Jan - Dec 2019
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	
		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	
11000000	Office of the Executive Governor	595,121,381	87,365,591	-	13,214,325	1,171,910,566	172,090,510	564,041,087	778,655,113	149,618,396	5,026,230,705	69,420,000	54,432,472	14,653,341	1,653,390,920	-	-	3,343,269,930	13,693,414,336
12000000	Enugu State House of Assembly	70,165,749	151,507,051	-	-	83,568,358	342,500	3,875,702	1,595,000	25,800,000	88,059,830	250,000	10,627,680	46,099	1,094,665,585	-	-	33,400,000	1,563,903,555
13000000	Ministry of Youth and Sports	552,158,449	24,018,025	-	704,118	180,227,880	5,157,000	3,203,000	33,776,200	25,114,360	6,416,216	250,000	6,110,717	2,477,612	307,860,710	-	-	34,481,395	1,181,955,683
14000000	Ministry of Gender Affairs & Social Dev.	35,002,469	18,766,104	-	860,904	5,695,306	96,000	37,560,396	1,501,700	-	24,000	-	2,891,500	125,840	15,462,000	-	-	44,974,593	162,960,812
15000000	Ministry of Agriculture & Natural Resources	186,854,700	153,125,515	-	11,601,229	14,667,466	357,000	4,018,180	1,653,920	-	458,000	246,736,350	931,200	28,592	3,501,040	-	-	2,673,093	626,606,285
17000000	Ministry of Education	7,046,675,438	4,843,225,775	4,376,596	151,780,710	367,958,568	149,052,633	378,601,160	251,272,149	58,729,018	97,581,404	261,837,049	176,657,268	103,906,933	415,147,035	461,337,160	-	4,184,979,476	18,953,118,373
18000000	The State Judiciary	173,524,771	458,865,179	-	-	152,041,190	16,004,610	68,302,879	16,084,226	20,434,911	14,804,005	10,838,420	10,663,750	7,066	230,981,088	-	-	-	1,172,552,096
20000000	Ministry of Finance & Economic Dev.	247,729,761	129,004,810	-	5,594,577	59,382,901	29,137,128	84,327,772	63,627,790	915,400	16,725,235	3,292,380,163	15,943,776	648,027,461	185,556,228	-	8,211,585,308	23,340,000	13,013,278,310
21000000	Ministry of Health	2,444,545,581	1,992,200,336	-	40,500,478	18,469,380	65,775,748	364,878,753	121,102,436	46,557,590	10,372,954	12,002,006	4,972,880	6,891,181	176,391,879	-	-	256,935,444	5,561,596,644
22000000	Ministry of Commerce & Industry	90,314,265	40,686,641	-	-	3,315,697	-	5,650,550	7,596,620	12,011,648	1,446,700	205,500	649,500	41,682	67,548,040	-	-	12,580,000	242,046,842
23000000	Ministry of Information	145,998,872	37,453,222	5,484,276	56,652,179	6,011,935	20,740,863	37,613,790	163,653,803	23,000	6,148,280	242,083,750	80,139,188	378,542	15,942,570	-	-	18,194,529	836,518,800
25000000	Office of the Head of State Civil Service	300,656,751	602,903,694	-	6,626,796,374	1,902,703	850,800	13,760,625	392,124,188	1,961,700	29,423,228	-	1,438,500	131,949	6,900,519	-	-	-	7,978,851,031
26000000	Ministry of Justice	264,028,019	794,386,331	-	-	8,183,740	15,465,400	93,171,970	6,123,250	2,762,000	1,719,900	71,537,831	4,438,000	3,495,378	58,485,369	-	-	74,199,223	1,397,996,412
27000000	Ministry of Labour and Productivity	5,373,832	2,650,552	-	-	532,500	377,500	437,000	269,000	2,268,000	12,000	-	890,000	63	6,541,300	-	-	-	19,351,747
28000000	Ministry of Science and Solid Mineral Dev.	16,361,312	7,932,372	-	-	541,000	-	1,911,100	20,418,805	9,212,000	3,000	-	430,000	46,757	1,718,000	-	-	-	58,574,346
29000000	Ministry of Transport	200,183,873	10,437,914	-	-	6,686,450	2,930,000	17,873,610	98,031,079	-	1,586,000	-	16,304,875	78,507	16,834,973	-	-	-	370,947,281
34000000	Ministry of Works and Infrastructure	90,457,849	39,538,838	-	14,664,792	7,511,959	-	9,708,710	38,829,990	-	-	2,469,500	9,642,330	4,544,325	66,583,577	-	-	11,791,120,515	12,075,072,386
35000000	Ministry of Environment	164,428,156	27,848,310	-	-	17,383,504	5,203,500	18,104,043	12,427,771	-	6,395,400	250,000	10,935,049	25,117	6,911,140	-	-	3,530,571,509	3,800,483,498
