

ENUGU STATE GOVERNMENT OF NIGERIA

REPORT



OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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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** : **G.O.C. AJAH, Mni, Ph.D.
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. EUCHARIA UCHE OFFOR (MRS.), MBA, M.SC, FCNA, ACTI
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
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)
No. 5B, Kukawa Avenue
Kaduna - Nigeria
Mobile Phone:0803-327-8803, 0805-332-1343, 0803-491-2489, 0802-843-3755
E-mail: mold_computers@yahoo.com**

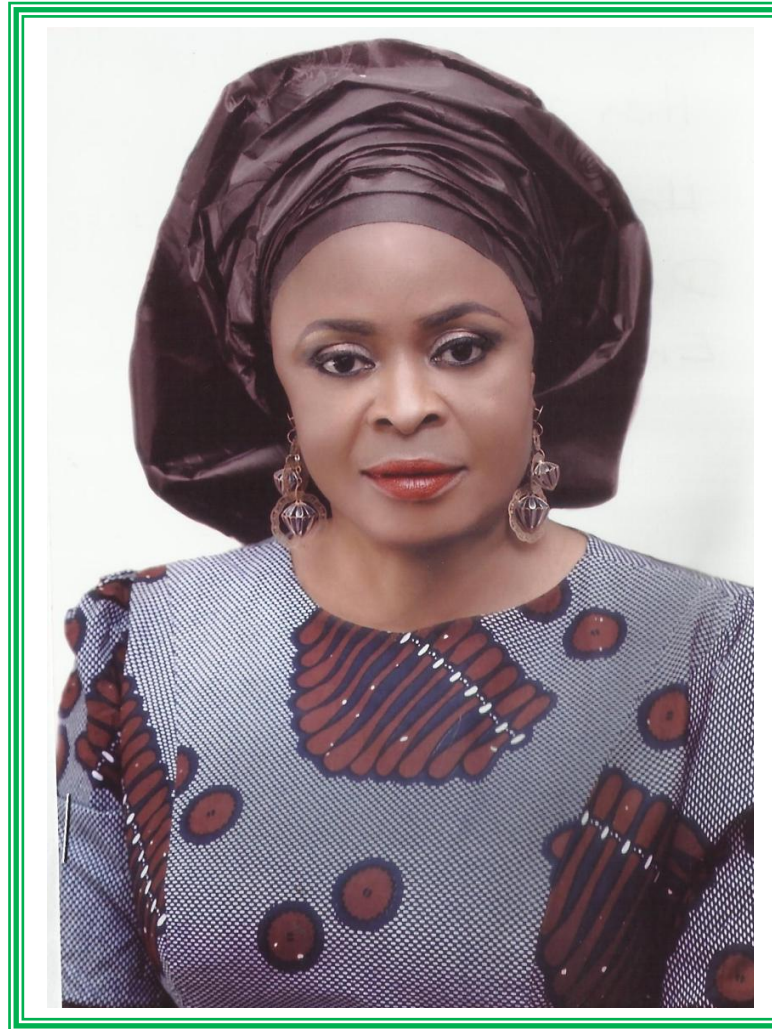
PROFILE



*His Excellency
Rt. Hon. Dr. Ifeanyi Ugwuanyi
Executive Governor
Enugu State*

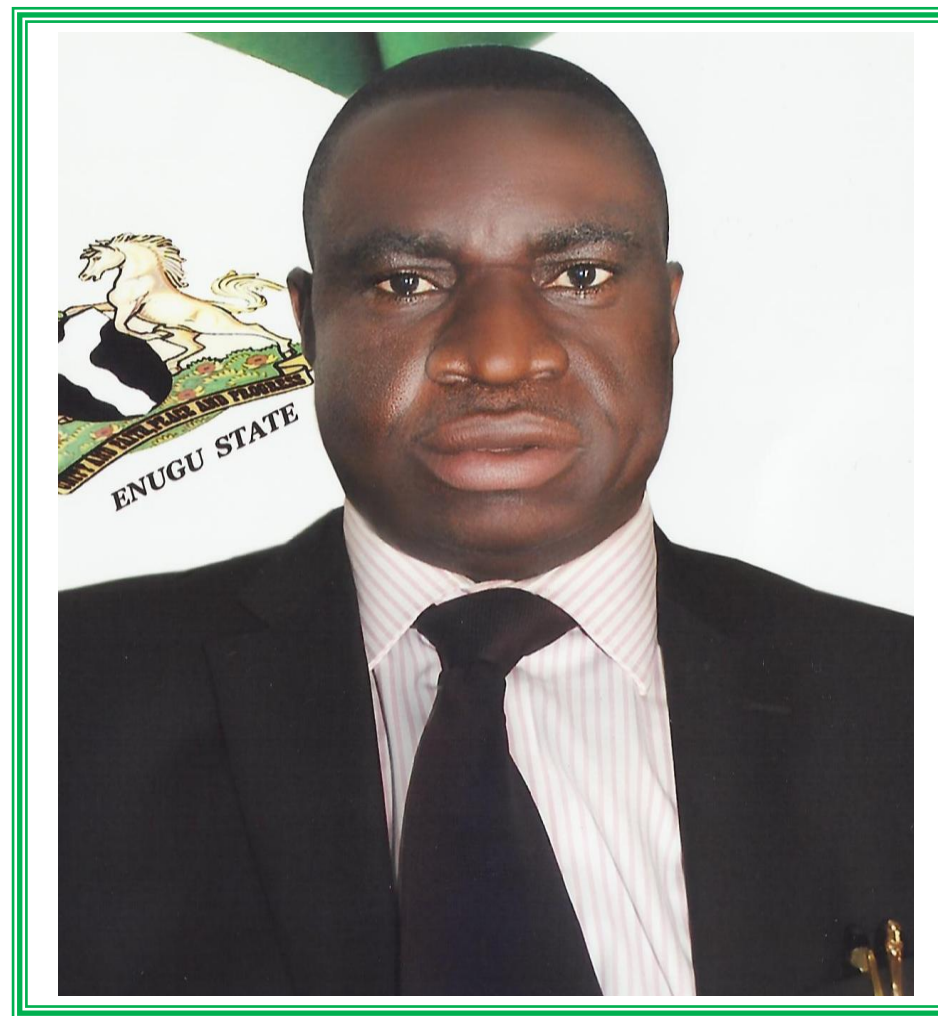


NEWLY COMPLETED DIAGNOSTIC CENTRE, ENUGU



*Her Excellency
Hon. Barr. Mrs. Cecilia Ezeilo
Deputy Governor
Enugu State*





*G.O.C. Ajah, Mni, Ph.D.
Secretary to the State Government
Enugu State*





*Rt. Hon. Dr. Uzor F.S.A., MB.BS (Nig.), MPA
Chief of Staff
Enugu State*





*Hon. Eucharía Uche Offor (Mrs.), MBA, M.Sc, FCMA, ACTI
Hon. Commissioner
Ministry of Finance
Enugu State*



NEWLY RENOVATED CUSTOMARY COURT OF APPEAL BUILDING COMPLEX



*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*



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, 2018 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.

1.2 TRAINING AND HANDS-ON CAPACITY BUILDING

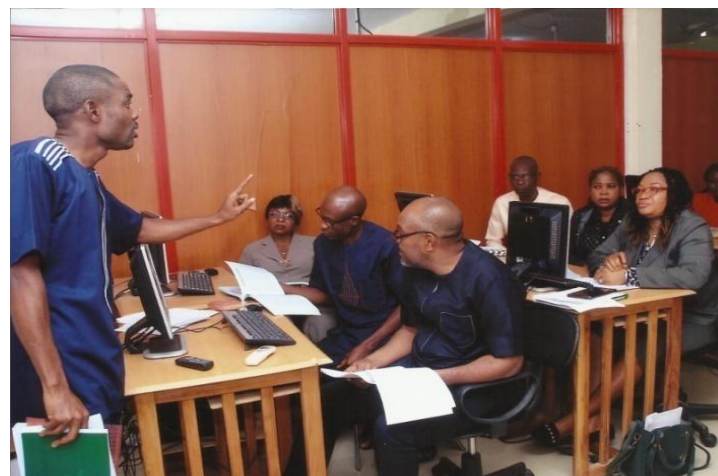
During the year under review, staff drawn from the Enugu State Office of the Accountant General, Ministry of Budget, Enugu State Planning Commission and other relevant Agencies attended training and hands-on capacity building at Mold Treasury Academy Kaduna on the upgraded version of State Integrated Financial Management Information System (SIFMIS) – Sage Pastel Partner Nigeria Build 2018 Version (Build 10.0.1).



Standing: The Accountant General of Enugu State Sir Paschal Okolie(Middle), together with the Permanent Secretary Min. of Finance Enugu State Dr. Ben Ezema (Right) and Mr. Ekere Sam Tim of Mold Computers and Communications Ltd (Left) during the training of Enugu State Staff on State Integrated Financial Management Information System (SIFMIS) – Sage Pastel Partner Nigeria Build 2018 Version at Mold Treasury Academy, Kaduna



Staff of Main Accounts Production with Staff of Ministry of Budget and Planning during the review and Finalization of 2018 Accounts and 2019 - 2021 IPSAS Compliant Budget at the Office of the Accountant General, Enugu State.
Sitting (L - R) Eze Eunice U. - Deputy Director(Pensions), Agbo Silas (Director Treasury Operations), Ekere Sam Tim - Mold Computers and Communications Limited, Sir. Paschal I.P.Okolie (JP). Accountant General, Enugu State, Barr. Ugwu Alex Director (Treasury), Odo Remigius –Director Treasury (S.T. Hqtrs), Ezeh Clara N. (HOD Revenue)- Min of Budget & Planning, Ogbonna Chinedu C. Director (Main Accounts Production).
Standing (L - R) Ozioko Ifeoma (CDPO) - MAC, Rev. Sis. Mary Stanley O Ugwuodike (Acct. II Pensions), Okechukwu Adanna (Corper) MAC, Ugwu Sabina (PA) – MAC, Agbo Justina (CDPO) – MAC, Ani Ijeoma (ACDPO) – MAC, OkenwaNdidiamaka (PEO) - Min of Budget & Planning,, Nzekwe Herietha (PO) State Econ. Planning Comm., Orji Onuabuchi (BO) Min. of Budget & Planning, Ede Francisca (ACEO) - MAC, Mbogu Anthonia (Prin. Acct) MAC, Kanu Mba (PEO Acct) – MAC, Ugwu Vitrus (HEO) - Min of Budget & Planning, Okafor Francis (PO) State Econ. Planning Comm., Ichuora Obiageli (Corper) - MAC, Eneh Nene (CA) - MAC, Okolie Modesta (PA) - MAC.



Participants from Enugu State who attended SIFMIS training at Mold Treasury Academy, Kaduna

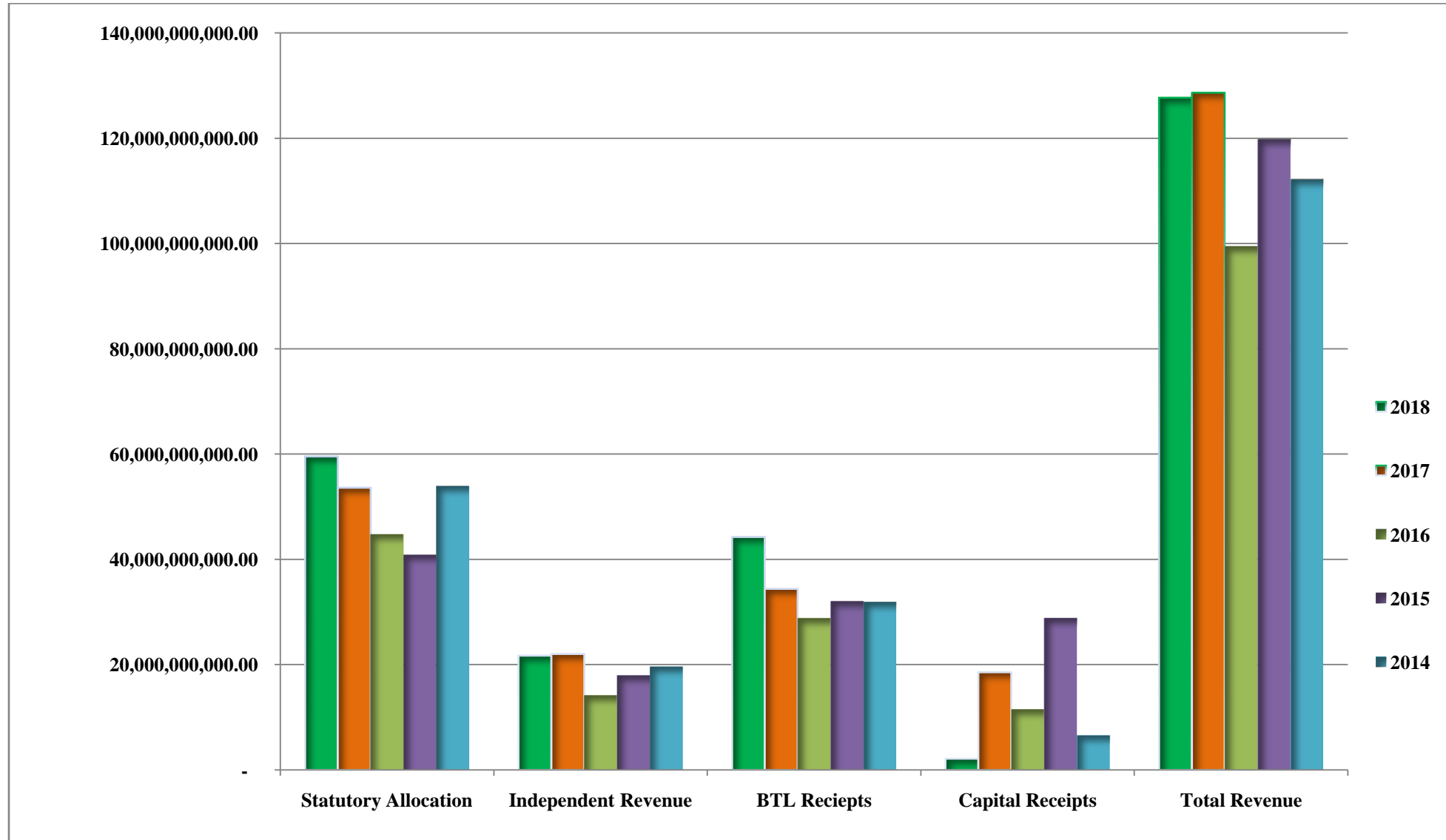
1.3 2018 CONSOLIDATED FINANCIAL SUMMARY

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Opening Balance	18,213,002,442.38	26,099,525,901.39	26,099,525,901.00	26,099,525,900.00	1.39+	14,940,550,984.00	14,940,550,984.00	24,255,900,041.00
RECEIPTS:								
Statutory Allocation	53,604,914,859.14	59,566,490,808.00	59,063,500,000.00	59,063,500,000.00	502,990,808.00+	65,965,243,000.00	70,096,000,000.00	73,065,000,000.00
Internally Generated Revenue	22,039,060,902.95	21,743,012,253.22	30,000,000,000.00	40,700,000,000.00	18,956,987,746.78-	27,734,000,000.00	31,379,365,000.00	35,470,213,000.00
Grants & Miscellaneous	2,200,000.00	964,971,000.00	2,000,000,000.00	2,000,000,000.00	1,035,029,000.00-	4,000,000,000.00	4,223,400,000.00	4,655,420,000.00
Miscellaneous Capital Receipts		145,604,100.00	500,000,000.00	500,000,000.00	354,395,900.00-	500,000,000.00	650,000,000.00	845,000,000.00
BTL Receipts	34,438,178,605.18	44,283,459,824.07			44,283,459,470.47+			
Total Current Year Receipts	110,084,354,367.27	126,703,537,631.69	91,563,500,000.00	102,263,500,000.00	24,440,037,631.69+	98,199,243,000.00	106,348,765,000.00	114,035,633,000.00
Total Projected Funds Available	128,297,356,809.65	152,803,063,886.68	117,663,025,901.00	128,363,025,900.00	24,440,037,633.08+	113,139,793,984.00	121,289,315,984.00	138,291,533,041.00
Expenditure: Economic Classification								
Employees Compensation	20,335,737,166.89	27,444,147,296.78	26,089,788,846.00	28,376,850,968.00	932,703,671.22+	29,062,794,846.00	25,746,412,208.00	27,747,845,180.00
Social Benefits	5,074,894,389.89	6,716,131,217.66	12,481,225,154.00	7,065,718,328.00	349,587,110.34+	10,979,225,154.00	10,605,800,000.00	11,105,800,000.00
Overhead Costs	16,152,890,328.10	18,102,401,840.57	18,826,010,000.00	19,331,496,898.00	1,229,095,057.43+	21,843,880,000.00	21,629,593,100.00	21,652,706,374.00
Repayment of External Loans	480,965,897.45	499,457,009.27	500,000,000.00	499,500,000.00	42,990.73+	500,000,000.00	500,000,000.00	500,000,000.00
Repayment of Internal Loans - Principal	372,022,494.36	2,578,681,109.44	2,000,000,000.00	2,578,681,200.00	90.56+	2,500,000,000.00	2,500,000,000.00	2,500,000,000.00
Repayment of Internal Loan - Interest	2,105,598,052.16		500,000,000.00			500,000,000.00	500,000,000.00	500,000,000.00
Service Wide Vote	5,619,166,904.92	5,755,175,911.06	320,000,000.00	5,755,175,912.00	0.94+	320,000,000.00	320,000,000.00	320,000,000.00
Transfer to Sinking Fund	1,765,230,779.88	147,102,561.99			147,102,561.99-			
BTL Payments	35,517,675,603.69	43,493,599,187.51			43,493,599,187.51-			
TOTAL RECURRENT EXPENDITURE	87,424,181,617.34	104,736,696,134.28	60,717,024,000.00	63,607,423,306.00	41,129,272,828.28-	65,705,900,000.00	61,801,805,308.00	64,326,351,554.00
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture	1,384,264,125.99	60,634,500.00	453,000,000.00	439,244,500.00	378,610,000.00+	765,500,000.00	784,000,000.00	865,500,000.00
02 Societal Re - Orientation	19,745,000.00	116,720,758.65	217,300,000.00	273,800,958.00	157,080,199.35+	129,360,000.00	167,050,000.00	70,350,000.00
03 Poverty Alleviation			991,700,000.00	78,000,000.00	78,000,000.00+	1,063,000,000.00	2,065,000,000.00	2,415,000,000.00
04 Improvement to Human Health	1,158,934,349.78	361,546,610.85	3,541,700,000.00	1,192,146,516.00	830,599,905.15+	3,794,226,000.00	1,495,160,000.00	1,435,075,000.00
05 Enhancing Skills and Knowledge	7,331,399,185.26	9,716,899,434.27	4,703,793,000.00	10,058,495,660.00	341,596,225.73+	4,091,912,000.00	3,490,229,459.00	3,412,274,163.00
06 Housing and Urban Development	103,974,954.00	43,621,650.00	1,473,650,000.00	428,776,650.00	385,155,000.00+	1,451,900,000.00	1,427,695,000.00	1,671,604,750.00
07 Gender			165,000,000.00	165,000,000.00	165,000,000.00+	207,500,000.00	202,993,000.00	121,000,000.00
08 Youth		1,600,000.00	70,000,000.00	70,000,000.00	68,400,000.00+	81,000,000.00	51,000,000.00	222,000,000.00
09 Environmental Improvement	1,541,779,068.49	60,093,356.00	2,600,582,416.00	156,922,914.00	96,829,558.00+	768,300,000.00	548,000,000.00	828,000,000.00
10 Water Resources and Rural Development	106,855,362.50	90,496,018.84	511,000,000.00	449,115,080.00	358,619,061.16+	684,500,000.00	1,237,000,000.00	1,135,000,000.00
11 Information Communication & Technology	38,905,650.00	21,864,023.12	808,060,000.00	395,353,365.00	373,489,341.88+	783,940,000.00	567,600,000.00	490,100,000.00
12 Growing the Private Sector	55,000.00	3,866,048.15	255,000,000.00	150,866,100.00	147,000,051.85+	365,300,000.00	733,000,000.00	434,000,000.00
13 Reform of Government and Governance	10,297,826,020.29	8,637,383,788.68	12,302,790,584.00	17,066,893,690.00	8,429,509,901.32+	17,410,375,000.00	17,467,613,176.00	13,761,110,000.00
14 Power	1,132,917,661.59	1,364,931,421.19	748,900,000.00	2,127,631,631.00	762,700,209.81+	1,111,530,000.00	1,857,270,000.00	2,087,700,000.00
17 Road	10,227,451,072.42	11,530,729,606.88	14,004,000,000.00	20,494,228,936.00	8,963,499,329.12+	10,785,000,000.00	16,138,000,000.00	13,438,000,000.00
Total Capital Expenditure by Program	33,344,107,450.32	32,010,387,216.63	42,846,476,000.00	53,546,476,000.00	21,536,088,783.37+	43,493,343,000.00	48,231,610,635.00	42,386,713,913.00
Total Expenditure (Budget Size)	120,768,289,067.66	136,747,083,350.91	103,563,500,000.00	117,153,899,306.00	19,593,184,044.91-	109,199,243,000.00	110,033,415,943.00	106,713,065,467.00
Budget Surplus/(Deficit)	7,529,067,741.99	16,055,980,535.77	14,099,525,901.00	11,209,126,594.00	4,846,853,588.17+	3,940,550,984.00	11,255,900,041.00	31,578,467,574.00
Financing of Deficit by Borrowing								
Internal Loans	9,366,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	5,000,000,000.00	7,000,000,000.00	9,100,000,000.00
External Loans	9,204,458,159.40	1,032,287,605.30	2,000,000,000.00	2,000,000,000.00	967,712,394.70-	6,000,000,000.00	6,000,000,000.00	4,950,000,000.00
Total Loans	18,570,458,159.40	1,032,287,605.30	4,000,000,000.00	4,000,000,000.00	2,967,712,394.70-	11,000,000,000.00	13,000,000,000.00	14,050,000,000.00
Closing Balance	26,099,525,901.39	17,088,268,141.07	18,099,525,901.00	15,209,126,594.00	1,879,141,193.47+	14,940,550,984.00	24,255,900,041.00	45,628,467,574.00

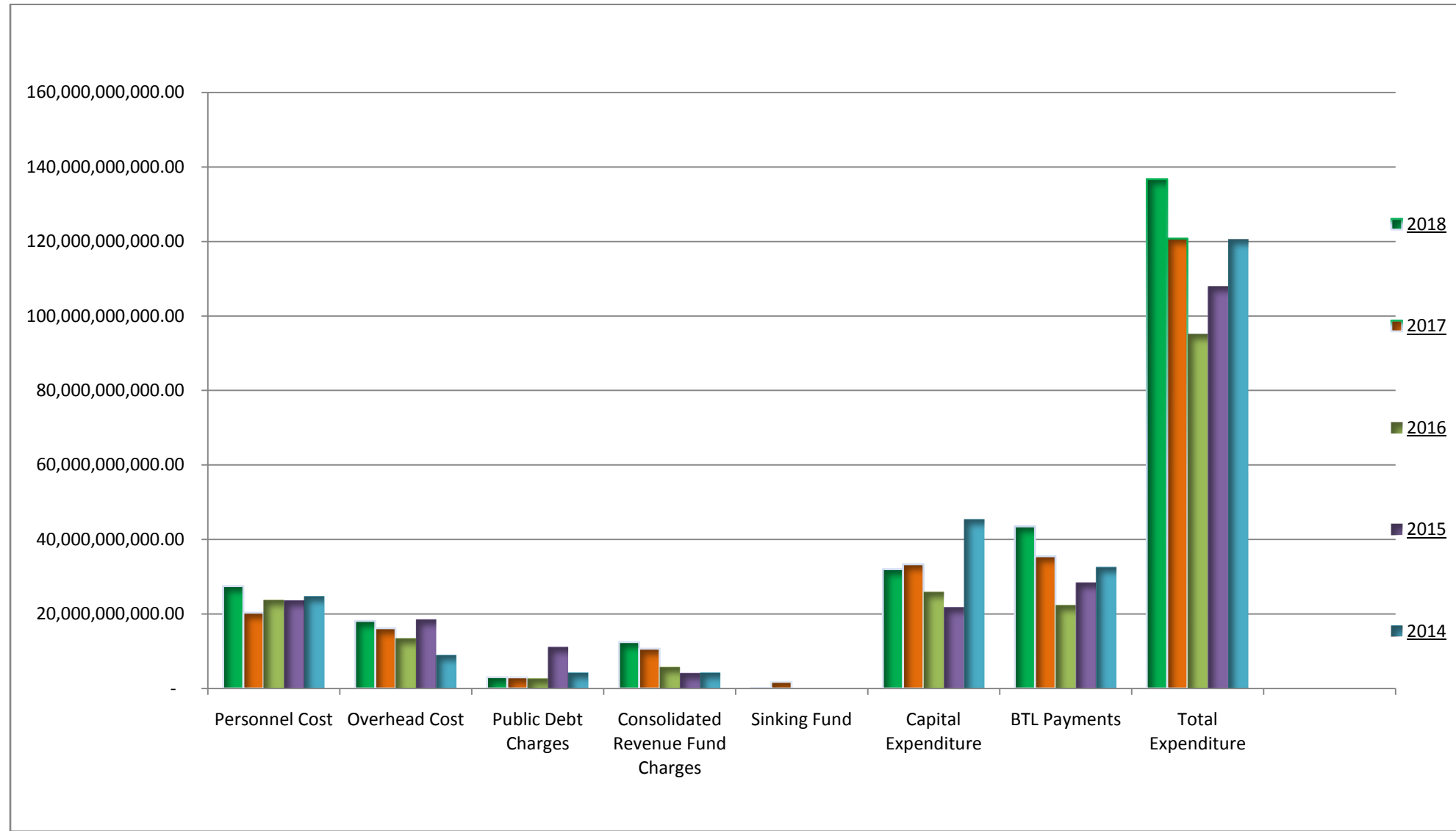
1.4 **FIVE YEARS FINANCIAL SUMMARY**

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
RECEIPTS					
Statutory Allocation	59,566,490,808.00	53,604,914,859.14	44,824,908,655.09	40,890,114,861.06	53,957,107,817.12
Independent Revenue	21,743,012,253.22	22,039,060,902.95	14,235,512,226.09	17,982,225,270.50	19,662,869,639.57
BTL Receipts	44,283,459,824.07	34,438,178,605.18	28,892,249,555.83	32,077,748,614.20	31,957,059,121.22
Capital Receipts	2,142,862,705.30	18,572,658,159.40	11,557,001,114.17	28,872,230,112.84	6,618,614,917.79
Total Receipts	127,735,825,590.59	128,654,812,526.67	99,509,671,551.18	119,822,318,858.60	112,195,651,495.70
PAYMENTS					
Personnel Cost	27,444,147,296.78	20,335,737,166.89	23,796,926,469.54	23,675,810,343.40	24,846,333,263.79
Overhead Cost	18,102,401,840.57	16,152,890,328.10	13,500,693,810.29	18,573,781,352.18	9,029,465,361.99
Public Debt Charges	3,078,138,118.71	2,958,586,443.97	2,723,681,003.30	11,160,209,418.51	4,330,410,850.14
Consolidated Revenue Fund Charges	6,716,131,217.66	5,074,894,389.89	5,844,786,783.79	4,196,920,275.95	4,283,406,103.94
Capital Expenditure	32,010,387,216.63	33,344,107,450.32	25,983,552,622.85	21,827,655,320.22	45,457,549,873.10
Service Wide Vote	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	43,493,599,187.51	35,517,675,603.69	22,425,021,945.42	28,486,448,201.03	32,617,717,177.43
Total Expenditure	136,747,083,350.91	120,768,289,067.66	95,148,362,455.93	107,920,824,911.29	120,564,882,630.39
CASH BALANCES					
Net Cash Surplus/(Deficit)	(9,011,257,760.32)	7,886,523,459.01	4,361,309,095.25	11,901,493,947.31	(8,369,231,134.69)
Opening Cash Balance	26,099,525,901.39	18,213,002,442.38	13,851,693,347.13	1,950,199,399.82	10,319,430,534.51
Closing 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

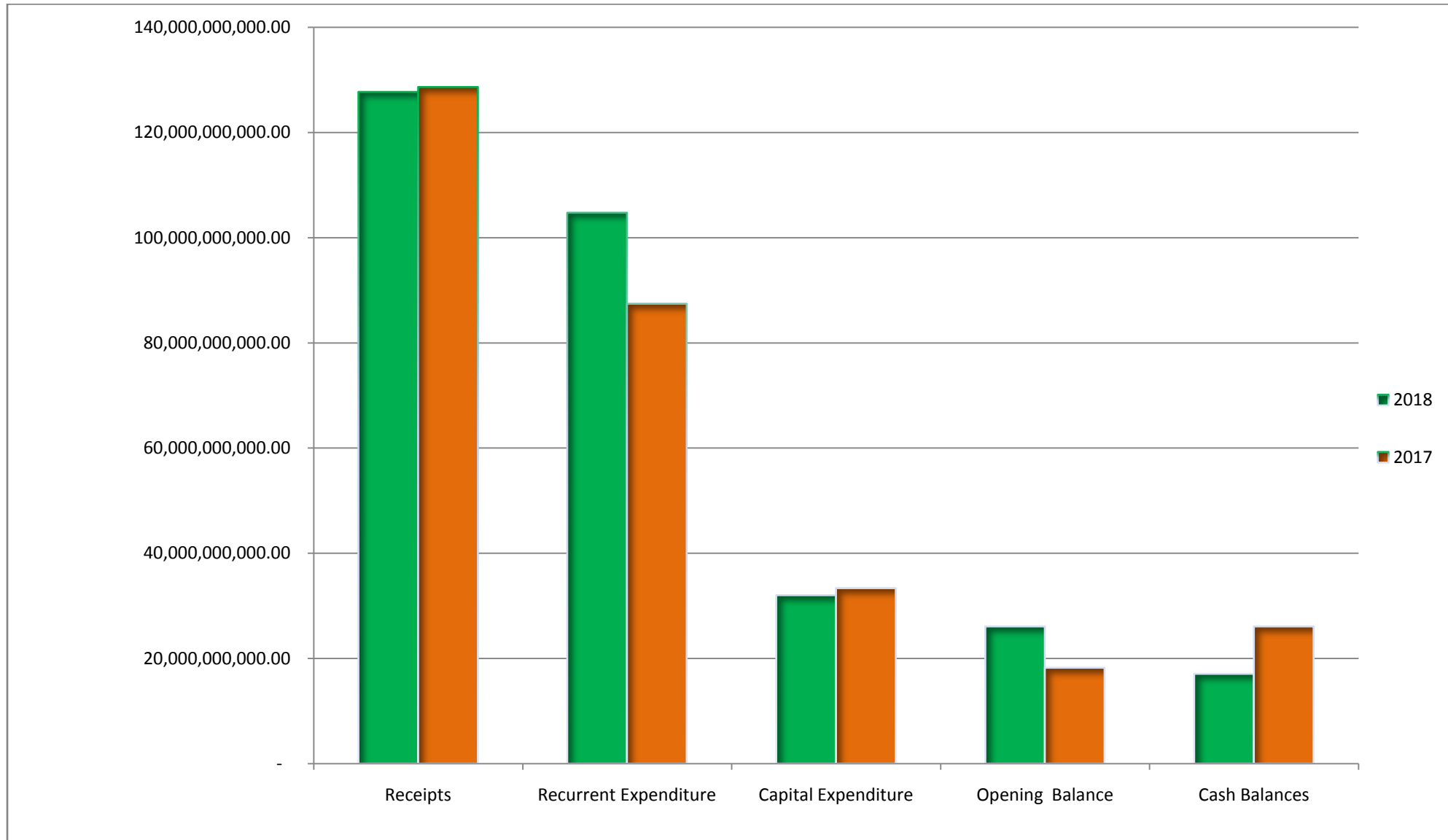
Actual Receipts for 5 Years



Actual Payments for 5 Years



Receipts and Payments 2018 and 2017



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 2018 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, Contractual Obligation, Pension and Gratuities Arrears of N18,053,228,794.57 has been accrued and stated in the Statement of Assets and Liabilities on page 30. 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 2018. 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, 2018.

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, 2018 and its operations for the year ended on that date.


Sir. Paschal I.P. Okolie (JP), FCNA, 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



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

Your Ref: _____
ENS/AUD/MF/S.910/II/54

Our Ref: _____
(Please address all letters to the Auditor-General)

9th April, 2019

AUDIT CERTIFICATE

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

The Finance (Control and Management) Act, 1958 now Cap F. 26 LFN, 2004 places responsibility on the Accountant-General of the State to prepare and submit for audit the financial report on the accounts of the Government ensuring that the financial report complies with the generally accepted accounting practice and standard. In compliance with this, the Accountant-General is responsible for establishing and maintaining adequate system of Internal Controls designed to provide reasonable assurances that transactions recorded are within the statutory authority, and that the use of all public financial resources has been properly recorded. It is the responsibility of the Auditor-General of the State, on the other hand, to express an independent opinion on the said Financial Report of the Accountant-General.

BASIS OF OPINION

In compliance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Audit Law, 2004 (Law of Enugu State), the audit was conducted in accordance with the National, International and Generally Accepted Auditing Standards and Guidelines. The standards required that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatements whether due to fraud or error. I also evaluated the over all adequacy of the presentation of information in the Financial Statements. In the course of the audit, I obtained necessary information and explanations that to the best of my knowledge and belief were necessary for the purpose of the audit and appropriate for my independent opinion.

OPINION

In my opinion, the report of the Accountant-General together with the Financial Statements to the best of my knowledge and belief gave a true and fair view of the financial transactions of Enugu State Government for the year ended 31st December, 2018 subject to the observations and comments as contained in this report.


OKORO LIVINUS U., CPA, FCNA.
AUDITOR-GENERAL

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2018	Actual 2017
Cash Flow From Operating Activities		₦	₦
Statutory Allocation		59,566,490,808.00	53,604,914,859.14
Independent Revenue	1	21,743,012,253.22	22,039,060,902.95
Total Receipts		81,309,503,061.22	75,643,975,762.09
Payments			
Employee Compensation	2	27,444,147,296.78	20,335,737,166.89
Social Benefits	3	6,716,131,217.66	5,074,894,389.89
Overhead Costs	4	18,102,401,840.57	16,152,890,328.10
Service Wide Vote		5,755,175,911.06	7,724,764,957.08
Transfers to Sinking Fund Investment		147,102,561.99	1,765,230,779.88
Transfer to Staff Welfare Fund			
Total Payments		58,164,958,828.06	51,053,517,621.84
Net Cash Flow from Operating Activities		23,144,544,233.16	24,590,458,140.25
Cash Flow From Investment Activities			
Economic Empowerment Through Agriculture		60,634,500.00	1,384,264,125.99
Societal Re-Orientation		116,720,758.65	19,745,000.00
Improvement to Human Health		361,546,610.85	1,158,934,349.78
Enhancing Skills and Knowledge		9,716,899,434.27	7,331,399,185.26
Housing and Urban Development		43,621,650.00	103,974,954.00
Youth		1,600,000.00	
Environmental Improvement		60,093,356.00	1,541,779,068.49
Water Resources and Rural Development		90,496,018.84	106,855,362.50
Information and Communication Technology		21,864,023.12	38,905,650.00
Growing the Private Sector		3,866,048.15	55,000.00
Reform of Government and Governance		8,637,383,788.68	10,297,826,020.29
Power		1,364,931,421.19	1,132,917,661.59
Road		11,530,729,606.88	10,227,451,072.42
Net Cash Flow from Investment Activities	5	32,010,387,216.63	33,344,107,450.32
Cash Flow from Financing Activities			
Proceeds from Aids and Grants		964,971,000.00	2,200,000.00
Proceeds from External Loans		1,032,287,605.30	9,204,458,159.40
Proceeds from Internal Loans			9,366,000,000.00
Proceeds from Other Capital Receipts		145,604,100.00	
Repayment of External Loans		499,457,009.27	480,965,897.45
Repayment of Internal Loans		2,578,681,109.44	372,022,494.36
Net Cash Flow From Financing Activities		935,275,413.41	17,719,669,767.59
Movement in Other Cash Equivalents			
BTL Receipts	6	44,283,459,824.07	34,438,178,605.18
BTL Payments	7	43,493,599,187.51	35,517,675,603.69
Total		789,860,636.56	1,079,496,998.51
Net Surplus/(Deficit) for the Year		(9,011,257,760.32)	7,886,523,459.01
Opening Cash Balance		26,099,525,901.39	18,213,002,442.38
Closing Cash Balance	8	17,088,268,141.07	26,099,525,901.39

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2018	Actual 2017
Liquid Assets		₦	₦
Treasuries and Banks	8	17,088,268,141.07	26,099,525,901.39
Sub Total		17,088,268,141.07	26,099,525,901.39
Investments and Other Assets			
Investments	9	3,572,564,758.67	794,407,966.73
Sinking Fund Investments			2,357,597,621.87
Liability Over Assets	10	90,069,867,732.13	85,394,020,127.33
Sub Total		93,642,432,490.80	88,546,025,715.93
Total Assets		110,738,753,550.49	114,645,551,617.32
Public Funds			
Consolidated Revenue Fund	11	15,076,725,034.68	24,655,615,704.56
Capital Development Fund	12	2,011,543,106.39	1,443,910,196.83
Sub Total - Public Funds		17,088,268,141.07	26,099,525,901.39
Liabilities			
Internal Loans	13	36,979,839,053.85	37,410,783,255.91
External Loans	14	38,610,364,642.38	36,023,275,771.45
State Pension & Gratuity	15	18,052,228,794.57	15,111,966,688.57
Sub Total: Liabilities		93,642,432,490.80	88,546,025,715.93
Public Fund + Liabilities		110,738,753,550.49	114,645,551,617.32

**STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND**

	Note	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦		₦	₦	₦
Opening Balance		17,729,401,454.79	24,655,615,704.56	24,655,615,704.00	24,655,615,704.00	0.56+	12,892,017,748.00	12,892,017,748.00	24,196,486,690.00
Add: Revenue									
Statutory Allocation		53,604,914,859.14	59,566,490,808.00	59,063,500,000.00	59,063,500,000.00	502,990,808.00+	65,965,243,000.00	70,096,000,000.00	73,065,000,000.00
Sub Total: Statutory Allocation		53,604,914,859.14	59,566,490,808.00	59,063,500,000.00	59,063,500,000.00	502,990,808.00+	65,965,243,000.00	70,096,000,000.00	73,065,000,000.00
Independent Revenue:									
Direct Taxes	16	8,026,860,658.53	8,868,178,294.39	14,410,279,650.00	14,410,279,650.00	5,542,101,355.61-	11,902,222,000.00	14,409,446,000.00	17,101,705,000.00
Licenses	17	152,599,257.00	399,658,210.04	428,546,570.00	428,546,570.00	28,888,359.96-	293,600,000.00	349,998,000.00	357,000,000.00
Fees	20	7,971,572,693.66	9,216,987,985.58	10,129,210,100.00	10,129,210,100.00	912,222,114.42-	9,286,333,000.00	10,058,661,000.00	10,783,961,000.00
Fines	21	776,867,963.00	252,829,453.50	1,759,102,000.00	1,759,102,000.00	1,506,272,546.50-	1,011,324,000.00	47,665,000.00	59,384,000.00
Sales	22	446,642,226.62	674,420,404.55	509,885,180.00	1,109,885,180.00	435,464,775.45-	914,608,000.00	1,500,652,000.00	1,293,366,000.00
Earnings	23	63,061,090.95	160,282,197.39	206,410,500.00	206,410,500.00	46,128,302.61-	354,070,000.00	255,359,000.00	254,557,000.00
Rent of Government Building	24	114,388,060.50	218,903,871.33	145,574,000.00	145,574,000.00	73,329,871.33+	173,936,000.00	232,007,000.00	311,886,000.00
Rent on Government Lands	25	461,679,926.13	223,055,406.20	523,527,000.00	523,527,000.00	300,471,593.80-	283,000,000.00	387,500,000.00	443,000,000.00
Repayments	26	2,296,998,957.00	1,384,177,731.66	400,000.00	400,000.00	1,383,777,731.66+	2,580,200,000.00	3,097,220,000.00	3,717,230,000.00
Interest Earned	28	579,438,823.61	209,359,134.12	304,052,000.00	304,052,000.00	94,692,865.88-	279,667,000.00	281,787,000.00	283,824,000.00
Re-Imbursement	29	0.98	1,115.44		9,000,000,000.00	8,999,998,884.56-			
Miscellaneous	30	1,148,951,244.97	135,158,449.02	1,583,013,000.00	2,683,013,000.00	2,547,854,550.98-	655,040,000.00	759,070,000.00	864,300,000.00
Sub Total: Independent Revenue		22,039,060,902.95	21,743,012,253.22	30,000,000,000.00	40,700,000,000.00	18,956,987,746.78-	27,734,000,000.00	31,379,365,000.00	35,470,213,000.00
BTL Receipts	31	34,438,178,605.18	44,283,459,824.07			44,283,459,470.47+			
Total Funds Available		127,811,555,822.06	150,248,578,589.85	113,719,115,704.00	124,419,115,704.00	25,829,462,532.25+	106,591,260,748.00	114,367,382,748.00	132,731,699,690.00
Less: Expenditure									
Employee Compensation	32	20,335,737,166.89	27,444,147,296.78	26,089,788,846.00	28,376,850,968.00	932,703,671.22+	29,062,794,846.00	25,746,412,208.00	27,747,845,180.00
Government Contribution to Pension	33								
Overhead Charges	34	16,152,890,328.10	18,102,401,840.57	18,826,010,000.00	19,331,496,898.00	1,229,095,057.43+	21,843,880,000.00	21,629,593,100.00	21,652,706,374.00
Consolidated Revenue Fund Charges	35	13,652,647,738.78	15,549,445,247.43	15,801,225,154.00	15,899,075,440.00	349,630,192.57+	14,799,225,154.00	14,425,800,000.00	14,925,800,000.00
BTL Payments	36	35,517,675,603.69	43,493,599,187.51			43,493,599,187.51-			
Sub Total: Recurrent Expenditure		85,658,950,837.46	104,589,593,572.29	60,717,024,000.00	63,607,423,306.00	40,982,170,266.29-	65,705,900,000.00	61,801,805,308.00	64,326,351,554.00
Total Expenditure		85,658,950,837.46	104,589,593,572.29	60,717,024,000.00	63,607,423,306.00	40,982,170,266.29-	65,705,900,000.00	61,801,805,308.00	64,326,351,554.00
Operating Balance		42,152,604,984.60	45,658,985,017.56	53,002,091,704.00	60,811,692,398.00	15,152,707,734.04-	40,885,360,748.00	52,565,577,440.00	68,405,348,136.00
Appropriation and Transfers									
Transfer to Capital Development Fund		15,731,758,500.16	30,435,157,420.89	35,346,476,000.00	46,046,476,000.00	15,611,318,579.11+	27,993,343,000.00	28,369,090,750.00	24,000,000,000.00
Transfer to Sinking Fund		1,765,230,779.88	147,102,561.99			147,102,561.99-			
Sub Total: Transfers		17,496,989,280.04	30,582,259,982.88	35,346,476,000.00	46,046,476,000.00	15,464,216,017.12+	27,993,343,000.00	28,369,090,750.00	24,000,000,000.00
Closing Balance		24,655,615,704.56	15,076,725,034.68	17,655,615,704.00	14,765,216,398.00	311,508,283.08+	12,892,017,748.00	24,196,486,690.00	44,405,348,136.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦		₦	₦	₦
Opening Balance		483,600,987.59	1,443,910,196.83	1,443,910,197.00	1,443,910,196.00	0.83+	2,048,533,236.00	2,048,533,236.00	59,413,351.00
Add Revenue:									
Transfer from Consolidated Revenue Fund		15,731,758,500.16	30,435,157,420.89	35,346,476,000.00	46,046,476,000.00	15,611,318,579.11-	27,993,343,000.00	28,369,090,750.00	24,000,000,000.00
Aids and Grants		2,200,000.00	964,971,000.00	2,000,000,000.00	2,000,000,000.00	1,035,029,000.00-	4,000,000,000.00	4,223,400,000.00	4,655,420,000.00
External Loans		9,204,458,159.40	1,032,287,605.30	2,000,000,000.00	2,000,000,000.00	967,712,394.70-	6,000,000,000.00	6,000,000,000.00	4,950,000,000.00
Internal Loans		9,366,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	5,000,000,000.00	7,000,000,000.00	9,100,000,000.00
Other Capital Receipts			145,604,100.00	500,000,000.00	500,000,000.00	354,395,900.00-	500,000,000.00	650,000,000.00	845,000,000.00
Sub Total: Capital Receipts		34,304,416,659.56	32,578,020,126.19	41,846,476,000.00	52,546,476,000.00	19,968,455,873.81-	43,493,343,000.00	46,242,490,750.00	43,550,420,000.00
Total Capital Revenue Available		34,788,017,647.15	34,021,930,323.02	43,290,386,197.00	53,990,386,196.00	19,968,455,872.98-	45,541,876,236.00	48,291,023,986.00	43,609,833,351.00
Less: Capital Expenditure									
General Public Services	37	8,159,518,162.69	2,885,766,616.15	6,385,401,584.00	5,896,617,927.00	3,010,851,310.85+	6,756,255,000.00	8,630,158,129.00	6,230,142,000.00
Defence	38			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	
Public Order and Safety	39	19,745,000.00	58,712,260.50	406,270,000.00	238,754,910.00	180,042,649.50+	1,189,220,000.00	412,500,000.00	500,400,000.00
Economic Affairs	40	13,939,948,763.11	16,422,087,546.87	21,462,935,000.00	29,730,897,051.00	13,308,809,504.13+	18,993,812,000.00	26,771,893,000.00	23,534,450,000.00
Environmental Protection	41	1,541,779,068.49	413,864,952.15	2,607,002,416.00	468,394,510.00	54,529,557.85+	2,887,300,000.00	2,973,000,000.00	3,056,500,000.00
Housing and Community Amenities	42	978,348,203.19	1,886,510,695.45	2,728,950,000.00	3,551,077,674.00	1,664,566,978.55+	3,736,900,000.00	2,864,195,000.00	2,538,104,750.00
Health	43	1,158,934,349.78	362,648,010.85	3,782,674,000.00	1,140,847,916.00	778,199,905.15+	3,952,726,000.00	1,696,780,000.00	1,521,800,000.00
Recreation Culture and Religion	44		82,541,928.30	187,120,000.00	204,867,080.00	122,325,151.70+	223,950,000.00	195,900,000.00	343,150,000.00
Education	45	7,545,833,903.06	9,898,255,206.36	5,146,123,000.00	12,175,018,932.00	2,276,763,725.64+	5,443,380,000.00	4,304,684,506.00	4,372,167,163.00
Social Protection	46			115,000,000.00	115,000,000.00	115,000,000.00+	289,800,000.00	342,500,000.00	265,000,000.00
Total Capital Expenditure by Main Functions		33,344,107,450.32	32,010,387,216.63	42,846,476,000.00	53,546,476,000.00	21,536,088,783.37+	43,493,343,000.00	48,211,610,635.00	42,361,713,913.00
Closing Balance		1,443,910,196.83	2,011,543,106.39	443,910,197.00	443,910,196.00	1,567,632,910.39+	2,048,533,236.00	79,413,351.00	1,248,119,438.00

NOTES TO CASH FLOW STATEMENT

	Actual 2018	Actual 2017
Note 1 - Independent Revenue	₦	₦
Taxes	8,868,178,294.39	8,026,860,658.53
Licenses	399,658,210.04	152,599,257.00
Fees	9,216,987,985.58	7,971,572,693.66
Fines	252,829,453.50	776,867,963.00
Sales	674,420,404.55	446,642,226.62
Earnings	160,282,197.39	63,061,090.95
Rent on Government Property	218,903,871.33	114,388,060.50
Rent on Lands Other General	223,055,406.20	461,679,926.13
Repayments General	1,384,177,731.66	2,296,998,957.00
Interest	209,359,134.12	579,438,823.61
Re-Imbursements	1,115.44	0.98
Micellaneous	135,158,449.02	1,148,951,244.97
Total	21,743,012,253.22	22,039,060,902.95
Note 2 - Compensation of Employees		
Salaries and Wages	18,257,173,289.97	11,817,857,916.79
Allowances	9,143,296,658.03	8,505,982,070.38
Social Contributions	43,677,348.78	11,897,179.72
Total	27,444,147,296.78	20,335,737,166.89
Note 2A - Salaries and Wages		
Basic Salary	18,249,023,890.80	11,759,730,942.28
Overtime Payments	6,929,399.17	31,324,389.59
Consolidated Revenue Fund Charges - Salaries	500,000.00	16,197,562.92
Wages	720,000.00	10,605,022.00
Total	18,257,173,289.97	11,817,857,916.79
Note 2B - Social Contributions		
Government Contribution to Pension	16,911,932.33	682,304.00
Employer's Compensation Fund	4,825,361.58	1,404,394.73
Housing Fund Contribution	21,940,054.87	9,810,480.99
Total	43,677,348.78	11,897,179.72
Note 3 - Social Benefits		
Gratuity	974,016,837.63	108,016,086.38
Pension	5,742,114,380.03	4,963,760,469.91
Death Benefits		3,117,833.60
Total	6,716,131,217.66	5,074,894,389.89

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Actual 2018	Actual 2017
Note 4 - Overhead Costs:	₦	₦
Transport and Travelling	1,338,793,342.32	1,612,369,076.27
Utilities	955,411,351.13	402,188,887.91
Material and Supplies	1,845,322,849.42	1,930,917,896.43
Maintenance Services	2,045,164,547.23	2,074,770,172.10
Training	246,249,853.50	197,808,726.53
Other Services	5,310,158,553.49	4,648,650,481.10
Consulting & Professional Services	591,630,040.18	533,452,507.86
Fuel and Lubricants	904,704,430.36	677,648,732.53
Financial Charges	588,164,511.19	442,385,137.32
Miscellaneous Expenses	4,043,597,027.52	3,512,687,166.92
Staff Loans and Advances	219,912,984.23	117,946,543.13
Local Grants and Contributions	13,292,350.00	2,065,000.00
Total	18,102,401,840.57	16,152,890,328.10
Note 5 - Net Cash Flow from Investing Activities		
Capital Expenditure by Administrative Sector	2,357,170,582.93	2,477,805,553.50
Capital Expenditure by Economic Sector	18,527,512,167.84	20,514,495,475.49
Capital Expenditure by Law and Justice	205,497,320.50	75,763,496.00
Capital Expenditure by Regional Sector	12,500,000.00	18,034,200.00
Capital Expenditure by Social Sector	10,907,707,145.36	10,258,008,725.33
Total	32,010,387,216.63	33,344,107,450.32
Note 5A - Net Cash Flow From Investment Activities		
Purchase of Fixed Assets General	2,609,437,126.38	2,710,807,144.51
Construction and Provision of Fixed Assets General	14,301,728,860.62	10,492,896,350.99
Rehabilitation and Repairs of Fixed Assets General	4,671,434,627.67	5,065,112,685.30
Preservation of the Environment Genral	978,000.00	
Acquisition of Non Tangible Assets	10,426,808,601.96	15,075,291,269.52
Total	32,010,387,216.63	33,344,107,450.32
Note 5B - Analysis of Capital Expenditure by Geo Location		
Enugu East Senatorial Zone	31,548,909,801.12	30,453,952,444.89
Enugu North Senatorial Zone	271,696,484.00	1,850,158,991.01
Enugu West Senatorial Zone	189,781,148.63	1,039,996,014.42
Total	32,010,387,433.75	33,344,107,450.32
Note 6 - BTL Reciepts		
6a - BTL Receipts - Local Government Allocation		
Enugu East	1,485,209,818.48	861,423,469.14
Enugu North	1,333,273,606.27	797,643,359.39
Enugu South	1,319,734,782.48	716,296,060.75
Isi Uzo	1,454,321,523.55	1,052,714,926.07
Nkanu West	1,334,632,627.15	899,799,675.72
Igbo Etiti	1,373,842,882.57	869,793,451.40

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Actual	Actual
	2018	2017
	₦	₦
Igbo Eze North	1,328,524,041.97	778,938,747.48
Igbo Eze South	1,329,615,295.84	881,790,664.72
Nkanu East	1,278,306,929.65	839,568,649.58
Nsukka	1,356,724,722.56	742,925,664.27
Udenu	1,206,844,396.21	773,483,809.39
Uzo Uwani	1,165,263,582.20	645,299,324.09
Awgu	1,438,362,956.68	1,117,831,916.50
Aninri	1,157,075,390.47	768,032,533.81
Ezeagu	1,364,555,290.64	878,083,034.73
Oji River	1,202,975,212.15	804,336,553.28
Udi	1,326,525,578.83	926,641,858.74
Sub Total	22,455,788,637.70	14,354,603,699.06
6b - BTL Receipts		
Deposit	290,854,706.44	112,874,642.55
With Holding Taxes due to Federal Inland Revenue Service	571,655,650.40	607,666,003.03
VAT to Federal Inland Revenue Service	559,914,116.44	603,296,494.54
Union Deductions	1,243,495,512.44	1,315,295,777.59
Loan Deduction for Salary Other Deduction for Payroll	41,911,415.27	2,028,271.23
Monthly Net Total Salary Control Accounts	18,008,515,850.47	15,856,403,793.94
Difference in Payroll Summary	31,652,787.71	
Refund of Deduction @ Source - Bailout		416,366,180.56
Deduction @ Source - Excess Crude Loan	1,079,671,147.20	1,169,643,742.68
Sub total	21,827,671,186.37	20,083,574,906.12
Total BTL Receipts	44,283,459,824.07	34,438,178,605.18
Note 7 - BTL Payments		
7a - BTL Payment - Local Government Allocation		
Enugu East	1,485,209,818.46	861,423,469.14
Enugu North	1,333,273,606.28	797,643,359.39
Enugu South	1,319,734,782.47	716,296,060.75
Isi Uzo	1,454,321,523.51	1,052,714,926.07
Nkanu West	1,334,632,627.11	899,799,675.72
Igbo Etiti	1,373,842,882.59	869,793,451.40
Igbo Eze North	1,328,524,041.99	778,938,747.48
Igbo Eze South	1,329,615,295.85	881,790,664.72
Nkanu East	1,278,306,929.61	839,568,649.58
Nsukka	1,356,724,722.51	742,925,664.27
Udenu	1,206,844,396.19	773,483,809.39
Uzo Uwani	1,165,263,582.19	645,299,324.09
Awgu	1,438,362,956.66	1,117,831,916.50
Aninri	1,157,075,390.43	768,032,533.81
Ezeagu	1,364,555,290.60	878,083,034.73
Oji River	1,202,975,212.17	804,336,553.28
Udi	1,326,525,578.87	926,641,858.74
Sub Total	22,455,788,637.49	14,354,603,699.06

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Actual	Actual
	2018	2017
	₦	₦
7b - BTL Payment		
With-Holding Taxes due to FIRS	764,861,107.08	584,808,469.56
VAT Due to FIRS	723,138,794.95	633,930,049.49
Union Dues Deductions/Remittance	305,829,193.21	286,803,449.61
Loans Deduction from Salary	143,402,485.45	45,120,034.07
Monthly Net Pay Control Accounts	18,000,000,000.00	18,026,399,978.66
Deduction @ Source - Bailout		416,366,180.56
Deduction @ Source - Excess Loan	1,079,671,147.20	1,169,643,742.68
Difference in Payroll Summary	20,907,822.13	
Sub total	21,037,810,550.02	21,163,071,904.63
Total BTL Payments	43,493,599,187.51	35,517,675,603.69
Note 8 - Closing Balance		
FBN Capital A/C: 2016632532	15,681,584.74	132,193,659.24
FBN Salary A/C: 2016263648	987.65	
FBN FAAC A/C: 2016570124	69.91	
FBN Over Head A/C: 2015838416	405,894,187.26	602,035,351.76
FBN Reserve A/c No 2010484959	189.31	
Sterling Bank Salary A/C No. 0020521629	23,149,841.92	15,078,781.34
Sterling Bank Capital - A/C No. 0022790614		1,602,138.16
FCMB Other Charges A/C No. 1498374016	407,263.28	
FCMB Payment Account No. 1723705011	70,080,618.62	121,505,141.21
FCMB IGR POOL ACCOUNT No. 1267020010	6,930,907.45	
FCMB Reserve A/C No. 1726148013	18.93	
FCMB Capital A/C No. 1498374023		1,002,702.33
Fidelity Bank Police Reform Programme A/C No:5030046722		7,133,717.00
Zenith Bank (Grants &Sub) A/c: 1010943248	172,889,949.98	10,148,573.48
Skye Bank Cap A/C II No. 1750016287		2,347,892.82
Eco Bank Gratuity & Pension A/c No: 229204822	22,158,721.50	21,675,562.68
Umuchinemere MFB TAXI Schem A/C II No: 1020014265		2,492,788.32
Umuchinemere MFB Coal City Carb A/C II No: 1020014455		3,618,112.17
Umuchinemere MFB Coal City Carb A/C III No: 1020015261		9,458,667.56
UBA VAT A/C 1018609458	1,019,403,455.00	1,168,936,510.62
UBA SAL ADMIN I A/C 1018880596	95,811.32	95,502,324.85
UBA FAAC A/C 1018791104	3,288,513,042.18	10,787,847,051.85
UBA CAP A/C 1018803232	490,271,618.69	1,100,859,195.41
UBA O/H A/C No 1018891822	80,817,135.00	49,589,501.66
FBN - Other Charges - A/c 2029696389	815,909,384.40	111,390,434.54
UBA SAL ADMIN II A/C NO 1019100316	767,555,083.11	910,525,800.24
JAAC - SRA Fidelity Bank A/c No 5030064966	2,348,996,975.99	318,456,972.26
JAAC - VAT Fidelity Bank A/c No 5030064973	690,615,519.90	10,348,092.26
JAAC - Excess Crude Fidelity Bank A/c No 5030064980	210,803.50	210,817.50
FBN Reserve A/C No 202913976	27,519,807.44	83,576,501.30
Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579	114,065,771.43	203,072,171.42
Fidelity Bank - Bail Out Account	869,458,498.52	870,861,856.45

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Actual	Actual
	2018	2017
	₦	₦
FBN IGR Pool Account No 2029139369	1,405,465,992.38	1,164,348,871.38
Fidelity Bank - Pensions - A/c No. 5030070075	299,314,865.85	219,194,936.45
Budget Support Facility - UBA A/c No 1019647978	2,917,954.60	944,749,850.98
Access Bank - ENSG Infrastructure Capital Acct - 0701193964	4,434,565.66	4,434,575.61
JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807	86,497,242.44	715,575,020.02
UBA - 10208415050 - ENSG Community Development Grants	523,176,577.96	2,249,991,000.00
UBA Stabilization Account - Acct. No. 1020450785	50.00	106,293,773.91
Fidelity Bank - ENSG Reserve Account 5030013320	1,233,317,761.88	1,159,655,081.42
Zenith Bank Dollar Dedicated Account 1011842025	6,916,365.00	
Call Deposit - Fidelity Bank - London Paris Fund	1,203,518,917.97	1,084,011,819.94
Office of the Executive Governor - First Bank	116,119,633.81	75,661,730.37
Office of the Executive Governor - UBA - A/C 1018887731	11,510,457.88	1,053,388.24
Office of the Dep Governor - FBN Acct No 2031153906	612.00	2,013.00
Enugu State Emergency Mgt Agency - UBA - 1015709230	2,050.19	(41,025.52)
Office of the Secretary to the State Govt -FCMB - 3242378015	10,465,379.14	
Liaison Office Lagos - Keystone Bank A/c No. 1002383098	7,560,121.35	7,323,000.00
Enugu State Liaison Office Abuja - Keystone Bk - 1002823280	5,001.44	11,950.19
State Action Committee on Aids (ENSACA) UBA - 1002300062	1,122.37	6,297.41
Project Dev & Implementation Dept - Keystone Bk - 1001175528	725.38	271.55
State House of Assembly - Zenith Bank - 1010181396	22,910.77	895.77
Ministry of Youth & Sports - FBN - A/C No. 2021691010		(724.95)
Min of Gendre Affrs & Soc Dev. UBA - 1019385667	617.86	391.36
Min of Agric & Natural Res. - Keystone Bank - 1002172036	105.60	199.60
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 - Cash & Bank	49,508,090.62	41,875,136.59
Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank	(612.05)	94.00
Forestry Commission - Keystone Bank A/C No 1001176628	830.87	688.87
Ministry of Education - Keystone BanK - 1006379503	2,556.95	820.80
ENSUBEB- Zenith Bank - A/C 1015111990	8,567,895.65	19,756,390.30
Enugu State Library Board - Keystone Bank - 1001348294	1,751.65	(1,468,910.01)
Enugu State Library Board - Zenith Bank - 1012685661	1,772,792.01	
EDC - Zenith Bank. A/c No 1014525873 - Jnr WAEC	30,330,633.00	
EDC - FBN A/C No. 2029791875	851,792.25	471.22
Agency for Mass Literacy - Keystone BanK - 1002882986	27.97	12.02
Special Education Centre Oji-River - Cash & Bank	17,180.86	10,000.00
Special Education Centre Ogbete - Cash & Bank	6.80	1,456.64
Enugu State College of Education (Tech) Zenith 1011060997	1,373,701.50	
Enugu State College of Education (Tech) Zenith - 1011044867	89,514,849.73	
University of Science & Tech (ESUT) Fidelity BK - 5030066379	11,981,315.25	
Post-Primary Schools Mgt Board (PPSMB) - FBN - 5030062515	34,579,428.02	
Post-Primary Schools Mgt Board (PPSMB)-Sterling 0066728909	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	589.00
State Science Tech & Voc. Sch Board - Access - 0733699461	786,047.70	

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Actual	Actual
	2018	2017
	₦	₦
Institute of Management and Technology (IMT) Cash & Bank	16,862,207.50	995,605,154.44
The State Judiciary - O/H Zenith Bank - 1012349284	25,142,535.27	4,122,721.94
The State Judiciary - Cap. Zenith Bank - 1012196990	27,645,293.00	18,626,830.50
The State Judiciary - P/E Zenith Bank - 1014090580	4,510.01	297,721.98
Judicial Service Commission - Zenith Bank 1010191386	217.12	
JSC - Zenith Bank Capital - 1014233523	716.12	316.21
Ministry of Finance - FBN A/C No 2031675303	493.00	417.00
Office of the State Accountant- General - Zenith Bank	64.64	
Board of Internal Revenue - UBA A/C 1001155942	1,789.74	3,020,571.73
Enugu State Gaming Commission - Keystone Bank 1002171936	68.45	612.45
Ministry of Health - Keystone Bank - 1002295546	10,982.78	10,501.18
Ministry of Health - Eco Bank - 2292046538	60,655,865.42	55,608,553.69
Ministry of Health - Zenith Bank -1012027177	1,686,715.95	
Ministry of Health - Zenith Bank - 1012082215	163,944,983.47	167,751,213.22
Ministry of Health - First Bank - 2018118151		7,621.25
ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206	4,291,239.14	12,498,593.46
ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213	2,168,007.51	
ESUT College of Medicine (Teach. Hosp) FBN - 2006068860	74,982.18	
Cash Book - ESUT Specialist Hospital (Parklane)	258,583,053.45	52,660,336.00
State Health Board (SHB) - FCMB	587.07	618.87
PHCDA - Zenith Bank A/C 1015301872	1,794.50	8,487.00
Ministry of Commerce and Industry - Keystone 1002171967	8,956,525.75	23,150,318.25
Small Medium Scale Enterprises Promotion - FBN 5030080175	3,228,461.00	2,000.00
Min of Information - Fidelity Bank - 5030062618	35.50	8,450.00
ESBS/TV - Cash & Bank	5,355,671.66	30,057.00
Gov't Printing & Stationery Dept. (Govt Press) - 1001176374	670.99	168.00
Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank	(351,890.47)	2,352,990.45
Fire Service Dept - Zenith Bank - A/c No 1014520531		16,736.39
HOS - Ecobank Bank - A/c. 0016822558		105,000.00
HOS - Zenith Bank - A/c. 1012185642	17,637,300.73	927,475.96
Establishment Pension & Training - Keyston - A/c 101175212	8.93	
Min of Spec Duties & Intergovt Affairs - Zenith 1014409472	84.18	2,199.23
Local Government Pension Board - Cash and Bank		218,466,187.23
Staff Development Center - UBA -1018001069	985.71	2,328.17
Ministry of Justice - FBN - AC No.2031498302	3,121.45	47,507,602.95
Legal Aids Council - Cash & Bank		(105,000.00)
Citizens Rights & Mediation Centre - Zenith Bank -1010930350	225.61	451.22
Enugu State Customary Court - FCMB - 0835406054	201,508.19	671.46
Enugu State Customary Court of Appael - FCMB - 0835406061		6,177.94
Cash and Bank - Enugu State Justice Reform Team - Diamond	32,000.00	
Ministry of Labour and Productivity - FBN -2020362474	1,896.00	1,631.00
Ministry of Science and Technology - Zenith Bank -1014366171	(353.60)	446.47
Min of Science and Tecnology - FBN		150.00
Min of Transport - FCMB - 2525755011	5,541.71	0.66
ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472	585,669.76	(186.62)
Coal City Transport - UBA PLC A/C NO 1015852301		1,381.73

NOTES TO CASH FLOW STATEMENT – CONT'D.

	Actual 2018	Actual 2017
	₦	₦
Coal City Transport - Fidelity Bank Plc. (5030072574)	49.21	
Rural Electrification Board (REB) - UBA - 1001046712	3,214.42	
Rural Electrification Board (REB) - Zenith 1010268284	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	14,213.75	
Ministry of Works and Infrastructure - Zenith Bank	221.13	829.88
Cash & Bank - Min of Works and I - Zenith Bank 1016054883	400.00	2,040.00
Ministry of Environment - Zenith Bank - 1011745315	14,850.00	47,184.67
Enugu State Waste Management Authority (ESWAMA) - Cash & Bank	(5,725.22)	52,916,561.48
Ministry of Culture and Tourism - UBA - 1019216734	100,000.00	20,925.28
Ministry of Culture & Tourism - Zenith Bank A/C 1015178922	13,168.50	3,500.00
Council for Arts and Culture - Cash and Bank	1,505.16	22,993.71
State Economic Planning Commission - Ecobank - OHC		0.37
Bureau of Statistics - Zenith Bank - 1014434155	0.91	50.00
Rangers Mgt Corptn - JAAC - Diamond Bank A/c 0027885636	115,665.65	
Rangers Mgt Corptn - Zenith Bank - Subv - A/c 1011296343	426,587.14	
State Auditor Gen - Cash & Bank - EEC Bank -1193066845	3.20	0.46
Local Govt. Audit - Keystone Bank A/c -1002171974	445.30	
Civil Service Commission - FCMB - 1480240011	2,751.26	
Enugu State Independent Electoral Comm - ZBN -1011757976	11,559.59	84,051.86
Ministry of Local Govt Matters - Heritage Bank - 6000467303	248.65	481.92
Mini of Water Resources - Zenith Bank - 1014533584	2,289.42	
Enugu State Water Corporation- Zenith Bank A/c No.1010260738	11,393,375.91	9,235,947.67
State Rural Water Supply & Sanit. Agency - FBN - 2004531809	35,876.69	(3,679.50)
Ministry of Housing - FBN - 2019824165	386.00	21.00
Ministry of Rural Development - FBN - 2023482142	1,994.30	2,964.30
Ministry of Rural Development - Zenith Bank 1014520531	1,940.10	
Community Development Agency - Keystone Bank - 1000280564	132.28	2,840.32
Min of Lands & Urban Dev - Union Bank Overhead - 0045824178	171.04	
Min of Lands & Urban Dev - Union Bank Capital Acc 0045824174	5,159.14	
Ministry Chieftaincy Matters - UBA - 1010181976	1,785.00	390,892.53
Ministry of Inter Ministerial Affairs - FBN - 2019998550	684.40	250.90
Budget and Planning - Keystone Bank A/c No. 1001179791	4.77	781.82
Min of Enugu Cap Territory - UBA A/c - 1014024310	1,238.88	1,831.73
Min of Capt Ter - Zenith Bank - A/c No 1015034734	37,236.48	137,415.99
Min of Human Dev. & Poverty Reduction - K/Stone 1310006013	31.66	
Cash and Bank - YSFON - Heritage Bank A/C 6000429134	1,511.74	40,122.00
Sub-Total	17,088,267,787.47	26,099,525,901.39

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2018	Actual 2017
	₦	₦
Note 8 - Treasuries and Banks		
FBN Capital A/C: 2016632532	15,681,584.74	132,193,659.24
FBN Salary A/C: 2016263648	987.65	
FBN FAAC A/C: 2016570124	69.91	
FBN Over Head A/C: 2015838416	405,894,187.26	602,035,351.76
FBN Reserve A/c No 2010484959	189.31	
Sterling Bank Salary A/C No. 0020521629	23,149,841.92	15,078,781.34
Sterling Bank Capital - A/C No. 0022790614		1,602,138.16
FCMB Other Charges A/C No. 1498374016	407,263.28	
FCMB Payment Account No. 1723705011	70,080,618.62	121,505,141.21
FCMB IGR POOL ACCOUNT No. 1267020010	6,930,907.45	
FCMB Reserve A/C No. 1726148013	18.93	
FCMB Capital A/C No. 1498374023		1,002,702.33
Fidelity Bank Police Reform Programme A/C No:5030046722		7,133,717.00
Zenith Bank (Grants &Sub) A/c: 1010943248	172,889,949.98	10,148,573.48
Skye Bank Cap A/C II No. 1750016287		2,347,892.82
Eco Bank Gratuity & Pension A/c No: 229204822	22,158,721.50	21,675,562.68
Umuchinemere MFB TAXI Schem A/C II No: 1020014265		2,492,788.32
Umuchinemere MFB Coal City Carb A/C II No: 1020014455		3,618,112.17
Umuchinemere MFB Coal City Carb A/C III No: 1020015261		9,458,667.56
UBA VAT A/C 1018609458	1,019,403,455.00	1,168,936,510.62
UBA SAL ADMIN I A/C 1018880596	95,811.32	95,502,324.85
UBA FAAC A/C 1018791104	3,288,513,042.18	10,787,847,051.85
UBA CAP A/C 1018803232	490,271,618.69	1,100,859,195.41
UBA O/H A/C No 1018891822	80,817,135.00	49,589,501.66
FBN - Other Charges - A/c 2029696389	815,909,384.40	111,390,434.54
UBA SAL ADMIN II A/C NO 1019100316	767,555,083.11	910,525,800.24
JAAC - SRA Fidelity Bank A/c No 5030064966	2,348,996,975.99	318,456,972.26
JAAC - VAT Fidelity Bank A/c No 5030064973	690,615,519.90	10,348,092.26
JAAC - Excess Crude Fidelity Bank A/c No 5030064980	210,803.50	210,817.50
FBN Reserve A/C No 202913976	27,519,807.44	83,576,501.30
Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579	114,065,771.43	203,072,171.42
Fidelity Bank - Bail Out Account	869,458,498.52	870,861,856.45
FBN IGR Pool Account No 2029139369	1,405,465,992.38	1,164,348,871.38
Fidelity Bank - Pensions - A/c No. 5030070075	299,314,865.85	219,194,936.45
Budget Support Facility - UBA A/c No 1019647978	2,917,954.60	944,749,850.98
Access Bank - ENSG Infrastructure Capital Acct - 0701193964	4,434,565.66	4,434,575.61
JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807	86,497,242.44	715,575,020.02
UBA - 10208415050 - ENSG Community Development Grants	523,176,577.96	2,249,991,000.00
UBA Stabilization Account - Acct. No. 1020450785	50.00	106,293,773.91
Fidelity Bank - ENSG Reserve Account 5030013320	1,233,317,761.88	1,159,655,081.42
Zenith Bank Dollar Dedicated Account 1011842025	6,916,365.00	
Call Deposit - Fidelity Bank - London Paris Fund	1,203,518,917.97	1,084,011,819.94
Office of the Executive Governor - First Bank	116,119,633.81	75,661,730.37
Office of the Executive Governor - UBA - A/C 1018887731	11,510,457.88	1,053,388.24

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

	Actual 2018	Actual 2017
	₦	₦
Office of the Dep Governor - FBN Acct No 2031153906	612.00	2,013.00
Enugu State Emergency Mgt Agency - UBA - 1015709230	2,050.19	(41,025.52)
Office of the Secretary to the State Govt -FCMB - 3242378015	10,465,379.14	
Liaison Office Lagos - Keystone Bank A/c No. 1002383098	7,560,121.35	7,323,000.00
Enugu State Liaison Office Abuja - Keystone Bk - 1002823280	5,001.44	11,950.19
State Action Committee on Aids (ENSACA) UBA - 1002300062	1,122.37	6,297.41
Project Dev & Implementation Dept - Keystone Bk - 1001175528	725.38	271.55
State House of Assembly - Zenith Bank - 1010181396	22,910.77	895.77
Ministry of Youth & Sports - FBN - A/C No. 2021691010		(724.95)
Min of Gendre Affrs & Soc Dev. UBA - 1019385667	617.86	391.36
Min of Agric & Natural Res. - Keystone Bank - 1002172036	105.60	199.60
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 - Cash & Bank	49,508,090.62	41,875,136.59
Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank	(612.05)	94.00
Forestry Commission - Keystone Bank A/C No 1001176628	830.87	688.87
Ministry of Education - Keystone Bank - 1006379503	2,556.95	820.80
ENSUBEB- Zenith Bank - A/C 1015111990	8,567,895.65	19,756,390.30
Enugu State Library Board - Keystone Bank - 1001348294	1,751.65	(1,468,910.01)
Enugu State Library Board - Zenith Bank - 1012685661	1,772,792.01	
EDC - Zenith Bank. A/c No 1014525873 - Jnr WAEC	30,330,633.00	
EDC - FBN A/C No. 2029791875	851,792.25	471.22
Agency for Mass Literacy - Keystone Bank - 1002882986	27.97	12.02
Special Education Centre Oji-River - Cash & Bank	17,180.86	10,000.00
Special Education Centre Ogbete - Cash & Bank	6.80	1,456.64
Enugu State College of Education (Tech) Zenith 1011060997	1,373,701.50	
Enugu State College of Education (Tech) Zenith - 1011044867	89,514,849.73	
University of Science & Tech (ESUT) Fidelity BK - 5030066379	11,981,315.25	
Post-Primary Schools Mgt Board (PPSMB) - FBN - 5030062515	34,579,428.02	
Post-Primary Schools Mgt Board (PPSMB)-Sterling 0066728909	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	589.00
State Science Tech & Voc. Sch Board - Access - 0733699461	786,047.70	
Institute of Management and Technology (IMT) Cash & Bank	16,862,207.50	995,605,154.44
The State Judiciary - O/H Zenith Bank - 1012349284	25,142,535.27	4,122,721.94
The State Judiciary - Cap. Zenith Bank - 1012196990	27,645,293.00	18,626,830.50
The State Judiciary - P/E Zenith Bank - 1014090580	4,510.01	297,721.98
Judicial Service Commission - Zenith Bank 1010191386	217.12	
JSC - Zenith Bank Capital - 1014233523	716.12	316.21
Ministry of Finance - FBN A/C No 2031675303	493.00	417.00
Office of the State Accountant- General - Zenith Bank	64.64	
Board of Internal Revenue - UBA A/C 1001155942	1,789.74	3,020,571.73
Enugu State Gaming Commission - Keystone Bank 1002171936	68.45	612.45
Ministry of Health - Keystone Bank - 1002295546	10,982.78	10,501.18

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

	Actual 2018	Actual 2017
	₦	₦
Ministry of Health - Eco Bank - 2292046538	60,655,865.42	55,608,553.69
Ministry of Health - Zenith Bank -1012027177	1,686,715.95	
Ministry of Health - Zenith Bank - 1012082215	163,944,983.47	167,751,213.22
Ministry of Health - First Bank - 2018118151		7,621.25
ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206	4,291,239.14	12,498,593.46
ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213	2,168,007.51	
ESUT College of Medicine (Teach. Hosp) FBN - 2006068860	74,982.18	
Cash Book - ESUT Specialist Hospital (Parklane)	258,583,053.45	52,660,336.00
State Health Board (SHB) - FCMB	587.07	618.87
PHCDA - Zenith Banak A/C 1015301872	1,794.50	8,487.00
Ministry of Commerce and Industry - Keystone 1002171967	8,956,525.75	23,150,318.25
Small Medium Scale Enterprises Promotion - FBN 5030080175	3,228,461.00	2,000.00
Min of Information - Fidelity Bank - 5030062618	35.50	8,450.00
ESBS/TV - Cash & Bank	5,355,671.66	30,057.00
Gov't Printing & Stationery Dept. (Govt Press) - 1001176374	670.99	168.00
Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank	(351,890.47)	2,352,990.45
Fire Service Dept - Zenith Bank - A/c No 1014520531		16,736.39
HOS - Ecobank Bank - A/c. 0016822558		105,000.00
HOS - Zenith Bank - A/c. 1012185642	17,637,300.73	927,475.96
Establishment Pension & Training - Keyston - A/c 101175212	8.93	
Min of Spec Duties & Intergovt Affairs - Zenith 1014409472	84.18	2,199.23
Local Government Pension Board - Cash and Bank		218,466,187.23
Staff Development Center - UBA -1018001069	985.71	2,328.17
Ministry of Justice - FBN - AC No.2031498302	3,121.45	47,507,602.95
Legal Aids Council - Cash & Bank		(105,000.00)
Citizens Rights & Mediation Centre - Zenith Bank -1010930350	225.61	451.22
Enugu State Customary Court - FCMB - 0835406054	201,508.19	671.46
Enugu State Customary Court of Appael - FCMB - 0835406061		6,177.94
Cash and Bank - Enugu State Justice Reform Team - Diamond	32,000.00	
Ministry of Labour and Productivity - FBN -2020362474	1,896.00	1,631.00
Ministry of Science and Technology - Zenith Bank -1014366171	(353.60)	446.47
Min of Science and Tecnology - FBN		150.00
Min of Transport - FCMB - 2525755011	5,541.71	0.66
ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472	585,669.76	(186.62)
Coal City Transport - UBA PLC A/C NO 1015852301		1,381.73
Coal City Transport - Fidelity Bank Plc. (5030072574)	49.21	
Rural Electrification Board (REB) - UBA - 1001046712	3,214.42	
Rural Electrification Board (REB) - Zenith 1010268284	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	14,213.75	
Ministry of Works and Infrastructure - Zenith Bank	221.13	829.88
Cash & Bank - Min of Works and I - Zenith Bank 1016054883	400.00	2,040.00
Ministry of Environment - Zenith Bank - 1011745315	14,850.00	47,184.67

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

	Actual 2018	Actual 2017
	₦	₦
Enugu State Waste Management Authority (ESWAMA - Cash & Bank	(5,725.22)	52,916,561.48
Ministry of Culture and Tourism - UBA - 1019216734	100,000.00	20,925.28
Ministry of Culture & Tourism - Zenith Bank A/C 1015178922	13,168.50	3,500.00
Council for Arts and Culture - Cash and Bank	1,505.16	22,993.71
State Economic Planning Commission - Ecobank - OHC		0.37
Bureau of Statistics - Zenith Bank - 1014434155	0.91	50.00
Rangers Mgt Corptn - JAAC - Diamond Bank A/c 0027885636	115,665.65	
Rangers Mgt Corptn - Zenith Bank - Subv - A/c 1011296343	426,587.14	
State Auditor Gen - Cash & Bank - EEC Bank -1193066845	3.20	0.46
Local Govt. Audit - Keystone Bank A/c -1002171974	445.30	
Civil Service Commission - FCMB - 1480240011	2,751.26	
Enugu State Independent Electoral Comm - ZBN -1011757976	11,559.59	84,051.86
Ministry of Local Govt Matters - Heritage Bank - 6000467303	248.65	481.92
Mini of Water Resources - Zenith Bank - 1014533584	2,289.42	
Enugu State Water Corporation- Zenith Bank A/c No.1010260738	11,393,375.91	9,235,947.67
State Rural Water Supply & Sanit. Agency - FBN - 2004531809	35,876.69	(3,679.50)
Ministry of Housing - FBN - 2019824165	386.00	21.00
Ministry of Rural Development - FBN - 2023482142	1,994.30	2,964.30
Ministry of Rural Development - Zenith Bank 1014520531	1,940.10	
Community Development Agency - Keystone Bank - 1000280564	132.28	2,840.32
Min of Lands & Urban Dev - Union Bank Overhead - 0045824178	171.04	
Min of Lands & Urban Dev - Union Bank Capital Acc 0045824174	5,159.14	
Ministry Chieftaincy Matters - UBA - 1010181976	1,785.00	390,892.53
Ministry of Inter Ministerial Affairs - FBN - 2019998550	684.40	250.90
Budget and Planning - Keystone Bank A/c No. 1001179791	4.77	781.82
Min of Enugu Cap Territory - UBA A/c - 1014024310	1,238.88	1,831.73
Min of Capt Ter - Zenith Bank - A/c No 1015034734	37,236.48	137,415.99
Min of Human Dev. & Poverty Reduction - K/Stone 1310006013	31.66	
Cash and Bank - YSFON - Heritage Bank A/C 6000429134	1,511.74	40,122.00
Total	17,088,268,141.07	26,099,525,901.39
Note 9 - Investments		
Investment with Nigeria Sovereign Investment Authority	2,819,622,544.56	
FBN Holding Plc	89,128,817.40	98,658,313.60
Flour Mill Nig Plc	28,216,303.50	35,423,065.00
Royal Exchange Assurance Plc	1,475,321.54	3,353,003.50
Guinness Plc	19,636,344.00	25,636,620.00
Smithkine Beecham Plc	107,677.00	160,475.86
PZ Plc	13,528,042.00	23,031,212.00
Lever Brothers/Unilever Nig Plc	37,101,898.00	27,059,631.00
Nigerian Breweres Plc	471,276.00	738,608.00
Julius Berger Plc	10,719,772.20	4,150,582.71
Dumez Nigeria Plc	87,360.00	87,360.00
UAC Nig Plc	27,604,297.50	47,847,449.00