36000000	Ministry of Culture and Tourism	70,846,385	23,625,614	1,139,040	3,448,832	1,333,549	240,000	4,173,750	10,096,803	-	2,470,000	19,736,969	127,000	162,376	31,155,013	-	-	-	168,555,332
38000000	State Economic Planning Commission	18,305,052	16,923,452	12,543,996	-	13,199,067	1,731,900	6,559,550	2,786,940	5,516,500	-	8,892,100	1,464,200	5,486	43,408,850	-	-	-	131,337,093
39000000	Ministry of Sports	43,915,326	16,582,611	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,497,937
40000000	Office of the Auditor General State/L. G	37,485,592	20,122,715	-	-	16,527,489	33,200	2,672,935	12,346,315	2,586,880	447,200	95,000	1,166,935	16,456	1,522,391	-	-	11,923,000	106,946,107
47000000	Service Commission State/Local Government	41,879,628	19,141,003	-	-	500,000	95,000	10,783,137	7,983,849	3,594,990	-	-	5,327,000	104,732	3,884,000	-	-	-	93,293,339
48000000	Enugu State Independence Electoral Comm.	43,189,789	18,694,532	-	-	7,736,730	231,120	2,863,400	19,280,886	-	2,807,700	2,077,000	2,231,600	59,843	9,099,050	-	-	8,771,500	117,043,150
51000000	Ministry of Local Government Matters	12,576,796	5,730,983	-	-	127,000	95,000	1,756,449	160,000	-	176,000	-	411,000	224,124	244,000	-	-	-	21,501,352
52000000	Ministry of Water Resources	239,178,401	11,832,156	-	-	15,962,939	132,000	15,418,315	127,249,708	195,000	2,442,308	11,170,500	18,068,966	67,351	10,072,615	-	-	5,918,400	457,708,660
53000000	Ministry of Housing	12,161,262	5,655,854	-	45,948	3,390,921	-	5,233,199	3,973,050	-	-	-	-	3,265	-	-	-	-	30,463,498
54000000	Ministry of Rural Development	84,888,893	39,373,157	-	-	1,851,800	-	14,056,289	24,903,500	15,003,110	142,000	-	12,714,930	224,947	463,900	-	-	1,448,566,886	1,637,701,975
60000000	Ministry of Lands and Urban Dev.	139,977,425	63,403,751	-	6,210,069	-	-	1,379,000	5,126,000	-	-	-	-	-	17,982,800	-	-	71,131,850	305,210,895
62000000	Ministry of Chieftaincy Matters	24,911,141	4,814,868	-	-	133,753,940	-	2,927,378	-	2,000	-	-	315,000	55,390	58,880,000	-	-	-	225,659,716
63000000	Ministry of Inter Ministerial Affairs	3,726,231	1,409,040	-	-	144,000	-	26,765,700	1,636,500	-	3,000,000	-	414,058,000	502	50,163,950	-	-	17,692,500	518,596,423
64000000	Ministry of Budget and Planning	14,556,822	7,451,450	-	-	22,983,000	-	17,683,558	7,507,272	496,000	-	-	1,271,625	513,616	58,088,600	-	-	-	130,551,942
65000000	Ministry of Enugu Capital Territory	38,304,545	10,746,251	-	-	5,196,612	538,200	8,176,068	38,225,398	2,484,984	25,000	-	11,633,825	92,606	3,846,000	-	-	-	119,269,489
66000000	Ministry of Human Capital Dev. & Poverty Red.	14,047,537	7,525,190	-	-	531,000	330,500	476,040	20,454,650	906,760	76,000	-	1,575,000	26,982	97,100	-	-	-	46,046,759
67000000	Ministry of Special Duties & Intergovernmental Affairs	4,607,521	2,099,478	-	-	129,000	28,500	1,077,063	55,000	-	-	-	197,737	842	1,811,700	-	-	-	10,006,841
Total Expenditure by Economic		13,474,139,573	9,697,048,365	23,543,908	6,932,074,537	2,329,358,148	487,036,613	1,829,042,158	2,290,528,909	386,194,247	5,318,993,065	4,252,232,138	878,661,504	786,464,962	4,621,141,942	461,337,160	8,211,585,308	24,912,050,750	86,230,610,824

ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Location Zone	Location Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure by Geo Location	
			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 2019		Jan - Dec 2019		Jan - Dec 2019		Jan - Dec 2019		Jan - Dec 2019			
			Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget		
Enugu East Sen. Zone	414103	Enugu East	-	144,498,000	50,787,255	734,600,000	13,070,054	610,200,000	-	-	-	-	63,857,309	1,489,298,000
	414104	Enugu North	3,315,088,811	8,482,970,750	9,180,452,586	14,929,290,600	3,168,220,674	4,941,764,750	3,336,400	42,835,000	8,246,143,233	8,495,441,100	24,105,571,268	36,892,302,200
	414105	Enugu South	8,227,480	112,727,500	-	16,000,000	-	3,000,000	-	-	-	20,000,000	8,227,480	151,727,500
	414110	Isi Uzo	660,000	660,000	-	250,000,000	213,843,870	250,000,000	-	-	-	-	214,503,870	500,660,000
	414111	Nkanu East	-	1,000,000	-	10,000,000	170,568,415	170,569,000	-	3,500,000	-	-	170,568,415	185,069,000
	414112	Nkanu West	81,815,433	122,215,200	102,075,825	302,669,200	-	-	-	-	-	-	183,891,258	424,884,400
Enugu East Sen. Zone Total			3,405,791,723	8,864,071,450	9,048,387,966	16,242,559,800	3,565,703,013	5,975,533,750	3,336,400	46,335,000	8,246,143,233	8,515,441,100	24,746,619,600	39,643,941,100
Enugu North Sen. Zone	414207	Igbo Etiti	-	-	17,093,814	22,094,000	-	10,000,000	-	-	-	-	17,093,814	32,094,000
	414208	Igbo Eze North	-	-	-	-	-	10,000,000	-	-	-	-	-	10,000,000
	414209	Igbo Eze South	-	-	-	-	-	-	-	-	-	-	-	-
	414213	Nsukka	-	50,000,000	-	432,700,000	-	37,000,000	-	20,000,000	-	30,000,000	-	569,700,000
	414215	Udenu	-	60,970,700	-	352,406,000	-	35,000,000	-	-	-	-	-	448,376,700
	414217	Uzo Uwani	-	25,000,000	-	260,761,000	83,240,756	83,241,000	-	-	-	-	83,240,756	369,002,000
Enugu North Sen. Zone Total			-	135,970,700	17,093,814	1,067,961,000	83,240,756	175,241,000	-	20,000,000	-	30,000,000	100,334,570	1,429,172,700
Enugu West Sen. Zone	414301	Awgu	-	-	-	209,000,000	-	64,914,500	-	100,000,000	-	-	-	373,914,500
	414302	Aninri	-	-	-	51,850,700	-	-	-	-	-	-	-	51,850,700
	414306	Ezeagu	59,028,180	285,611,000	150,000	192,150,000	-	18,000,000	-	-	-	44,850,000	59,178,180	540,611,000
	414314	Oji River	-	10,000,000	-	63,000,000	5,918,400	120,919,000	-	-	-	36,000,000	5,918,400	229,919,000
	414316	Udi	-	-	-	1,044,853,000	-	69,081,000	-	100,000,000	-	10,000,000	-	1,223,934,000
Enugu West Sen. Zone Total			59,028,180	295,611,000	150,000	1,560,853,700	5,918,400	272,914,500	-	200,000,000	-	90,850,000	65,096,580	2,420,229,200
Total Capital Expenditure by Economic			3,464,819,903	9,295,653,150	9,542,889,046	18,871,374,500	3,654,862,169	6,423,689,250	3,336,400	266,335,000	8,246,143,233	8,636,291,100	24,912,050,750	43,493,343,000

ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description		Enugu East Sen. Zone						Enugu North Sen. Zone						Enugu West Sen. Zone					Actual 2019			
		414104	414111	414103	414110	414105	414112	Total	414213	414217	414208	414207	414215	414209	Total	414316	414301	414314	414306	414302	Total	Total Capital Expenditure by Programme
		Enugu North	Nkanu East	Enugu East	Isi Uzo	Enugu South	Nkanu West	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	2,673,093		-		-	2,673,093	-	-						-	-	-	-	59,028,180		59,028,180	59,028,180
02000000	Societal Re-Orientation	-				-	-															-
03000000	Poverty Alleviation	-					-															-
04000000	Improvement to Human Health	251,440,464				8,227,480	259,667,944															259,667,944
05000000	Enhancing Skills and Knowledge	3,905,361,996					4,024,980,693															4,024,980,693
06000000	Housing and Urban Development	46,477,250					46,477,250															46,477,250
07000000	Gender	-		35,170,593			35,170,593															35,170,593
08000000	Youth	33,031,395					33,031,395															33,031,395
09000000	Environmental Improvement	18,856,400		4,000,000			22,856,400															22,856,400
10000000	Water Resources and Rural Development	9,791,450		9,804,000			19,595,450											5,918,400			5,918,400	25,513,850