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

	Actual 2018	Actual 2017
	₦	₦
First Aluminium Plc	390,616.20	542,522.50
Aba Textile Mill Plc	6,039,540.00	6,039,540.00
Mobil Nig Plc	198,114.00	207,192.00
Nestle Food Plc	3,122,955.00	3,272,246.97
African Protroleum Plc (Forte)	9,640,129.10	14,604,627.64
Total Nig Plc	432,593.00	556,191.00
Urban Dev. Banks Plc	5,161,290.00	5,161,290.00
Texaco Nigerian Plc (MRS)	4,510,812.60	4,819,724.28
Chemical and Allied Product - Capl Plc	2,114,175.25	2,062,610.00
Evans Medicals	36,323.50	36,323.50
Cadbury Plc	41,190.00	64,544.73
AVOP Plc	1,365,000.00	1,365,000.00
Afex Bank Plc	2,475,960.50	2,475,960.50
AG Leventis Plc.	32,189.94	59,611.00
Emenite Ltd	467,911,619.08	467,911,619.08
General Cotton Mill Ltd	7,514,529.50	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	5,352,332.30	3,042,378.36
Total	3,572,564,758.67	794,407,966.73
Note 10 - Liability Over Assets	90,069,867,732.13	85,394,020,127.33
Liability Over Assets:		
Opening Balance	85,394,020,127.33	62,275,584,433.76
Add/(Less) Net Movement:		
Domestic Loans	1,926,653,419.81	8,993,977,505.46
External Loans	2,587,088,870.93	13,652,239,829.37
Outstanding Gratuity	2,940,262,106.00	2,309,891,728.65
Contractual Obligation		(17,146,500.00)
Investments	(2,778,156,791.94)	(55,296,126.03)
Sinking Fund		(1,765,230,743.88)
Closing Balance	90,069,867,732.13	85,394,020,127.33

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, 2018

ASSET CATEGORY	OPENING BALANCE AT COST 01/01/2018	ADDITIONS IN 2018	DISPOSALS IN 2018	PROVISION FOR DEPRECIATION (IF ANY) 2018	CLOSING BALANCE AT COST 31/12/2018
Purchase/Acquisition of Land		23,760,000			23,760,000
Purchase of Office Buildings	7,812,100.00	1,345,000			9,157,100
Purchase of Motor Vehicles	2,892,416,447.10	1,315,951,225			4,208,367,672
Purchase of Vans		80,100,000			80,100,000
Purchase of Buses	30,000,000.00				30,000,000
Purchase of Office Furniture and Fittings	226,758,168.93	301,114,605			527,872,774
Purchase of Computers	71,954,468.83	47,630,000			119,584,469
Purchase of Computer Printers	2,500,000.00				2,500,000
Purchase of Photocopying Machines	653,000.00	112,607,530			113,260,530
Purchase of Shredding Machines	305,500.00				305,500
Purchase of Powers Generating Set	104,531,618.50	254,846,331			359,377,950
Purchase of Residential Furniture	18,034,200.00	6,970,000			25,004,200
Purchase of Health/Medical Equipment	140,053,216.00	71,119,501			211,172,717
Purchase of Teaching/Learning Aid Equipment	6,764,600.00	3,361,000			10,125,600
Purchase of Library Books & Equipment	1,050,000.00	26,656,600			27,706,600
Purchase of Agriculture Equipment	22,461,008.00	35,634,500			58,095,508
Purchase of Security Equipment	288,183,220.00	90,660,900			378,844,120
Purchase of Industrial Equipment	48,195,553.25	144,433,773			192,629,326
Purchase of Recreational Facilities	102,000,000.00				102,000,000
Purchase of Surveying Equipment	1,710,000.00				1,710,000
Purchase of Communication Equipment	7,762,590.00	90,120,403			97,882,993
Purchase of Drugs and Other Consumables	101,665,150.00				101,665,150
Purchase of Science and Laboratory Equipment	27,325,335.34	3,125,759			30,451,094
Construction/Provision of Office Buildings	219,841,219.03	231,199,759			451,040,978
Construction/Provision of Residential Buildings	38,068,789.00	20,362,770			58,431,559
Construction/Provision of Electricity	718,090,686.59	450,998,450			1,169,089,137
Construction/Provision of Housing	91,917,544.00	95,260,606			187,178,150
Construction/Provision of Water Facilities	7,319,913.25	32,320,074			39,639,988
Construction/Provision of Hospitals/Health Centres	350,120,596.32	226,678,863			576,799,459
Construction/Provision of Public Schools		22,214,721			22,214,721
Construction/Provision of Sporting Facilities	30,500,000.00				30,500,000
Construction/Provision of Agricultural Facilities	1,367,661,416.99				1,367,661,417
Construction/Provision of Roads	17,817,711,012.32	10,059,393,831			27,877,104,843
Construction/Provision of Infrastructure	353,111,284.06	1,899,404,933			2,252,516,217
Construction/Provision of Recreational Facilities		1,600,000			1,600,000
Construction of Traffic/Street Lights	2,033,053,843.81	1,243,769,063			3,276,822,907
Construction of ICT Infrastructures	12,971,450.00	18,525,790			31,497,240
Rehabilitation/Repairs of Residential Building	24,007,794.67	11,353,150			35,360,945
Rehabilitation/Repairs - Electricity	471,785,160.00	815,527,900			1,287,313,060
Rehabilitation/Repairs - Housing		87,883,000			87,883,000
Rehabilitation/Repairs - Water Facilities		50,740,980			50,740,980
Rehabilitation/Repairs - Hospital/Health Centers	196,872,549.71				196,872,550

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

ASSET CATEGORY	OPENING BALANCE AT COST 01/01/2018	ADDITIONS IN 2018	DISPOSALS IN 2018	PROVISION FOR DEPRECIATION (IF ANY) 2018	CLOSING BALANCE AT COST 31/12/2018
Note 10B Cont'd...					
Rehabilitation/Repairs - Public Schools	69,597,711.33	30,887,730			100,485,441
Rehabilitation/Repairs - Roads	4,716,717,456.72	1,889,367,731			6,606,085,187
Rehabilitation/Repairs - Air Navigational Equipment		12,156,265			12,156,265
Rehabilitation/Repairs of Office Buildings	988,030,139.46	1,743,250,713			2,731,280,853
Rehabilitation/Repairs - Power Generating Plants	46,355,362.50	26,574,309			72,929,671
Rehabilitation/Repairs - ICT Infrastructures		817,550			817,550
Rehabilitation/Repairs - Other Infrastructures		2,875,300			2,875,300
Industrial Pollution Preservation & Control		978,000			978,000
Research and Development	24,826,204,488.64	10,421,403,554			35,247,608,042
Computer Software Acquisition		1,539,000			1,539,000
Monitoring, Statistical Survey and Evaluation	18,936,300.00				18,936,300
Anniversaries/Celebration		3,866,048			3,866,048
Advocacy and Capacity Building	826,649,178.82				826,649,179
Total	59,327,660,073	32,010,387,217			91,338,047,290

Also See Page 348 for Analysis of Capital Expenditure by Sub Organisation and Economic Classifications for details of MDAs where these Assets were Purchased/Constructed or Provided.

	Actual 2018	Actual 2017
Note 11 - Consolidated Revenue Fund	₦	₦
Opening Balance	24,655,615,704.56	17,729,401,454.79
Add/(Less) Net Surplus/(Deficit)	(9,578,890,669.88)	6,926,214,249.77
Closing Balance	15,076,725,034.68	24,655,615,704.56
Note 12 - Capital Development Fund		
Opening Balance	1,443,910,196.83	483,600,987.59
Add/(Less) Net Capital Surplus/(Deficit)	567,632,909.56	960,309,209.24
Closing Balance	2,011,543,106.39	1,443,910,196.83
Note 13 - Internal Loans		
Access Bank - Infrastructural Loan	9,344,502,434.80	9,587,471,982.83
Unity Bank Infrastructure Loan	696,827,233.52	
Zenith Bank Loan	422,550,465.14	
FGN Bail Out Funds (Loans)	3,931,232,174.34	4,033,449,466.98
FGN Bond	5,715,726,746.05	5,809,861,797.10
FGN Facility - FGN Budget Support Facility	16,869,000,000.00	17,980,000,009.00
Total	36,979,839,053.85	37,410,783,255.91

		Actual 2018	Actual 2017
		₦	₦
Note 14 - External Loans		38,610,364,642.38	36,023,275,771.45
Schedule of External Loans (USD)		(\$)	(\$)
2nd Phase RAMP		6,500,000.00	6,500,000.00
HIV/AIDS Prog Dev		1,296,769.60	1,369,358.24
UBE		2,355,216.75	2,480,216.75
Health System Dev		5,197,312.53	5,467,525.53
Community & Social Development		4,474,898.83	4,617,274.83
Health System Dev. - Additional Financing		2,857,146.80	2,956,137.45
2nd RAMP		22,499,101.96	22,982,797.06
Local Empower & Environ. (LEEP)		7,030,130.60	7,166,057.66
Urban Water Sector Reform		12,245,353.41	12,943,728.35
Comm. Agric Dev Prog (CADP)		20,833,823.12	21,281,717.36
National Urban Water Sector Ref - Additional Financing		4,828,683.75	4,932,492.81
Erosion & Watershed Project		36,059,224.88	25,411,794.85
Total		126,177,662.23	118,109,100.89
Exchange Rate		\$1 = N306	\$1 = N305
Note 15 - State Pension & Gratuity:			
The Unpaid Gratuities from 2010 to December, 2018 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	
Grand Total	9,582	18,052,228,794.57	

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 16 : Direct Taxes								
Board of Internal Revenue	8,004,908,319.57	8,843,241,786.26	13,648,709,650.00	13,648,709,650.00	4,805,467,863.74-	11,140,622,000.00	13,369,946,000.00	16,041,705,000.00
Enugu State Gaming Commission	8,013,628.31	10,181,000.00	20,500,000.00	20,500,000.00	10,319,000.00-	15,600,000.00	17,500,000.00	20,000,000.00
Enugu State Housing Development Corporation	432,200.00	1,881,250.00	720,000,000.00	720,000,000.00	718,118,750.00-	700,000,000.00	980,000,000.00	990,000,000.00
Ministry of Environment	10,663,342.00	12,795,000.00	18,000,000.00	18,000,000.00	5,205,000.00-	20,000,000.00	21,000,000.00	22,000,000.00
Local Government Service Commission		5,000.00	3,000,000.00	3,000,000.00	2,995,000.00-	20,000,000.00	21,000,000.00	22,000,000.00
Independent Electoral Commission	2,843,168.65	74,258.13	70,000.00	70,000.00	4,258.13+	6,000,000.00		6,000,000.00
Total	8,026,860,658.53	8,868,178,294.39	14,410,279,650.00	14,410,279,650.00	5,542,101,355.61-	11,902,222,000.00	14,409,446,000.00	17,101,705,000.00
Note 17 : Licenses								
Ministry of Agriculture	2,270,700.00	1,834,002.04	130,000.00	130,000.00	1,704,002.04+	50,000.00	55,000.00	
Forestry Commission	3,745,000.00	1,146,000.00	924,000.00	924,000.00	222,000.00+	1,000,000.00	12,000,000.00	
Board of Internal Revenue	125,749,052.00	368,375,708.00	403,354,570.00	403,354,570.00	34,978,862.00-	248,000,000.00	297,000,000.00	357,000,000.00
Enugu State Gaming Commission	18,580,000.00	22,829,650.00	18,570,000.00	18,570,000.00	4,259,650.00+	29,420,000.00	35,300,000.00	
Ministry of Transport	422,000.00	2,642,000.00			2,642,000.00+	10,000,000.00		
Ministry of Water Resources	705,000.00	1,801,000.00	1,450,000.00	1,450,000.00	351,000.00+	2,600,000.00	2,850,000.00	
Enugu State Water Corporation	1,126,505.00	977,400.00	2,118,000.00	2,118,000.00	1,140,600.00-	2,230,000.00	2,393,000.00	
Ministry of Capital Territory			2,000,000.00	2,000,000.00	2,000,000.00-			
Ministry of Health	1,000.00	52,450.00			52,450.00+			
Total	152,599,257.00	399,658,210.04	428,546,570.00	428,546,570.00	28,888,359.96-	293,600,000.00	349,998,000.00	357,000,000.00
Note 20 : Fees								
Government House	612,036.00	1,281,811.00	500,000.00	500,000.00	781,811.00+	1,600,000.00	1,920,000.00	2,300,000.00
Office of the Secretary to the State Govt.	2,349,875.00	13,986,430.00	3,065,000.00	3,065,000.00	10,921,430.00+	3,360,000.00	3,400,000.00	3,500,000.00
Enugu Broadcasting Service	75,138,487.64	71,192,808.05	200,900,000.00	200,900,000.00	129,707,191.95-	100,900,000.00	121,000,000.00	143,500,000.00
Office of the Head of Service	100,000.00	915,500.00	50,000.00	50,000.00	865,500.00+			
Office of the Auditor General (State)	174,910.00	227,857.14	2,500,000.00	2,500,000.00	2,272,142.86-	2,900,000.00	3,750,000.00	4,320,000.00
Office of the Auditor General (LG)	260,600.00	75,000.00	3,040,000.00	3,040,000.00	2,965,000.00-	540,000.00	597,000.00	655,000.00
Civil Service Commission	156,200.00	873,500.00	40,000.00	40,000.00	833,500.00+	750,000.00	800,000.00	850,000.00
Independent Electoral Commission			600,000.00	600,000.00	600,000.00-	600,000.00	300,000.00	300,000.00
Ministry of Inter Ministerial Affairs	2,000,000.00	500,000.00	2,000,000.00	2,000,000.00	1,500,000.00-	4,000,000.00	4,500,000.00	4,800,000.00
Ministry of Human Development & Poverty Reduction	5,669,750.00	3,070,260.03	5,760,000.00	5,760,000.00	2,689,739.97-	2,810,000.00	4,112,000.00	5,415,000.00
Ministry of Agriculture & Natural Resources	24,097,200.00	5,540,801.03	54,132,000.00	54,132,000.00	48,591,198.97-	4,157,000.00	4,717,000.00	5,775,000.00
Enugu State Polytechnic Iwollo	15,380,624.00	19,564,645.00	30,400,000.00	30,400,000.00	10,835,355.00-	31,067,000.00	26,950,000.00	37,900,000.00
Forestry Commission	1,201,000.00	1,228,000.00	300,000.00	300,000.00	928,000.00+	300,000.00	300,000.00	300,000.00
Ministry of Finance	4,283,275.00	18,090,930.00	8,000,000.00	8,000,000.00	10,090,930.00+	12,000,000.00	13,000,000.00	14,000,000.00
Enugu State Board of Internal Revenue	100,726,449.00	202,036,431.98	97,485,950.00	97,485,950.00	104,550,481.98+	115,000,000.00	138,000,000.00	166,000,000.00
Ministry of Commerce and Industry	107,867,820.00	70,766,500.00	128,850,000.00	128,850,000.00	58,083,500.00-	151,250,000.00	176,025,000.00	191,110,000.00
Ministry of Science and Technology			600,000.00	600,000.00	600,000.00-			
Ministry of Transport	39,428,753.00	60,244,029.55	79,160,000.00	79,160,000.00	18,915,970.45-	91,070,000.00	100,735,000.00	109,450,000.00
Enugu State Transport Company (ENTRACO)						16,000,000.00	19,000,000.00	21,000,000.00
Coal City Transport Services	1,005,000.00	2,750,000.00	3,300,000.00	3,300,000.00	550,000.00-	5,000,000.00	6,000,000.00	6,500,000.00
Ministry of Works	45,283,350.00	22,132,598.00	190,000,000.00	190,000,000.00	167,867,402.00-	172,000,000.00	186,000,000.00	198,000,000.00
Ministry of Culture and Tourism	55,000.00	863,239.63	500,000.00	500,000.00	363,239.63+	246,000.00	270,000.00	294,000.00
Enugu State Tourism Board	1,970,130.00	2,210,000.00	4,700,000.00	4,700,000.00	2,490,000.00-	8,450,000.00	9,700,000.00	10,300,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Ministry of Water Resources	334,000.00		450,000.00	450,000.00	450,000.00-	400,000.00	460,000.00	520,000.00
Enugu State Water Corporation	25,839,869.00	33,725,998.25	14,400,000.00	14,400,000.00	19,325,998.25+	16,870,000.00	18,857,000.00	20,536,000.00
Ministry of Housing	629,565,884.00	110,594,657.00			110,594,657.00+	100,000.00	120,000.00	130,000.00
Enugu State Housing Development corporation	27,417,779.26	35,525,511.50	245,064,000.00	245,064,000.00	209,538,488.50-	282,170,000.00	395,038,000.00	501,371,000.00
Ministry of Rural Development	10,924,513.00	17,957,690.00	22,750,000.00	22,750,000.00	4,792,310.00-	15,910,000.00	19,720,000.00	22,400,000.00
Ministry of Lands and Urban Development	427,079,140.07	319,391,561.82	306,000,000.00	306,000,000.00	13,391,561.82+	231,022,000.00	270,640,000.00	297,074,000.00
Ministry of Justice	5,312,819.00	7,654,512.95	3,956,000.00	3,956,000.00	3,698,512.95+	4,430,000.00	4,730,000.00	5,150,000.00
Citizens Right and Media Centre	168,500.00	392,000.00	180,000.00	180,000.00	212,000.00+	300,000.00	310,000.00	310,000.00
Judicial High Court	201,865,566.00	294,405,629.80	170,000,000.00	170,000,000.00	124,405,629.80+	200,000,000.00	220,000,000.00	240,000,000.00
Customary Court of Appeal	8,617,218.00	28,057,154.34	6,000,000.00	6,000,000.00	22,057,154.34+	10,000,000.00	13,000,000.00	14,000,000.00
Ministry of Capital Territory Development	44,408,900.00	89,082,502.01	75,000,000.00	75,000,000.00	14,082,502.01+	75,950,000.00	77,020,000.00	87,090,000.00
Ministry of Youth and Sport	15,000.00	90,000.00	170,000.00	170,000.00	80,000.00-	150,000.00	255,000.00	360,000.00
Ministry of Gender and Social Development	796,000.00	1,312,000.00	1,490,000.00	1,490,000.00	178,000.00-	1,650,000.00	1,850,000.00	2,050,000.00
Ministry of Education	58,049,225.00	56,331,100.00	39,000,000.00	39,000,000.00	17,331,100.00+	39,500,000.00	42,910,000.00	49,670,000.00
Enugu State Universal Basic Education Board		50,000.00			50,000.00+			
Enugu State Library Board	516,880.00	676,500.00			676,500.00+	1,640,000.00	1,647,000.00	1,853,000.00
Examination Development Centre	79,339,484.00	154,298,460.00	236,303,400.00	236,303,400.00	82,004,940.00-	233,978,000.00	240,400,000.00	245,344,000.00
Agency For Mass Literacy	50,000.00	72,000.00	1,500,000.00	1,500,000.00	1,428,000.00-	1,500,000.00	1,700,000.00	1,900,000.00
Enugu State College of Education (Technical) Enugu	472,743,153.00	523,743,563.55	1,035,513,000.00	1,035,513,000.00	511,769,436.45-	840,860,000.00	845,839,000.00	897,566,000.00
Enugu State University of Science & Technology (ESUT)	3,627,292,695.76	3,951,213,876.62	4,340,657,300.00	4,340,657,300.00	389,443,423.38-	3,431,790,000.00	3,773,809,000.00	3,843,106,000.00
Institute of Management & Technology (Enugu)	1,017,379,084.79	1,617,609,817.12	1,121,800,080.00	1,121,800,080.00	495,809,737.12+	1,142,057,000.00	1,174,383,000.00	1,223,472,000.00
Post Primary Schools Management Board (PPSMB)	8,303,400.00	107,815,306.00	421,371,000.00	421,371,000.00	313,555,694.00-	591,000,000.00	486,000,000.00	591,000,000.00
Enugu State Science Tech & Voc Sch Mgt Board - STVSMB		31,815,500.00	38,000,000.00	38,000,000.00	6,184,500.00-	48,100,000.00	49,200,000.00	51,600,000.00
Ministry of Health	52,001,238.02	93,498,425.00	82,000,000.00	82,000,000.00	11,498,425.00+	92,020,000.00	127,730,000.00	145,940,000.00
ESUT College of Medicine (Teaching Hospital)	27,891,550.00	88,884,710.00	30,800,000.00	30,800,000.00	58,084,710.00+	29,850,000.00	31,055,000.00	31,055,000.00
Esut Teaching Hospital Parklane Enugu	563,281,334.12	880,734,447.20	764,092,370.00	764,092,370.00	116,642,077.20+	886,000,000.00	1,033,013,000.00	1,153,406,000.00
Enugu State Health Board	11,282,712.00	16,557,642.00	40,140,000.00	40,140,000.00	23,582,358.00-	42,100,000.00	43,800,000.00	45,600,000.00
Enugu Waste Management Authority (ESUWAMA)	188,342,289.00	147,833,923.00	258,500,000.00	258,500,000.00	110,666,077.00-	261,500,000.00	273,000,000.00	285,000,000.00
Ministry of Chieftaincy Matters	5,344,600.00	18,791,275.00	4,100,000.00	4,100,000.00	14,691,275.00+	13,900,000.00	16,800,000.00	18,600,000.00
Ministry of Environment	49,649,400.00	91,321,881.01	54,090,000.00	54,090,000.00	37,231,881.01+	67,586,000.00	74,299,000.00	81,589,000.00
Total	7,971,572,693.66	9,216,987,985.58	10,129,210,100.00	10,129,210,100.00	912,222,114.42-	9,286,333,000.00	10,058,661,000.00	10,783,961,000.00
Note 21: Fines								
Enugu State Polytechnic Iwollo		110,000.00	500,000.00	500,000.00	390,000.00-	200,000.00	500,000.00	800,000.00
Ministry of Transport						25,000,000.00		
Ministry of Works & Infrastructure	340,000.00	250,000.00	2,000,000.00	2,000,000.00	1,750,000.00-	3,000,000.00	4,000,000.00	5,000,000.00
Enugu State Housing development Corporation	295,095.00	477,900.50	4,000,000.00	4,000,000.00	3,522,099.50-	10,000,000.00	14,000,000.00	19,600,000.00
High Court of Justice	783,000.00	3,786,210.00	2,000,000.00	2,000,000.00	1,786,210.00+	6,000,000.00	7,000,000.00	8,000,000.00
Customary Court of Appeal		2,077,220.00			2,077,220.00+			
Enugu State Water Corporation	194,625.00		379,000.00	379,000.00	379,000.00-	397,000.00	438,000.00	468,000.00
Ministry of Enugu Capital Territory	5,087,900.00	1,132,000.00	5,000,000.00	5,000,000.00	3,868,000.00-	10,200,000.00	12,250,000.00	13,300,000.00
Ministry of Environment and Mineral Resources	124,000.00	6,234,750.00	70,000.00	70,000.00	6,164,750.00+	297,000.00	212,000.00	313,000.00
Enugu State Waste Management Authority (ESUWAMA)	185,600.00	165,000.00	1,800,000.00	1,800,000.00	1,635,000.00-	1,800,000.00	1,900,000.00	2,000,000.00
Forestry Commission	1,180,000.00	1,429,000.00	850,000.00	850,000.00	579,000.00+	1,000,000.00	2,000,000.00	3,000,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Enugu State College of Education (Technical)			30,000.00	30,000.00	30,000.00-	30,000.00	35,000.00	40,000.00
Institute of Management & Technology - IMT	2,410,500.00	5,282,000.00	41,993,000.00	41,993,000.00	36,711,000.00-	3,400,000.00	4,000,000.00	5,000,000.00
Total	776,867,963.00	252,829,453.50	1,759,102,000.00	1,759,102,000.00	1,506,272,546.50-	1,011,324,000.00	47,665,000.00	59,384,000.00
Note 22 : Sales								
Ministry of Information			124,000.00	124,000.00	124,000.00-	147,000.00	179,000.00	212,000.00
Gov't Printing and Publishing Corp. (Daily Star)		2,818,865.00	12,030,000.00	12,030,000.00	9,211,135.00-	12,010,000.00	19,550,000.00	22,770,000.00
Civil Service Commission			100,000.00	100,000.00	100,000.00-			
Local Government Service Commission		64,600.00			64,600.00+			
Independent Electoral Commission						20,000,000.00		20,000,000.00
Ministry of Agriculture		4,179,800.00			4,179,800.00+	4,000,000.00	4,600,000.00	5,700,000.00
Enugu State Polytechnic Iwollo	24,155,549.01	20,338,025.00	22,600,000.00	22,600,000.00	2,261,975.00-	18,500,000.00	29,650,000.00	32,700,000.00
Enugu State Fertilizer Procurement & Distribution	8,853,960.00	1,107,700.00			1,107,700.00+			
Forestry Commission	5,950,000.00		800,000.00	800,000.00	800,000.00-	800,000.00	850,000.00	870,000.00
Ministry of Finance	36,326,489.50	6,937,467.95	3,000,000.00	3,000,000.00	3,937,467.95+	6,000,000.00	5,000,000.00	5,000,000.00
Board of Internal Revenue	33,263,825.00	3,001,000.00	104,573,120.00	104,573,120.00	101,572,120.00-	354,000,000.00	424,000,000.00	509,000,000.00
Enugu State Gaming Commission	636,000.00	10,033,200.00	3,830,000.00	3,830,000.00	6,203,200.00+	5,150,000.00	5,690,000.00	6,080,000.00
Ministry of Commerce and Industry	9,000.00	3,000.00			3,000.00+			
Enugu State Marketing Company Ltd		80,000.00			80,000.00+			
Enugu State Transport Company						71,000,000.00		
Coal City Transport Services	9,481,577.57	13,045,926.00	22,200,000.00	22,200,000.00	9,154,074.00-	22,200,000.00	22,940,000.00	23,680,000.00
Ministry of Works and Infrastructure			420,000.00	420,000.00	420,000.00-			
Enugu State Water Corporation	82,608,582.76	92,407,722.46	129,150,000.00	129,150,000.00	36,742,277.54-	135,250,000.00	149,275,000.00	159,679,000.00
Ministry of Housing	59,388,350.00	107,991,400.00			107,991,400.00+	22,500,000.00	503,000,000.00	43,500,000.00
Enugu State Housing Corporation	766,267,243.00	231,885,373.00	1,700,480,000.00	1,700,480,000.00	1,468,594,627.00-	950,000,000.00	1,330,000.00	1,863,000.00
Ministry of Lands & Urban Development				600,000,000.00	600,000,000.00-			
Enugu State Waste Management Authority (Eswama)		47,400.00	200,000.00	200,000.00	152,600.00-	200,000.00	250,000.00	300,000.00
Ministry of Justice	925,000.00	1,544,900.00	1,000,000.00	1,000,000.00	544,900.00+	1,100,000.00	1,200,000.00	1,600,000.00
Rangers Management Corporation Enugu		2,121,964.00	60,000,000.00	60,000,000.00	57,878,036.00-	110,000,000.00	205,000,000.00	330,000,000.00
Ministry of Education	200,000.00							
Examination Development Centre	40,013.00	943,550.00			943,550.00+			
Enugu State College of Education (Technical) Enugu	8,329,819.00	2,755,598.14	20,580,000.00	20,580,000.00	17,824,401.86-	5,050,000.00	5,332,000.00	5,380,000.00
Enugu State University of Science & Technology (ESUT)	7,602,359.00	19,889,831.00	42,542,000.00	42,542,000.00	22,652,169.00-	15,334,000.00	16,867,000.00	17,164,000.00
Institute of Management & Technology (Enugu)	166,594,400.00	382,963,655.00	83,876,060.00	83,876,060.00	299,087,595.00+	110,367,000.00	105,769,000.00	107,931,000.00
Esut Teaching Hospital Parklane Enugu	680,801.78							
Ministry of Local Government Matters	1,500,000.00	400,000.00	2,500,000.00	2,500,000.00	2,100,000.00-			
Ministry of Chieftaincy Matters	30,000.00		360,000.00	360,000.00	360,000.00-	1,000,000.00	1,500,000.00	1,800,000.00
Total	446,642,226.62	674,420,404.55	509,885,180.00	1,109,885,180.00	435,464,775.45-	914,608,000.00	1,500,652,000.00	1,293,366,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 23 : Earnings								
Office of the Secretary to the State Government		100,000.00			100,000.00+			
Ministry of Information	83,500.00	235,000.00	386,000.00	386,000.00	151,000.00-	910,000.00	1,010,000.00	1,100,000.00
Enugu Broadcasting Service	471,049.78	28,428,124.39	500,000.00	500,000.00	27,928,124.39+	500,000.00	25,500,000.00	500,000.00
Government Printing and Stationary Dept.	127,500.00	91,040.00	450,000.00	450,000.00	358,960.00-	200,000.00	250,000.00	300,000.00
Gov't Printing and Publishing Corp. (Daily Star)			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,700,000.00	3,000,000.00
Ministry of Agriculture	980,000.00	3,018,000.00	1,700,000.00	1,700,000.00	1,318,000.00+	2,500,000.00	3,000,000.00	4,000,000.00
Enugu State Polytechnic Iwollo	289,049.00	10,000.00	1,625,000.00	1,625,000.00	1,615,000.00-	1,625,000.00		
Gaming Commission	273,000.00	1,035,500.00	3,000,000.00	3,000,000.00	1,964,500.00-	1,000,000.00	1,100,000.00	1,200,000.00
Enugu State Marketing Company Ltd		500,000.00			500,000.00+			
Entraco	5,000.00	8,480,600.00			8,480,600.00+	3,000,000.00		
Coal City Transport	1,381,000.00	5,212,000.00	4,500,000.00	4,500,000.00	712,000.00+	4,500,000.00	4,650,000.00	4,800,000.00
Ministry of Culture and Tourism	2,355,500.00	38,416,950.00	900,000.00	900,000.00	37,516,950.00+	24,000,000.00	25,500,000.00	27,100,000.00
Ministry of Housing						150,000,000.00		
Ministry of Lands and Urban Development	20,503,500.00	32,408,928.00	4,900,000.00	4,900,000.00	27,508,928.00+	30,000,000.00	35,000,000.00	40,000,000.00
Ministry of Justice	3,469,484.00	5,117,663.00	3,500,000.00	3,500,000.00	1,617,663.00+	3,700,000.00	3,800,000.00	3,900,000.00
Rangers Management Corporation Enugu			35,000,000.00	35,000,000.00	35,000,000.00-	35,000,000.00	40,000,000.00	45,000,000.00
Ministry of Gender and Social Development	1,355,200.00	1,266,290.00	1,000,000.00	1,000,000.00	266,290.00+	1,000,000.00	1,100,000.00	1,500,000.00
Ministry of Education			300,000.00	300,000.00	300,000.00-	300,000.00	350,000.00	400,000.00
Examination Development Centre	66,500.00	1,744,800.00			1,744,800.00+			
Agency For Mass Literacy		90,000.00			90,000.00+			
Enugu State College of Education (Technology) Enugu	1,418,580.00	3,070,817.00	2,800,000.00	2,800,000.00	270,817.00+	2,080,000.00	2,210,000.00	2,280,000.00
Enugu State University of Science & Technology (Esut)	14,272,983.00	10,982,285.00	42,757,000.00	42,757,000.00	31,774,715.00-	37,688,000.00	41,456,000.00	42,210,000.00
Enugu State Tourism Board	1,020,000.00	1,120,000.00	3,200,000.00	3,200,000.00	2,080,000.00-	4,000,000.00	4,600,000.00	5,000,000.00
Institute of Management & Technology (Enugu)	1,980,000.00	200,000.00	34,500.00	34,500.00	165,500.00+	18,067,000.00	19,133,000.00	19,267,000.00
Ministry of Health		5,000.00			5,000.00+			
Esut Teaching Hospital Parklane Enugu	12,999,955.17	20,443,000.00	97,858,000.00	97,858,000.00	77,415,000.00-	32,000,000.00	44,000,000.00	53,000,000.00
Enugu State Health Board	74,790.00	51,000.00			51,000.00+			
Ministry of Environment	1,000.00							
Total	63,061,090.95	160,282,197.39	206,410,500.00	206,410,500.00	46,128,302.61-	354,070,000.00	255,359,000.00	254,557,000.00
Note 24 : Rent on Gov't Building								
Government House	90,000.00	4,000.00	300,000.00	300,000.00	296,000.00-	360,000.00	432,000.00	500,000.00
Office of the S.S.G.	147,400.00	1,010,000.00	273,000.00	273,000.00	737,000.00+	282,000.00	282,000.00	282,000.00
Gov't Printing and Publishing Corp. (Daily Star)		20,000.00	48,000.00	48,000.00	28,000.00-	150,000.00	160,000.00	180,000.00
Office of the Head of Service	291,000.00	200,000.00			200,000.00+			
Min. of Human Dev. & Pov. Reduction	12,500,000.00							
Enugu State Gaming Commission		24,000.00			24,000.00+			
Ministry of Commerce	1,762,800.00	1,304,500.00	1,200,000.00	1,200,000.00	104,500.00+	2,000,000.00	2,500,000.00	3,000,000.00
Ministry of Works		25,600.00	5,000.00	5,000.00	20,600.00+			
Ministry of Youths Sports	3,650,950.00	6,747,512.00	5,800,000.00	5,800,000.00	947,512.00+	7,000,000.00	7,500,000.00	8,000,000.00
Rangers Management		216,000.00	200,000.00	200,000.00	16,000.00+	250,000.00	300,000.00	350,000.00
Ministry of Gender & Social Development	2,513,900.00	3,222,369.79	3,000,000.00	3,000,000.00	222,369.79+	3,500,000.00	4,000,000.00	4,500,000.00
Library Board						60,000.00	66,000.00	70,000.00
Enugu State University of Science & Technology (Esut)			1,000,000.00	1,000,000.00	1,000,000.00-	4,342,000.00	4,777,000.00	4,864,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Institute of Management & Technology	9,000.00	468,407.04	14,778,000.00	14,778,000.00	14,309,592.96-	16,662,000.00	17,020,000.00	17,300,000.00
Enugu State College of Education - Technical	34,000.00	135,000.00	200,000.00	200,000.00	65,000.00-	100,000.00	120,000.00	130,000.00
Esut College of Medicine - Teaching Hospital			50,000.00	50,000.00	50,000.00-	50,000.00	50,000.00	50,000.00
Ministry of Environment	50,000.00	72,000.00	220,000.00	220,000.00	148,000.00-	180,000.00	200,000.00	220,000.00
Total	114,388,060.50	218,903,871.33	145,574,000.00	145,574,000.00	73,329,871.33+	173,936,000.00	232,007,000.00	311,886,000.00
Note 25 : Rent on Gov't Lands								
Ministry of Agriculture	3,585,000.00	892,000.00	3,000,000.00	3,000,000.00	2,108,000.00-	6,000,000.00	7,000,000.00	8,000,000.00
Ministry of Lands and Urban Dev.	458,094,926.13	222,163,406.20	520,527,000.00	520,527,000.00	298,363,593.80-	277,000,000.00	380,500,000.00	435,000,000.00
Enugu State Housing Development Cotpotation	93,339,010.50	205,454,482.50	118,500,000.00	118,500,000.00	86,954,482.50+	139,000,000.00	194,600,000.00	272,440,000.00
Total	461,679,926.13	223,055,406.20	523,527,000.00	523,527,000.00	300,471,593.80-	283,000,000.00	387,500,000.00	443,000,000.00
Note 26 : Repayment								
Enugu State Polytechnic Iwollo	251,000.00	218,000.00			218,000.00+			
Enugu State College of Education (Technical)		20,000.00	400,000.00	400,000.00	380,000.00-	200,000.00	220,000.00	230,000.00
Enugu State University of Science & Technology - ESUT	8,271,659.00	1,788,400.00			1,788,400.00+			
Office of the Accountant General	1,614,079.02	597,438.59			597,438.59+			
Board of Internal Revenue	2,286,862,218.98	1,381,553,893.07			1,381,553,893.07+	2,580,000,000.00	3,097,000,000.00	3,717,000,000.00
Total	2,296,998,957.00	1,384,177,731.66	400,000.00	400,000.00	1,383,777,731.66+	2,580,200,000.00	3,097,220,000.00	3,717,230,000.00
Note 28 : Interest								
Ministry of Finance	579,438,823.61	209,359,134.12	300,000,000.00	300,000,000.00	90,640,865.88-	278,000,000.00	280,000,000.00	282,000,000.00
Enugu State Univ. of Science & Tech. (Esut)			3,191,000.00	3,191,000.00	3,191,000.00-	735,000.00	808,000.00	824,000.00
Institute of Management & Technology (IMT)			861,000.00	861,000.00	861,000.00-	932,000.00	979,000.00	1,000,000.00
Total	579,438,823.61	209,359,134.12	304,052,000.00	304,052,000.00	94,692,865.88-	279,667,000.00	281,787,000.00	283,824,000.00
Note 29 : Re-Imbursement								
Ministry of Finance	0.98	1,115.44		9,000,000,000.00	8,999,998,884.56-			
Total	0.98	1,115.44		9,000,000,000.00	8,999,998,884.56-			
Note 30 : Miscellaneous								
Government House	900.00	175.00			175.00+			
Ministry of Finance	1,146,620,457.97	130,994,151.98	1,570,000,000.00	1,570,000,000.00	1,439,005,848.02-	633,000,000.00	734,000,000.00	835,000,000.00
Office of the Secretary to State Government	350.00	2.00			2.00+			
Government Printing and Stationary	228,465.00	50,975.00			50,975.00+			
Ministry of Water Resources	10.00	15.00			15.00+			
Enugu State Polytechnic Iwollo	224,852.00	412,500.04			412,500.04+			
Enugu State University of Science & Tech				1,100,000,000.00	1,100,000,000.00-			
College of Education (Technical)	1,000.00	100,000.00			100,000.00+			
Ministry of Gender and Social Development	1,640,000.00	360,000.00	50,000.00	50,000.00	310,000.00+	40,000.00	70,000.00	100,000.00
Esuth Teaching Hospital Parklane Enugu		3,240,630.00	4,963,000.00	4,963,000.00	1,722,370.00-	14,000,000.00	16,000,000.00	20,000,000.00
Ministry of Environment	235,200.00							
Institute of Management & Technology (IMT)			8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00	9,000,000.00	9,200,000.00
Total	1,148,951,244.97	135,158,449.02	1,583,013,000.00	2,683,013,000.00	2,547,854,550.98-	655,040,000.00	759,070,000.00	864,300,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 31 : BTL Receipts								
Deposit	112,874,642.55	290,854,706.44			290,854,706.44+			
With Holding Taxes due to Federal Inland Revenue Service	607,666,003.03	571,655,650.40			571,655,650.40+			
VAT to Federal Inland Revenue Service	603,296,494.54	559,914,116.44			559,914,116.44+			
Union Deductions	1,315,295,777.59	1,243,495,512.44			1,243,495,512.44+			
Loan Deduction for Salary Other Deduction for Payroll	2,028,271.23	41,911,415.27			41,911,415.27+			
Monthly Net Total Salary Control Accounts	15,856,403,793.94	18,008,515,496.87			18,008,515,496.87+			
Difference in Payroll Summary		31,652,787.71			31,652,787.71+			
Refund of Deduction @ Source - Bailout	416,366,180.56							
Deduction @ Source - Excess Crude Loan	1,169,643,742.68	1,079,671,147.20			1,079,671,147.20+			
Enugu East	861,423,469.14	1,485,209,818.48			1,485,209,818.48+			
Enugu North	797,643,359.39	1,333,273,606.27			1,333,273,606.27+			
Enugu South	716,296,060.75	1,319,734,782.48			1,319,734,782.48+			
Isi Uzo	1,052,714,926.07	1,454,321,523.55			1,454,321,523.55+			
Nkanu West	899,799,675.72	1,334,632,627.15			1,334,632,627.15+			
Igbo Etiti	869,793,451.40	1,373,842,882.57			1,373,842,882.57+			
Igbo Eze North	778,938,747.48	1,328,524,041.97			1,328,524,041.97+			
Igbo Eze South	881,790,664.72	1,329,615,295.84			1,329,615,295.84+			
Nkanu East	839,568,649.58	1,278,306,929.65			1,278,306,929.65+			
Nsukka	742,925,664.27	1,356,724,722.56			1,356,724,722.56+			
Udenu	773,483,809.39	1,206,844,396.21			1,206,844,396.21+			
Uzo Uwani	645,299,324.09	1,165,263,582.20			1,165,263,582.20+			
Awgu	1,117,831,916.50	1,438,362,956.68			1,438,362,956.68+			
Aninri	768,032,533.81	1,157,075,390.47			1,157,075,390.47+			
Ezeagu	878,083,034.73	1,364,555,290.64			1,364,555,290.64+			
Oji River	804,336,553.28	1,202,975,212.15			1,202,975,212.15+			
Udi	926,641,858.74	1,326,525,578.83			1,326,525,578.83+			
Total	34,438,178,605.18	44,291,512,742.69			44,291,512,742.69+			
Note 32 : Personnel Costs								
Office of the Executive Governor	197,886,631.78	160,443,704.21	235,115,290.00	220,096,550.00	59,652,845.79+	114,692,100.00	122,331,700.00	129,947,230.00
Deputy Governor's Office	12,506,166.30	10,236,640.48	12,062,893.00	12,062,893.00	1,826,252.52+	12,062,893.00	12,535,927.00	13,036,390.00
Office of the Secretary to the State Govt.	534,331,485.64	515,879,512.28	541,575,011.00	531,462,951.00	15,583,438.72+	480,340,181.00	464,979,487.00	465,863,210.00
Enugu State Liaison Office - Lagos	22,683,972.00	21,544,960.93	25,036,870.00	25,036,870.00	3,491,909.07+	25,036,870.00	25,569,070.00	26,298,660.00
Enugu State Liaison Office - Abuja	30,572,869.42	17,214,870.65	41,525,917.00	41,525,917.00	24,311,046.35+	41,525,917.00	42,440,087.00	43,025,067.00
Volunteer Service Agency (VSA)		150,000.00		151,000.00	1,000.00+			
Enugu State House of Assembly	175,013,305.08	216,759,898.49	368,589,766.00	368,589,766.00	151,829,867.51+	584,000,000.00	507,464,466.00	510,464,466.00
Ministry of Information	80,589,208.76	84,004,061.98	91,453,350.00	91,453,350.00	7,449,288.02+	83,607,404.00	94,456,565.00	96,102,910.00
Enugu State Broadcasting Service/TV	51,035,773.08	63,083,490.35	101,021,520.00	101,021,520.00	37,938,029.65+	101,021,520.00	114,317,287.00	111,287,882.00
Gvt. Printing & Stationery Dept.(Govt.Press)	30,704,193.55	22,248,788.82	37,860,896.00	37,860,896.00	15,612,107.18+	23,598,471.00	23,565,010.00	24,352,570.00
Eng. St.Printing & Publishing Co. (Daily Star	24,515,891.28	25,042,418.94	32,438,320.00	32,438,320.00	7,395,901.06+	32,438,320.00	33,363,490.00	34,222,580.00
Nigerian Security And Civil Defence		310,909.20		312,000.00	1,090.80+			
Office of the Head of Service	967,258,511.20	1,053,529,805.49	1,272,539,814.00	1,063,147,354.00	9,617,548.51+	1,318,436,294.00	1,337,306,430.00	1,348,306,430.00
Local Government Pension Board	28,519,058.29	6,882,317.43		6,883,000.00	682.57+			
Office of the State Auditor General	42,493,947.84	34,145,623.83	56,730,210.00	56,730,210.00	22,584,586.17+	50,217,440.00	53,929,420.00	56,779,320.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Office of the Local Govt Auditor General	24,145,384.37	19,106,116.42	47,758,168.00	47,758,168.00	28,652,051.58+	49,665,250.00	55,232,681.00	55,767,975.00
Civil Service Commission (CSC)	44,562,025.57	47,215,933.92	69,479,040.00	69,479,040.00	22,263,106.08+	69,479,040.00	72,330,500.00	73,455,101.00
Local Government Service Commission	12,229,005.20	16,590,328.04	34,087,257.00	34,087,257.00	17,496,928.96+	34,087,257.00	34,560,600.00	35,220,580.00
Enugu State Independent Electoral Commission	42,551,754.98	81,643,338.88	117,269,348.00	117,269,348.00	35,626,009.12+	72,782,948.00	79,291,482.00	79,423,598.00
Ministry of Human Devt & Poverty Reduction	33,399,359.78	23,366,908.23	49,896,392.00	49,896,392.00	26,529,483.77+	49,896,392.00	63,645,856.00	63,645,856.00
Ministry of Agriculture & Natural Resources	336,640,228.56	330,157,341.14	385,517,118.00	336,426,600.00	6,269,258.86+	385,517,118.00	339,130,970.00	339,130,730.00
Enugu State Polytechnic Iwollo	223,781,987.31	249,081,546.36	293,000,000.00	250,024,768.00	943,221.64+	447,319,365.00		
Forestry Commission	29,231,834.00	31,631,208.40	32,157,420.00	32,157,420.00	526,211.60+	31,798,030.00	32,157,420.00	32,157,420.00
Ministry of Finance and Economic Development	193,574,822.39	169,044,664.75	127,408,344.00	169,638,229.00	593,564.25+	128,268,402.00	125,606,183.00	125,772,959.00
Office of the Accountant General	204,511,039.97	432,279,829.64	130,117,250.00	432,290,350.00	10,520.36+	2,124,938,600.00	2,134,743,270.00	2,144,150,800.00
Board of Internal Revenue	168,726,243.74	153,413,364.44	196,651,452.00	157,929,792.00	4,516,427.56+	199,240,578.00	212,967,464.00	218,931,668.00
Enugu Gaming Commission	15,921,389.75	15,862,927.64	22,266,443.00	22,266,443.00	6,403,515.36+	20,890,202.00	22,384,844.00	23,191,258.00
Ministry of Commerce and Industry	130,905,924.06	120,484,708.60	157,306,268.00	128,694,292.00	8,209,583.40+	157,306,268.00	165,513,051.00	165,513,051.00
Ministry of Labour & Productivity	9,621,649.46	7,826,706.83	17,240,500.00	9,802,582.00	1,975,875.17+	17,240,500.00	17,240,500.00	17,240,500.00
Ministry Science & Technology	37,916,042.69	27,929,190.52	45,000,714.00	29,575,360.00	1,646,169.48+	39,071,264.00	40,264,300.00	40,264,300.00
Ministry of Finance	467,267.80							
Ministry of Transport	69,836,457.95	142,751,332.90	114,571,055.00	142,831,355.00	80,022.10+	192,202,575.00	105,243,375.00	106,862,397.00
ENTRACO			18,259,849.00	18,259,849.00	18,259,849.00+	18,259,849.00	18,259,849.00	18,259,849.00
Coal City Transport	36,382,180.47	67,446,541.56	83,689,967.00	83,689,967.00	16,243,425.44+	83,689,967.00	89,229,889.00	90,808,079.00
Ministry of Works & Infrastructure	140,042,739.69	126,985,331.66	165,981,533.00	136,912,855.00	9,927,523.34+	170,349,743.00	175,987,390.00	178,871,120.00
Ministry of Culture & Tourism	35,832,083.43	41,004,024.99	39,208,882.00	41,017,582.00	13,557.01+	39,208,882.00	41,778,048.00	41,778,048.00
Council For Arts & Culture	11,650,693.00	12,775,440.00	12,148,283.00	11,843.00+	11,843.00+	12,148,283.00	13,552,876.00	13,552,876.00
Tourism Board	795,839.40	25,091.50	30,758,569.00	13,878,569.00	13,853,477.50+	30,758,569.00	31,209,298.00	31,209,298.00
State Economic Planning Commission	42,783,150.34	39,857,001.12	34,818,713.00	39,957,363.00	100,361.88+	34,818,713.00	34,008,345.00	35,158,345.00
Bureau of Statistics	13,871,143.20	31,393,203.84	26,639,855.00	31,413,655.00	20,451.16+	26,639,855.00	28,240,670.00	28,240,670.00
Ministry of Water Resources	45,068,578.61	41,164,498.53	46,447,900.00	46,447,900.00	5,283,401.47+	57,245,080.00	60,687,380.00	61,687,380.00
Enugu State Water Corporation	173,360,780.20	185,259,893.26	255,641,319.00	227,087,224.00	41,827,330.74+	233,913,988.00	257,213,370.00	257,213,370.00
Enugu State Rural Water Supply & Sanitation Agency	8,939,824.50	9,442,557.00	16,281,344.00	16,281,344.00	6,838,787.00+	16,281,344.00	16,731,982.00	17,676,661.00
Ministry of Housing	16,685,375.74	15,957,322.09	23,022,980.00	23,022,980.00	7,065,657.91+	19,677,150.00	23,335,563.00	23,955,472.00
Ministry of Rural Development	95,098,886.26	78,776,241.56	98,008,560.00	80,993,856.00	2,217,614.44+	79,695,180.00	84,713,600.00	86,713,600.00
Rural Electrification Board (REB)	17,549,273.00	19,444,380.41	31,034,729.00	31,034,729.00	11,590,348.59+	30,962,729.00	31,571,270.00	31,571,270.00
Ministry of Lands and Urban Development	212,977,347.96	204,461,382.43	231,376,380.00	205,237,315.00	775,932.57+	277,365,429.00	323,622,774.00	360,800,270.00
Ministry of Budget & Planning	18,799,042.00	20,123,572.68	21,237,581.00	21,237,581.00	1,114,008.32+	20,237,581.00	22,637,548.00	24,926,976.00
The State Judiciary	412,815,782.23	578,695,059.69	903,976,722.00	644,016,356.00	65,321,296.31+	1,035,571,190.00	1,057,609,142.00	1,090,356,930.00
Judicial Service Commission	4,970,849.84	4,812,152.99	29,516,660.00	5,814,176.00	1,002,023.01+	29,516,660.00	31,620,725.00	31,820,725.00
Ministry of Justice	523,129,968.25	620,587,397.88	370,161,300.00	620,899,700.00	312,302.12+	370,161,300.00	375,801,880.00	382,791,870.00
Legal Aid Council		420,000.00		421,000.00	1,000.00+			
Enugu State Customary Court of Appeal	324,470,802.76	386,893,299.53	767,027,369.00	392,625,494.00	5,732,194.47+	1,580,161,084.00	1,626,297,700.00	2,295,663,706.00
Ministry of Enugu Capital Territory	54,461,323.55	44,798,184.43	92,142,084.00	46,532,285.00	1,734,100.57+	92,142,084.00	92,142,084.00	92,142,084.00
Ministry of Youth and Sport	76,325,188.69	73,672,319.71	731,247,036.00	78,307,960.00	4,635,640.29+	85,382,674.00	90,822,616.00	94,822,616.00
Rangers Management Corporation			108,911,391.00	108,911,391.00	108,911,391.00+	108,911,400.00	119,426,067.00	119,426,067.00
National Youth Service Corp (NYSC)		314,129,185.93		314,229,185.00	99,999.07+			
Ministry of Gender Affairs and Social Dev.	41,083,154.65	54,999,162.65	49,246,698.00	55,004,998.00	5,835.35+	44,746,036.00	47,840,055.00	52,332,470.00
Ministry of Education	115,104,062.81	111,808,028.17	140,779,330.00	113,475,168.00	1,667,139.83+	122,761,650.00	125,287,309.00	130,282,204.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Enugu State Universal Basic Edu.Board	412,585,223.57	100,237,767.67	125,677,729.00	125,677,729.00	25,439,961.33+	115,962,788.00	99,701,710.00	113,160,441.00
Enugu State Library Board	38,821,391.95	37,825,287.09	33,667,068.00	46,401,544.00	8,576,256.91+	33,667,068.00	41,851,582.00	44,723,958.00
Examinations Development Centre	16,687,383.94	21,486,802.07	20,556,990.00	21,492,590.00	5,787.93+	21,285,530.00	23,115,290.00	24,535,550.00
Special Education Centre Oji-River		490,000.00		491,000.00	1,000.00+			
Enugu State College of Education (Technical)	60,053,015.05	32,180,345.00	306,321,408.00	32,281,945.00	101,600.00+	306,321,408.00	310,441,763.00	394,441,763.00
Enugu State University of Science & Tech.	65,754,599.38	4,673,582,082.96	1,050,000,000.00	4,673,591,000.00	8,917.04+	1,600,000,000.00	1,700,000,000.00	1,700,000,000.00
Post Prim. Schools Management Board (PPSMB)	6,165,369,637.07	7,072,681,492.98	7,195,174,602.00	7,072,835,097.00	153,604.02+	8,284,228,703.00	8,009,984,197.00	9,009,984,197.00
Enugu State Science Techn. & Vocational School	846,519,077.94	759,842,948.59	886,749,382.00	761,965,915.00	2,122,966.41+	835,456,696.00		
Institute of Management & Techonology (IMT)	2,151,216,779.17	2,276,541,560.75	1,300,000,000.00	2,276,544,050.00	2,489.25+	1,433,008,156.00	1,571,448,808.00	1,648,169,134.00
Ministry of Health	392,259,737.73	440,017,988.97	428,821,131.00	440,024,128.00	6,139.03+	217,187,904.00	227,862,112.00	227,862,112.00
Esut College Of Medicine (Teaching Hospital	3,505,000.00	8,533,150.00		8,534,000.00	850.00+			
Park Lane Specialist Hospital	2,258,083,836.35	3,237,729,220.36	2,852,540,467.00	3,237,735,067.00	5,846.64+	2,054,791,851.00		
State Health Board (SHB)	1,228,071,906.95	1,147,464,136.07	2,340,344,084.00	1,153,148,589.00	5,684,452.93+	2,340,344,084.00	2,353,566,800.00	2,353,566,800.00
Ministry of Environment	84,459,235.28	125,855,706.12	386,167,768.00	131,567,768.00	5,712,061.88+	120,782,740.00	61,598,783.00	61,598,783.00
Enugu State Mgt Waste Authority (ESWAMA)	142,545,108.57	119,138,582.87	115,506,350.00	120,050,350.00	911,767.13+	121,950,092.00	119,849,430.00	119,849,430.00
Sport Council	225,622,807.42	169,347,703.21		191,180,882.00	21,833,178.79+			
Ministry of Local Government Matters	27,480,725.16	20,395,454.11	36,642,272.00	26,565,621.00	6,170,166.89+	42,142,272.00	43,361,524.00	44,461,524.00
Ministry of Chieftancy Matters	18,370,198.98	16,015,344.56	28,377,935.00	28,377,935.00	12,362,590.44+	28,377,935.00	31,431,344.00	33,014,624.00
Total	20,335,737,166.89	27,444,147,296.78	26,089,788,846.00	28,376,850,968.00	932,703,671.22+	29,062,794,846.00	25,746,412,208.00	27,747,845,180.00
Note 34 - Overhead Cost								
Office of the Executive Governor	6,069,159,592.60	7,742,404,157.81	10,427,000,000.00	7,815,562,754.00	73,158,596.19+	10,300,000,000.00	10,187,000,000.00	10,200,000,000.00
Deputy Governor's Office	240,898,209.00	219,661,977.00	239,000,000.00	239,000,000.00	19,338,023.00+	302,000,000.00	274,500,000.00	271,000,000.00
Department of Due Process & Budget Monitoring			7,350,000.00	7,350,000.00	7,350,000.00+	7,550,000.00	8,000,000.00	8,100,000.00
Economic Affairs and Parastatals			3,750,000.00	3,750,000.00	3,750,000.00+	3,750,000.00	4,000,000.00	4,050,000.00
Project Development & Implementation Dept.	1,801,289.89	1,649,115.17	5,650,000.00	5,650,000.00	4,000,884.83+	5,650,000.00	5,650,000.00	5,700,000.00
Enugu State Emergency Management Agency	25,594,746.13	55,181,480.00	15,230,000.00	55,214,000.00	32,520.00+	155,000,000.00	155,400,000.00	119,600,000.00
Office of the Secretary to the State Govt.	329,243,671.91	459,428,454.00	354,910,000.00	467,004,000.00	7,575,546.00+	417,000,000.00	363,800,000.00	367,800,000.00
Boundary Adjustment Commission			6,300,000.00	6,300,000.00	6,300,000.00+	6,300,000.00	6,400,000.00	7,450,000.00
Enugu State Economic Development Unit			3,340,000.00	3,340,000.00	3,340,000.00+	3,340,000.00	3,550,000.00	4,708,350.00
Enugu State Liaison Office - Lagos	14,537,600.00	32,147,089.00	22,020,000.00	36,582,000.00	4,434,911.00+	22,020,000.00	22,660,000.00	19,650,000.00
Enugu State Liaison Office - Abuja	60,122,659.00	48,494,820.05	41,000,000.00	54,150,500.00	5,655,679.95+	41,000,000.00	41,600,000.00	41,650,000.00
Enugu State Action Committee On Aids (ENSACA)	3,982,545.99	4,395,574.93	27,700,000.00	23,304,425.07+	23,304,425.07+	27,700,000.00	29,300,000.00	30,300,000.00
Muslim Pilgrim Board			11,200,000.00	11,200,000.00	11,200,000.00+	11,200,000.00	11,550,000.00	11,750,000.00
Christian Pilgrim Board			67,850,000.00	4,650,000.00	4,650,000.00+	67,650,000.00	72,050,000.00	100,198,095.00
Volunteer Service Agency (VSA)	2,013,000.00	2,250,000.00	4,250,000.00	4,250,000.00	2,000,000.00+	4,250,000.00	4,250,000.00	4,250,000.00
Perfomance Improvement Bureau(PIB)			17,700,000.00	2,900,000.00	2,900,000.00+	17,700,000.00	17,700,000.00	17,700,000.00
Ministry of Special Duties & Intergov Affairs	2,794,126.00	9,081,115.05	7,590,000.00	12,572,300.00	3,491,184.95+	7,590,000.00	8,020,000.00	8,220,000.00
State Committee on Privatization & Commere.			108,070,000.00	4,730,000.00	4,730,000.00+	48,070,000.00	51,270,000.00	51,720,000.00
Enugu State Social Investment Agency						28,230,000.00	31,430,000.00	31,880,000.00
Enugu State House of Assembly	868,566,759.23	797,623,589.23	1,134,700,000.00	1,024,700,000.00	227,076,410.77+	986,000,000.00	1,008,000,000.00	1,025,000,000.00
Ministry of Information	33,033,087.00	71,703,443.50	38,850,000.00	74,964,000.00	3,260,556.50+	91,650,000.00	92,650,000.00	92,950,000.00
Enugu State Broadcasting Service/TV	142,725,417.65	184,646,839.51	101,650,000.00	205,135,200.00	20,488,360.49+	116,950,000.00	117,800,000.00	118,700,000.00
Govt. Printing & Stationery Dept.(Govt.Press)	28,698,598.00	2,984,138.00	14,000,000.00	10,000,000.00	7,015,862.00+	14,000,000.00	14,600,000.00	14,900,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Enugu St. Printing & Publishing Co. (Daily Star)	38,965,223.89	32,462,615.00	15,980,000.00	36,294,000.00	3,831,385.00+	15,980,000.00	16,260,000.00	16,810,000.00
Office of the Head of Service	316,073,683.78	193,853,793.46	48,650,000.00	211,600,019.00	17,746,225.54+	56,650,000.00	57,700,000.00	57,700,000.00
Establishment Pension and Training	1,300,479.85	1,244,823.27	5,710,000.00	5,710,000.00	4,465,176.73+	5,710,000.00	6,810,000.00	6,810,000.00
Local Government Pension Board		7,752,143.89		7,762,900.00	10,756.11+			
Public Service Department			5,500,000.00	5,500,000.00	5,500,000.00+	4,850,000.00	5,160,000.00	5,260,000.00
Staff Development Center	703,582.35	600,693.40		600,760.00	66.60+			
Office of the State Auditor General	26,115,375.63	35,437,497.25	19,950,000.00	39,713,800.00	4,276,302.75+	17,100,000.00	10,750,000.00	10,900,000.00
Office of the Local Govt Auditor General	2,554,302.07	2,500,752.40	17,000,000.00	17,000,000.00	14,499,247.60+	13,500,000.00	13,550,000.00	13,700,000.00
Civil Service Commission (CSC)	36,285,863.43	32,055,242.47	31,800,000.00	34,568,000.00	2,512,757.53+	30,150,000.00	30,200,000.00	30,800,000.00
Local Government Service Commission			10,150,000.00	8,650,000.00	8,650,000.00+	10,150,000.00	10,450,000.00	10,850,009.00
Enugu State Independent Electoral Commission	330,746,088.92	42,370,980.61	40,150,000.00	45,190,000.00	2,819,019.39+	48,750,000.00	47,150,000.00	47,750,000.00
Ministry of Inter Ministerial Affairs	250,399,924.50	404,319,000.00	214,650,000.00	406,581,000.00	2,262,000.00+	242,650,000.00	243,230,000.00	243,580,000.00
Ministry of Human Devt & Poverty Reduction	7,259,000.00	32,380,067.84	26,900,000.00	34,399,000.00	2,018,932.16+	26,900,000.00	27,250,000.00	27,941,670.00
Ministry of Agriculture & Natural Resources	126,247,824.32	35,909,201.00	35,000,000.00	41,229,000.00	5,319,799.00+	97,200,000.00	97,200,000.00	97,800,000.00
Enugu State Polytechnic Iwollo	162,291,278.23	173,777,455.06	176,000,000.00	188,285,000.00	14,507,544.94+	176,000,000.00	174,400,000.00	174,700,000.00
Veterinary School Achi	900,000.00	1,100,100.00	3,100,000.00	3,100,000.00	1,999,900.00+	3,600,000.00	3,900,000.00	3,900,000.00
Enugu State Agric Devt Programme (ENADEP)	1,202,205.98	1,824,556.07	11,300,000.00	11,300,000.00	9,475,443.93+	10,900,000.00	11,400,000.00	11,600,000.00
Forestry Commission	3,307,200.00	2,457,710.00	5,680,000.00	5,680,000.00	3,222,290.00+	5,680,000.00	6,050,000.00	6,050,000.00
Ministry of Finance and Economic Development	142,129,299.80	322,310,126.50	254,800,000.00	324,167,186.00	1,857,059.50+	344,400,000.00	296,150,000.00	246,400,000.00
Office of the Accountant General	398,742,507.29	325,946,836.87	304,900,000.00	364,497,266.00	38,550,429.13+	769,400,000.00	774,600,000.00	775,400,000.00
Board of Internal Revenue	275,655,493.84	244,147,311.37	202,900,000.00	244,234,000.00	86,688.63+	413,200,000.00	414,250,000.00	415,050,000.00
Enugu Gaming Commission	2,383,954.00	2,400,744.00	20,450,000.00	20,450,000.00	18,049,256.00+	18,750,000.00	19,550,000.00	20,150,000.00
Ministry of Commerce and Industry	86,136,760.02	149,214,487.50	159,850,000.00	150,577,050.00	1,362,562.50+	206,350,000.00	208,800,000.00	208,800,000.00
Small & Medium Scale Enterprises	28,822,098.00	39,341,074.00	61,800,000.00	51,577,000.00	12,235,926.00+	131,800,000.00	107,100,000.00	108,250,000.00
Enugu Marketing Company			9,800,000.00	9,800,000.00	9,800,000.00+	9,800,000.00	9,800,000.00	9,800,000.00
Ministry of Labour & Productivity	8,099,874.11	9,813,776.00	19,880,000.00	19,880,000.00	10,066,224.00+	26,680,000.00	26,680,000.00	25,380,000.00
Ministry Science & Technology	14,304,604.19	35,486,710.18	18,950,000.00	35,718,000.00	231,289.82+	30,950,000.00	31,500,000.00	31,700,000.00
Ministry of Transport	74,324,428.87	57,821,965.81	23,330,000.00	58,513,000.00	691,034.19+	23,330,000.00	23,730,000.00	23,830,000.00
ENTRACO			12,150,000.00			34,150,000.00	34,150,000.00	34,150,000.00
Coal City Transport	134,000,646.33	105,030,648.44	42,050,000.00	106,862,000.00	1,831,351.56+	42,050,000.00	43,300,000.00	43,750,000.00
Ministry of Works & Infrastructure	579,526,766.80	485,771,915.45	849,300,000.00	502,297,653.00	16,525,737.55+	1,985,300,000.00	1,988,600,000.00	1,989,350,000.00
Ministry of Culture & Tourism	11,843,036.35	172,457,128.10	21,700,000.00	174,586,000.00	2,128,871.90+	21,700,000.00	22,850,000.00	22,850,000.00
Council For Arts & Culture	2,500,659.00	1,956,276.00	11,350,000.00	9,350,000.00	7,393,724.00+	13,550,000.00	13,750,000.00	13,750,000.00
Tourism Board	1,284,570.80	2,507,110.25	6,950,000.00	6,950,000.00	4,442,889.75+	6,950,000.00	3,650,000.00	3,650,000.00
State Economic Planning Commission	29,686,018.10	74,366,029.77	93,470,000.00	114,478,660.00	40,112,630.23+	93,470,000.00	94,020,000.00	95,770,000.00
Bureau of Statistics	2,999,892.00	5,291,374.09	8,750,000.00	8,750,000.00	3,458,625.91+	8,750,000.00	10,100,000.00	10,100,000.00
Ministry of Water Resources	18,096,550.00	13,093,162.68	15,500,000.00	15,500,000.00	2,406,837.32+	15,500,000.00	16,050,000.00	16,050,000.00
Enugu State Water Corporation	56,368,206.17	156,717,349.50	71,200,000.00	157,083,000.00	365,650.50+	102,900,000.00	104,850,000.00	105,650,000.00
Enugu State Rural Water Supply & Sanitation Agency	3,480,941.00	6,007,485.60	11,300,000.00	11,300,000.00	5,292,514.40+	11,300,000.00	12,200,000.00	12,600,000.00
Small Town Water and Sanitation Agency			4,960,000.00	4,960,000.00	4,960,000.00+	4,960,000.00	5,110,000.00	5,540,000.00
Ministry of Housing	3,826,992.50	3,388,364.00	15,750,000.00	15,750,000.00	12,361,636.00+	16,750,000.00	17,100,000.00	17,150,000.00
Ministry of Rural Development	6,763,419.00	4,729,385.50	19,100,000.00	19,100,000.00	14,370,614.50+	37,400,000.00	37,722,500.00	37,722,500.00
Community and Social Development Agency			6,300,000.00	6,300,000.00	6,300,000.00+	6,300,000.00	6,300,000.00	6,300,000.00
Community Development Agency	1,786,699.00	720,000.00		731,000.00	11,000.00+			

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Rural Electrification Board (REB)	250,000.00	6,944,717.00	26,400,000.00	26,400,000.00	19,455,283.00+	126,400,000.00	126,850,000.00	127,600,000.00
Fire Service Department	20,445,525.00	35,683,373.30	31,800,000.00	36,120,000.00	436,626.70+	51,800,000.00	31,800,000.00	31,800,000.00
Ministry of Lands and Urban Development	6,822,096.98	5,883,790.96	21,380,000.00	27,903,398.00	22,019,607.04+	124,000,000.00	124,300,000.00	124,300,000.00
Ministry of Budget and Planning	65,889,270.00	93,342,800.00	80,000,000.00	94,780,000.00	1,437,200.00+	140,400,000.00	150,600,000.00	150,300,000.00
The State Judiciary	370,844,073.94	421,105,451.86	374,000,000.00	436,477,000.00	15,371,548.14+	454,700,000.00	457,350,000.00	462,400,000.00
Judicial Service Commission	17,781,183.79	39,629,799.50	43,110,000.00	43,110,000.00	3,480,200.50+	43,110,000.00	43,700,000.00	44,050,000.00
Ministry of Justice	324,733,336.05	304,387,113.20	206,050,000.00	315,350,000.00	10,962,886.80+	386,050,000.00	378,900,000.00	382,950,020.00
Legal Aid Council	105,000.00	980,000.00	4,650,000.00	4,650,000.00	3,670,000.00+	4,650,000.00	4,900,000.00	4,900,000.00
Citizens' Rights and Mediation Centre	5,343,370.00	3,619,390.00	9,340,000.00	10,215,300.00	6,595,910.00+	12,440,000.00	12,460,000.00	12,460,000.00
Enugu State Customary Court of Appeal	77,032,083.00	90,838,847.79	92,300,000.00	92,300,000.00	1,461,152.21+	92,300,000.00	94,500,000.00	94,550,000.00
Enugu State Justice Reform Team		5,956,905.89	34,570,000.00	27,430,000.00	21,473,094.11+	42,980,000.00	43,280,000.00	43,630,000.00
Ministry of Enugu Capital Territory	81,190,529.74	99,554,751.21	56,100,000.00	198,227,909.00	98,673,157.79+	58,100,000.00	58,320,000.00	59,270,000.00
Ministry of Youth and Sport	132,965,970.50	224,635,640.50	177,200,000.00	226,937,763.00	2,302,122.50+	177,200,000.00	188,300,000.00	200,800,000.00
Rangers Management Corporation	349,310,512.72	196,442,167.65	312,600,000.00	206,586,324.00	10,144,156.35+	312,600,000.00	323,400,600.00	328,400,600.00
National Youth Service Corp (NYSC)			62,500,000.00			62,500,000.00	60,930,000.00	60,930,000.00
YSFON	766,500.00	1,047,984.54		1,047,985.00	0.46+			
Ministry of Gender Affairs and Social Dev.	130,192,844.17	84,851,425.79	55,120,000.00	87,323,577.00	2,472,151.21+	147,820,000.00	99,930,000.00	105,925,130.00
Vocational and Rehabilitation Centre Emene			9,900,000.00	1,100,000.00	1,100,000.00+	10,600,000.00	11,250,000.00	11,250,000.00
Remand Home			5,150,000.00	2,800,000.00	2,800,000.00+	6,150,000.00	6,850,000.00	6,850,000.00
Skills Acquisition Centre Uwani			6,850,000.00	6,850,000.00	6,850,000.00+	6,850,000.00	7,880,000.00	7,880,000.00
Social Welfare Centre Emene			11,350,000.00	11,350,000.00	11,350,000.00+	11,350,000.00	12,200,000.00	12,200,000.00
Ministry of Education	48,342,643.00	59,430,170.00	49,000,000.00	63,302,770.00	3,872,600.00+	83,900,000.00	82,500,000.00	82,600,000.00
Enugu State Universal Basic Edu.Board - ESUBEB	220,393,289.00	186,725,874.37	127,700,000.00	193,001,305.00	6,275,430.63+	121,450,000.00	128,500,000.00	114,300,000.00
Enugu State Library Board	2,239,489.61	1,880,200.00	11,900,000.00	8,299,928.00	6,419,728.00+	11,900,000.00	12,200,000.00	12,900,000.00
Examinations Development Centre	175,324,080.00	212,606,743.28	56,630,000.00	214,524,874.00	1,918,130.72+	56,630,000.00	58,000,000.00	58,000,000.00
Agency For Mass Literacy	1,399,895.00	1,198,984.05	19,320,000.00	19,320,000.00	18,121,015.95+	18,000,000.00	18,300,000.00	18,300,000.00
Special Education Centre Oji-River	4,800,000.00	3,460,000.00	9,300,000.00	13,800,000.00	10,340,000.00+	9,700,000.00	10,450,000.00	10,450,000.00
Special Education Centre Ogbete	9,596,800.00	9,600,000.00	13,050,000.00	16,810,800.00	7,210,800.00+	12,000,000.00	12,000,000.00	12,000,000.00
Enugu State College of Education (Technical	416,634,237.93	369,781,465.03	184,150,000.00	389,809,701.00	20,028,235.97+	195,150,000.00	201,750,000.00	201,750,000.00
Enugu State University of Science & Tech.	1,040,950,135.56	991,710,742.16	195,930,000.00	993,378,278.00	1,667,535.84+	195,930,000.00	186,930,000.00	186,930,000.00
Post Prim. Schools Management Board (PPSMB)	138,676,161.35	52,173,563.00	67,400,000.00	79,317,652.00	27,144,089.00+	72,200,000.00	76,300,000.00	76,800,000.00
Enugu State Science Techn. & Vocational School	124,640,804.24	38,081,546.68	34,800,000.00	41,432,700.00	3,351,153.32+	52,950,000.00	53,500,000.00	54,050,000.00
State Scholarship Board			75,350,000.00	3,950,000.00	3,950,000.00+	75,350,000.00	87,600,000.00	94,600,000.00
Institute of Management & Techonology (IMT)	223,250,304.67	373,325,991.84	140,400,000.00	387,534,799.00	14,208,807.16+	140,400,000.00	142,400,000.00	142,700,000.00
Ministry of Health	213,094,868.69	233,618,272.43	43,550,000.00	238,503,535.00	4,885,262.57+	57,850,000.00	54,500,000.00	52,800,000.00
FSP Medical Centre	1,329,000.00	43,300.00	11,600,000.00	11,600,000.00	11,556,700.00+	11,800,000.00	13,100,000.00	13,100,000.00
Esut College Of Medicine (Teaching Hospital	67,429,156.68	77,234,906.05	62,900,000.00	82,694,757.00	5,459,850.95+	94,200,000.00	95,750,000.00	95,750,000.00
Park Lane Specialist Hospital	600,110,275.00	422,763,665.50		422,767,146.00	3,480.50+			
State Health Board (SHB)	3,572,376.03	3,586,312.93	27,320,000.00	27,320,000.00	23,733,687.07+	27,320,000.00	27,320,000.00	27,320,000.00
State Primary Health Care Development Agency	1,491,513.00	15,398,234.50	96,900,000.00	40,885,285.00	25,487,050.50+	114,900,000.00	115,300,000.00	120,650,000.00
Ministry of Environment	90,380,106.50	65,945,946.00	205,350,000.00	82,488,250.00	16,542,304.00+	60,350,000.00	61,250,000.00	62,150,000.00
Enugu State Mgt Waste Authority (ESWAMA)	159,577,839.36	15,397,553.81	143,700,000.00	18,284,067.00	2,886,513.19+	143,700,000.00	145,800,000.00	145,800,000.00
Awgu Games Village			4,200,000.00	4,200,000.00	4,200,000.00+	4,200,000.00	4,350,000.00	4,350,000.00
Ministry of Local Government Matters	3,499,687.08	15,378,221.59	16,300,000.00	18,145,445.00	2,767,223.41+	17,800,000.00	18,200,000.00	18,200,000.00
Ministry of Chieftancy Matters	12,198,616.99	487,938,301.58	15,770,000.00	489,886,302.00	1,948,000.42+	28,770,000.00	28,870,000.00	29,270,000.00
Total	16,152,890,328.10	18,102,401,840.57	18,826,010,000.00	19,331,496,898.00	1,229,095,057.43+	21,843,880,000.00	21,629,593,100.00	21,652,706,374.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 35 - Consolidated Revenue Fund Charges								
Foreign Loans Repayment	480,965,897.45	499,457,009.27	500,000,000.00	499,500,000.00	42,990.73+	500,000,000.00	500,000,000.00	500,000,000.00
Domestic Loans Repayment - Principal	372,022,494.36	2,578,681,109.44	2,000,000,000.00	2,578,681,200.00	90.56+	2,500,000,000.00	2,500,000,000.00	2,500,000,000.00
Domestic Loans Repayment - Interest	2,105,598,052.16		500,000,000.00			500,000,000.00	500,000,000.00	500,000,000.00
Gratuity	108,016,086.38	974,016,837.63	6,727,000,000.00	1,261,443,183.00	287,426,345.37+	5,195,000,000.00	5,027,000,000.00	5,527,000,000.00
Pension	4,963,760,469.91	5,742,114,380.03	5,749,225,154.00	5,799,275,145.00	57,160,764.97+	5,779,225,154.00	5,563,800,000.00	5,563,800,000.00
Death Benefit	3,117,833.60		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	15,000,000.00	15,000,000.00
Cost of IGR Collection	39,095,700.65		20,000,000.00			20,000,000.00	20,000,000.00	20,000,000.00
Contribution to LGA Pension Board	242,000,000.00	2,200,000,000.00	300,000,000.00	2,200,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00
Settlement of LG Staff Salary	5,338,071,204.27	3,067,350,363.81		3,067,350,364.00	0.19+			
Total	13,652,647,738.78	15,061,619,700.18	15,801,225,154.00	15,411,249,892.00	349,630,191.82+	14,799,225,154.00	14,425,800,000.00	14,925,800,000.00
Note 36 - BTL Payments								
With-Holding Taxes due to FIRS	584,808,469.56	764,861,107.08			764,861,107.08-			
VAT Due to FIRS	633,930,049.49	723,138,794.95			723,138,794.95-			
Union Dues Deductions/Remittance	286,803,449.61	305,829,193.21			305,829,193.21-			
Loans Deduction from Salary	45,120,034.07	143,402,485.45			143,402,485.45-			
Monthly Net Pay Control Accounts	18,026,399,978.66	18,000,000,000.00			18,000,000,000.00-			
Deduction @ Source - Bailout	416,366,180.56							
Deduction @ Source - Excess Loan	1,169,643,742.68	1,079,671,147.20			1,079,671,147.20-			
Difference in Payroll Summary		20,907,822.13			20,907,822.13-			
Enugu East	861,423,469.14	1,485,209,818.46			1,485,209,818.46-			
Enugu North	797,643,359.39	1,333,273,606.28			1,333,273,606.28-			
Enugu South	716,296,060.75	1,319,734,782.47			1,319,734,782.47-			
Isi Uzo	1,052,714,926.07	1,454,321,523.51			1,454,321,523.51-			
Nkanu West	899,799,675.72	1,334,632,627.11			1,334,632,627.11-			
Igbo Etitii	869,793,451.40	1,373,842,882.59			1,373,842,882.59-			
Igbo Eze North	778,938,747.48	1,328,524,041.99			1,328,524,041.99-			
Igbo Eze South	881,790,664.72	1,329,615,295.85			1,329,615,295.85-			
Nkanu East	839,568,649.58	1,278,306,929.61			1,278,306,929.61-			
Nsukka	742,925,664.27	1,356,724,722.51			1,356,724,722.51-			
Udenu	773,483,809.39	1,206,844,396.19			1,206,844,396.19-			
Uzo Uwani	645,299,324.09	1,165,263,582.19			1,165,263,582.19-			
Awgu	1,117,831,916.50	1,438,362,956.66			1,438,362,956.66-			
Aninri	768,032,533.81	1,157,075,390.43			1,157,075,390.43-			
Ezeagu	878,083,034.73	1,364,555,290.60			1,364,555,290.60-			
Oji River	804,336,553.28	1,202,975,212.17			1,202,975,212.17-			
Udi	926,641,858.74	1,326,525,578.87			1,326,525,578.87-			
Total	35,517,675,603.69	43,493,599,187.51			43,493,599,187.51-			