11000000	Information Communication and Technology	58,087,529					58,087,529															58,087,529
12000000	Growing the Private Sector	490,000					490,000															490,000
13000000	Reform of Government and Governance	11,928,230,807		14,882,716	660,000		12,008,046,083												150,000		150,000	12,008,196,083
14000000	Power	83,793,039	170,568,415		213,843,870		468,205,324		83,240,756					83,240,756								551,446,080
17000000	Road	7,770,010,939					7,575,008,281							17,093,814								7,787,104,753
Total Capital Expenditure by Geo Location		24,105,571,268	170,568,415	63,857,309	214,503,870	8,227,480	183,891,258	24,746,619,600	-	83,240,756	-	17,093,814	-	100,334,570	-	-	5,918,400	59,178,180	-	65,096,580	24,912,050,750	

ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND GEO LOCATION CLASSIFICATIONS

Sub Function/Classes Code and Description		Enugu East Senatorial Zone						Enugu North Senatorial Zone						Enugu West Senatorial Zone						Total Capital Expenditure by Sub Function		
		414103	414104	414105	414110	414111	414112	Total	414207	414208	414209	414213	414215	414217	Total	414301	414302	414306	414314		414316	Total
		Enugu East	Enugu North	Enugu South	Isi Uzo	Nkanu East	Nkanu West	Enugu East Zone	Igbo Etti	Igbo Eze North	Igbo Eze South	Nsukka	Udenu	Uzo Uwani	Enugu North Zone	Awgu	Aninri	Ezeagu	Oji River		Udi	Enugu West Zone
70111	Executive and Legislative Organs	14,882,716	859,380,664		-	-	874,263,380															874,263,380
70112	Financial and Fiscal Affairs		1,340,000				1,340,000															1,340,000
70133	Other General Services	-	2,678,554,523		660,000	-	2,679,214,523															2,679,214,523
70150	Research and Development General Public Services	-	950,000				950,000															950,000
70310	Police Services		105,000				105,000															105,000
70330	Law Courts		26,577,000				26,577,000															26,577,000
70411	General Economic and Commercial Affairs	31,904,539	59,234,600				91,139,139															91,139,139
70435	Electricity		1,088,291,639		213,843,870	170,568,415	1,472,703,924						83,240,756	83,240,756								1,555,944,680
70443	Construction	-	291,583,844				291,583,844															291,583,844
70451	Road Transport	-	8,168,783,176				8,168,783,176	17,093,814							17,093,814							8,185,876,990
70460	Communication	-	39,893,000				39,893,000															39,893,000
70474	Multipurpose Development Projects		601,685,795				601,685,795															601,685,795
70486	R & D Communication		17,400,000				17,400,000															17,400,000
70510	Waste Management	4,000,000					4,000,000															4,000,000
70520	Waste Water Management		3,521,635,109				3,521,635,109															3,521,635,109
70540	Protection of Biodiversity and Landscape		1,600,000				1,600,000															1,600,000
70560	Environmental Protection N.E.C	-	17,256,400				17,256,400															17,256,400
70610	Housing Development	-	2,605,186,675				2,605,186,675															2,605,186,675
70620	Community Development	-	11,219,000				11,219,000															11,219,000
70630	Water Supply																	5,918,400		5,918,400		5,918,400
70721	General Medical Services	-	207,677,398	8,227,480			215,904,878															215,904,878
70731	General Hospital Services	-	13,366,417				13,366,417															13,366,417
70733	Medical and Maternity Centre Services		27,664,149				27,664,149															27,664,149
70740	Public Health Services	-	2,732,500				2,732,500															2,732,500
70810	Recreational and Sporting Services		22,566,375				22,566,375															22,566,375
70912	Primary Education		66,246,933				66,246,933															66,246,933
70922	Upper Secondary Education		117,686,443				117,686,443															117,686,443
70941	First Stage of Tertiary Education		244,671,855			-	244,671,855										59,178,180			59,178,180		306,350,035
70942	Second Stage of Tertiary Education		29,168,225			181,391,258	210,559,483															210,559,483
70960	Subsidiary Services to Education		3,383,114,549				3,383,114,549															3,383,114,549
71070	Social Exclusions	13,070,054					13,070,054															13,070,054
Total Capital Expenditure by Geo Location		63,857,309	24,105,571,268	8,227,480	214,503,870	170,568,415	183,891,258	24,746,619,600	17,093,814	-	-	-	-	83,240,756	100,334,570	-	59,178,180	5,918,400	-	65,096,580	24,912,050,750	

ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classification Codes and Description										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 2019		Jan - Dec 2019		Jan - Dec 2019		Jan - Dec 2019		Jan - Dec 2019			
		Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget		
11001002	Office of the Deputy Governor					-	100,000,000					-	100,000,000
11033001	Enugu State Action Committee on Aids (ENSACA)	-	300,000,000									-	300,000,000
15001001	Ministry of Agriculture and Natural Resources	-	200,000,000			-	150,000,000			-	-	-	350,000,000
15102001	Enugu State Agricultural Development Programme (ENADEP)									1,500,000,000			1,500,000,000
17001001	Ministry of Education	-	600,000,000									-	600,000,000
17003001	Enugu State Universal Basic Education Board	-	2,000,000,000									-	2,000,000,000
17021001	Enugu State University of Science and Technology (ESUT)	1,647,912,441	-									1,647,912,441	-
17033001	Institute of Management and Technology (IMT)	-	-									-	-
20001001	Ministry of Finance and Economic Development	-	-	9,800,658,903.57	27,993,343,000	-	-					9,800,658,904	27,993,343,000
20007001	Office of the State Accountant - General					9,057,523,308	-	700,000,000	5,000,000,000			9,757,523,308	5,000,000,000
21001001	Ministry of Health	-	-							-	-	-	-
22001001	Ministry of Commerce and Industry									-	-	-	-
34001002	Rural Access Mobility Project (RAMP)									-	1,500,000,000	-	1,500,000,000
35001001	Ministry of Environment and Mineral Resources									3,521,635,109	2,000,000,000	3,521,635,109	2,000,000,000
38001001	State Economic Planning Commission	-	900,000,000			-	200,000,000					-	1,100,000,000
52001001	Ministry of Water Resources	-	-					-	-			-	-
52102001	Enugu State Water Corporation									-	-	-	-
52103001	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	-	-									-	-
54001002	Community and Social Development Agency									601,685,795	1,000,000,000	601,685,795	1,000,000,000
54003001	Rural Electrification Board (REB)									-	-	-	-
60001001	Ministry of Lands and Urban Development					-	50,000,000					-	50,000,000
Total Capital Receipts by Economic		1,647,912,441	4,000,000,000	9,800,658,903.57	27,993,343,000	9,057,523,308	500,000,000	700,000,000	5,000,000,000	4,123,320,904	6,000,000,000	25,329,415,556	43,493,343,000

ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

STATISTICAL ANALYSIS OF RECURRENT REVENUE								
Revenue Descriptions	Jan - Dec 2019 Actual Recurrent Revenue by Economic	Jan - Dec 2019 Budgeted Recurrent Revenue by Economic	Jan - Dec 2019 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2019 Budget as % of Total Budgeted Recurrent Revenue	Jan - Dec 2018 Actual Recurrent Revenue by Economic	Jan - Dec 2018 Budgeted Recurrent Revenue by Economic	Jan - Dec 2018 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2018 Budget as % of Total Budgeted Recurrent Revenue