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 37 - General Public Services								
70111 - Executive and Legislative Organs	1,349,456,003.50	1,299,670,666.93	2,365,400,000.00	2,857,825,397.00	1,558,154,730.07+	3,647,506,000.00	3,387,170,000.00	3,279,250,000.00
70112 - Financial and Fiscal Affairs	15,891,120.00	29,955,298.00	523,150,000.00	152,000,000.00	122,044,702.00+	213,154,000.00	222,700,000.00	155,000,000.00
70121 - Economic Aid to Developing Countries and Transition						1,500,000.00	1,500,000.00	1,000,000.00
70131 - General Personnel Services		250,000.00	15,740,000.00	4,150,000.00	3,900,000.00+	49,170,000.00	27,700,000.00	2,500,000.00
70132 - Overall Planning and Statistical Services			30,000,000.00	5,000,000.00	5,000,000.00+	35,000,000.00	20,000,000.00	20,000,000.00
70133 - Other General Services	6,793,446,039.19	1,555,890,651.22	3,391,756,584.00	2,846,081,530.00	1,290,190,878.78+	2,776,585,000.00	4,935,138,129.00	2,740,892,000.00
70140 - Basic Research	255,000.00							
70150 - Research and Development General Public Services	470,000.00		57,505,000.00	29,861,000.00	29,861,000.00+	33,340,000.00	35,950,000.00	31,500,000.00
70160 - General Public Services Not Elsewhere Classified			1,850,000.00	1,700,000.00	1,700,000.00+			
Total	8,159,518,162.69	2,885,766,616.15	6,385,401,584.00	5,896,617,927.00	3,010,851,310.85+	6,756,255,000.00	8,630,158,129.00	6,230,142,000.00
Note 38 - Defense								
70220 - Civil Defense			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	
Total			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	
Note 39 - Public Order and Safety								
70310 - Police Services		1,345,000.00		1,355,000.00	10,000.00+	5,000,000.00		
70320 - Fire Protection Services			12,060,000.00	12,000,000.00	12,000,000.00+	88,000,000.00	82,000,000.00	82,000,000.00
70330 - Law Courts		847,550.00	350,510,000.00	128,480,200.00	127,632,650.00+	1,075,020,000.00	290,900,000.00	378,800,000.00
70350 - Research and Development Public Order and Safety	19,745,000.00	56,519,710.50	43,700,000.00	96,919,710.00	40,399,999.50+	21,200,000.00	39,600,000.00	39,600,000.00
Total	19,745,000.00	58,712,260.50	406,270,000.00	238,754,910.00	180,042,649.50+	1,189,220,000.00	412,500,000.00	500,400,000.00
Note 40 - Economic Affairs								
70411 - General Economic and Commercial Affairs	13,700,000.00		742,695,000.00	275,400,000.00	275,400,000.00+	1,648,740,000.00	2,443,873,000.00	1,545,700,000.00
70421 - Agriculture	1,367,661,416.99	34,500.00	686,100,000.00	509,644,500.00	509,610,000.00+	648,500,000.00	643,500,000.00	811,000,000.00
70422 - Forestry			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
70423 - Fishing Livestock and Hunting			3,600,000.00					
70433 - Nuclear Fuel			51,940,000.00					
70434 - Other Fuels			20,000,000.00	20,000,000.00	20,000,000.00+			
70435 - Electricity	2,375,620,595.40	2,643,181,711.03	1,004,680,000.00	3,798,781,957.00	1,155,600,245.97+	1,288,520,000.00	2,223,470,000.00	2,350,050,000.00
70436 - Non - Electric Energy			5,000,000.00	5,000,000.00	5,000,000.00+			
70442 - Manufacturing		3,956,500.00		4,056,500.00	100,000.00+	69,000,000.00	113,000,000.00	91,500,000.00
70443 - Construction	43,951,959.00	1,789,156,770.00	8,359,520,000.00	6,139,840,000.00	4,350,683,230.00+	6,227,700,000.00	5,505,700,000.00	5,350,750,000.00
70451 - Road Transport	10,132,757,791.72	11,984,219,065.84	9,515,250,000.00	18,766,975,394.00	6,782,756,328.16+	7,714,250,000.00	13,404,500,000.00	10,703,500,000.00
70460 - Communication			66,700,000.00	137,698,700.00	137,698,700.00+	230,150,000.00	235,400,000.00	197,700,000.00
70472 - Hotels and Restuarants						500,000,000.00	500,000,000.00	300,000,000.00
70473 - Tourism						20,460,000.00	20,450,000.00	20,250,000.00
70474 - Multipurpose Development Projects	55,000.00		912,500,000.00			610,000,000.00	1,640,000,000.00	2,130,000,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs		1,539,000.00	5,700,000.00	3,000,000.00	1,461,000.00+	1,000,000.00	3,000,000.00	3,000,000.00
70482 - R & D Agriculture Forestry Fishing and Hunting			26,650,000.00	14,000,000.00	14,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
70484 - R & D Mining Manufacturing and Construction	252,000.00							
70485 - R & D Transport	5,950,000.00							
70486 - R & D Communication			10,600,000.00	4,500,000.00	4,500,000.00+	15,492,000.00	15,000,000.00	2,000,000.00
Total	13,939,948,763.11	16,422,087,546.87	21,412,935,000.00	29,680,897,051.00	13,258,809,504.13+	18,978,812,000.00	26,751,893,000.00	23,509,450,000.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 41 - Environmental Protection								
70510 - Waste Management			173,500,000.00	14,861,058.00	14,861,058.00+	135,000,000.00	124,000,000.00	115,000,000.00
70520 - Waste Water Management		410,110,952.15	425,000,000.00	410,310,952.00	199,999.85+	2,025,000,000.00	2,000,000,000.00	2,000,000,000.00
70530 - Pollution Abatement			10,000,000.00			10,000,000.00	5,000,000.00	5,000,000.00
70540 - Protection of Biodiversity and Landscape	8,335,000.00	3,234,000.00	478,300,000.00	3,602,500.00	368,500.00+	302,000,000.00	552,000,000.00	351,500,000.00
70550 - R & D Environmental Protection			1,264,782,416.00	5,000,000.00	5,000,000.00+	377,300,000.00	237,000,000.00	543,000,000.00
70560 - Environmental Protection	1,533,444,068.49	520,000.00	255,420,000.00	34,620,000.00	34,100,000.00+	38,000,000.00	55,000,000.00	42,000,000.00
Total	1,541,779,068.49	413,864,952.15	2,607,002,416.00	468,394,510.00	54,529,557.85+	2,887,300,000.00	2,973,000,000.00	3,056,500,000.00
Note 42 - Housing and Community Amenities								
70610 - Housing Development	883,958,640.69	1,752,419,676.61	1,045,300,000.00	2,906,818,594.00	1,154,398,917.39+	3,014,900,000.00	1,928,195,000.00	1,791,604,750.00
70620 - Community Development	18,034,200.00	12,500,000.00	846,650,000.00	121,650,000.00	109,150,000.00+	98,000,000.00	302,000,000.00	241,500,000.00
70630 - Water Supply	76,355,362.50	90,496,018.84	747,000,000.00	432,609,080.00	342,113,061.16+	535,000,000.00	520,000,000.00	425,000,000.00
70650 - R & D Housing and Community Amenities		31,095,000.00	90,000,000.00	90,000,000.00	58,905,000.00+	89,000,000.00	114,000,000.00	80,000,000.00
Total	978,348,203.19	1,886,510,695.45	2,728,950,000.00	3,551,077,674.00	1,664,566,978.55+	3,736,900,000.00	2,864,195,000.00	2,538,104,750.00
Note 43 - Health								
70712 - Other Medical Products	15,000.00	6,000,000.00	75,200,000.00	6,100,000.00	100,000.00+	30,000,000.00	10,000,000.00	10,000,000.00
70721 - General Medical Services	885,377,619.32	183,414,353.37	900,724,000.00	205,114,352.00	21,699,998.63+	519,431,000.00	422,300,000.00	416,800,000.00
70722 - Specialized Medical Services	181,727,648.50	144,206,603.48	115,000,000.00	159,206,700.00	15,000,096.52+	24,500,000.00	20,000,000.00	10,000,000.00
70731 - General Hospital Services	91,814,081.96	29,027,054.00	2,209,400,000.00	720,426,864.00	691,399,810.00+	261,600,000.00	185,500,000.00	114,500,000.00
70732 - Specialized Hospital Services			22,000,000.00	12,000,000.00	12,000,000.00+	1,500,000.00	1,000,000.00	500,000.00
70733 - Medical and Maternity Centre Services			97,000,000.00	2,000,000.00	2,000,000.00+	200,000,000.00	200,000,000.00	200,000,000.00
70740 - Public Health Services			360,350,000.00	36,000,000.00	36,000,000.00+	2,881,395,000.00	798,480,000.00	727,000,000.00
70750 - R & D Health			3,000,000.00			5,000,000.00	20,000,000.00	20,000,000.00
Total	1,158,934,349.78	362,648,010.85	3,782,674,000.00	1,140,847,916.00	778,199,905.15+	3,923,426,000.00	1,657,280,000.00	1,498,800,000.00
Note 44 - Recreation Culture and Religion								
70810 - Recreation and Sporting Services		18,474,832.00	73,120,000.00	68,099,932.00	49,625,100.00+	114,750,000.00	57,150,000.00	250,650,000.00
70820 - Cultural Services		64,067,096.30	112,750,000.00	136,767,148.00	72,700,051.70+	79,000,000.00	109,250,000.00	90,000,000.00
70830 - Broadcasting and Publishing Services	746,586.00	455,544.00		456,000.00	456.00+			
70850 - R & D Recreation Culture and Religion						25,700,000.00	25,500,000.00	500,000.00
Total	746,586.00	82,997,472.30	185,870,000.00	205,323,080.00	122,325,607.70+	219,450,000.00	191,900,000.00	341,150,000.00
Note 45 - Education								
70911 - Pre-Primary Education		322,780.00	11,100,000.00		322,780.00-	193,500,000.00	190,910,710.00	228,700,000.00
70912 - Primary Education	18,728,352.55	52,500.00	1,798,000,000.00	33,152,500.00	33,100,000.00+	957,750,000.00	702,967,888.00	1,384,168,000.00
70921 - Lower Secondary Education			7,000,000.00			6,000,000.00	18,000,000.00	4,500,000.00
70922 - Upper Secondary Education	10,452,800.00	20,045,750.00	1,308,433,000.00	106,799,950.00	86,754,200.00+	1,416,650,000.00	921,400,000.00	470,500,000.00
70941 - First Stage of Tertiary Education	309,213,122.34	236,896,727.60	1,181,000,000.00	1,008,078,338.00	771,181,610.40+	1,822,680,000.00	1,615,300,000.00	1,491,000,000.00
70942 - Second Stage of Tertiary Education	9,990,643.25	101,110,321.81	501,000,000.00	1,418,461,018.00	1,317,350,696.19+	595,000,000.00	576,000,000.00	334,000,000.00
70950 - Education Not Defined by Level	607,204.64	1,047,529.87	44,500,000.00	29,547,600.00	28,500,070.13+	32,250,000.00	6,250,000.00	30,500,000.00
70960 - Subsidiary Services to Education	7,186,950,975.92	9,529,673,711.86	260,000,000.00	9,554,773,711.00	25,099,999.14+	334,500,000.00	203,855,908.00	373,699,163.00
70970 - R & D Education	10,498,009.00		15,000,000.00	15,000,000.00	15,000,000.00+	60,000,000.00	50,000,000.00	45,000,000.00
Total	7,546,441,107.70	9,889,149,321.14	5,126,033,000.00	12,165,813,117.00	2,276,663,795.86+	5,418,330,000.00	4,284,684,506.00	4,362,067,163.00
Note 46 - Social Protection								
71020 - Old Age			20,000,000.00	20,000,000.00	20,000,000.00+			
71040 - Family and Children			20,000,000.00	20,000,000.00	20,000,000.00+	261,800,000.00	308,000,000.00	205,000,000.00
71060 - Housing			10,000,000.00	10,000,000.00	10,000,000.00+			
71070 - Social Exclusions						13,000,000.00	15,000,000.00	15,000,000.00
Total			50,000,000.00	50,000,000.00	50,000,000.00+	274,800,000.00	323,000,000.00	220,000,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
STATUTORY ALLOCATION FROM FAAC								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/11010000								
20007001/11010001 Statutory Allocation from Federal Accounts	28,101,946,488.56	45,169,774,176.92	34,304,500,000.00	34,304,500,000.00	10,865,274,176.92+	52,590,243,000.00	56,129,000,000.00	58,478,000,000.00
20007001/11010002 Share of VAT	10,441,354,016.59	11,577,774,427.78	11,234,000,000.00	11,234,000,000.00	343,774,427.78+	11,490,000,000.00	12,065,000,000.00	12,668,000,000.00
20007001/11010003 Excess Crude	532,812,977.03	104,416,009.19	2,285,000,000.00	2,285,000,000.00	2,180,583,990.81-			
20007001/11010005 Budget Augmentation	65,000,000.00	55,900,000.00			55,900,000.00+			
20007001/11010006 NNPC Refunds	184,751,097.00	212,932,272.16			212,932,272.16+	215,000,000.00	226,000,000.00	237,000,000.00
20007001/11010008 Stabilization Fund Receipts	106,293,733.91							
20007001/11010009 Refund from Paris Club	10,730,266,735.93		8,000,000,000.00	8,000,000,000.00	8,000,000,000.00-			
20007001/11010013 Exchange Rate Difference	2,289,584,815.68	1,741,724,414.41	3,240,000,000.00	3,240,000,000.00	1,498,275,585.59-	1,555,000,000.00	1,555,000,000.00	1,555,000,000.00
20007001/11010016 Statutory Allocation for Ecological Problem		703,969,507.54			703,969,507.54+			
20007001/11010017 Excess PPT	1,152,904,994.44							
20007001/11010018 Excess Bank Charges Recovered						115,000,000.00	121,000,000.00	127,000,000.00
Total	53,604,914,859.14	59,566,490,808.00	59,063,500,000.00	59,063,500,000.00	502,990,808.00+	65,965,243,000.00	70,096,000,000.00	73,065,000,000.00
TAXES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12010000								
20008001/12010001 Capital Gains Tax	27,641,300.00	7,300,639.32	26,492,770.00	26,492,770.00	19,192,130.68-	6,300,000.00	7,560,000.00	9,000,000.00
20008001/12010002 Direct Assessment Tax (Current)	160,600,366.17	165,968,118.45	124,357,290.00	124,357,290.00	41,610,828.45+	280,000,000.00	336,000,000.00	403,000,000.00
20008001/12010003 Direct Assessment Tax (Arrears/Late)	6,036,699.13	75,209,656.09	97,023,230.00	97,023,230.00	21,813,573.91-	11,000,000.00	13,000,000.00	15,000,000.00
20008001/12010004 Pay As You Earn (PAYE) - Federal	1,456,979,336.97	1,292,998,963.34	2,100,113,700.00	2,100,113,700.00	807,114,736.66-	1,872,000,000.00	2,247,000,000.00	2,696,000,000.00
20008001/12010005 Pay As You Earn (PAYE) - State (Adjustment Voucher)	242,234,501.42	374,778,344.52	643,437,860.00	643,437,860.00	268,659,515.48-	685,000,000.00	822,000,000.00	986,000,000.00
20008001/12010006 Pay As You Earn (PAYE) - Local Government	161,180,765.04	120,703,420.28	138,743,790.00	138,743,790.00	18,040,369.72-	207,000,000.00	249,000,000.00	298,000,000.00
20008001/12010007 Pay As You Earn (PAYE) - Companies	3,157,161,315.32	3,154,777,827.96	4,961,248,790.00	4,961,248,790.00	1,806,470,962.04-	4,057,000,000.00	4,868,000,000.00	5,842,000,000.00
20008001/12010010 5% Withholding Tax on Payment to Contractors	251,865,186.27	373,845,167.01	453,042,830.00	453,042,830.00	79,197,662.99-	337,000,000.00	404,000,000.00	485,000,000.00
20008001/12010011 10% Withholding Tax on Dividends	175,984,645.84	195,208,336.45	408,845,130.00	408,845,130.00	213,636,793.55-	235,000,000.00	283,000,000.00	339,000,000.00
20008001/12010012 10% Withholding Tax on Bank Interest	1,161,563,626.62	1,717,409,527.53	2,290,674,860.00	2,290,674,860.00	573,265,332.47-	1,554,000,000.00	1,865,000,000.00	2,238,000,000.00
20008001/12010013 10% Withholding Tax on Rent	6,710,096.80	13,052,324.99	2,175,390.00	2,175,390.00	10,876,934.99+	9,000,000.00	11,000,000.00	13,000,000.00
20008001/12010014 10% Withholding Tax on Royalty	32,052,518.87	7,971,148.09	10,749,630.00	10,749,630.00	2,778,481.91-	43,000,000.00	51,000,000.00	62,000,000.00
20008001/12010015 10% Withholding Tax on Director's Fees	366,872.62	9,867,028.08	315,340.00	315,340.00	9,551,688.08+	491,000.00	589,000.00	707,000.00
20008001/12010016 Tax Collection Agent Debit/Rural Tax	3,478,144.70	502,646,037.15	87,660.00	87,660.00	502,558,377.15+	500,000.00	600,000.00	720,000.00
20008001/12010017 Education Development Levy	269,695.77	743,325.00	102,060.00	102,060.00	641,265.00+	282,000.00	338,000.00	407,000.00
20008001/12010020 Pay as You Earn (PAYE) - (Arrears)	1,155,610,547.45	785,673,159.77	2,384,427,950.00	2,384,427,950.00	1,598,754,790.23-	1,485,000,000.00	1,782,000,000.00	2,138,000,000.00
20008001/1201022 Enugu State Property and Land Use Tax		24,784,650.50			24,784,650.50+			
20008001/12010025 Mortuary Levy	60,160.00	15,960.00	68,530.00	68,530.00	52,570.00-	49,000.00	59,000.00	71,000.00
20008001/12010026 Penalties Tax	1,103,205.44		77,400.00	77,400.00	77,400.00-	354,000,000.00	425,000,000.00	510,000,000.00
20008001/12010027 Infrastructural Development Levy	4,009,335.14	6,053,842.02	6,725,440.00	6,725,440.00	671,597.98-	4,000,000.00	4,800,000.00	5,800,000.00
20008001/12010028 10% Withholding Tax on Consultancy		14,234,309.71			14,234,309.71+			
Total	8,004,908,319.57	8,843,241,786.26	13,648,709,650.00	13,648,709,650.00	4,805,467,863.74-	11,140,622,000.00	13,369,946,000.00	16,041,705,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
ENUGU STATE GAMING COMMISSION								
Organization/Economic Code								
20012001/12010008 Pools Betting Tax (Current)	5,943,628.31	850,000.00	6,600,000.00	6,600,000.00	5,750,000.00-	4,000,000.00	5,000,000.00	6,000,000.00
20012001/12010009 Pools Betting Tax (Arrears)	100,000.00							
20012001/12010029 Sports Betting Proprietors Lucky Tax	360,000.00	5,920,000.00	9,500,000.00	9,500,000.00	3,580,000.00-	7,000,000.00	7,800,000.00	9,000,000.00
20012001/12010030 Loto Proprietors Weekly Tax	1,610,000.00	3,411,000.00	4,400,000.00	4,400,000.00	989,000.00-	4,600,000.00	4,700,000.00	5,000,000.00
Total	8,013,628.31	10,181,000.00	20,500,000.00	20,500,000.00	10,319,000.00-	15,600,000.00	17,500,000.00	20,000,000.00
ENUGU STATE HOUSING DEVELOPMENT CORPORATION								
Organization/Economic Code								
53010001/12010000								
53010001/12010027 Infrastructural Development Tax	432,200.00	1,881,250.00	720,000,000.00	720,000,000.00	718,118,750.00-	700,000,000.00	980,000,000.00	990,000,000.00
Total	432,200.00	1,881,250.00	720,000,000.00	720,000,000.00	718,118,750.00-	700,000,000.00	980,000,000.00	990,000,000.00
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12010000								
35001001/12010017 Environmental Development Levy	10,663,342.00	12,795,000.00	18,000,000.00	18,000,000.00	5,205,000.00-	20,000,000.00	21,000,000.00	22,000,000.00
Total	10,663,342.00	12,795,000.00	18,000,000.00	18,000,000.00	5,205,000.00-	20,000,000.00	21,000,000.00	22,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION								
Organization/Economic Code								
47001002/12010000								
47001002/12010028 Withholding Tax from Consultant Training of Staffs		5,000.00	3,000,000.00	3,000,000.00	2,995,000.00-	20,000,000.00	21,000,000.00	22,000,000.00
Total		5,000.00	3,000,000.00	3,000,000.00	2,995,000.00-	20,000,000.00	21,000,000.00	22,000,000.00
INDEPENDENT ELECTORAL COMMISSION								
Organization/Economic Code								
48001001/12010000								
48001001/12010010 5% Withholding Tax from Contractors	2,843,168.65	74,258.13	70,000.00	70,000.00	4,258.13+	6,000,000.00		6,000,000.00
Total	2,843,168.65	74,258.13	70,000.00	70,000.00	4,258.13+	6,000,000.00		6,000,000.00
TOTAL TAXES	8,026,860,658.53	8,868,178,294.39	14,410,279,650.00	14,410,279,650.00	5,542,101,355.61-	11,902,222,000.00	14,409,446,000.00	17,101,705,000.00
LICENSES								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12020000								
15001001/12020001 Veterinary License	10,000.00							
15001001/12020016 Cattle Dealers License		2.02			2.02+			
15001001/12020017 Fish and Meat License		12,000.00			12,000.00+			
15001001/12020026 Tractor Hiring License	2,237,000.00	1,812,000.00			1,812,000.00+			
15001001/12020082 Livestock Movement Control License		10,000.02			10,000.02+			
15001001/12020085 Butchers Licences	10,500.00							
15001001/12020086 Renewal of Butchers Licences	13,200.00		130,000.00	130,000.00	130,000.00-	50,000.00	55,000.00	
Total	2,270,700.00	1,834,002.04	130,000.00	130,000.00	1,704,002.04+	50,000.00	55,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N		N	N	N
LICENSES								
FORESTRY COMMISSION								
Organization/Economic Code								
15109001/12020000								
15109001/12020021		199,000.00			199,000.00+			
15109001/12020038	3,745,000.00	947,000.00	900,000.00	900,000.00	47,000.00+	1,000,000.00	12,000,000.00	
15109001/12020054			24,000.00	24,000.00	24,000.00-			
Total	3,745,000.00	1,146,000.00	924,000.00	924,000.00	222,000.00+	1,000,000.00	12,000,000.00	
LICENSES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12020000								
20008001/12020032	9,381,651.00	232,556,262.00	183,230,310.00	183,230,310.00	49,325,952.00+	127,000,000.00	152,000,000.00	183,000,000.00
20008001/12020033	111,104,476.00	117,050,750.00	220,124,260.00	220,124,260.00	103,073,510.00-	121,000,000.00	145,000,000.00	174,000,000.00
20008001/12020058	4,084,750.00	8,776,556.00			8,776,556.00+			
20008001/12020080		8,933,080.00			8,933,080.00+			
20008001/12020056	1,178,175.00	1,059,060.00			1,059,060.00+			
Total	125,749,052.00	368,375,708.00	403,354,570.00	403,354,570.00	34,978,862.00-	248,000,000.00	297,000,000.00	357,000,000.00
ENUGU STATE GAMING COMMISSION								
Organization/Economic Code								
20012001/12020000								
20012001/12020043	1,280,000.00	347,000.00			347,000.00+			
20012001/12020045	1,545,000.00	474,000.00	1,420,000.00	1,420,000.00	946,000.00-	1,420,000.00	1,450,000.00	
20012001/12020046	25,000.00	95,000.00			95,000.00+			
20012001/12020050	2,860,000.00	450,000.00	1,400,000.00	1,400,000.00	950,000.00-	2,000,000.00	2,500,000.00	
20012001/12020051		869,000.00			869,000.00+			
20012001/12020052	150,000.00	4,150.00	200,000.00	200,000.00	195,850.00-	200,000.00	2,500,000.00	
20001001/12020053		80,000.00	1,200,000.00	1,200,000.00	1,120,000.00-	200,000.00	250,000.00	
20001001/12020063		400,000.00			400,000.00+			
20012001/12020091	5,450,000.00		5,200,000.00	5,200,000.00	5,200,000.00-	2,100,000.00	3,000,000.00	
20012001/12020092	150,000.00		5,100,000.00	5,100,000.00	5,100,000.00-	3,500,000.00	4,000,000.00	
20012001/12020093	4,360,000.00	5,004,000.00	3,200,000.00	3,200,000.00	1,804,000.00+	15,000,000.00	15,600,000.00	
20012001/12020094	2,760,000.00	15,106,500.00	850,000.00	850,000.00	14,256,500.00+	5,000,000.00	6,000,000.00	
Total	18,580,000.00	22,829,650.00	18,570,000.00	18,570,000.00	4,259,650.00+	29,420,000.00	35,300,000.00	
LICENSES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12020000								
29001001/12020056	87,000.00	884,000.00			884,000.00+			
29001001/12020057	335,000.00	1,758,000.00			1,758,000.00+			
29001001/12020080						10,000,000.00		
Total	422,000.00	2,642,000.00			2,642,000.00+	10,000,000.00		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
LICENSES								
MINISTRY OF WATER RESOURCES								
Organization/Economic Code								
52001001/12020000								
52001001/12020028 License for Commercial/Private Water Borehole	300,000.00	420,000.00	400,000.00	400,000.00	20,000.00+	500,000.00	550,000.00	
52001001/12020081 License for Water Producing Companies	405,000.00	1,171,000.00	1,000,000.00	1,000,000.00	171,000.00+	1,100,000.00	1,200,000.00	
52001001/12020089 Renewal of License for Water						800,000.00	850,000.00	
52001001/12020090 Renewal of Lic for Commercial/Private Water Borehole		210,000.00	50,000.00	50,000.00	160,000.00+	200,000.00	250,000.00	
Total	705,000.00	1,801,000.00	1,450,000.00	1,450,000.00	351,000.00+	2,600,000.00	2,850,000.00	
LICENSES								
ENUGU STATE WATER CORPORATION								
Organization/Economic Code								
52102001/12020000								
52102001/12020028 License For Commercial Water Vendor	50,175.00	145,200.00	600,000.00	600,000.00	454,800.00-	630,000.00	693,000.00	
52102001/12020090 Renewal for Commercial Water Vendor	1,076,330.00	832,200.00	1,518,000.00	1,518,000.00	685,800.00-	1,600,000.00	1,700,000.00	
Total	1,126,505.00	977,400.00	2,118,000.00	2,118,000.00	1,140,600.00-	2,230,000.00	2,393,000.00	
LICENSES								
MINISTRY OF CAPITAL TERRITORY								
Organization/Economic Code								
65001001/65000000								
65001001/65000000 Permit Licences and Concession			2,000,000.00	2,000,000.00	2,000,000.00-			
Total			2,000,000.00	2,000,000.00	2,000,000.00-			
LICENSES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12020000								
35001001/12020096 Ecology Control Permit						200,000.00	250,000.00	
35001001/12020097 Renewal of Ecology Control Permit						100,000.00	150,000.00	
Total						300,000.00	400,000.00	
LICENSES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12020000								
21001001/12020036 Health Facilities Licenses	1,000.00	50,000.00			50,000.00+			
21001001/12020086 Private Hospitals and Clinic Licenses		2,450.00			2,450.00+			
Total	1,000.00	52,450.00			52,450.00+			
TOTAL LICENSES	152,599,257.00	399,658,210.04	428,546,570.00	428,546,570.00	28,888,359.96-	293,600,000.00	349,998,000.00	357,000,000.00

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

	Actual 2017 N	Actual 2018 N	Budget 2018 N	Final Budget 2018 N	Variance 2018	Approved Budget 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
FEES								
GOVERNMENT HOUSE								
Organization/Economic Code								
11001001/12040000								
11001001/12040027 Tender Fees	157,285.00	161,585.00			161,585.00+	1,000,000.00	1,200,000.00	1,500,000.00
11001001/12040442 Clinic Fees	454,751.00	1,120,226.00	500,000.00	500,000.00	620,226.00+	600,000.00	720,000.00	800,000.00
Total	612,036.00	1,281,811.00	500,000.00	500,000.00	781,811.00+	1,600,000.00	1,920,000.00	2,300,000.00
OFFICE OF THE SECRETARY TO THE STATE GOVT.								
Organization/Economic Code								
10010001/12040000								
10001001/12040036 Billboard/Advertisement Fees		1,200,000.00			1,200,000.00+			
10013001/12040281 Identification of Enugu State Indigene Fees	2,349,875.00	12,760,930.00	3,065,000.00	3,065,000.00	9,695,930.00+	3,360,000.00	3,400,000.00	3,500,000.00
10013001/12040443 Canteen Fees (Sundry fee from Gov't Premises)		25,500.00			25,500.00+			
Total	2,349,875.00	13,986,430.00	3,065,000.00	3,065,000.00	10,921,430.00+	3,360,000.00	3,400,000.00	3,500,000.00
ENUGU BROADCASTING SERVICE								
Organization/Economic Code								
12003001/12040000								
12003001/12040036 Advertisement	75,138,487.64	71,192,808.05	200,000,000.00	200,000,000.00	128,807,191.95-	100,000,000.00	120,000,000.00	142,000,000.00
12003001/12040373 Trade Fair/ Great Festival			900,000.00	900,000.00	900,000.00-	900,000.00	1,000,000.00	1,500,000.00
Total	75,138,487.64	71,192,808.05	200,900,000.00	200,900,000.00	129,707,191.95-	100,900,000.00	121,000,000.00	143,500,000.00
OFFICE OF THE HEAD OF SERVICE								
25001000/12040000								
25001001/12040337 Staff Development Fees	100,000.00	915,500.00	50,000.00	50,000.00	865,500.00+			
Total	100,000.00	915,500.00	50,000.00	50,000.00	865,500.00+			
OFFICE OF THE AUDITOR GENERAL (STATE)								
40001001/12040000								
40001001/12040233 Audit fees from Parastatals & Govt Companies		142,857.14	1,500,000.00	1,500,000.00	1,357,142.86-	2,000,000.00	2,500,000.00	3,000,000.00
40001001/12040234 Arrears of Audit Fees	119,810.00	5,000.00	500,000.00	500,000.00	495,000.00-	500,000.00	750,000.00	800,000.00
40001001/12040235 Registration of External Auditor	20,000.00	20,000.00	200,000.00	200,000.00	180,000.00-	200,000.00	250,000.00	260,000.00
40001001/12040340 Renewal of External Auditors' Registration	35,100.00	60,000.00	300,000.00	300,000.00	240,000.00-	200,000.00	250,000.00	260,000.00
Total	174,910.00	227,857.14	2,500,000.00	2,500,000.00	2,272,142.86-	2,900,000.00	3,750,000.00	4,320,000.00
OFFICE OF THE AUDITOR GENERAL (LG)								
Organization/Economic Code								
40001002/12040000								
40001002/12040235 Registration of External Auditor	60,000.00	30,000.00	30,000.00	30,000.00		30,000.00	35,000.00	40,000.00
40001002/12040340 Renewal of External Auditors' Registration	200,600.00	45,000.00	10,000.00	10,000.00	35,000.00+	10,000.00	12,000.00	15,000.00
40001002/12040347 Audit Fees from Local Governments			3,000,000.00	3,000,000.00	3,000,000.00-	500,000.00	550,000.00	600,000.00
Total	260,600.00	75,000.00	3,040,000.00	3,040,000.00	2,965,000.00-	540,000.00	597,000.00	655,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N		N	N	N
CIVIL SERVICE COMMISSION								
Organization/Economic Code								
47017001/12060000								
47001001/12060471 Service Charge on ASCON Examination	156,200.00	873,500.00	40,000.00	40,000.00	833,500.00+	750,000.00	800,000.00	850,000.00
Total	156,200.00	873,500.00	40,000.00	40,000.00	833,500.00+	750,000.00	800,000.00	850,000.00
INDEPENDENT ELECTORAL COMMISSION								
Organization/Economic Code								
48001001/12040000								
48001001/12040235 10% Of External Auditors Fees			600,000.00	600,000.00	600,000.00-	600,000.00	300,000.00	300,000.00
Total			600,000.00	600,000.00	600,000.00-	600,000.00	300,000.00	300,000.00
MINISTRY OF INTER MINISTERIAL AFFAIRS								
Organization/Economic Code								
63001001/12040000								
63001001/12040441 Concession Fees for Truck Park at 9th Mile Corner	200,000.00							
63001001/12040705 Concession Fees for Truck Park at Emene	1,800,000.00	500,000.00	2,000,000.00	2,000,000.00	1,500,000.00-	4,000,000.00	4,500,000.00	4,800,000.00
Total	2,000,000.00	500,000.00	2,000,000.00	2,000,000.00	1,500,000.00-	4,000,000.00	4,500,000.00	4,800,000.00
FEES								
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION								
Organization/Economic Code								
66001001/12040000								
66001001/12040189 Registration of Social Clubs	50,000.00	37,000.00			37,000.00+			
66001001/12040190 Renewal of Registration of Social Clubs	24,000.00	8,000.00			8,000.00+			
66001001/12040331 Renewal of Town Unions Clubs	29,000.00	13,000.00			13,000.00+			
66001001/12040362 Cooperative Annual Supervision Fees	53,250.00	7,910.00	60,000.00	60,000.00	52,090.00-	10,000.00	12,000.00	15,000.00
66001001/12040364 Registration of Cooperative Societies	2,086,500.00	1,762,350.00	3,300,000.00	3,300,000.00	1,537,650.00-	1,500,000.00	1,700,000.00	1,900,000.00
66001001/12040369 Registration of Town Unions Clubs	12,000.00	25,000.03			25,000.03+			
66001001/12040469 Registration of Neighborhood Association/Watch Group	2,930,000.00	965,000.00	2,000,000.00	2,000,000.00	1,035,000.00-	1,000,000.00	2,000,000.00	3,000,000.00
66001001/12040470 Renewal of Neighborhood Association /Watch Group	485,000.00	252,000.00	400,000.00	400,000.00	148,000.00-	300,000.00	400,000.00	500,000.00
Total	5,669,750.00	3,070,260.03	5,760,000.00	5,760,000.00	2,689,739.97-	2,810,000.00	4,112,000.00	5,415,000.00
MINISTRY OF AGRICULTURE & NATURAL RESOURCES								
Organization/Economic Code								
15001001/12040000								
15001001/12040025 Fumigation Spraying Pest Control Service		3,000.00			3,000.00+			
15001001/12040041 Laboratory Fees			5,000.00	5,000.00	5,000.00-	3,000.00	4,000.00	5,000.00
15001001/12040046 Veterinary Clinic Health Charges	12,000.00	1,000.00	120,000.00	120,000.00	119,000.00-	150,000.00	155,000.00	160,000.00
15001001/12040093 Trade Animal Control	20,965,500.00	473,300.00	50,000,000.00	50,000,000.00	49,526,700.00-	500,000.00	550,000.00	600,000.00
15001001/12040107 Veterinary Health Certificate		5,900.00	7,000.00	7,000.00	1,100.00-	2,000.00	4,000.00	5,000.00
15001001/12040113 Meat Inspection Fees	3,024,000.00	4,872,800.00	4,000,000.00	4,000,000.00	872,800.00+	3,500,000.00	4,000,000.00	5,000,000.00
15001001/12040358 Registration of Poultry Houses and Hatcheries		1.02			1.02+	2,000.00	4,000.00	5,000.00
15001001/12040442 Clinic Charge Fees	95,700.00	184,800.01			184,800.01+			
Total	24,097,200.00	5,540,801.03	54,132,000.00	54,132,000.00	48,591,198.97-	4,157,000.00	4,717,000.00	5,775,000.00