1 - Government Share of Federation Accounts	56,464,018,381	65,965,243,000	64%	70%	59,566,490,808	59,063,500,000	73%	66%
2 - Independent Revenue	31,142,966,700	27,734,000,000	36%	30%	21,743,012,253	30,000,000,000	27%	34%
Total Recurrent Revenue	87,606,985,081	93,699,243,000	100%	100%	81,309,503,061	89,063,500,000	100%	100%

Sub Organisation Codes and Description	Economic Classification Codes and Description															Total Recurrent Revenue by Sub Organisation
	11010000	12010000	12020000	12020200	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	
	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	
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
11013001 Office of the Secretary to the State Government					5,104,200			1,000	128,408,650						3,220	133,517,070
12003001 Enugu State House of Assembly (The Legislature)								-	-							-
13001001 Ministry of Youth and Sport					40,000				9,605,596							9,645,596
13002001 Rangers Management Corporation							47,953,008		20,000							47,973,008
14001001 Ministry of Gender Affairs and Social Development					832,000			994,200	2,342,956			182,401			51,400	4,402,957
15001001 Ministry of Agriculture and Natural Resources			620,000		4,197,355		2,398,590	93,600		3,992,500						11,302,045
15102003 Fertilizer Procurement and Distribution Company Ltd							26,892,000									26,892,000
15109001 Forestry Commission			1,026,000		-	320,000	10,000									1,356,000
17001001 Ministry of Education					35,802,650		550									35,803,200
17003001 Enugu State Universal Basic Education Board					39,830,000											39,830,000
17008001 Enugu State Library Board					860,640											860,640
17009001 Examinations Development Centre					534,516,126		1,991,300	41,100								536,548,526
17010001 Agency for Mass Literacy					120,000											120,000
17018001 Enugu State Polytechnic Iwollo					10,085,985	38,000	6,063,020	911,000							65,500	17,163,505
17019001 Enugu State College of Education (Technical)				9,396,740	206,593,735		960,800	1,076,200	16,000		678,434					218,721,909
17021001 Enugu State University of Science and Technology (ESUT)					2,627,899,389		23,825,450	34,594,850					3,072,925			2,689,392,614
17033001 Institute of Management and Technology (IMT)					1,274,020,830	4,007,500	1,081,810,036	400,000	1,742,500							2,361,980,866
17051001 Post-Primary Schools Management Board (PPSMB)					210,851,270											210,851,270
17054001 Enugu State Science Technical and Vocational Sch. Mgt. Board					43,310,700											43,310,700
20001001 Ministry of Finance and Economic Development					39,507,839		34,818,700					52,837,920	178,625,755			305,790,214
20007001 Office of the State Accountant- General	56,464,018,381										40,670,075				26,419,416	56,531,107,873
20008001 Board of Internal Revenue		8,252,764,564	320,139,450		230,626,221		3,125				12,109,211,210					20,912,744,570
20012001 Enugu State Gaming Commission		13,795,000	32,438,000				13,664,000	150,000	180,000							60,227,000
21001001 Ministry of Health			10,000		63,672,969											63,682,969
21003002 Enugu State Agency for Universal Health Coverage																-
21026001 ESUT College of Medicine (Teaching Hospital)					82,275,410		42,000									82,317,410
21027017 ESUT Teaching Hospital ParkLane, Enugu					779,369,447			13,554,845	4,467							792,928,759
21102001 State Health Board (SHB)					22,593,010											22,593,010
22001001 Ministry of Commerce and Industry					42,430,385		20,000		3,062,100							45,512,485
22001002 Enugu State Investment Development Authority																-
22018003 Enugu Marketing Company							125,000									125,000

**ENUGU STATE GOVERNMENT - Jan - Dec 2019
ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – CONT'D.**

Sub Organisation Codes and Description	Economic Classification Codes and Description															Total Recurrent Revenue by Sub Organisation
	11010000	12010000	12020000	12020200	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	
	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	
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
23001001 Ministry of Information					-			117,900								117,900
23003001 Enugu State Broadcasting Service - Radio/TV ESBS/TV					28,385,127			19,370,001								47,755,128
23013001 Government Printing and Stationery Dept. (Govt. Press)							1,500	180,000							360	181,860
23055001 Enugu State Printing and Publishing Company (Daily Star)					30,975			1,521,180	2,500	20,000						1,574,655
25001001 Office of the Head of State Civil Service					17,900					59,500						77,400
26001001 Ministry of Justice					4,225,972			1,132,750	3,186,085							8,544,807
26007001 Citizens' Rights and Mediation Centre					248,200											248,200
26051001 Enugu State High Court					280,477,928	8,017,290										288,495,218
26051025 Enugu State Multi Door Court House					10,000											10,000
26052001 Customary Court of Appeal					21,478,451	33,530										21,511,981
28001001 Ministry of Science and Technology					112,500											112,500
29001001 Ministry of Transport			10,161,000		54,795,700			1,460,950								66,417,650
29053001 Enugu State Transport Company ENTRACO								53,887,751	24,121,085							78,008,836
29053002 Coal City Transport Services					1,142,900			9,274,750	1,365,520							11,783,170
34001001 Ministry of Works and Infrastructure					71,361,300	180,000				13,255						71,554,555
35001001 Ministry of Environment and Mineral Resources		6,697,200			60,656,600	334,600		20,000								67,708,400
35053001 Enugu State Waste Management Authority (ESWAMA)					173,447,520	50,000										173,497,520
36001001 Ministry of Culture and Tourism					150,000			27,740,000								27,890,000
36052001 Tourism Board					1,800,000			1,094,000								2,894,000
36052002 Nike Lake Resort Hotel							210,915,147									210,915,147
38001001 State Economic Planning Commission																-
40001001 Office of the State Auditor General					2,032,859											2,032,859
40001002 Office of the Auditor General for Local Government					20,000											20,000
47001001 Civil Service Commission (CSC)					1,262,000											1,262,000
47001002 Local Government Service Commission			32,500													32,500
48001001 Enugu State Independent Electoral Commission		4,891,165			1,000											4,892,165
51001001 Ministry of Local Government																-
52001001 Ministry of Water Resources			1,797,003		17,028,007											18,825,010
52102001 Enugu State Water Corporation			527,480		28,050,229	116,550	63,109,393									91,803,651
53001001 Ministry of Housing					71,561,515		12,860,300									84,421,815
53010001 Enugu State Housing Development Corporation		15,237,050			17,885,191	420,153	150,823,452			186,184,475						370,550,320
54001001 Ministry of Rural Development					8,469,875											8,469,875
60001001 Ministry of Lands and Urban Development					363,049,491			22,213,240		217,426,598						602,689,329
62001001 Ministry of Chieftaincy Matters					12,548,250											12,548,250
63001001 Ministry of Inter Ministerial Affairs																-
65001001 Ministry of Capital Territory Development			300		105,852,232	43,000										105,895,532
66001001 Ministry of Human Capital Development and Poverty Reduction					2,216,410			15,000								2,231,410