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

	Actual 2017 N	Actual 2018 N	Budget 2018 N	Final Budget 2018 N	Variance 2018	Approved Budget 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
FEES								
ENUGU STATE POLYTECHNIC IWOLLO								
Organization/Economic Code								
17018001/12040000								
17018001/12040036 Advertisement Fees						500,000.00	550,000.00	600,000.00
17018001/12040228 Technical Services			50,000.00	50,000.00	50,000.00-	50,000.00	200,000.00	200,000.00
17018001/12040295 Fees from Regular/Undergraduate Students	14,550,870.00	5,993,650.00	26,250,000.00	26,250,000.00	20,256,350.00-	26,617,000.00	21,000,000.00	31,500,000.00
17018001/12040333 Consultancy Services			500,000.00	500,000.00	500,000.00-	50,000.00	700,000.00	1,000,000.00
17018001/12040420 Acceptance Fees	711,440.00	12,920,395.00	2,250,000.00	2,250,000.00	10,670,395.00+	2,250,000.00	2,250,000.00	2,700,000.00
17018001/12040424 Hostel Fees		150,000.00			150,000.00+			
17018001/12040426 Student Verification Fees		4,600.00			4,600.00+			
17018001/12040514 Transcript Fees						250,000.00	300,000.00	350,000.00
17018001/12040515 Fees for obtaining Statement of Result	80,812.00	280,000.00	300,000.00	300,000.00	20,000.00-	300,000.00	400,000.00	500,000.00
17018001/12040684 Screening Fees (JAMB)	37,502.00	200,000.00	1,000,000.00	1,000,000.00	800,000.00-	800,000.00	1,250,000.00	1,300,000.00
17018001/12040696 Loss of Receipts Fees		16,000.00	50,000.00	50,000.00	34,000.00-	50,000.00	50,000.00	50,000.00
17018001/12040701 Certificate Collection Fees						200,000.00	250,000.00	300,000.00
Total	15,380,624.00	19,564,645.00	30,400,000.00	30,400,000.00	10,835,355.00-	31,067,000.00	26,950,000.00	37,900,000.00
FEES								
FORESTRY COMMISSION								
Organization/Economic Code								
15109001/12040000								
15109001/12040151 Renewal of Contractors Registration	100,000.00							
15109001/12040240 Forestry Offences	1,101,000.00	1,228,000.00			1,228,000.00+			
15109001/12040241 Pip Pop Fees - Others			300,000.00	300,000.00	300,000.00-	300,000.00	300,000.00	300,000.00
Total	1,201,000.00	1,228,000.00	300,000.00	300,000.00	928,000.00+	300,000.00	300,000.00	300,000.00
FEES								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12040000								
20001001/12040027 Tenders Fees		6,850.00			6,850.00+			
20001001/12040058 Stamp Duties Fees	4,283,275.00	18,084,080.00	8,000,000.00	8,000,000.00	10,084,080.00+	12,000,000.00	13,000,000.00	14,000,000.00
Total	4,283,275.00	18,090,930.00	8,000,000.00	8,000,000.00	10,090,930.00+	12,000,000.00	13,000,000.00	14,000,000.00
FEES								
ENUGU STATE BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12040000								
20008001/12040027 Tender Fees	4,000.00	408,000.00			408,000.00+			
20008001/12040055 Registration of Motor Vehicles Fees	21,226,040.00	36,497,725.26	34,154,230.00	34,154,230.00	2,343,495.26+	76,000,000.00	91,000,000.00	110,000,000.00
20008001/12040056 Road Traffic Exam Fees	624,430.00	2,308,317.21	63,331,720.00	63,331,720.00	61,023,402.79-	39,000,000.00	47,000,000.00	56,000,000.00
20008001/12040057 Motor Vehicle New Number Plates	78,871,979.00	162,822,389.51			162,822,389.51+			
Total	100,726,449.00	202,036,431.98	97,485,950.00	97,485,950.00	104,550,481.98+	115,000,000.00	138,000,000.00	166,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N		N	N	N
FEES								
MINISTRY OF COMMERCE AND INDUSTRY								
Organization/Economic Code								
22001001/12040000								
22001001/12040027 Tender Fees	283,500.00	432,000.00	500,000.00	500,000.00	68,000.00-	500,000.00	550,000.00	600,000.00
22001001/12040039 Agency Commission	202,000.00	372,000.00	100,000.00	100,000.00	272,000.00+	200,000.00	220,000.00	250,000.00
22001001/12040118 Cashew Produce Inspection Fees	3,144,000.00	148,000.00	4,000,000.00	4,000,000.00	3,852,000.00-	4,200,000.00	4,500,000.00	5,000,000.00
22001001/12040119 Palm Oil Inspection Fees	1,096,650.00	903,910.00	1,200,000.00	1,200,000.00	296,090.00-	1,300,000.00	1,500,000.00	1,600,000.00
22001001/12040120 Palm Kernel Produce Inspection Fees	641,290.00	447,940.00	1,000,000.00	1,000,000.00	552,060.00-	1,000,000.00	1,000,000.00	1,200,000.00
22001001/12040122 Fees on Haulage of Industrial Goods/Products			50,000.00	50,000.00	50,000.00-	50,000.00	55,000.00	60,000.00
22001001/12040125 Registration of Business Premises (Current)	11,225,800.00	3,626,200.00	10,000,000.00	10,000,000.00	6,373,800.00-	10,000,000.00	12,000,000.00	14,000,000.00
22001001/12040126 Registration of Business Premises (Arrears)	3,079,500.00	791,300.00	2,000,000.00	2,000,000.00	1,208,700.00-	2,000,000.00	2,200,000.00	2,400,000.00
22001001/12040127 Renewal of Business Premises	78,955,480.00	63,123,350.00	100,000,000.00	100,000,000.00	36,876,650.00-	120,000,000.00	140,000,000.00	150,000,000.00
22001001/12040525 Production Inspection - Others	9,239,600.00	921,800.00	10,000,000.00	10,000,000.00	9,078,200.00-	12,000,000.00	14,000,000.00	16,000,000.00
Total	107,867,820.00	70,766,500.00	128,850,000.00	128,850,000.00	58,083,500.00-	151,250,000.00	176,025,000.00	191,110,000.00
FEES								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12040000								
28001001/12040074 Fees from Computer Training			600,000.00	600,000.00	600,000.00-			
Total			600,000.00	600,000.00	600,000.00-			
FEES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12040000								
29001001/12040027 Tender Fees	850,000.00		10,000.00	10,000.00	10,000.00-			
29001001/12040037 Deed Fees	30,000.00	10,000.00			10,000.00+			
29001001/12040038 Survey Fees	163,000.00							
29001001/12040039 Agency Fees	2,155,000.00	12,815,760.00			12,815,760.00+			
29001001/12040056 Road Traffic Inspection Test Fees	17,438,132.00	25,648,169.55	5,000,000.00	5,000,000.00	20,648,169.55+	6,500,000.00	7,000,000.00	7,500,000.00
29001001/12040058 Stamp Duties on Land Matters		150,150.00			150,150.00+			
29001001/12040133 Registration of Driving School						250,000.00	300,000.00	400,000.00
29001001/12040135 Driving Test Fees	390,500.00	232,700.00	250,000.00	250,000.00	17,300.00-	20,000.00	20,000.00	20,000.00
29001001/12040138 Registration of Tricycle	1,018,000.00	6,006,000.00	5,000,000.00	5,000,000.00	1,006,000.00+	6,000,000.00	7,800,000.00	7,800,000.00
29001001/12040168 Non-Refundable App. Fees for Allocation of Land	2,120,000.00	90,000.00			90,000.00+			
29001001/12040181 Development Fee	300,000.00							
29001001/12040199 Transfer of Tricycle Fleet Numbers	3,000.00	6,000.00			6,000.00+			
29001001/12040393 Vehicle Inspection Test	311,004.00	73,250.00	50,000,000.00	50,000,000.00	49,926,750.00-	60,000,000.00	66,000,000.00	70,000,000.00
29001001/12040412 Courier Permits	700,000.00	700,000.00	1,000,000.00	1,000,000.00	300,000.00-	1,000,000.00	1,100,000.00	2,000,000.00
29001001/12040441 Concession Fees on Buses	6,601,000.00	6,500,000.00	10,000,000.00	10,000,000.00	3,500,000.00-	7,000,000.00	7,200,000.00	8,000,000.00
29001001/12040454 Registration of Private Taxis	82,012.00	96,000.00	200,000.00	200,000.00	104,000.00-	200,000.00	250,000.00	300,000.00
29001001/12040455 Vehicle Roof Top Advert Fees			50,000.00	50,000.00	50,000.00-	50,000.00	60,000.00	70,000.00
29001001/12040468 Fees on Computerization of Land	752,500.00	25,000.00			25,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
29001001/12040551 Registration of Motorcycle	150,000.00	408,000.00			408,000.00+			
29001001/12040668 Renewal of Motorcycle	50,000.00	100,000.00			100,000.00+			
29001001/12040669 Renewal of Private Taxis Registration	6,000.00		50,000.00	50,000.00	50,000.00-	50,000.00	55,000.00	60,000.00
29001001/12040670 Registration of Buses	4,720,030.00	3,850,000.00	5,000,000.00	5,000,000.00	1,150,000.00-	2,500,000.00	3,000,000.00	4,000,000.00
29001001/12040671 Renewal of Buses	43,000.00	56,000.00	550,000.00	550,000.00	494,000.00-	500,000.00	550,000.00	600,000.00
29001001/12040672 Registration of Mass Transit	805,575.00	1,352,000.00	250,000.00	250,000.00	1,102,000.00+	2,000,000.00	2,200,000.00	3,000,000.00
29001001/12040673 Renewal of Tricycle			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00	1,200,000.00
29001001/12040703 Renewal of Mass Transit	740,000.00	2,125,000.00	800,000.00	800,000.00	1,325,000.00+	4,000,000.00	4,200,000.00	4,500,000.00
Total	39,428,753.00	60,244,029.55	79,160,000.00	79,160,000.00	18,915,970.45-	91,070,000.00	100,735,000.00	109,450,000.00
FEES								
ENUGU STATE TRANSPORT COMPANY (ENTRACO)								
Organization/Economic Code								
29053001/12040000								
29053001/12040670 Registration of Buses						10,000,000.00	12,000,000.00	13,000,000.00
29053001/12040671 Renewal of Buses						6,000,000.00	7,000,000.00	8,000,000.00
Total						16,000,000.00	19,000,000.00	21,000,000.00
FEES								
COAL CITY TRANSPORT SERVICES								
Organization/Economic Code								
29053002/12040000								
29053002/12040036 Branding/Advertisement Placement Fees	1,005,000.00	2,750,000.00	3,300,000.00	3,300,000.00	550,000.00-	5,000,000.00	6,000,000.00	6,500,000.00
Total	1,005,000.00	2,750,000.00	3,300,000.00	3,300,000.00	550,000.00-	5,000,000.00	6,000,000.00	6,500,000.00
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12040000								
34001001/12040017 Registration of Contractors	3,511,250.00	2,862,500.00	5,000,000.00	5,000,000.00	2,137,500.00-	6,000,000.00	7,000,000.00	7,500,000.00
34001001/12040027 Tenders Fees	4,534,600.00	9,553,050.00	15,000,000.00	15,000,000.00	5,446,950.00-	16,000,000.00	17,000,000.00	17,500,000.00
34001001/12040098 Right of Way Permit Fees/Cutting of Road	36,750,000.00	6,159,000.00	150,000,000.00	150,000,000.00	143,841,000.00-	140,000,000.00	150,000,000.00	160,000,000.00
34001001/12040151 Renewal of Contractors Registration	487,500.00	3,558,048.00	20,000,000.00	20,000,000.00	16,441,952.00-	10,000,000.00	12,000,000.00	13,000,000.00
Total	45,283,350.00	22,132,598.00	190,000,000.00	190,000,000.00	167,867,402.00-	172,000,000.00	186,000,000.00	198,000,000.00
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
36001001/12040000								
36001001/12040058 Stamp Duties Fees		773,239.63			773,239.63+			
36001001/12040245 Registration of Hotels	50,000.00	80,000.00			80,000.00+			
36001001/12040334 Registration of Cultural Groups	5,000.00							
36001001/12040400 Registration of Contestants for Beauty Peagents						100,000.00	110,000.00	120,000.00
36001001/12040401 Registration of Artist Group		10,000.00	500,000.00	500,000.00	490,000.00-	73,000.00	76,000.00	78,000.00
36001001/12040402 Renewal of Registration of Artist Group						73,000.00	84,000.00	96,000.00
Total	55,000.00	863,239.63	500,000.00	500,000.00	363,239.63+	246,000.00	270,000.00	294,000.00

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

	Actual 2017 N	Actual 2018 N	Budget 2018 N	Final Budget 2018 N	Variance 2018	Approved Budget 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
FEES								
ENUGU STATE TOURISM BOARD								
Organization/Economic Code								
36052001/12040000								
36052001/12040245 Registration of Hotel and Other Tourism Enterprises	110,030.00	1,420,000.00	1,900,000.00	1,900,000.00	480,000.00-	3,000,000.00	3,500,000.00	3,800,000.00
36052001/12040399 Renewal of Hotel and Other Tourism Enterprises	1,860,100.00	475,000.00	2,500,000.00	2,500,000.00	2,025,000.00-	3,450,000.00	3,500,000.00	3,600,000.00
36052001/12040674 Registration of Tourism Operators at Airport Stand			300,000.00	300,000.00	300,000.00-	2,000,000.00	2,700,000.00	2,900,000.00
36052001/12040742 Registration of Other Tourism Enterprises		60,000.00			60,000.00+			
36052001/12040743 Renewal of Registration of Other Tourism Enterprises		255,000.00			255,000.00+			
Total	1,970,130.00	2,210,000.00	4,700,000.00	4,700,000.00	2,490,000.00-	8,450,000.00	9,700,000.00	10,300,000.00
FEES								
MINISTRY OF WATER RESOURCES								
Organization/Economic Code								
52001001/12040000								
52001001/12040017 Registarion of Contractors	334,000.00		300,000.00	300,000.00	300,000.00-	250,000.00	300,000.00	350,000.00
52001001/12040151 Renewal of Contractors			50,000.00	50,000.00	50,000.00-	50,000.00	55,000.00	60,000.00
52001001/12040223 Inspection of Water Tankers			50,000.00	50,000.00	50,000.00-	50,000.00	55,000.00	60,000.00
52001001/12040419 Water Quality Tests			50,000.00	50,000.00	50,000.00-	50,000.00	50,000.00	50,000.00
Total	334,000.00		450,000.00	450,000.00	450,000.00-	400,000.00	460,000.00	520,000.00
FEES								
ENUGU STATE WATER CORPORATION								
Organization/Economic Code								
52102001/12040000								
52102001/12040223 Water Tanker Vendor Fees	6,518,855.00	7,761,600.00	5,000,000.00	5,000,000.00	2,761,600.00+	7,000,000.00	8,000,000.00	9,000,000.00
52102001/12040260 Water Connection	441,600.00	232,525.00	1,000,000.00	1,000,000.00	767,475.00-	1,050,000.00	1,155,000.00	1,236,000.00
52102001/12040263 Others	18,879,414.00	25,731,873.25	8,400,000.00	8,400,000.00	17,331,873.25+	8,820,000.00	9,702,000.00	10,300,000.00
Total	25,839,869.00	33,725,998.25	14,400,000.00	14,400,000.00	19,325,998.25+	16,870,000.00	18,857,000.00	20,536,000.00
FEES								
MINISTRY OF HOUSING								
Organization/Economic Code								
53001001/12040000								
53001001/12040017 Registration of Contractors		50,050.00			50,050.00+			
53001001/12040027 Tenders Fees		7.00			7.00+			
53001001/12040266 Plan Approval Fees	514,739.00	127,050.00			127,050.00+			
53001001/12040458 Advert Fees from Lamp Post	5,000.00							
53001001/12040460 Beautification of Major Monuments	46,145.00							
53001001/12040462 Outdoor Advert Fees		6,000.00			6,000.00+			
53001001/12040655 Legacy Estate Development Fee	143,500,000.00	87,700,000.00			87,700,000.00+			
53001001/12040662 Registration of Estate Developer	485,500,000.00	22,711,550.00			22,711,550.00+	100,000.00	120,000.00	130,000.00
Total	629,565,884.00	110,594,657.00			110,594,657.00+	100,000.00	120,000.00	130,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N		N	N	N
FEES								
ENUGU STATE HOUSING DEVELOPMENT CORPORATION								
Organization/Economic Code								
53010001/12040000								
53010001/12040017 Registration of Contractors	1,486,050.00	465,750.00	1,700,000.00	1,700,000.00	1,234,250.00-	400,000.00	560,000.00	784,000.00
53010001/12040053 Application Fee	286,100.00	179,524.00	6,000,000.00	6,000,000.00	5,820,476.00-	4,000,000.00	5,600,000.00	7,840,000.00
53010001/12040158 Search Fee	293,000.00	271,060.00	190,000.00	190,000.00	81,060.00+	480,000.00	672,000.00	940,000.00
53010001/12040162 Consent Fee	13,978,795.76	18,138,800.00	16,047,000.00	16,047,000.00	2,091,800.00+	52,000,000.00	72,800,000.00	80,000,000.00
53010001/12040164 Certified True Copy	298,340.00	130,400.00	85,000.00	85,000.00	45,400.00+	280,000.00	392,000.00	548,000.00
53010001/12040167 Survey/Legal Fee	861,100.00	1,150,000.00	25,000,000.00	25,000,000.00	23,850,000.00-	56,000,000.00	78,400,000.00	80,000,000.00
53010001/12040169 Computer Fee	264,060.00	150,050.00	2,354,000.00	2,354,000.00	2,203,950.00-	3,000,000.00	4,200,000.00	5,880,000.00
53010001/12040170 Mortgage Fee		35,050.00	48,000.00	48,000.00	12,950.00-	210,000.00	294,000.00	411,000.00
53010001/12040171 Change of Use Fee	4,095,550.00	1,716,300.00	2,800,000.00	2,800,000.00	1,083,700.00-	10,000,000.00	14,000,000.00	19,600,000.00
53010001/12040173 Verification Fees		1,310,400.50	9,000,000.00	9,000,000.00	7,689,599.50-	10,000,000.00	14,000,000.00	19,600,000.00
53010001/12040269 Fencing Fees			145,000,000.00	145,000,000.00	145,000,000.00-	101,000,000.00	141,400,000.00	197,960,000.00
53010001/12040276 Plan Approval Fee	5,672,533.50	11,178,027.00	35,000,000.00	35,000,000.00	23,821,973.00-	40,000,000.00	56,000,000.00	78,400,000.00
53010001/12040277 Merger Fee			180,000.00	180,000.00	180,000.00-	700,000.00	980,000.00	1,372,000.00
53010001/12040318 Sewerage Maintenance Fee			60,000.00	60,000.00	60,000.00-	100,000.00	140,000.00	196,000.00
53010001/12040461 Street naming Fee	182,250.00	800,150.00	600,000.00	600,000.00	200,150.00+	4,000,000.00	5,600,000.00	7,840,000.00
53010001/12040736 Fees for Relocation of Poles			1,000,000.00	1,000,000.00	1,000,000.00-			
Total	27,417,779.26	35,525,511.50	245,064,000.00	245,064,000.00	209,538,488.50-	282,170,000.00	395,038,000.00	501,371,000.00
FEES								
MINISTRY OF RURAL DEVELOPMENT								
Organization/Economic Code								
54001001/12040000								
54001001/12040027 Tender Fees			2,000,000.00	2,000,000.00	2,000,000.00-	300,000.00	350,000.00	400,000.00
54001001/12040189 Registration of Town Unions and Social Clubs	171,000.00	664,700.00	2,500,000.00	2,500,000.00	1,835,300.00-	360,000.00	400,000.00	450,000.00
54001001/12040190 Renewal of Registration of Town Unions and Social Clubs	65,000.00	2,055,500.00	1,000,000.00	1,000,000.00	1,055,500.00+	2,000,000.00	2,500,000.00	2,900,000.00
54001001/12040464 Fire Service Fees from Petroleum	4,730,000.00	6,879,800.00	4,000,000.00	4,000,000.00	2,879,800.00+	5,000,000.00	6,000,000.00	7,000,000.00
54001001/12040465 Fire Service Fees from other Business Houses	5,893,513.00	7,995,340.00	3,500,000.00	3,500,000.00	4,495,340.00+	3,500,000.00	5,000,000.00	5,200,000.00
54001001/12040466 Registration of Liquified Gas Plants	5,000.00	5,000.00	3,000,000.00	3,000,000.00	2,995,000.00-	300,000.00	400,000.00	500,000.00
54001001/12040467 Renewal of Registration of Liquified Gas Plants	60,000.00	6,000.00	500,000.00	500,000.00	494,000.00-	500,000.00	400,000.00	500,000.00
54001001/12040714 Fire Services Fees from Bakeries		45,000.00	600,000.00	600,000.00	555,000.00-	350,000.00	400,000.00	500,000.00
54001001/12040715 Fire Services Fees from Constrction Firms		6,000.00	600,000.00	600,000.00	594,000.00-	600,000.00	700,000.00	800,000.00
54001001/12040716 Fire Services Fees from Block Industries			550,000.00	550,000.00	550,000.00-	500,000.00	550,000.00	600,000.00
54001001/12040717 Fire Services Fees from Cold Rooms		6,000.00	700,000.00	700,000.00	694,000.00-	300,000.00	400,000.00	500,000.00
54001001/12040718 Fire Services Fees from Aluminum Industries		10,000.00	900,000.00	900,000.00	890,000.00-	400,000.00	420,000.00	500,000.00
54001001/12040719 Fire Services Fees from Water Packaging Companies			700,000.00	700,000.00	700,000.00-	500,000.00	700,000.00	800,000.00
54001001/12040720 Fire Services Fees from Private Schools		10,100.00	700,000.00	700,000.00	689,900.00-	300,000.00	350,000.00	400,000.00
54001001/12040721 Fire Services Fees from Pool/Casino Company H/quarters			500,000.00	500,000.00	500,000.00-	300,000.00	350,000.00	400,000.00
54001001/12040744 Fire Services Fees from Saw Mill Machine/Engines			500,000.00	500,000.00	500,000.00-	400,000.00	450,000.00	500,000.00
54001001/12040745 Fire Services Fees from Private Hospitals		274,250.00	500,000.00	500,000.00	225,750.00-	300,000.00	350,000.00	450,000.00
Total	10,924,513.00	17,957,690.00	22,750,000.00	22,750,000.00	4,792,310.00-	15,910,000.00	19,720,000.00	22,400,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N		N	N	N
FEES								
MINISTRY OF LANDS AND URBAN DEVELOPMENT								
Organization/Economic Code								
60001001/12040000								
60001001/12040027 Tender Fees		20,000.00			20,000.00+			
60001001/12040037 Deed Fees	165,534,683.79	179,395,001.68	123,000,000.00	123,000,000.00	56,395,001.68+	140,000,000.00	150,000,000.00	160,000,000.00
60001001/12040058 Fees for Stamp Duty on Land Matters	37,527,577.52	50,592,981.70	30,000,000.00	30,000,000.00	20,592,981.70+	40,000,000.00	1,300,000.00	1,500,000.00
60001001/12040168 Non-Refundable Application Fees	22,941,700.00	27,708,537.84	20,000,000.00	20,000,000.00	7,708,537.84+	25,000,000.00	26,000,000.00	28,000,000.00
60001001/12040181 Development Fees	6,609,700.00	5,863,450.00			5,863,450.00+	5,000,000.00	7,000,000.00	8,000,000.00
60001001/12040255 Survey Fees	1,948,000.00	2,213,279.00	3,000,000.00	3,000,000.00	786,721.00-	3,500,000.00	4,000,000.00	5,000,000.00
60001001/12040276 Plans Approval Fees	187,498,853.76	41,028,367.60	120,000,000.00	120,000,000.00	78,971,632.40-	6,000,000.00	70,000,000.00	80,000,000.00
60001001/12040468 Fees on Computerization of Land	4,918,625.00	4,838,900.00	10,000,000.00	10,000,000.00	5,161,100.00-	8,000,000.00	10,000,000.00	12,000,000.00
60001001/12040701 Certificate of Printing /Collection Fee	100,000.00	7,731,044.00			7,731,044.00+	2,000,000.00	2,300,000.00	2,530,000.00
60001001/12040750 Correction of Certificates						22,000.00	40,000.00	44,000.00
60001001/12040754 Certificate of Occupancy Stamp Duty						1,500,000.00		
Total	427,079,140.07	319,391,561.82	306,000,000.00	306,000,000.00	13,391,561.82+	231,022,000.00	270,640,000.00	297,074,000.00
FEES								
MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12040058								
26001001/12040089 Oath Fees	422,935.00	2,535,369.13	220,000.00	220,000.00	2,315,369.13+	230,000.00	240,000.00	250,000.00
26001001/12040090 Estate Administration Fees	4,436,265.00	4,438,843.82	2,600,000.00	2,600,000.00	1,838,843.82+	2,500,000.00	2,600,000.00	2,800,000.00
26001001/12040091 Fiat Fees	174,800.00	437,100.00	120,000.00	120,000.00	317,100.00+	300,000.00	350,000.00	400,000.00
26001001/12040092 Justice of Peace Fees	170,000.00	450.00	1,000,000.00	1,000,000.00	999,550.00-	1,200,000.00	1,300,000.00	1,400,000.00
26001001/12040282 Trust Fees	108,819.00	242,750.00	16,000.00	16,000.00	226,750.00+	200,000.00	240,000.00	300,000.00
Total	5,312,819.00	7,654,512.95	3,956,000.00	3,956,000.00	3,698,512.95+	4,430,000.00	4,730,000.00	5,150,000.00
FEES								
CITIZENS RIGHT AND MEDIA CENTRE								
Organization/Economic Code								
26007001/12040000								
26007001/12040472 Registration Fees on Mediation	168,500.00	392,000.00	180,000.00	180,000.00	212,000.00+	300,000.00	310,000.00	310,000.00
Total	168,500.00	392,000.00	180,000.00	180,000.00	212,000.00+	300,000.00	310,000.00	310,000.00
FEES								
JUDICIAL HIGH COURT								
Organization/Economic Code								
26051001/12040000								
26051001/12040026 Court Fees	50,028,048.00	74,943,800.48	50,000,000.00	50,000,000.00	24,943,800.48+	50,000,000.00	60,000,000.00	70,000,000.00
26051001/12040027 Tender Fees		50,400.00			50,400.00+			
26051001/12040283 Probate Fees	151,837,518.00	219,411,029.32	120,000,000.00	120,000,000.00	99,411,029.32+	150,000,000.00	160,000,000.00	170,000,000.00
26051001/12040284 Election Petition Tribunal Fees		400.00			400.00+			
Total	201,865,566.00	294,405,629.80	170,000,000.00	170,000,000.00	124,405,629.80+	200,000,000.00	220,000,000.00	240,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N		N	N	N
FEES								
CUSTOMARY COURT OF APPEAL								
Organization/Economic Code								
26052001/12040000								
26052001/12040026 Court Fees	8,617,218.00	28,057,154.34	6,000,000.00	6,000,000.00	22,057,154.34+	10,000,000.00	13,000,000.00	14,000,000.00
Total	8,617,218.00	28,057,154.34	6,000,000.00	6,000,000.00	22,057,154.34+	10,000,000.00	13,000,000.00	14,000,000.00
FEES								
MINISTRY OF CAPITAL TERRITORY DEVELOPMENT								
Organization/Economic Code								
65001001/12040000								
65001001/12040054 Parking Fees	105,000.00	560,000.00			560,000.00+	500,000.00	550,000.00	600,000.00
65001001/12040266 Fees From Non Compliance on Plan Approval	14,592,000.00	860,000.00	10,000,000.00	10,000,000.00	9,140,000.00-			
65001001/12040384 Vetting Fees from Building Plan	29,711,900.00	87,660,702.01	50,000,000.00	50,000,000.00	37,660,702.01+	70,000,000.00	70,500,000.00	80,000,000.00
65001001/12040457 Advert Fees from Bus Shelter			5,000,000.00	5,000,000.00	5,000,000.00-			
65001001/12040459 Advert from Directional Gantries		1,800.00			1,800.00+	50,000.00	50,000.00	50,000.00
65001001/12040461 House Numbering			10,000,000.00	10,000,000.00	10,000,000.00-	5,000,000.00	5,500,000.00	6,000,000.00
65001001/12040463 Adverts on parks						400,000.00	420,000.00	440,000.00
Total	44,408,900.00	89,082,502.01	75,000,000.00	75,000,000.00	14,082,502.01+	75,950,000.00	77,020,000.00	87,090,000.00
FEES								
MINISTRY OF YOUTH AND SPORT								
Organization/Economic Code								
13001001/12040000								
13001001/12040183 Registration of Youth Clubs and Organisations	15,000.00	90,000.00	100,000.00	100,000.00	10,000.00-	100,000.00	200,000.00	300,000.00
13001001/12040184 Renewal of Youth Clubs and Organisations						50,000.00	55,000.00	60,000.00
13001001/12040190 Renewal of Registration of Clubs and Organisations			20,000.00	20,000.00	20,000.00-			
13001001/12040285 Fees from Annual Ext Fair on Talented Youth Arts Works			20,000.00	20,000.00	20,000.00-			
13001001/12040286 Course Fees from train the Trainers Programmes			30,000.00	30,000.00	30,000.00-			
Total	15,000.00	90,000.00	170,000.00	170,000.00	80,000.00-	150,000.00	255,000.00	360,000.00
FEES								
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12040000								
14001001/12040027 Tenders Fees		50,000.00			50,000.00+			
14001001/12040188 Renewal of Registration fees for Day Care Centre	205,000.00	523,000.00	190,000.00	190,000.00	333,000.00+	350,000.00	400,000.00	450,000.00
14001001/12040189 Registration of Voluntary Organization Audit Social Club	175,000.00	163,000.00	500,000.00	500,000.00	337,000.00-	500,000.00	550,000.00	600,000.00
14001001/12040190 Renewal of Voluntary Organisation and Adult Social Club	231,000.00	26,000.00	200,000.00	200,000.00	174,000.00-	200,000.00	250,000.00	300,000.00
14001001/12040220 Registration Fees for Widows Cooperative Societies	15,000.00							
14001001/12040449 Registration fee for Day Care Centre	170,000.00	550,000.00	600,000.00	600,000.00	50,000.00-	600,000.00	650,000.00	700,000.00
Total	796,000.00	1,312,000.00	1,490,000.00	1,490,000.00	178,000.00-	1,650,000.00	1,850,000.00	2,050,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N		N	N	N
FEES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12040000								
17001001/12040027 Tender Fees	650,000.00	150,000.00	500,000.00	500,000.00	350,000.00-	250,000.00	300,000.00	400,000.00
17001001/12040065 Application Form Fees from Vocational School	3,150,000.00	533,000.00	1,800,000.00	1,800,000.00	1,267,000.00-	2,300,000.00	3,000,000.00	4,000,000.00
17001001/12040080 Certificate Evaluation	31,000.00	219,105.00	100,000.00	100,000.00	119,105.00+	150,000.00	160,000.00	170,000.00
17001001/12040082 WAEC/NECO Approval for SSIII	1,719,160.00	3,460,000.00	500,000.00	500,000.00	2,960,000.00+	600,000.00	700,000.00	800,000.00
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	187,000.00	1,624,225.00	100,000.00	100,000.00	1,524,225.00+	200,000.00	250,000.00	300,000.00
17001001/12040473 Registration of Vocational Centre		60,000.00			60,000.00+			
17001001/12040474 Renewal of Registration Fee of Vocation Center		2,790,000.00			2,790,000.00+			
17001001/12040475 Registration of Private School	11,420,000.00	8,837,620.00	10,000,000.00	10,000,000.00	1,162,380.00-	14,000,000.00	15,000,000.00	18,000,000.00
17001001/12040476 Renewal of Registration of Private School	31,972,500.00	30,360,000.00	20,000,000.00	20,000,000.00	10,360,000.00+	18,000,000.00	18,500,000.00	20,000,000.00
17001001/12040477 Application Form Fees from Private School	8,902,000.00	8,269,000.00	6,000,000.00	6,000,000.00	2,269,000.00+	4,000,000.00	5,000,000.00	6,000,000.00
17001001/12040479 Common Entrance Exam Forms Fees (TTC)	17,565.00	28,150.00			28,150.00+			
Total	58,049,225.00	56,331,100.00	39,000,000.00	39,000,000.00	17,331,100.00+	39,500,000.00	42,910,000.00	49,670,000.00
ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD								
Organization/Economic Code								
17003001/12000000								
17003001/12000017 Contractor Registration Fees		50,000.00			50,000.00+			
Total		50,000.00			50,000.00+			
ENUGU STATE LIBRARY BOARD								
Organization/Economic Code								
17008001/12040000								
17008001/12040299 Binding Charges						20,000.00	22,000.00	24,000.00
17008001/12040409 Certification of Newspapers/Others		180.00			180.00+	80,000.00	83,000.00	85,000.00
17008001/12040582 Library Registration	516,880.00	676,320.00			676,320.00+	1,500,000.00	1,500,000.00	1,700,000.00
17008001/12070032 Earnings from Computer Services/Photocopying						40,000.00	42,000.00	44,000.00
Total	516,880.00	676,500.00			676,500.00+	1,640,000.00	1,647,000.00	1,853,000.00
EXAMINATION DEVELOPMENT CENTRE								
Organization/Economic Code								
17009001/12040000								
17009001/12040027 Tender Fees		30,000.00			30,000.00+			
17009001/12040052 Exams Fees		5,047,500.00			5,047,500.00+			
17009001/12040062 Issue of Statement of Result Fees (PSLC & TC II)			798,000.00	798,000.00	798,000.00-	700,000.00	523,000.00	544,000.00
17009001/12040301 J.S.CE - Result		306,600.00			306,600.00+			
17009001/12040337 Development Fee		2,501,070.00			2,501,070.00+			
17009001/12040481 Exam Fees - Primary School Leaving Cert.	10,817,850.00	44,501,860.00	32,700,000.00	32,700,000.00	11,801,860.00+	32,700,000.00	34,000,000.00	35,000,000.00
17009001/12040482 Exam Fees - Transition Exam	29,308,650.00	9,833,840.00	35,750,000.00	35,750,000.00	25,916,160.00-	37,000,000.00	39,000,000.00	40,000,000.00
17009001/12040483 Exam Fees - Junior Sec. Sch (Main)	20,802,034.00	77,520,340.00	90,300,000.00	90,300,000.00	12,779,660.00-	86,000,000.00	88,000,000.00	89,000,000.00
17009001/12040484 Exam Fees - Special Science School (CEE)	381,150.00							
17009001/12040485 Exam Fees - Others (Re-issue of Lost /Referred Candidate)	1,982,400.00	1,335,200.00			1,335,200.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17009001/12040486 Uniform Mock Fee	14,744,300.00	2,681,300.00	15,477,400.00	15,477,400.00	12,796,100.00-	15,000,000.00	15,677,000.00	16,000,000.00
17009001/12040515 Fees for Obtaining Statement of result	32,000.00							
17009001/12040630 Uniform Exam Fees		6,544,650.00	42,878,000.00	42,878,000.00	36,333,350.00-	42,878,000.00	43,000,000.00	44,000,000.00
17009001/12040675 Resit Exame Basic Education Certificate Examination	1,271,100.00	3,991,100.00	1,200,000.00	1,200,000.00	2,791,100.00+	2,500,000.00	2,700,000.00	2,900,000.00
17009001/12040737 Basic Education Certificate Examination Fees (Q and A)		5,000.00	17,200,000.00	17,200,000.00	17,195,000.00-	17,200,000.00	17,500,000.00	17,900,000.00
Total	79,339,484.00	154,298,460.00	236,303,400.00	236,303,400.00	82,004,940.00-	233,978,000.00	240,400,000.00	245,344,000.00
FEES								
AGENCY FOR MASS LITERACY								
Organization/Economic Code								
17010001/12040000								
17010001/12040264 Fees for Registration of Non Formal Learning Center	50,000.00	70,000.00	300,000.00	300,000.00	230,000.00-	300,000.00	350,000.00	400,000.00
17010001/12040265 Renewal of Non Formal Learning Center			200,000.00	200,000.00	200,000.00-	200,000.00	250,000.00	300,000.00
17010001/12040739 Reg of ICT & Other NonFormal Education Training Cente		2,000.00	500,000.00	500,000.00	498,000.00-	500,000.00	550,000.00	600,000.00
17010001/12040740 Renewal of ICT and Other Non Formal Education Training Centr			500,000.00	500,000.00	500,000.00-	500,000.00	550,000.00	600,000.00
Total	50,000.00	72,000.00	1,500,000.00	1,500,000.00	1,428,000.00-	1,500,000.00	1,700,000.00	1,900,000.00
FEES								
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) ENUGU								
Organization/Economic Code								
17019001/12040000								
17019001/12040017 Registration of Contractor	1,621,670.00	3,340,000.00	220,000.00	220,000.00	3,120,000.00+	220,000.00	250,000.00	250,000.00
17019001/12040024 Accreditation Fee	4,852,074.00	5,491,892.00	7,500,000.00	7,500,000.00	2,008,108.00-	2,800,000.00	2,900,000.00	3,000,000.00
17019001/12040027 Tendering Fees	500,000.00	500,000.00	200,000.00	200,000.00	300,000.00+	200,000.00	220,000.00	230,000.00
17019001/12040030 Professionals Registration Fees			400,000.00	400,000.00	400,000.00-			
17019001/12040041 Lab/Med Screening Fees	6,276,500.00	662,500.00			662,500.00+			
17019001/12040048 Sports Levy	2,000.00							
17019001/12040052 Students Tuition Fees	256,206,940.00	339,381,351.00	920,000,000.00	920,000,000.00	580,618,649.00-	730,000,000.00	750,000,000.00	800,000,000.00
17019001/12040053 Application Fees						2,400,000.00	2,420,000.00	2,420,000.00
17019001/12040151 Renewal of Contractor			1,800,000.00	1,800,000.00	1,800,000.00-	1,260,000.00	1,280,000.00	1,300,000.00
17019001/12040193 Training and Development		6,000,000.00			6,000,000.00+			
17019001/12040202 Hostel Fees	14,678,311.00	23,592,825.00	15,000,000.00	15,000,000.00	8,592,825.00+	12,000,000.00	12,200,000.00	12,300,000.00
17019001/12040274 Late Payment Penalty	4,435,000.00	7,886,085.55	2,500,000.00	2,500,000.00	5,386,085.55+	4,450,000.00	4,460,000.00	4,800,000.00
17019001/12040315 JAMB Adm Letters	82,500.00	56,000.00	200,000.00	200,000.00	144,000.00-	200,000.00	210,000.00	220,000.00
17019001/12040316 Medical Examination Fees	143,250.00	9,500.00			9,500.00+			
17019001/12040318 Sanitation Fees	38,000.00	592,200.00			592,200.00+			
17019001/12040323 Affiliation Fees	3,000.00							
17019001/12040337 Development Fees	248,750.00							
17019001/12040420 Acceptance Fees	2,098,260.00	17,988,500.00	1,000,000.00	1,000,000.00	16,988,500.00+	15,200,000.00	15,220,000.00	15,220,000.00
17019001/12040426 Certification Verification Fees	3,748,433.00	3,468,970.00			3,468,970.00+	1,820,000.00	1,840,000.00	1,850,000.00
17019001/12040430 Authentification Fees	19,000.00		30,000.00	30,000.00	30,000.00-	20,000.00	21,000.00	22,000.00
17019001/12040445 Registration for Chinese Language	10,000.00	959,700.00			959,700.00+			
17019001/12040503 Student Induction Fees	451,100.00	342,475.00			342,475.00+			
17019001/12040510 Degree Programme Runing Cost		1,066,500.00			1,066,500.00+			

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17019001/12040514 Transcript Fees	1,256,522.00	4,064,500.00	1,000,000.00	1,000,000.00	3,064,500.00+	1,000,000.00	1,100,000.00	1,150,000.00
17019001/12040515 Statement of Result	13,194,035.00	2,064,568.00	1,300,000.00	1,300,000.00	764,568.00+	1,400,000.00	1,420,000.00	1,430,000.00
17019001/12040517 Attestation Letter Fees	116,002.00	139,000.00	50,000.00	50,000.00	89,000.00+	60,000.00	62,000.00	63,000.00
17019001/12040520 JAMB Fees (Regularization)	74,595,000.00	2,556,450.00			2,556,450.00+	10,000.00	12,000.00	13,000.00
17019001/12040521 Convocation Fee	13,225,606.00	18,832,263.00	3,500,000.00	3,500,000.00	15,332,263.00+	12,000,000.00	12,200,000.00	13,000,000.00
17019001/12040569 Library Fees	3,500.00					540,000.00	550,000.00	580,000.00
17019001/12040577 Teaching Practice Fees		380,500.00	20,000,000.00	20,000,000.00	19,619,500.00-	16,000,000.00		
17019001/12040586 Student Hand Book Fees	163,050.00	5,508,500.00			5,508,500.00+			
17019001/12040592 Registration Fee (Teachers Registration)	40,500.00	1,693,020.00			1,693,020.00+			
17019001/12040601 PTA Fees	6,000.00							
17019001/12040616 Research Developmet and Staff Training		1,510.00	12,000,000.00	12,000,000.00	11,998,490.00-			
17019001/12040619 I. D. Cards and Badges	12,228,224.00	2,043,000.00			2,043,000.00+			
17019001/12040621 Student Association Reg Fees		55,000.00			55,000.00+			
17019001/12040631 Testimonial Fees	2,569,034.00	2,064,067.00	1,200,000.00	1,200,000.00	864,067.00+	1,300,000.00	1,320,000.00	1,330,000.00
17019001/12040636 Students Industrial Work Exper. Sche (SIWES) Forms/Log Books	187,350.00	5,190,000.00	25,000.00	25,000.00	5,165,000.00+	140,000.00	142,000.00	144,000.00
17019001/12040643 Notification of Results Fees			3,000,000.00	3,000,000.00	3,000,000.00-			
17019001/12040657 Result/Admin Checking Fees						650,000.00		
17019001/12040684 Screening test Fees		59,000.00	3,000,000.00	3,000,000.00	2,941,000.00-			
17019001/12040685 Change of Course Fees	223,000.00	311,000.00	8,000.00	8,000.00	303,000.00+	40,000.00	42,000.00	44,000.00
17019001/12040687 Project Fees	8,553,503.00	3,556,536.00	6,000,000.00	6,000,000.00	2,443,464.00-	9,200,000.00	9,250,000.00	9,300,000.00
17019001/12040690 Technology Fees	33,341,060.00	29,130,665.00	28,000,000.00	28,000,000.00	1,130,665.00+	26,000,000.00	26,200,000.00	26,300,000.00
17019001/12040691 Student Insurance Fees	63,750.00	174,500.00			174,500.00+			
17019001/12040692 Deferment Fees		70,000.00			70,000.00+			
17019001/12040693 Scratch Cards/Test Fees		1,165,600.00			1,165,600.00+			
17019001/12040695 Exam Misconduct Fees	2,365,757.00	1,881,139.00	1,000,000.00	1,000,000.00	881,139.00+	1,400,000.00	1,420,000.00	1,450,000.00
17019001/12040696 Loss of Receipt/Result	34,000.00	184,000.00	80,000.00	80,000.00	104,000.00+	150,000.00	700,000.00	750,000.00
17019001/12040409 Certification Collection Fees	264,600.00	264,500.00	500,000.00	500,000.00	235,500.00-			
17019001/12040710 Arrears of School Fees	14,897,872.00	31,015,747.00	6,000,000.00	6,000,000.00	25,015,747.00+	400,000.00	400,000.00	400,000.00
Total	472,743,153.00	523,743,563.55	1,035,513,000.00	1,035,513,000.00	511,769,436.45-	840,860,000.00	845,839,000.00	897,566,000.00
FEES								
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)								
Organization/Economic Code								
17021001/12040000								
17021001/12040017 Contractors Registration	246,000.00	100,000.00	2,000,000.00	2,000,000.00	1,900,000.00-	250,000.00	275,000.00	280,000.00
17021001/12040021 Certificate Fees PG		4,043,170.00	2,500,000.00	2,500,000.00	1,543,170.00+	3,000,000.00	3,300,000.00	3,360,000.00
17021001/12040024 Accreditation Fees	472,000.00	28,100.00	215,122,900.00	215,122,900.00	215,094,800.00-			
17021001/12040027 Tender Fees	110,000.00	380,001.29	200,000.00	200,000.00	180,001.29+	350,000.00	385,000.00	392,000.00
17021001/12040041 Lab/Medical Screening (Examination) Fee	540,200.00	4,900.00	20,000,000.00	20,000,000.00	19,995,100.00-	13,000,000.00	14,000,000.00	14,700,000.00
17021001/12040052 Regular Programme Tuition	1,883,974,391.55	1,096,409,497.03	2,517,000,000.00	2,517,000,000.00	1,420,590,502.97-	2,412,960,000.00	2,654,000,000.00	2,703,000,000.00
17021001/12040054 Park Fee						30,720,000.00	33,792,000.00	34,406,000.00
17021001/12040134 Student Affairs Clearance	2,231,850.00	3,156,200.00	1,500,000.00	1,500,000.00	1,656,200.00+	2,000,000.00	2,200,000.00	2,240,000.00
17021001/12040162 Undergraduate Project Defence Fees	2,813,850.00	3,233,864.00	10,000,000.00	10,000,000.00	6,766,136.00-	1,100,000.00	1,210,000.00	1,232,000.00
17021001/12040199 Inter University Transfer	2,550,000.00	1,501,650.00	3,500,000.00	3,500,000.00	1,998,350.00-	2,500,000.00	2,750,000.00	2,800,000.00

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17021001/12040202 Students Hostel Fees	71,316,050.00	44,595,120.00	50,500,000.00	50,500,000.00	5,904,880.00-	25,500,000.00	28,050,000.00	28,560,000.00
17021001/12040274 Late Registration Fees	2,220,010.00	1,356,009.00	3,000,000.00	3,000,000.00	1,643,991.00-	2,000,000.00	2,200,000.00	2,240,000.00
17021001/12040282 Masters Student Fees	71,741,925.00	91,434,350.00	175,000,000.00	175,000,000.00	83,565,650.00-	171,704,000.00	188,874,000.00	192,308,000.00
17021001/12040295 Regular Undergraduate Arrears of Fees	906,743,687.00	1,546,076,588.00			1,546,076,588.00+			
17021001/12040298 Postgraduate PGD Fees		46,297,191.00	57,000,000.00	57,000,000.00	10,702,809.00-	57,352,000.00	63,087,000.00	64,234,000.00
17021001/12040333 Consult Fees		306,925.00	1,500,000.00	1,500,000.00	1,193,075.00-	1,000,000.00	1,100,000.00	1,120,000.00
17021001/12040397 Postgraduate Ph.D Fees		77,165,250.00	65,000,000.00	65,000,000.00	12,165,250.00+	45,717,000.00	50,288,000.00	51,203,000.00
17021001/12040402 P.G. Arrears Fees		9,552,571.00	3,000,000.00	3,000,000.00	6,552,571.00+	15,000,000.00	16,500,000.00	16,800,000.00
17021001/12040411 Development Levy (Law)	30,205,500.00	40,200,900.00	30,000,000.00	30,000,000.00	10,200,900.00+	30,000,000.00	33,000,000.00	33,600,000.00
17021001/12040420 Acceptance Fees	97,870,298.21	320,824,843.29	1,800,000.00	1,800,000.00	319,024,843.29+	141,000,000.00	155,000,000.00	158,000,000.00
17021001/12040421 Development Levy (Medicine)	25,500,300.00	40,200,000.00	35,400,000.00	35,400,000.00	4,800,000.00+	45,000,000.00	49,000,000.00	50,000,000.00
17021001/12040426 Result Checking	15,174,787.50	4,593,398.00	400,000.00	400,000.00	4,193,398.00+	250,000.00	275,000.00	280,000.00
17021001/12040512 Sandwich Programmes Tuition Arrears		291,910.00	21,000,000.00	21,000,000.00	20,708,090.00-	800,000.00	880,000.00	896,000.00
17021001/12040514 Transcript Fees	43,652,000.00	46,057,355.00	32,000,000.00	32,000,000.00	14,057,355.00+	36,000,000.00	39,600,000.00	40,320,000.00
17021001/12040515 Statement of Result		200.00			200.00+			
17021001/12040516 NYSC Exemption Fee	835,200.00	4,727,910.01	1,000,000.00	1,000,000.00	3,727,910.01+	560,000.00	616,000.00	627,000.00
17021001/12040519 Notification of Result	10,053,000.00	11,196,050.00	10,000,000.00	10,000,000.00	1,196,050.00+	8,500,000.00	9,350,000.00	9,520,000.00
17021001/12040520 JAMB Admission Letter	9,598,700.00	482,900.00	6,000,000.00	6,000,000.00	5,517,100.00-			
17021001/12040521 Convocation Fees	15,893,400.00	16,669,046.00	50,000,000.00	50,000,000.00	33,330,954.00-	12,500,000.00	13,750,000.00	14,000,000.00
17021001/12040522 Matriculation Fees	2,000.00	6,850,070.00	10,000,000.00	10,000,000.00	3,149,930.00-			
17021001/12040577 Teaching Practice Fees			200,000.00	200,000.00	200,000.00-	220,000.00	242,000.00	246,000.00
17021001/12040586 Student Hand Book Fee	3,515,674.50	1,002,840.00			1,002,840.00+			
17021001/12040619 Staff ID Card		2,000.00			2,000.00+			
17021001/12040622 Registration of Student Association	81,000.00	15,500.00	100,000.00	100,000.00	84,500.00-	15,000.00	16,500.00	16,800.00
17021001/12040626 Payment for Scroll		4,250,650.00	513,000.00	513,000.00	3,737,650.00+	564,000.00	620,000.00	632,000.00
17021001/12040643 Certificate Verification	9,071,700.00	10,159,213.00	3,000,000.00	3,000,000.00	7,159,213.00+	3,500,000.00	3,850,000.00	3,920,000.00
17021001/12040657 Redeployment Fees	146,700.00	348,010.00			348,010.00+			
17021001/12040684 Screening Test fee	24,386,000.00	8,882,556.00			8,882,556.00+			
17021001/12040685 Change of Course Fees	8,273,500.00	5,952,570.00	8,000,000.00	8,000,000.00	2,047,430.00-	4,500,000.00	4,950,000.00	5,040,000.00
17021001/12040687 PG Project Defence Fee	14,102,200.00	10,737,060.00	2,500,000.00	2,500,000.00	8,237,060.00+	5,500,000.00	6,050,000.00	6,160,000.00
17021001/12040689 Remarking Exam Scripts		264,800.00	6,000.00	6,000.00	258,800.00+	5,000.00	5,500.00	5,600.00
17021001/12040690 Commission for ICT (Technology Fees)	4,413,000.00	2,413,926.00			2,413,926.00+			
17021001/12040692 Deferment Fees	12,000.00	1,064,500.00	67,000.00	67,000.00	997,500.00+			
17021001/12040697 Pre-Degree Programme Tuition	459,600.00	224,696.00	2,500,000.00	2,500,000.00	2,275,304.00-	727,500.00	800,000.00	814,000.00
17021001/12040698 Mature Students Programme Tuition	19,861,525.00	52,931,700.00	69,000,000.00	69,000,000.00	16,068,300.00-	60,343,000.00	66,377,000.00	67,584,000.00
17021001/12040699 Sandwich Programmes Tuition	31,519,176.00	11,450,300.00	10,880,000.00	10,880,000.00	570,300.00+	9,418,000.00	10,359,000.00	10,548,000.00
17021001/12040700 P.G. School Tuition	233,985,311.00	93,530,800.00			93,530,800.00+			
17021001/12040701 Certificate Collection Fees	29,976,000.00	36,516,839.00	30,000,000.00	30,000,000.00	6,516,839.00+	30,000,000.00	33,000,000.00	33,600,000.00
17021001/12040702 Post UTME Exams	17,500.00	23,781,517.00	18,500,000.00	18,500,000.00	5,281,517.00+	20,350,000.00	22,385,000.00	22,792,000.00
17021001/12040710 Undergraduate Arrears of Fees	43,580,850.00	92,844,203.00	384,000,000.00	384,000,000.00	291,155,797.00-	140,000,000.00	154,000,000.00	156,000,000.00
17021001/12040722 Matured Students Programme (MSP) Project Defence Fee	10,121,800.00	40,589,806.00	57,000.00	57,000.00	40,532,806.00+	184,500.00	202,000.00	206,000.00
17021001/12040724 Sandwich PG Fees		4,508,300.00	2,700,000.00	2,700,000.00	1,808,300.00+	8,400,000.00	9,240,000.00	9,408,000.00
17021001/12040725 PG Project Defence (Masters)		23,287,600.00	10,000,000.00	10,000,000.00	13,287,600.00+	11,000,000.00	12,100,000.00	12,320,000.00
17021001/12040726 PG Project Defence (PGD)		4,823,500.00	3,000,000.00	3,000,000.00	1,823,500.00+	3,500,000.00	3,850,000.00	3,920,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17021001/12040727 PG ICT Fee		3,663,120.00	6,500,000.00	6,500,000.00	2,836,880.00-	6,800,000.00	7,480,000.00	7,616,000.00
17021001/12040728 Ph.D Students Dues		23,080,772.00	300,000.00	300,000.00	22,780,772.00+	720,000.00	792,000.00	806,000.00
17021001/12040729 Master Students Dues		15,801,071.00	700,000.00	700,000.00	15,101,071.00+	1,500,000.00	1,650,000.00	1,680,000.00
17021001/12040730 PGD Students Dues		15,870,607.00	100,000.00	100,000.00	15,770,607.00+	250,000.00	275,000.00	280,000.00
17021001/12040731 PG Transcript		820,000.00	500,000.00	500,000.00	320,000.00+	1,250,000.00	1,375,000.00	1,400,000.00
17021001/12040732 Resit Exam Fees		629,850.00	11,400.00	11,400.00	618,450.00+	300,000.00	330,000.00	336,000.00
17021001/12040733 Joint University Post Examination Board Application Fees		8,380,100.00	3,000,000.00	3,000,000.00	5,380,100.00+	3,300,000.00	3,630,000.00	3,696,000.00
17021001/12040734 Joint University Post Examination Board Fees		9,592,830.00	20,000,000.00	20,000,000.00	10,407,170.00-	22,000,000.00	24,200,000.00	24,640,000.00
17021001/12040735 Screening (PUTME) Fees		23,298,340.00	40,000,000.00	40,000,000.00	16,701,660.00-			
17021001/12040738 Redeployment Fees		913,500.00	100,000.00	100,000.00	813,500.00+	1,000,000.00	1,100,000.00	1,120,000.00
17021001/12040749 Development Levy (Pharmacy)						37,500,000.00	41,250,000.00	42,000,000.00
17021001/12040750 Correction of Certificate Fees						20,000.00	22,000.00	22,400.00
17021001/12040751 PG Deferment Fees						10,000.00	11,000.00	11,200.00
17021001/12060003 Students ID Cards	24,010.00							
17021001/12040208 Salea of Sandwich PG Application Forms		1,844,832.00	400,000,000.00	400,000,000.00	398,155,168.00-	150,000.00	165,000.00	168,000.00
Total	3,627,292,695.76	3,951,213,876.62	4,340,657,300.00	4,340,657,300.00	389,443,423.38-	3,431,790,000.00	3,773,809,000.00	3,843,106,000.00
FEES								
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)								
Organization/Economic Code								
17033001/12040024								
17033001/12040017 Registration/Review of Contracts/Association	321,000.00	5,819,000.00	1,252,000.00	1,252,000.00	4,567,000.00+	1,500,000.00	1,600,000.00	1,700,000.00
17033001/12040424 Accreditation Fees	266,600.00	1,883,200.00	134,000,000.00	134,000,000.00	132,116,800.00-	146,000,000.00	153,000,000.00	159,000,000.00
17033001/12040027 Prequalification Fees for contracts		5,050,000.00	960,000.00	960,000.00	4,090,000.00+	1,200,000.00	1,300,000.00	1,400,000.00
17033001/12040052 Tuition Fees (Regular Programme - ND & HND)	528,070,300.00	760,022,277.00	502,500,000.00	502,500,000.00	257,522,277.00+	326,850,000.00	343,000,000.00	353,400,000.00
17033001/12040079 Late Registration Fees	267,300.00	629,050.00	1,792,000.00	1,792,000.00	1,162,950.00-	2,000,000.00	2,300,000.00	2,400,000.00
17033001/12040151 Renewal of Contractors						200,000.00	210,000.00	220,000.00
17033001/12040239 Farm Land Allocation Fees			2,760.00	2,760.00	2,760.00-	4,000.00	5,000.00	6,000.00
17033001/12040274 Late Conversion of Tellers	792,000.00	1,536,600.00			1,536,600.00+			
17033001/12040304 Space Allocation		656,000.00			656,000.00+			
17033001/12040315 Admission/Re-Admission Fees	945,950.00	8,540,633.00	20,700.00	20,700.00	8,519,933.00+	25,000.00	26,000.00	27,000.00
17033001/12040316 Medical Examination Fee	254,800.00							
17033001/12040318 Sanitation Fees	8,413,500.00	12,871,903.00	600,000.00	600,000.00	12,271,903.00+	17,500,000.00	18,000,000.00	18,500,000.00
17033001/12040337 Development Fees		20,000.00	73,200,000.00	73,200,000.00	73,180,000.00-	80,700,000.00	84,000,000.00	87,000,000.00
17033001/12040420 Acceptance Fees	266,845,300.00	217,992,900.01	67,000,000.00	67,000,000.00	150,992,900.01+	74,300,000.00	78,000,000.00	87,000,000.00
17033001/12040024 Hostel Accommodation	44,566,850.00	152,728,500.00	42,000,000.00	42,000,000.00	110,728,500.00+	87,000,000.00	89,000,000.00	90,000,000.00
17033001/12040425 Medicare Fees			720,000.00	720,000.00	720,000.00-	29,000,000.00	30,000,000.00	31,000,000.00
17033001/12040426 Result Verification Fees	6,563,000.00	17,728,748.50	3,226,000.00	3,226,000.00	14,502,748.50+	3,494,000.00	3,669,000.00	3,779,000.00
17033001/12040463 Brochure Advert	1,049,000.00	5,180,010.00			5,180,010.00+			
17033001/12040514 Students' Transcript	8,542,500.00	26,662,241.00	20,000,000.00	20,000,000.00	6,662,241.00+	21,500,000.00	22,500,000.00	23,400,000.00
17033001/12040515 Break Down of Result	20,000.00	52,000.00	26,220.00	26,220.00	25,780.00+	50,000.00	30,000.00	31,000.00
17033001/12040518 Clearance Fees	3,500.00	52,700.00			52,700.00+			
17033001/12040520 JAMB Fee	21,954,450.00	11,812,555.00			11,812,555.00+	7,500,000.00	7,900,000.00	8,100,000.00
17033001/12040521 Convocation Fees	4,811,000.00	36,281,423.00	22,555,000.00	22,555,000.00	13,726,423.00+	24,000,000.00	27,000,000.00	26,400,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
17033001/12040522 Matriculation Fees	2,410,500.00	21,350,010.00	12,529,000.00	12,529,000.00	8,821,010.00+	17,500,000.00	18,300,000.00	19,000,000.00
17033001/12040576 IMT PolyAir Programme	104,000.00		25,000,000.00	25,000,000.00	25,000,000.00-	42,775,000.00	45,000,000.00	53,000,000.00
17033001/12040594 Biometric Registration	34,340,750.00	56,733,467.48	32,933,000.00	32,933,000.00	23,800,467.48+	15,500,000.00	16,000,000.00	17,000,000.00
17033001/12040601 Parent Teachers Association Fees		11,000.00	37,746,000.00	37,746,000.00	37,735,000.00-	40,800,000.00	42,000,000.00	44,000,000.00
17033001/12040615 Student Appeal Fees	266,000.00	1,168,000.00			1,168,000.00+	200,000.00	210,000.00	216,000.00
17033001/12040023 Prelim Programme Fees	984,500.00							
17033001/12040629 Part Time Programme/Others	4,340,000.00		15,000,000.00	15,000,000.00	15,000,000.00-	22,475,000.00	23,500,000.00	24,000,000.00
17033001/12040631 Notification of result/Testimonial	2,788,350.00	12,761,822.00	11,573,000.00	11,573,000.00	1,188,822.00+	12,500,000.00	13,000,000.00	13,500,000.00
17033001/12040636 Students Industrial Work Experience Scheme Form	2,868,000.00	12,109,690.85	1,777,000.00	1,777,000.00	10,332,690.85+	1,925,000.00	2,000,000.00	2,081,000.00
17033001/12040643 Verification of Certificate Fees	30,000.00	2,606,200.00	2,000,000.00	2,000,000.00	606,200.00+	2,167,000.00	2,275,000.00	2,343,000.00
17033001/12040684 Screening Exam Fees		7,833,784.00			7,833,784.00+	24,000,000.00	25,200,000.00	25,956,000.00
17033001/12040685 Change of Course Fees	39,000.00	941,200.00	429,000.00	429,000.00	512,200.00+	465,000.00	488,000.00	502,000.00
17033001/12040686 Alumni Fees	617,000.00	6,429,695.00	2,911,000.00	2,911,000.00	3,518,695.00+	3,153,000.00	3,300,000.00	3,400,000.00
17033001/12040687 Project Fees	9,709,905.00	37,668,726.00	19,463,000.00	19,463,000.00	18,205,726.00+	20,500,000.00	21,900,000.00	22,600,000.00
17033001/12040688 Endowment Fund	1,741,000.00	24,008,951.00	2,900,000.00	2,900,000.00	21,108,951.00+			
17033001/12040689 Review of Exam Scripts	2,000.00	3,780.00	4,100.00	4,100.00	320.00-	90,000,000.00	73,000,000.00	75,000,000.00
17033001/12040690 Technology Fees	48,706,529.79	104,829,098.00	64,196,000.00	64,196,000.00	40,633,098.00+			
17033001/12000000 Student Insurance	8,000.00							
17033001/12040692 Defferment of Admissions	10,000.00	102,000.00	276,000.00	276,000.00	174,000.00-	220,000.00	313,000.00	322,000.00
17033001/12040693 Commission on Scratch Cards		11,080,835.00	3,000.00	3,000.00	11,077,835.00+			
17033001/12040694 Porcessing Fees (Other Institution)	100,500.00	3,793,737.28	186,300.00	186,300.00	3,607,437.28+	210,000.00	211,000.00	217,000.00
17033001/12040695 Examination Misconduct	2,281,000.00	6,442,621.00	1,960,000.00	1,960,000.00	4,482,621.00+	2,123,000.00	2,229,000.00	2,295,000.00
17033001/12040696 Loss of Receipts/Results Fees	704,000.00	3,434,309.00	1,774,000.00	1,774,000.00	1,660,309.00+	1,921,000.00	2,017,000.00	2,177,000.00
17033001/12040701 Certificate Collection	11,641,000.00	38,781,150.00	19,285,000.00	19,285,000.00	19,496,150.00+	20,800,000.00	21,900,000.00	22,500,000.00
Total	1,017,379,084.79	1,617,609,817.12	1,121,800,080.00	1,121,800,080.00	495,809,737.12+	1,142,057,000.00	1,174,383,000.00	1,223,472,000.00
FEES								
POST PRIMARY SCHOOLS MANAGEMENT BOARD (PPSMB)								
Organization/Economic Code								
17051001/12040478								
17051001/12040027 Tender Fees		26,204,700.00			26,204,700.00+			
17051001/12040052 Tuition Fees/Parent Support Fee	4,843,400.00	51,964,820.00	211,371,000.00	211,371,000.00	159,406,180.00-	321,000,000.00	261,000,000.00	291,000,000.00
17051001/12040000 School Equipment Fees	3,460,000.00	29,645,786.00	210,000,000.00	210,000,000.00	180,354,214.00-	270,000,000.00	225,000,000.00	300,000,000.00
Total	8,303,400.00	107,815,306.00	421,371,000.00	421,371,000.00	313,555,694.00-	591,000,000.00	486,000,000.00	591,000,000.00
FEES								
ENUGU STATE SCIENCE TECH & VOC SCH MGT BOARD								
Organization/Economic Code								
17054001/12040000								
17054001/12040052 Tuition Fees		7,424,000.00			7,424,000.00+			
17054001/12040316 Examination Fees		9,192,200.00	11,500,000.00	11,500,000.00	2,307,800.00-	8,100,000.00	8,200,000.00	8,600,000.00
17054001/12040478 School Equipment Fees		15,199,300.00	26,500,000.00	26,500,000.00	11,300,700.00-	40,000,000.00	41,000,000.00	43,000,000.00
Total		31,815,500.00	38,000,000.00	38,000,000.00	6,184,500.00-	48,100,000.00	49,200,000.00	51,600,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
FEES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12040000								
21001001/12040027 Tender Fees		330,000.00	2,000,000.00	2,000,000.00	1,670,000.00-	2,000,000.00	3,000,000.00	4,000,000.00
21001001/12040031 Fees for Environment Impact Assessment		833,000.00	2,000,000.00	2,000,000.00	1,167,000.00-	3,000,000.00	3,500,000.00	4,000,000.00
21001001/12040050 Annual Inspection Patent Medicine							2,200,000.00	2,400,000.00
21001001/12040052 Tuition Fees for School of Health Technology	38,371,050.00	53,482,250.00	35,000,000.00	35,000,000.00	18,482,250.00+	35,000,000.00	40,000,000.00	45,000,000.00
21001001/12040201 Exams/Entrance Fees for School of Nursing	30,000.00	1,455,000.00	3,000,000.00	3,000,000.00	1,545,000.00-	15,000,000.00	16,000,000.00	17,000,000.00
21001001/12040307 Patent Medicine Registration Fees	465,000.00						2,000,000.00	3,000,000.00
21001001/12040308 Renewal of Patent Medicine Registration Fees	3,115,188.02	90,000.00			90,000.00+		2,000,000.00	3,000,000.00
21001001/12040423 Ambulance Fees		240,000.00			240,000.00+	8,000,000.00	9,000,000.00	9,500,000.00
21001001/12040487 Registration Fees of Hospital	3,090,000.00	2,189,600.00	7,000,000.00	7,000,000.00	4,810,400.00-	7,000,000.00	9,000,000.00	10,000,000.00
21001001/12040488 Renewal Registration Fees of Hospital	6,320,000.00	12,493,625.00	15,000,000.00	15,000,000.00	2,506,375.00-	15,000,000.00	25,000,000.00	30,000,000.00
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	60,000.00	11,310,200.00	8,000,000.00	8,000,000.00	3,310,200.00+	5,000,000.00	6,000,000.00	7,000,000.00
21001001/12040491 Tuition Fees for School of Nursing	55,000.00	50,000.00	5,000,000.00	5,000,000.00	4,950,000.00-	2,000,000.00	6,000,000.00	6,500,000.00
21001001/12040492 Tuition Fees for School of Midwifery	215,000.00	8,894,750.00	5,000,000.00	5,000,000.00	3,894,750.00+		4,000,000.00	4,500,000.00
21001001/12040585 Research Ethical Clearance Fees						20,000.00	30,000.00	40,000.00
21001001/12040639 Inspection Fess for Private Medical Facilities	280,000.00	2,130,000.00			2,130,000.00+			
Total	52,001,238.02	93,498,425.00	82,000,000.00	82,000,000.00	11,498,425.00+	92,020,000.00	127,730,000.00	145,940,000.00
FEES								
ESUT COLLEGE OF MEDICINE (TEACHING HOSPITAL)								
Organization/Economic Code								
21026001/12050000								
21026001/12040041 Laboratory Test (I-Stat)			250,000.00	250,000.00	250,000.00-	250,000.00	300,000.00	300,000.00
21026001/12040279 Hostel Caution Fee	200,000.00	4,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	2,000,000.00	2,000,000.00
21026001/12040424 Hostel Fees	27,122,050.00	78,507,210.00	25,000,000.00	25,000,000.00	53,507,210.00+	24,000,000.00	24,000,000.00	24,000,000.00
21026001/12040433 Hostel/Bed/Matress Fee	548,500.00	6,143,500.00	3,500,000.00	3,500,000.00	2,643,500.00+	1,750,000.00	1,750,000.00	1,750,000.00
21026001/12040503 Induction Fees						1,800,000.00	1,980,000.00	1,980,000.00
21026001/12040586 Hostel Handbook Fee	21,000.00	234,000.00	50,000.00	50,000.00	184,000.00+	50,000.00	25,000.00	25,000.00
21026001/12040732 Resit Exam Fees						1,000,000.00	1,000,000.00	1,000,000.00
Total	27,891,550.00	88,884,710.00	30,800,000.00	30,800,000.00	58,084,710.00+	29,850,000.00	31,055,000.00	31,055,000.00
FEES								
ESUT TEACHING HOSPITAL PARKLANE ENUGU								
Organization/Economic Code								
21027001/12040000								
21027017/12040017 Bid/Registration of Suppliers			1,083,000.00	1,083,000.00	1,083,000.00-	1,500,000.00	1,900,000.00	2,300,000.00
21027017/12040040 Fees from Nutrition/Dietetics			443,000.00	443,000.00	443,000.00-	600,000.00	797,000.00	957,000.00
21027017/12040041 Laboratory	72,296,171.08	57,824,605.12	87,132,000.00	87,132,000.00	29,307,394.88-	97,000,000.00	98,000,000.00	99,000,000.00
21027017/12040052 School of Nursing Fees	891,648.00		238,000.00	238,000.00	238,000.00-	140,000.00		
21027017/12040090 Administrative Fees			208,250.00	208,250.00	208,250.00-	12,000.00	14,000.00	17,000.00
21027017/12040302 School of Nursing (Feeding)		15,765,600.00			15,765,600.00+			
21027017/12040310 Main Pharmacy	76,813,040.00	110,384,720.00	128,742,000.00	128,742,000.00	18,357,280.00-	99,000,000.00	100,000,000.00	101,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
21027017/12040311 Medical Records		2.00	30,005,000.00	30,005,000.00	30,004,998.00-	32,000,000.00	39,000,000.00	45,000,000.00
21027017/12040314 Children Emergency Fees			15,000,000.00	15,000,000.00	15,000,000.00-	16,000,000.00	18,000,000.00	22,000,000.00
21027017/12040317 Mortuary Fees			2,051,000.00	2,051,000.00	2,051,000.00-	4,000,000.00	4,300,000.00	5,100,000.00
21027017/12040423 Ambulance			97,750.00	97,750.00	97,750.00-	68,000.00	81,000.00	87,000.00
21027017/12040425 Medical Clinic Fees	296,202,635.45	470,684,198.33	3,353,000.00	3,353,000.00	467,331,198.33+	4,000,000.00	4,500,000.00	5,400,000.00
21027017/12040427 Main Surgical Ward			20,256,000.00	20,256,000.00	20,256,000.00-	19,000,000.00	20,000,000.00	22,000,000.00
21027017/12040426 Ortho/Plastic Surgery			5,044,000.00	5,044,000.00	5,044,000.00-	8,000,000.00	9,000,000.00	1,100,000.00
21027017/12040429 Maternity Ward		80,000.00	33,911,000.00	33,911,000.00	33,831,000.00-	50,000,000.00	78,000,000.00	80,000,000.00
21027017/12040436 Neonatal Intensive Care Unit		2.00	10,000,000.00	10,000,000.00	9,999,998.00-	10,000,000.00	12,000,000.00	15,000,000.00
21027017/12040440 Eye Clinic/Glucometer			8,996,000.00	8,996,000.00	8,996,000.00-	8,000,000.00	10,000,000.00	12,000,000.00
21027017/12040442 Medical Ward Fees	25,922,620.00	60,574,110.13	26,992,000.00	26,992,000.00	33,582,110.13+	35,000,000.00	42,000,000.00	50,000,000.00
21027017/12040480 Amenity Ward			14,370,000.00	14,370,000.00	14,370,000.00-	20,000,000.00	21,000,000.00	22,000,000.00
21027017/12040490 Immunization			81,370.00	81,370.00	81,370.00-	80,000.00	121,000.00	145,000.00
21027017/12040492 School of Midwifery	8,934,668.97	6,552,000.00	5,032,000.00	5,032,000.00	1,520,000.00+	6,000,000.00	7,000,000.00	9,000,000.00
21027017/12040493 Inpatient Service			92,580,000.00	92,580,000.00	92,580,000.00-	108,000,000.00	129,000,000.00	155,000,000.00
21026001/12040574 Out Patients Clinics			3,371,000.00	3,371,000.00	3,371,000.00-	4,000,000.00	4,700,000.00	5,700,000.00
21027017/12040579 Main Theatre Fees			52,571,000.00	52,571,000.00	52,571,000.00-	87,000,000.00	89,000,000.00	90,000,000.00
21027017/12040582 National Health Insurance Scheme	61,926,549.53	140,334,782.76	86,743,000.00	86,743,000.00	53,591,782.76+	151,000,000.00	181,000,000.00	217,000,000.00
21027017/12040591 Meternal & Child Care	6,363,951.09	2,034,230.66	4,591,000.00	4,591,000.00	2,556,769.34-	3,000,000.00	3,700,000.00	4,000,000.00
21027017/12040606 Phsiotherapy			5,226,000.00	5,226,000.00	5,226,000.00-	6,000,000.00	6,700,000.00	8,000,000.00
21027001/12040607 Dialysis Services Fees			18,017,000.00	18,017,000.00	18,017,000.00-	23,000,000.00	28,000,000.00	33,000,000.00
21027017/12040676 Blood Bank		21,980.00	13,081,000.00	13,081,000.00	13,059,020.00-	16,600,000.00	19,900,000.00	23,000,000.00
21027017/12040680 Radiology	12,727,650.00	15,147,476.20	23,654,000.00	23,654,000.00	8,506,523.80-	12,000,000.00	14,000,000.00	18,000,000.00
21027017/12040681 Histopathology	1,202,400.00	12,000.00	5,556,000.00	5,556,000.00	5,544,000.00-			
21027017/12040682 Electro Cardio Graphy			2,897,000.00	2,897,000.00	2,897,000.00-			
21027001/12040706 Accident and Emergency Fees			17,809,000.00	17,809,000.00	17,809,000.00-	10,000,000.00	13,000,000.00	14,000,000.00
21027001/12040707 Ear Nlose and Throath Clinc Fees			1,332,000.00	1,332,000.00	1,332,000.00-	1,500,000.00	1,800,000.00	2,200,000.00
21027001/12040708 Paecliatnic Clinic Word Fees		1,318,740.00	30,379,000.00	30,379,000.00	29,060,260.00-	40,000,000.00	61,000,000.00	73,000,000.00
21027001/12040709 Sterilisation Fees			5,490,000.00	5,490,000.00	5,490,000.00-	5,000,000.00	6,000,000.00	7,000,000.00
21027001/12040711 Optmetry/Eyeward Fees			6,000,000.00	6,000,000.00	6,000,000.00-	7,000,000.00	7,900,000.00	9,500,000.00
21027001/12040723 Endoscopy Fees			1,760,000.00	1,760,000.00	1,760,000.00-	1,500,000.00	1,600,000.00	1,900,000.00
Total	563,281,334.12	880,734,447.20	764,092,370.00	764,092,370.00	116,642,077.20+	886,000,000.00	1,033,013,000.00	1,153,406,000.00
FEES								
ENUGU STATE HEALTH BOARD								
Organization/Economic Code								
21102001/12040000								
21102001/12040041 Laboratory Fees	30,660.00	201,900.00	8,640,000.00	8,640,000.00	8,438,100.00-	9,000,000.00	9,100,000.00	9,400,000.00
21102001/12040310 Drug and Dressing Material Fees	55,760.00	46,900.00			46,900.00+			
21102001/12040311 Folder Fees	6,273,377.00	5,480,021.00			5,480,021.00+			
21102001/12040312 Cards Fees	20,600.00	16,350.00			16,350.00+			
21102001/12040313 Fixed Fee Tickets	46,750.00	123,750.00			123,750.00+			
21102001/12040315 Admission Fee	2,212,255.00	5,910,550.00			5,910,550.00+			
21102001/12040316 Medical Examination Fees		1,395,556.00			1,395,556.00+			

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21102001/12040317 Mortuary/Storage Fee		337,640.00			337,640.00+			
21102001/12040427 Surgical Proceeds - Minor	8,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	1,600,000.00	1,700,000.00	1,900,000.00
21102001/12040428 Surgical Proceeds - Major			3,000,000.00	3,000,000.00	3,000,000.00-	3,500,000.00	4,000,000.00	4,500,000.00
21102001/12040493 Hospital Admission Fee	2,424,110.00	2,952,905.00	15,000,000.00	15,000,000.00	12,047,095.00-	15,000,000.00	15,500,000.00	15,800,000.00
21102001/12040574 Hospital Registration Fees	211,200.00	68,070.00	12,000,000.00	12,000,000.00	11,931,930.00-	13,000,000.00	13,500,000.00	14,000,000.00
21102001/12040676 Haematology/Blood Bank		7,000.00			7,000.00+			
21102001/12070101 Proceeds from Medicine		17,000.00			17,000.00+			
Total	11,282,712.00	16,557,642.00	40,140,000.00	40,140,000.00	23,582,358.00-	42,100,000.00	43,800,000.00	45,600,000.00
FEES								
ENUGU WASTE MANAGEMENT AUTHORITY (ESWAMA)								
Organization/Economic Code								
35053001/12040000								
35053001/12040463 Hanging of Banner/Poster	26,400.00	27,600.00			27,600.00+			
35053001/12040556 Sanitation Fees	188,146,289.00	147,763,523.00	250,000,000.00	250,000,000.00	102,236,477.00-	250,000,000.00	260,000,000.00	270,000,000.00
35053001/12040677 Industrial Parks/Effluence Fees	169,600.00	42,800.00	3,000,000.00	3,000,000.00	2,957,200.00-	3,500,000.00	4,000,000.00	5,000,000.00
35053001/12040683 Fees from Debris and Excavation			5,500,000.00	5,500,000.00	5,500,000.00-	8,000,000.00	9,000,000.00	10,000,000.00
Total	188,342,289.00	147,833,923.00	258,500,000.00	258,500,000.00	110,666,077.00-	261,500,000.00	273,000,000.00	285,000,000.00
FEES								
MINISTRY OF CHIEFTAINCY MATTERS								
Organization/Economic Code								
62001001/12040000								
62001001/12040164 Certified true copy of Original Documents		521,400.00	120,000.00	120,000.00	401,400.00+	200,000.00	300,000.00	400,000.00
62001001/12040000 Chieftaincy Title Permit Fees	4,201,500.00	3,778,750.00	200,000.00	200,000.00	3,578,750.00+	1,000,000.00	1,500,000.00	2,000,000.00
62001001/12040321 App. Fees for would-be Traditional Rulers	900,100.00	12,000,000.00	3,000,000.00	3,000,000.00	9,000,000.00+	10,000,000.00	11,000,000.00	11,500,000.00
62001001/12040495 Certificate of Recognition Fees	23,000.00	491,000.00	200,000.00	200,000.00	291,000.00+	500,000.00	700,000.00	800,000.00
62001001/12040496 Clearance Fees for Ofala Festivals	120,000.00	462,125.00	180,000.00	180,000.00	282,125.00+	200,000.00	300,000.00	400,000.00
62001001/12040687 Reg. of Cert. of Autonomous Communities	100,000.00	1,508,000.00	400,000.00	400,000.00	1,108,000.00+	2,000,000.00	3,000,000.00	3,500,000.00
62001001/12040703 Clearance Fees for Iriji Festival		30,000.00			30,000.00+			
Total	5,344,600.00	18,791,275.00	4,100,000.00	4,100,000.00	14,691,275.00+	13,900,000.00	16,800,000.00	18,600,000.00
FEES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12040000								
35001001/12040031 Environmental Audit/Impact Assessment	3,176,000.00	4,152,000.00	2,000,000.00	2,000,000.00	2,152,000.00+	6,000,000.00	7,000,000.00	8,000,000.00
35001001/12040211 Air/Noise Pollution Abatement Fees	18,240,000.00	52,000.00	15,000.00	15,000.00	37,000.00+	200,000.00	300,000.00	350,000.00
35001001/12040374 Industrial Waste Discharge Permit	9,600.00		35,000.00	35,000.00	35,000.00-	50,000.00	60,000.00	65,000.00
35001001/12040376 Environmental Effluent Discharge Fee	2,269,000.00	17,821,375.00	4,000,000.00	4,000,000.00	13,821,375.00+	4,000,000.00	4,500,000.00	5,000,000.00
35001001/12040377 Renewal of Consultant Fees	800,000.00	1,000,006.01	1,000,000.00	1,000,000.00	6.01+	1,000,000.00	2,000,000.00	3,000,000.00
35001001/12040378 Motor Emblem Pullotion and Discharge Fee						10,000.00	12,000.00	13,000.00
35001001/12040379 Inspection of Food Handling Environmental Fees						7,500.00	8,000.00	9,000.00
35001001/12040381 Renewal of Certificate of Small Food Industries /Enterpr	7,200.00	7,500.00			7,500.00+	8,500.00	9,000.00	10,000.00