Total Recurrent Revenue by Economic	56,464,018,381	8,293,417,479	366,719,233	9,396,740	7,598,168,536	13,560,623	1,744,103,801	152,703,076	145,475,024	407,603,573	12,150,559,719	53,020,321	181,698,680	-	26,539,896	87,606,985,081

ENUGU STATE GOVERNMENT -Jan - Dec 2019
ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classification Codes and Descriptions					Total Capital Expenditure by Sub Organisation
		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 2019	Jan - Dec 2019	Jan - Dec 2019	Jan - Dec 2019	Jan - Dec 2019	
		Actual	Actual	Actual	Actual	Actual	
11001002	Office of the Deputy Governor	470,000	-	-	-	-	470,000
11013001	Office of the Secretary to the State Government	2,390,882,945	-	-	-	-	2,390,882,945
12003001	Enugu State House of Assembly (The Legislature)	33,400,000	-	-	-	-	33,400,000
13001001	Ministry of Youth and Sport	10,716,375	11,415,020	10,900,000	-	-	33,031,395
13002001	Rangers Management Corporation	1,450,000	-	-	-	-	1,450,000
14001001	Ministry of Gender Affairs and Social Development	-	31,904,539	13,070,054	-	-	44,974,593
17018001	Enugu State Polytechnic Iwollo	62,917,068	150,000	-	-	-	63,067,068
17019001	Enugu State College of Education (Technical)	3,970,800	14,515,705	-	-	-	18,486,505
17021001	Enugu State University of Science and Technology (ESUT)	81,815,433	102,075,825	-	-	-	183,891,258
17033001	Institute of Management and Technology (IMT)	103,034,005	282,915,130	18,947,518	-	-	404,896,654
17051001	Post-Primary Schools Management Board (PPSMB)	78,200	4,752,750	84,964,913	-	-	89,795,863
17054001	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,396,850	3,793,000	22,700,730	-	-	27,890,580
20001001	Ministry of Finance and Economic Development	23,340,000	-	-	-	-	23,340,000
21001001	Ministry of Health	60,540,274	20,168,000	50,512,209	-	-	131,220,483
21027017	ESUT Teaching Hospital Park Lane, Enugu	112,348,544	13,366,417	-	-	-	125,714,961
22001001	Ministry of Commerce and Industry	-	-	12,090,000	-	-	12,090,000
22001002	Enugu State Investment Development Authority	490,000	-	-	-	-	490,000
23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV	13,671,000	-	-	-	-	13,671,000
23055001	Enugu State Printing and Publishing Company (Daily Star)	4,523,529	-	-	-	-	4,523,529
26007001	Citizens' Rights and Mediation Centre	3,237,000	-	-	-	-	3,237,000
26051001	Enugu State High Court	68,780,933	-	2,181,290	-	-	70,962,223
34001001	Ministry of Works and Infrastructure	2,726,500	8,371,733,304	2,904,487,914.36	-	111,934,561	11,390,882,278.36
34001002	Rural Access Mobility Project (RAMP)	-	400,238,237	-	-	-	400,238,237
35001001	Ministry of Environment and Mineral Resources	1,600,000	4,000,000	-	3,336,400	-	8,936,400
35001002	Nigerian Erosion Watershed Programme	-	-	-	-	3,521,635,109	3,521,635,109
40001001	Office of the State Auditor General	11,923,000	-	-	-	-	11,923,000
48001001	Enugu State Independent Electoral Commission	-	-	8,771,500	-	-	8,771,500
52102001	Enugu State Water Corporation	-	-	5,918,400	-	-	5,918,400
54001001	Ministry of Rural Development	144,061,444	175,000,000	-	-	-	319,061,444
54001002	Community and Social Development Agency	-	-	-	-	601,685,795	601,685,795
54003001	Rural Electrification Board (REB)	18,236,606	-	495,663,041	-	-	513,899,647
54007001	Fire Service Department	13,920,000	-	-	-	-	13,920,000
60001001	Ministry of Lands and Urban Development	35,258,250	-	24,654,600	-	11,219,000	71,131,850
63001001	Ministry of Inter Ministerial Affairs	17,692,500	-	-	-	-	17,692,500
Total Capital Expenditure by Economic		3,464,819,903	9,542,889,046	3,654,862,169.36g	3,336,400	8,246,143,233	24,912,050,750.36