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
35001001/12040383 Pest and Vector Control/Fumigation Fees	140,000.00	482,000.00	200,000.00	200,000.00	282,000.00+	1,500,000.00	2,000,000.00	3,000,000.00
35001001/12040384 Vetting of Health Institution Building Plans		40,000.00			40,000.00+	210,000.00	220,000.00	230,000.00
35001001/12040403 Base Stations for Telecomm Masts	260,000.00	1,040,000.00			1,040,000.00+	1,500,000.00	1,600,000.00	1,800,000.00
35001001/12040458 Advert Fees from Lamp Posts	500,000.00	3,090,000.00	840,000.00	840,000.00	2,250,000.00+	800,000.00	900,000.00	1,000,000.00
35001001/12040462 Out door Advertising	23,166,600.00	33,706,500.00	25,000,000.00	25,000,000.00	8,706,500.00+	25,000,000.00	26,000,000.00	28,000,000.00
35001001/12040494 Public Toilet Management Fees	859,000.00	14,492,400.00	600,000.00	600,000.00	13,892,400.00+	600,000.00	700,000.00	900,000.00
35001001/12040536 Regis. fees from Environmental Consultant Fumigation		1,160,000.00			1,160,000.00+	1,600,000.00	1,700,000.00	1,800,000.00
35001001/12040544 Environmental Remedial Fees		13,326,600.00	20,000,000.00	20,000,000.00	6,673,400.00-	24,000,000.00	26,000,000.00	27,000,000.00
35001001/12040704 Fees from Fumigation Certificate	222,000.00	951,500.00	400,000.00	400,000.00	551,500.00+	800,000.00	900,000.00	1,000,000.00
35001001/12040752 Registartion Fees from Reclamamtion Security						200,000.00	240,000.00	250,000.00
35001001/12040753 Renewal of Reclamation Security						100,000.00	150,000.00	180,000.00
Total	49,649,400.00	91,321,881.01	54,090,000.00	54,090,000.00	37,231,881.01+	67,586,000.00	74,299,000.00	81,589,000.00
TOTAL FEES	7,971,572,693.66	9,216,987,985.58	10,129,210,100.00	10,129,210,100.00	912,222,114.42-	9,286,333,000.00	10,058,661,000.00	10,783,961,000.00
FINES								
ENUGU STATE POLYTECHNIC IWOLLO								
Organization/Economic Code								
17018001/00000000								
17018001/12050003 Late Payment Penalty		110,000.00	500,000.00	500,000.00	390,000.00-	200,000.00	500,000.00	800,000.00
Total		110,000.00	500,000.00	500,000.00	390,000.00-	200,000.00	500,000.00	800,000.00
FINES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12050000								
29001001/12050030 Traffic Offences Fines						25,000,000.00		
Total						25,000,000.00		
FINES								
MINISTRY OF WORKS & INFRASTRUCTURE								
Organization/Economic Code								
34001001/12050000								
34001001/12050028 Damage to Public Property (Roads Electric Fixture etc)	340,000.00	250,000.00	2,000,000.00	2,000,000.00	1,750,000.00-	3,000,000.00	4,000,000.00	5,000,000.00
Total	340,000.00	250,000.00	2,000,000.00	2,000,000.00	1,750,000.00-	3,000,000.00	4,000,000.00	5,000,000.00
FINES								
ENUGU STATE HOUSING DEVELOPMENT CORPORATION								
Organization/Economic Code								
53010001/12050000								
53010001/12050003 Penalties (General)	295,095.00	477,900.50	4,000,000.00	4,000,000.00	3,522,099.50-	10,000,000.00	14,000,000.00	19,600,000.00
Total	295,095.00	477,900.50	4,000,000.00	4,000,000.00	3,522,099.50-	10,000,000.00	14,000,000.00	19,600,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
FINES								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
26051001/12050000								
26051001/12050001 Court Fines	783,000.00	3,786,210.00	2,000,000.00	2,000,000.00	1,786,210.00+	6,000,000.00	7,000,000.00	8,000,000.00
Total	783,000.00	3,786,210.00	2,000,000.00	2,000,000.00	1,786,210.00+	6,000,000.00	7,000,000.00	8,000,000.00
CUSTOMARY COURT OF APPEAL								
Organization/Economic Code								
26052001/12050000								
26052001/12050001 Court Fines		2,077,220.00			2,077,220.00+			
Total		2,077,220.00			2,077,220.00+			
ENUGU STATE WATER CORPORATION								
Organization/Economic Code								
52102001/12050000								
52102001/12050003 Penalties on water	194,625.00		379,000.00	379,000.00	379,000.00-	397,000.00	438,000.00	468,000.00
Total	194,625.00		379,000.00	379,000.00	379,000.00-	397,000.00	438,000.00	468,000.00
MINISTRY OF ENUGU CAPITAL TERRITORY								
Organization/Economic Code								
65001001/12050000								
65001001/12050030 Fines from Road Traffic Offence	466,900.00	82,000.00			82,000.00+	200,000.00	250,000.00	300,000.00
65001001/12050039 Fines from Non Complisance on Plan Approval	4,621,000.00	1,050,000.00			1,050,000.00+	10,000,000.00	12,000,000.00	13,000,000.00
65001001/12050040 Fines From Unauthorised Installation			5,000,000.00	5,000,000.00	5,000,000.00-			
Total	5,087,900.00	1,132,000.00	5,000,000.00	5,000,000.00	3,868,000.00-	10,200,000.00	12,250,000.00	13,300,000.00
MINISTRY OF ENVIRONMENT AND MINERAL RESOURCES								
Organization/Economic Code								
35001001/12050000								
35001001/12050008 Sewerage Control Fines						50,000.00		
35001001/12050009 Conservation Offences Fines	10,000.00	8,750.00			8,750.00+			
35001001/12050010 Identification of Illegal Miners Fines		6,006,875.00			6,006,875.00+	10,000.00	12,000.00	13,000.00
35001001/12050011 Minning Offence Fines						87,000.00		
35001001/12050027 Sanitation Offences Fines	114,000.00	74,000.00	70,000.00	70,000.00	4,000.00+	150,000.00	200,000.00	300,000.00
35001001/12050039 Hawker Fines		145,125.00			145,125.00+			
Total	124,000.00	6,234,750.00	70,000.00	70,000.00	6,164,750.00+	297,000.00	212,000.00	313,000.00
FINES								
ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA)								
Organization/Economic Code								
35053001/12050000								
35053001/12050038 Fine from Unclear Drainage/Gutter	185,600.00	165,000.00	1,800,000.00	1,800,000.00	1,635,000.00-	1,800,000.00	1,900,000.00	2,000,000.00
Total	185,600.00	165,000.00	1,800,000.00	1,800,000.00	1,635,000.00-	1,800,000.00	1,900,000.00	2,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
FINES								
FORESTRY COMMISSION								
Organization/Economic Code								
15109001/12050000								
15109001/12050024 Forest Offences Fines	1,180,000.00	1,429,000.00	850,000.00	850,000.00	579,000.00+	1,000,000.00	2,000,000.00	3,000,000.00
Total	1,180,000.00	1,429,000.00	850,000.00	850,000.00	579,000.00+	1,000,000.00	2,000,000.00	3,000,000.00
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-	30,000.00	35,000.00	40,000.00
Total			30,000.00	30,000.00	30,000.00-	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	2,410,500.00	5,282,000.00	41,993,000.00	41,993,000.00	36,711,000.00-	3,400,000.00	4,000,000.00	5,000,000.00
Total	2,410,500.00	5,282,000.00	41,993,000.00	41,993,000.00	36,711,000.00-	3,400,000.00	4,000,000.00	5,000,000.00
TOTAL FINES	776,867,963.00	252,829,453.50	1,759,102,000.00	1,759,102,000.00	1,506,272,546.50-	1,011,324,000.00	47,665,000.00	59,384,000.00
SALES								
MINISTRY OF INFORMATION								
23001001/12060000								
Organization/Economic Code								
11013002/12060000								
23001001/12060019 Sales of Photographs Publication			24,000.00	24,000.00	24,000.00-	27,000.00	29,000.00	32,000.00
23001001/12060100 Sales of Graphic Arts Design			100,000.00	100,000.00	100,000.00-	120,000.00	150,000.00	180,000.00
Total			124,000.00	124,000.00	124,000.00-	147,000.00	179,000.00	212,000.00
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)								
Organization/Economic Code								
23013001/12060000								
23055001/12060016 Newspaper Sales		2,332,515.00	2,000,000.00	2,000,000.00	332,515.00+	2,000,000.00	2,500,000.00	2,700,000.00
23055001/12060029 Sales of Scraps			30,000.00	30,000.00	30,000.00-	10,000.00	50,000.00	70,000.00
23055001/12060168 Advert Sales		486,350.00	10,000,000.00	10,000,000.00	9,513,650.00-	10,000,000.00	17,000,000.00	20,000,000.00
Total		2,818,865.00	12,030,000.00	12,030,000.00	9,211,135.00-	12,010,000.00	19,550,000.00	22,770,000.00
SALES								
CIVIL SERVICE COMMISSION								
Organization/Economic Code								
47001001/12060000								
47001001/12060001 Sale of Publication			100,000.00	100,000.00	100,000.00-			
Total			100,000.00	100,000.00	100,000.00-			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
SALES								
LOCAL GOVERNMENT SERVICE COMMISSION								
Organization/Economic Code								
47001002/12060000								
47001002/12060001 Sale of Publications		64,600.00			64,600.00+			
Total		64,600.00			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
Total						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			210,000.00+			
15001001/12060102 Sale of Livestock Products and Poultry						500,000.00	600,000.00	700,000.00
15001001/12060103 Sale of Planting Materials (Tree Crop)		3,669,800.00			3,669,800.00+	3,500,000.00	4,000,000.00	5,000,000.00
15001001/12060104 Sale of Planting Materials (Food Crop)		300,000.00			300,000.00+			
Total		4,179,800.00			4,179,800.00+	4,000,000.00	4,600,000.00	5,700,000.00
SALES								
ENUGU STATE POLYTECHNIC IWOLLO								
Organization/Economic Code								
17018001/12060000								
17018001/12060006 Sales of Admission Forms	63,014.00	15,420,705.00	1,500,000.00	1,500,000.00	13,920,705.00+	900,000.00	2,000,000.00	2,500,000.00
17018001/12060009 Sales of Farm Produces: Crops	679,046.00	132,200.00	1,500,000.00	1,500,000.00	1,367,800.00-	1,500,000.00	2,000,000.00	2,500,000.00
17018001/12060029 Sales of Collapsible Fish Pond	8,220,000.00	1,528,250.00	9,000,000.00	9,000,000.00	7,471,750.00-	7,500,000.00	10,000,000.00	11,000,000.00
17018001/12060033 Sales of Farm produce: Fish	1,131,710.00	1,263,400.00	3,000,000.00	3,000,000.00	1,736,600.00-	3,000,000.00	5,000,000.00	5,000,000.00
17018001/12060102 Sales of Farm Produce: Livestock	14,061,779.01	1,993,470.00	7,000,000.00	7,000,000.00	5,006,530.00-	5,000,000.00	10,000,000.00	11,000,000.00
17018001/12060123 Sales of Students Logbook			600,000.00	600,000.00	600,000.00-	600,000.00	650,000.00	700,000.00
Total	24,155,549.01	20,338,025.00	22,600,000.00	22,600,000.00	2,261,975.00-	18,500,000.00	29,650,000.00	32,700,000.00
SALES								
ENUGU STATE FERTILIZER PROCUREMENT & DISTRIBUTION								
Organization/Economic Code								
15102003/12060000								
15102003/12060073 Sale of Agric Input (Fertilizer)	8,853,960.00	1,107,700.00			1,107,700.00+			
Total	8,853,960.00	1,107,700.00			1,107,700.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
SALES								
FORESTRY COMMISSION								
Organization/Economic Code								
15109001/12060000								
15109001/12060066 Sale of Forestry Products	5,950,000.00		800,000.00	800,000.00	800,000.00-	800,000.00	850,000.00	870,000.00
Total	5,950,000.00		800,000.00	800,000.00	800,000.00-	800,000.00	850,000.00	870,000.00
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12060000								
20001001/12060111 Sales of Boarded Vehicles	36,326,489.50	6,937,467.95	3,000,000.00	3,000,000.00	3,937,467.95+	6,000,000.00	5,000,000.00	5,000,000.00
Total	36,326,489.50	6,937,467.95	3,000,000.00	3,000,000.00	3,937,467.95+	6,000,000.00	5,000,000.00	5,000,000.00
SALES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12060000								
20008001/12060112 Sale of Driver's and Conductor's Badge and Emblems							424,000,000.00	509,000,000.00
20008001/12060113 Sale of Motor Vehicle Number Plates	33,263,825.00	3,001,000.00	104,573,120.00	104,573,120.00	101,572,120.00-	354,000,000.00		
Total	33,263,825.00	3,001,000.00	104,573,120.00	104,573,120.00	101,572,120.00-	354,000,000.00	424,000,000.00	509,000,000.00
ENUGU STATE GAMING COMMISSION								
Organization/Economic Code								
20012001/12060000								
20012001/12060145 Pools Proprietor Form Fees	352,000.00	420,000.00	600,000.00	600,000.00	180,000.00-	800,000.00	900,000.00	950,000.00
20012001/12060146 Pool Agent Form Fees	234,000.00	1,051,200.00	400,000.00	400,000.00	651,200.00+	500,000.00	600,000.00	700,000.00
20012001/12060147 Gaming House Form Fees		175,000.00	50,000.00	50,000.00	125,000.00+	50,000.00	70,000.00	90,000.00
20012001/12060149 Sale of Casino Forms			780,000.00	780,000.00	780,000.00-	800,000.00	820,000.00	840,000.00
20012001/12060206 Sales of Loto Proprietors Form	50,000.00		1,100,000.00	1,100,000.00	1,100,000.00-	1,200,000.00	1,400,000.00	1,500,000.00
20012001/12060207 Sales of Sport Betting Proprietors Form		8,387,000.00	900,000.00	900,000.00	7,487,000.00+	1,800,000.00	1,900,000.00	2,000,000.00
Total	636,000.00	10,033,200.00	3,830,000.00	3,830,000.00	6,203,200.00+	5,150,000.00	5,690,000.00	6,080,000.00
SALES								
MINISTRY OF COMMERCE AND INDUSTRY								
Organization/Economic Code								
22001001/12060000								
22001001/12060122 Sale of Industrial Application Form	9,000.00	3,000.00			3,000.00+			
Total	9,000.00	3,000.00			3,000.00+			
SALES								
ENUGU STATE MARKETING COMPANY LTD.								
Organization/Economic Code								
22018003/12060000								
22018003/12060105 Agricultural Products		80,000.00			80,000.00+			
Total		80,000.00			80,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
SALES								
ENUGU STATE TRANSPORT COMPANY								
Organization/Economic Code								
29053001/12060000								
29053001/12060084 Sale of Ticket						71,000,000.00		
Total						71,000,000.00		
COAL CITY TRANSPORT SERVICES								
Organization/Economic Code								
29053002/12060000								
29053002/12060084 Sales of Tickets	9,481,577.57	13,045,926.00	22,200,000.00	22,200,000.00	9,154,074.00-	22,200,000.00	22,940,000.00	23,680,000.00
Total	9,481,577.57	13,045,926.00	22,200,000.00	22,200,000.00	9,154,074.00-	22,200,000.00	22,940,000.00	23,680,000.00
MINISTRY OF WORKS AND INFRASTRUCTURE								
Organization/Economic Code								
34001001/12060000								
34001001/12060180 Boarded Stores			420,000.00	420,000.00	420,000.00-			
Total			420,000.00	420,000.00	420,000.00-			
SALES								
ENUGU STATE WATER CORPORATION								
Organization/Economic Code								
52102001/12060000								
52102001/12060068 Sales Credit Post-Paid Metered	198,900.00	583,970.00			583,970.00+			
52102001/12060093 Water Rate Unmetered	72,983,393.76	80,792,676.46	100,000,000.00	100,000,000.00	19,207,323.54-	105,000,000.00	115,500,000.00	123,600,000.00
52102001/12060095 Sales of Water Tank	1,475,800.00	769,500.00	5,000,000.00	5,000,000.00	4,230,500.00-	5,250,000.00	5,775,000.00	6,179,000.00
52102001/12060098 Water Rate Metered	6,467,629.00	5,973,590.00	24,150,000.00	24,150,000.00	18,176,410.00-	25,000,000.00	28,000,000.00	29,900,000.00
52102001/12060198 Cash Sales - Pre Paid Unmetered	1,482,860.00	4,287,986.00			4,287,986.00+			
Total	82,608,582.76	92,407,722.46	129,150,000.00	129,150,000.00	36,742,277.54-	135,250,000.00	149,275,000.00	159,679,000.00
SALES								
MINISTRY OF HOUSING								
Organization/Economic Code								
53010001/12060000								
53010001/12060007 Sale of Forms						2,500,000.00	3,000,000.00	3,500,000.00
53010001/12060187 Sale of Housing and Estate	59,388,350.00	107,991,400.00			107,991,400.00+	20,000,000.00	500,000,000.00	40,000,000.00
Total	59,388,350.00	107,991,400.00			107,991,400.00+	22,500,000.00	503,000,000.00	43,500,000.00
SALES								
ENUGU STATE HOUSING CORPORATION								
Organization/Economic Code								
53010001/12060000								
53010001/12050095 Sales of Water Tank	340,800.00		480,000.00	480,000.00	480,000.00-			
53010001/12050000 Sale of Housing and Estate	765,926,443.00	231,885,373.00	1,700,000,000.00	1,700,000,000.00	1,468,114,627.00-	950,000,000.00	1,330,000.00	1,863,000.00
Total	766,267,243.00	231,885,373.00	1,700,480,000.00	1,700,480,000.00	1,468,594,627.00-	950,000,000.00	1,330,000.00	1,863,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
SALES								
MINISTRY OF LANDS & URBAN DEVELOPMENT								
Organization/Economic Code								
60001001/12060000								
60001001/12060190 Sales of Land				600,000,000.00	600,000,000.00-			
Total				600,000,000.00	600,000,000.00-			
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	152,600.00-	200,000.00	250,000.00	300,000.00
Total		47,400.00	200,000.00	200,000.00	152,600.00-	200,000.00	250,000.00	300,000.00
SALES								
MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12060000								
26001001/12060001 Sales of Law Reports & Legal Publications		79,400.00			79,400.00+			
26001001/12060063 Sales of Enugu State Law Books	925,000.00	1,465,500.00	1,000,000.00	1,000,000.00	465,500.00+	1,100,000.00	1,200,000.00	1,600,000.00
Total	925,000.00	1,544,900.00	1,000,000.00	1,000,000.00	544,900.00+	1,100,000.00	1,200,000.00	1,600,000.00
SALES								
RANGERS MANAGEMENT CORPORATION ENUGU								
Organization/Economic Code								
13002001/12060000								
13002001/12060024 Sales of Players			45,000,000.00	45,000,000.00	45,000,000.00-	90,000,000.00	180,000,000.00	300,000,000.00
13002001/12060084 Sales of Ticket		2,121,964.00	15,000,000.00	15,000,000.00	12,878,036.00-	20,000,000.00	25,000,000.00	30,000,000.00
Total		2,121,964.00	60,000,000.00	60,000,000.00	57,878,036.00-	110,000,000.00	205,000,000.00	330,000,000.00
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12060000								
17001001/12060107 Curriculum Dev. Centre (Sale of Instructional Materials)	200,000.00							
Total	200,000.00							
SALES								
EXAMINATION DEVELOPMENT CENTRE								
Organization/Economic Code								
17009001/12060000								
17009001/12060107 Sale of Exam Questions	26,350.00	2,400.00			2,400.00+			
17009001/12060108 Sales of Transition Exam Question & Answer		99,200.00			99,200.00+			
17009001/12060109 Sale of Basic Certificate Questions & Answers	13,663.00	831,950.00			831,950.00+			
17009001/12060110 Sale of JSCE Photo Album		10,000.00			10,000.00+			
Total	40,013.00	943,550.00			943,550.00+			

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
SALES	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) ENUGU	₦	₦	₦	₦		₦	₦	₦
Organization/Economic Code								
17019001/12060000								
17019001/12060003 Sales of ID Cards	440,000.00		14,000,000.00	14,000,000.00	14,000,000.00-	2,400,000.00	2,450,000.00	2,460,000.00
17019001/12060029 Sale of Scraps/Stores	210,810.00	130,000.00	10,000.00	10,000.00	120,000.00+	10,000.00	12,000.00	15,000.00
17019001/12060053 Sales of Course Form	1,723,750.00	1,140,548.14	4,000,000.00	4,000,000.00	2,859,451.86-	1,000,000.00	1,200,000.00	1,220,000.00
17019001/12060095 Water Tanker Sales	5,500.00	228,500.00	500,000.00	500,000.00	271,500.00-			
17019001/12060100 Sale of Art Work	14,800.00		70,000.00	70,000.00	70,000.00-	40,000.00	50,000.00	55,000.00
17019001/12060122 Sale of Admission Forms	5,934,959.00	1,256,550.00	2,000,000.00	2,000,000.00	743,450.00-	1,600,000.00	1,620,000.00	1,630,000.00
Total	8,329,819.00	2,755,598.14	20,580,000.00	20,580,000.00	17,824,401.86-	5,050,000.00	5,332,000.00	5,380,000.00
SALES								
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)								
Organization/Economic Code								
17021001/12060000								
17021001/12060208 Sales of Sandwich Forms	414,500.00	1,840,400.00	1,000,000.00	1,000,000.00	840,400.00+			
17021001/12060209 Sales of Pre Degree Forms						22,000.00	24,000.00	25,000.00
17021001/12060210 Sales of Matured Students Programme Forms	901,600.00	266,800.00	2,000,000.00	2,000,000.00	1,733,200.00-	380,000.00	418,000.00	425,000.00
17021001/12060211 Sales of PG School Forms	5,087,500.00	701,500.00			701,500.00+			
17021001/12060006 Sale of Supplementary Forms	18,000.00	539,050.00			539,050.00+			
17021001/12060122 Pre - Degree Forms	102,500.00		285,000.00	285,000.00	285,000.00-			
17021001/12060123 Sales of Student Log Book	853,259.00	9,612,214.00	3,000,000.00	3,000,000.00	6,612,214.00+	3,300,000.00	3,630,000.00	3,686,000.00
17021001/12060180 Sale of University Stores	225,000.00	76,975.00	57,000.00	57,000.00	19,975.00+	62,000.00	68,000.00	70,000.00
17021001/12060208 Sales of Sandwich Forms						250,000.00	275,000.00	280,000.00
17021001/12060213 Sale of Admission Forms		4,611,050.00	34,200,000.00	34,200,000.00	29,588,950.00-	8,850,000.00	9,735,000.00	9,912,000.00
17021001/12060214 Sale of Hand Book		1,227,425.00	1,000,000.00	1,000,000.00	227,425.00+	170,000.00	187,000.00	190,000.00
17021001/12060215 Sales of PG Handbook		1,014,417.00	1,000,000.00	1,000,000.00	14,417.00+	2,300,000.00	2,530,000.00	2,576,000.00
Total	7,602,359.00	19,889,831.00	42,542,000.00	42,542,000.00	22,652,169.00-	15,334,000.00	16,867,000.00	17,164,000.00
SALES								
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)								
Organization/Economic Code								
17033001/12060000								
17033001/12060001 Sale of Brochure						7,000,000.00		
17033001/12060006 Sale of Admission Forms	36,128,650.00	17,713,605.00	24,000,000.00	24,000,000.00	6,286,395.00-	25,000,000.00	27,000,000.00	28,000,000.00
17033001/12060029 Sales of Scraps and Others		25,000,000.00	44,700.00	44,700.00	24,955,300.00+	49,000.00	51,000.00	53,000.00
17033001/12060052 Sale of Alumni Stickers			3,300,000.00	3,300,000.00	3,300,000.00-	3,500,000.00	3,700,000.00	3,800,000.00
17033001/12060053 Sale of File Jacket/Reg. Material			55,310,000.00	55,310,000.00	55,310,000.00-	72,900,000.00	73,000,000.00	74,000,000.00
17033001/12060081 Sale of Industrial Centre Products						350,000.00	367,000.00	378,000.00
17033001/12060100 Sale of Graphics Art Designs						250,000.00	262,000.00	270,000.00
17033001/12060112 Sale of Badge			156,000.00	156,000.00	156,000.00-	168,000.00	177,000.00	182,000.00
17033001/12060123 Sale of Log/Reg Booklets	465,750.00	250,000.00	1,065,360.00	1,065,360.00	815,360.00-	1,150,000.00	1,212,000.00	1,248,000.00
17033001/12060187 Sale of Citadel Estate	130,000,000.00	340,000,050.00			340,000,050.00+			
Total	166,594,400.00	382,963,655.00	83,876,060.00	83,876,060.00	299,087,595.00+	110,367,000.00	105,769,000.00	107,931,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
SALES	₦	₦	₦	₦		₦	₦	₦
ESUT TEACHING HOSPITAL PARKLANE ENUGU								
Organization/Economic Code								
21026001/12060000								
21026001/12060029 Sales of Scraps/Stores	680,801.78							
Total	680,801.78							
SALES								
MINISTRY OF LOCAL GOVERNMENT MATTERS								
Organization/Economic Code								
51001001/12060000								
51001001/12060052 Unified Motor Emblems From LGA Outside Enugu Capital Territ.	1,500,000.00	400,000.00	2,500,000.00	2,500,000.00	2,100,000.00-			
Total	1,500,000.00	400,000.00	2,500,000.00	2,500,000.00	2,100,000.00-			
SALES								
MINISTRY OF CHIEFTAINCY MATTERS								
Organization/Economic Code								
62001001/12000000								
62001001/12060212 Sales of Staff of Office	30,000.00		360,000.00	360,000.00	360,000.00-	1,000,000.00	1,500,000.00	1,800,000.00
Total	30,000.00		360,000.00	360,000.00	360,000.00-	1,000,000.00	1,500,000.00	1,800,000.00
TOTAL SALES	446,642,226.62	674,420,404.55	509,885,180.00	1,109,885,180.00	435,464,775.45-	914,608,000.00	1,500,652,000.00	1,293,366,000.00
EARNINGS								
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT								
Organization/Economic Code								
11013001/12070000								
11013001/12070079 Earnings from Enugu State Liaison Office Lagos G House		100,000.00			100,000.00+			
Total		100,000.00			100,000.00+			
EARNINGS								
MINISTRY OF INFORMATION								
Organization/Economic Code								
23001001/12070000								
23001001/12070005 Earnings from use of Conference Hall	83,500.00	155,000.00	350,000.00	350,000.00	195,000.00-	400,000.00	450,000.00	500,000.00
23001001/12070014 Earnings from Films		80,000.00	20,000.00	20,000.00	60,000.00+	150,000.00	160,000.00	170,000.00
23001001/12070015 Earnings from Public Address System			10,000.00	10,000.00	10,000.00-	200,000.00	230,000.00	250,000.00
23001001/12070017 Earnings from Video Recordings and Publication			6,000.00	6,000.00	6,000.00-	160,000.00	170,000.00	180,000.00
Total	83,500.00	235,000.00	386,000.00	386,000.00	151,000.00-	910,000.00	1,010,000.00	1,100,000.00
EARNINGS								
ENUGU BROADCASTING SERVICE								
Organization/Economic Code								
23003001/12070000								
23003001/12070100 Rentals for Installation of DSTV							25,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
23003001/12070117 Metro Digital			500,000.00	500,000.00	500,000.00-	500,000.00	500,000.00	500,000.00
23003001/12070118 Earnings from ESBS/TV	451,552.78							
23003001/12070119 Earning from Advertisement	19,497.00	28,428,124.39			28,428,124.39+			
Total	471,049.78	28,428,124.39	500,000.00	500,000.00	27,928,124.39+	500,000.00	25,500,000.00	500,000.00
EARNINGS								
GOVERNMENT PRINTING AND STATIONARY DEPT.								
Organization/Economic Code								
23013001/12070000								
23013001/12070013 Earning from Printing	127,500.00	91,040.00	300,000.00	300,000.00	208,960.00-	200,000.00	250,000.00	300,000.00
23013001/12070011 Stationery Trading Accounts Profit			150,000.00	150,000.00	150,000.00-			
Total	127,500.00	91,040.00	450,000.00	450,000.00	358,960.00-	200,000.00	250,000.00	300,000.00
EARNINGS								
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)								
Organization/Economic Code								
23055001/12070000								
23055001/12070068 Commercial Printing Income			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,700,000.00	3,000,000.00
Total			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,700,000.00	3,000,000.00
EARNINGS								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12070000								
15001001/12070003 Hire of Equipment and Plants	280,000.00	96,000.00			96,000.00+			
15001001/12070004 Earnings from Hire of Government Vehicle / Equipment			1,700,000.00	1,700,000.00	1,700,000.00-	2,500,000.00	3,000,000.00	4,000,000.00
15001001/12070035 Other Land Allocation	700,000.00	2,922,000.00			2,922,000.00+			
Total	980,000.00	3,018,000.00	1,700,000.00	1,700,000.00	1,318,000.00+	2,500,000.00	3,000,000.00	4,000,000.00
EARNINGS								
ENUGU STATE POLYTECHNIC IWOLLO								
Organization/Economic Code								
17018001/12070000								
17018001/12070005 Hire of College Property	289,049.00	10,000.00	500,000.00	500,000.00	490,000.00-	500,000.00		
17018001/12070126 Hire of Matriculation Gown			1,125,000.00	1,125,000.00	1,125,000.00-	1,125,000.00		
Total	289,049.00	10,000.00	1,625,000.00	1,625,000.00	1,615,000.00-	1,625,000.00		
EARNINGS								
GAMING COMMISSION								
Organization/Economic Code								
20012001/12070000								
20012001/12070059 Earnings from Hire of Casino Equipment and M/Vehicles		160,000.00			160,000.00+			
20012001/12070087 Earnings from Cards and Lucky Games	273,000.00	875,500.00	3,000,000.00	3,000,000.00	2,124,500.00-	1,000,000.00	1,100,000.00	1,200,000.00
Total	273,000.00	1,035,500.00	3,000,000.00	3,000,000.00	1,964,500.00-	1,000,000.00	1,100,000.00	1,200,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EARNINGS								
ENUGU STATE MARKETING COMPANY LTD								
Organization/Economic Code								
22018003/12070000								
22018003/12070011 Trading		500,000.00			500,000.00+			
Total		500,000.00			500,000.00+			
EARNINGS								
ENTRACO								
Organization/Economic Code								
29053001/12070000								
29053001/12070097 Hire of Buses	5,000.00	8,480,600.00			8,480,600.00+	3,000,000.00		
Total	5,000.00	8,480,600.00			8,480,600.00+	3,000,000.00		
EARNINGS								
COAL CITY TRANSPORT								
Organization/Economic Code								
29053002/12070000								
29053002/12070129 Charter/Hire of Buses	1,381,000.00	5,212,000.00	4,500,000.00	4,500,000.00	712,000.00+	4,500,000.00	4,650,000.00	4,800,000.00
Total	1,381,000.00	5,212,000.00	4,500,000.00	4,500,000.00	712,000.00+	4,500,000.00	4,650,000.00	4,800,000.00
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
36001001/12070000								
36001001/12070030 Proceeds from Nike Lake Resort Hotel		36,410,450.00			36,410,450.00+			
36001001/12070031 Proceeds from Presidential Hotel						2,000,000.00	2,200,000.00	2,600,000.00
36001001/12070088 Earnings from Mmanwu Festival						20,000,000.00	21,000,000.00	22,000,000.00
36001001/12070089 Earnings from State Cultural Troupes	1,400,000.00	1,387,000.00	900,000.00	900,000.00	487,000.00+	2,000,000.00	2,300,000.00	2,500,000.00
36001001/12070090 Earnings from Polo Park		200,000.00			200,000.00+			
36001001/12070091 Earnings from Opara Square	168,000.00							
36001001/12070092 Earnings for Tourism Institutes	154,500.00	419,500.00			419,500.00+			
36001001/12070128 Earnings from Cultural Shows	633,000.00							
Total	2,355,500.00	38,416,950.00	900,000.00	900,000.00	37,516,950.00+	24,000,000.00	25,500,000.00	27,100,000.00
MINISTRY OF HOUSING								
Organization/Economic Code								
53001001/12070000								
53001001/12070134 Earnings from Private Developers						150,000,000.00		
Total						150,000,000.00		
MINISTRY OF LANDS AND URBAN DEVELOPMENT								
Organization/Economic Code								
60001001/12070000								
60001001/12070116 Proceeds from Monetization	20,503,500.00	32,408,928.00	4,900,000.00	4,900,000.00	27,508,928.00+	30,000,000.00	35,000,000.00	40,000,000.00
Total	20,503,500.00	32,408,928.00	4,900,000.00	4,900,000.00	27,508,928.00+	30,000,000.00	35,000,000.00	40,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EARNINGS								
MINISTRY OF JUSTICE								
Organization/Economic Code								
18001001/12070000								
26001001/12070134 Earning from Management of Estates	3,469,484.00	5,117,663.00	3,500,000.00	3,500,000.00	1,617,663.00+	3,700,000.00	3,800,000.00	3,900,000.00
Total	3,469,484.00	5,117,663.00	3,500,000.00	3,500,000.00	1,617,663.00+	3,700,000.00	3,800,000.00	3,900,000.00
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-	35,000,000.00	40,000,000.00	45,000,000.00
Total			35,000,000.00	35,000,000.00	35,000,000.00-	35,000,000.00	40,000,000.00	45,000,000.00
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/14000000								
14001001/14000000 Earnings from FSP Med. Centre	1,355,200.00	1,266,290.00	1,000,000.00	1,000,000.00	266,290.00+	1,000,000.00	1,100,000.00	1,500,000.00
Total	1,355,200.00	1,266,290.00	1,000,000.00	1,000,000.00	266,290.00+	1,000,000.00	1,100,000.00	1,500,000.00
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12070000								
17001001/12070093 Earnings from Business Service Centre - Curriculum Dev.			300,000.00	300,000.00	300,000.00-	300,000.00	350,000.00	400,000.00
Total			300,000.00	300,000.00	300,000.00-	300,000.00	350,000.00	400,000.00
EXAMINATION DEVELOPMENT CENTRE								
Organization/Economic Code								
17009001/12070000								
17009001/12070011 Earnings from Exam Development Center	66,500.00	1,744,800.00			1,744,800.00+			
Total	66,500.00	1,744,800.00			1,744,800.00+			
AGENCY FOR MASS LITERACY								
Organization/Economic Code								
17010001/12070000								
17010001/12070011 Earnings from Agency from Mass Literacy		90,000.00			90,000.00+			
Total		90,000.00			90,000.00+			
ENUGU STATE COLLEGE OF EDUCATION (TECH.) ENUGU								
Organization/Economic Code								
17019001/12070000								
17019001/12070072 Hire of Open Space		1,115,800.00	200,000.00	200,000.00	915,800.00+	130,000.00	135,000.00	140,000.00
17019001/12070075 Earning from Bookshop			400,000.00	400,000.00	400,000.00-	100,000.00	120,000.00	130,000.00
17019001/12070077 Hire of College Property	19,000.00	50,000.00	200,000.00	200,000.00	150,000.00-	50,000.00	55,000.00	60,000.00
17019001/12070126 Hire of Gowns	1,399,580.00	1,905,017.00	2,000,000.00	2,000,000.00	94,983.00-	1,800,000.00	1,900,000.00	1,950,000.00
Total	1,418,580.00	3,070,817.00	2,800,000.00	2,800,000.00	270,817.00+	2,080,000.00	2,210,000.00	2,280,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EARNINGS								
ENUGU STATE UNIVERSITY OF SCIENCE & TECH. (ESUT)								
Organization/Economic Code								
17021001/12070000								
17021001/12070011 Income from Diploma Course (SPADOC)		649,000.00	7,000.00	7,000.00	642,000.00+	800,000.00	880,000.00	896,000.00
17021001/12070075 Income from Bookshop	2,095,118.00	244,924.00	2,000,000.00	2,000,000.00	1,755,076.00-	800,000.00	880,000.00	896,000.00
17021001/12070077 Hire of University Property	20,000.00	86,000.00	80,000.00	80,000.00	6,000.00+	88,000.00	96,000.00	98,000.00
17021001/12070108 Earnings from Water Tanker	104,740.00	1,896,000.00	100,000.00	100,000.00	1,796,000.00+			
17021001/12070116 Expected Shortfall: E. Monetization	500,000.00							
17021001/12070126 Hire of Accademic Gown	5,772,000.00	4,526,760.00	5,000,000.00	5,000,000.00	473,240.00-	5,500,000.00	6,050,000.00	6,160,000.00
17021001/12070131 Earning from ESUT Business School	5,047,000.00		35,000,000.00	35,000,000.00	35,000,000.00-	30,000,000.00	33,000,000.00	33,600,000.00
17021001/12070135 Expected Shortfall: Earned Allowance		2,966,600.00			2,966,600.00+			
17021001/12070136 Income from ESUT Ventures	734,125.00	613,001.00	570,000.00	570,000.00	43,001.00+	500,000.00	550,000.00	560,000.00
Total	14,272,983.00	10,982,285.00	42,757,000.00	42,757,000.00	31,774,715.00-	37,688,000.00	41,456,000.00	42,210,000.00
ENUGU STATE TOURISM BOARD								
Organization/Economic Code								
36052001/12700000								
36052001/12070091 Earnings from Okpara Square	1,020,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	1,000,000.00	1,200,000.00	1,400,000.00
36052001/12070120 Earnings from Amusement Park		1,120,000.00	1,600,000.00	1,600,000.00	480,000.00-	3,000,000.00	3,400,000.00	3,600,000.00
Total	1,020,000.00	1,120,000.00	3,200,000.00	3,200,000.00	2,080,000.00-	4,000,000.00	4,600,000.00	5,000,000.00
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)								
Organization/Economic Code								
17033001/12070000								
17033001/12070011 40% IMT/ANAMCO (Joint Venture)						1,190,000.00	1,459,000.00	1,503,000.00
17033001/12070072 Hire of Open Space		200,000.00			200,000.00+	500,000.00	525,000.00	540,000.00
17033001/12070077 Earning from Hire of Hall			34,500.00	34,500.00	34,500.00-	37,000.00	39,000.00	40,000.00
17033001/12070119 Earning from Advertisament						200,000.00	210,000.00	216,000.00
17033001/12070126 Hire of IMT Facilities/Academic Gowns	1,980,000.00					16,140,000.00	16,900,000.00	17,400,000.00
Total	1,980,000.00	200,000.00	34,500.00	34,500.00	165,500.00+	18,067,000.00	19,133,000.00	19,267,000.00
EARNINGS								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12070000								
Total		5,000.00			5,000.00+			
EARNINGS								
ESUT TEACHING HOSPITAL PARKLANE ENUGU								
Organization/Economic Code								
21026002/12070007 Gynae Ward			8,666,000.00	8,666,000.00	8,666,000.00-	12,000,000.00	19,000,000.00	23,000,000.00
21026002/12070011 17% Parkway Project			70,982,000.00	70,982,000.00	70,982,000.00-			
21026002/12070101 ESUT - Psychiatric Emene	12,999,955.17	20,443,000.00	18,210,000.00	18,210,000.00	2,233,000.00+	20,000,000.00	25,000,000.00	30,000,000.00
Total	12,999,955.17	20,443,000.00	97,858,000.00	97,858,000.00	77,415,000.00-	32,000,000.00	44,000,000.00	53,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EARNINGS								
ENUGU STATE HEALTH BOARD								
Organization/Economic Code								
21102001/12070000								
21102001/12070011 Earnings from Health Activities	74,790.00	51,000.00			51,000.00+			
Total	74,790.00	51,000.00			51,000.00+			
EARNINGS								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12070000								
35001001/12070130 Commission on Premium from Insured Property	1,000.00							
Total	1,000.00							
TOTAL EARNINGS	63,061,090.95	160,282,197.39	206,410,500.00	206,410,500.00	46,128,302.61-	354,070,000.00	255,359,000.00	254,557,000.00
RENT ON GOVERNMENT BUILDING								
GOVERNMENT HOUSE								
Organization/Economic Code								
11001001/12080023 Rent on Canteen	90,000.00	4,000.00	300,000.00	300,000.00	296,000.00-	360,000.00	432,000.00	500,000.00
Total	90,000.00	4,000.00	300,000.00	300,000.00	296,000.00-	360,000.00	432,000.00	500,000.00
RENT ON GOVERNMENT BUILDING								
OFFICE OF THE S.S.G.								
Organization/Economic Code								
11013001/12080000								
11013001/12080003 Rent on other abusiness Operations within Govt. Premises		22,500.00			22,500.00+			
11013001/12080006 Rent on Senior Staff Quarters	134,400.00	852,500.00	150,000.00	150,000.00	702,500.00+	150,000.00	150,000.00	150,000.00
11013001/12080009 Rent from Enugu State Liaison Office Abuja	4,000.00							
11013001/12080010 Rent from Enugu State Liaison Office Lagos	3,000.00							
11013001/12080023 Rent on Canteens within Govt. Premises	6,000.00	135,000.00	123,000.00	123,000.00	12,000.00+	132,000.00	132,000.00	132,000.00
Total	147,400.00	1,010,000.00	273,000.00	273,000.00	737,000.00+	282,000.00	282,000.00	282,000.00
RENT ON GOVERNMENT BUILDING								
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)								
Organization/Economic Code								
12055001/12080023 Rent From Canteen		20,000.00	48,000.00	48,000.00	28,000.00-	150,000.00	160,000.00	180,000.00
Total		20,000.00	48,000.00	48,000.00	28,000.00-	150,000.00	160,000.00	180,000.00
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	270,000.00	200,000.00			200,000.00+			
25001001/12080006 Rent on Senior Staff Quarters	21,000.00							
Total	291,000.00	200,000.00			200,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
RENT ON GOVERNMENT BUILDING								
MIN. OF HUMAN DEV. & POV. REDUCTION								
Organization/Economic Code								
66001001/12080000								
66001001/12000012 Rent on Government Property	12,500,000.00							
Total	12,500,000.00							
RENT ON GOVERNMENT BUILDING								
ENUGU STATE GAMING COMMISSION								
Organization/Economic Code								
20012001/12080000								
20012001/12080013 Rent From Shops		24,000.00			24,000.00+			
Total		24,000.00			24,000.00+			
RENT ON GOVERNMENT BUILDING								
MINISTRY OF COMMERCE								
Organization/Economic Code								
22001001/12080000								
22001001/12080024 Rent of 49 Industrial Sheds		4,000.00			4,000.00+			
22001001/12090006 Rent from New Heaven Shopping Complex	1,762,800.00	1,300,500.00	1,200,000.00	1,200,000.00	100,500.00+	2,000,000.00	2,500,000.00	3,000,000.00
Total	1,762,800.00	1,304,500.00	1,200,000.00	1,200,000.00	104,500.00+	2,000,000.00	2,500,000.00	3,000,000.00
RENT ON GOVERNMENT BUILDING								
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12080000								
34001001/12080008 Rent on Junior Staff Quarters		25,600.00	5,000.00	5,000.00	20,600.00+			
Total		25,600.00	5,000.00	5,000.00	20,600.00+			
RENT ON GOVERNMENT BUILDING								
MINISTRY OF YOUTHS SPORTS								
Organization/Economic Code								
13001001/12080000								
13001001/12080024 Rent from Nnamdi Azikiwe Stadium Complex	3,650,950.00	6,747,512.00	5,800,000.00	5,800,000.00	947,512.00+	7,000,000.00	7,500,000.00	8,000,000.00
Total	3,650,950.00	6,747,512.00	5,800,000.00	5,800,000.00	947,512.00+	7,000,000.00	7,500,000.00	8,000,000.00
RENT ON GOVERNMENT BUILDING								
RANGERS MANAGEMENT								
Organization/Economic Code								
13002001/12080000								
13002001/12080003 Rent on Government Building		216,000.00	200,000.00	200,000.00	16,000.00+	250,000.00	300,000.00	350,000.00
Total		216,000.00	200,000.00	200,000.00	16,000.00+	250,000.00	300,000.00	350,000.00
RENT ON GOVERNMENT BUILDING								
MINISTRY OF GENDER & SOCIAL DEV.								
Organization/Economic Code								
14001001/12080000								
14001001/12080025 Rent from FSP - Skill Acquisition Centre	2,273,900.00	3,222,369.79	3,000,000.00	3,000,000.00	222,369.79+	3,500,000.00	4,000,000.00	4,500,000.00
14001001/12080026 Rent on Govt. Property (Approved School Quarters)	240,000.00							
Total	2,513,900.00	3,222,369.79	3,000,000.00	3,000,000.00	222,369.79+	3,500,000.00	4,000,000.00	4,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
RENT ON GOVERNMENT BUILDING	₦	₦	₦	₦		₦	₦	₦
LIBRARY BOARD								
Organization/Economic Code								
17008001/12080000								
17008001/12080023 Rent from Canteens						60,000.00	66,000.00	70,000.00
Total						60,000.00	66,000.00	70,000.00
RENT ON GOVERNMENT BUILDING								
ENUGU STATE UNIV. OF SCI & TECH (ESUT)								
Organization/Economic Code								
17021001/12080000								
17021001/12080006 Rent Staff Quarters (Senior & Junior)			1,000,000.00	1,000,000.00	1,000,000.00-	4,342,000.00	4,777,000.00	4,864,000.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	4,342,000.00	4,777,000.00	4,864,000.00
RENT ON GOVERNMENT BUILDING								
INSTITUTE OF MANAGEMENT & TECHNOLOGY								
Organization/Economic Code								
17033001/12080000								
17033001/12080006 Rent from Staff Quarters			11,800,000.00	11,800,000.00	11,800,000.00-	13,500,000.00	13,700,000.00	13,900,000.00
17033001/12080012 Rent from Shopping Centre/Caffe/Open Space	6,000.00	455,000.00	60,000.00	60,000.00	395,000.00+			
17033001/12080013 Shop (Ground Rent)	3,000.00	13,407.04	2,918,000.00	2,918,000.00	2,904,592.96-	3,162,000.00	3,320,000.00	3,400,000.00
Total	9,000.00	468,407.04	14,778,000.00	14,778,000.00	14,309,592.96-	16,662,000.00	17,020,000.00	17,300,000.00
RENT ON GOVERNMENT BUILDING								
ENUGU STATE COLLEGE OF EDUCATION TECHNICAL								
Organization/Economic Code								
17019001/12080000								
17019001/12080016 Rent on Canteens	34,000.00	135,000.00	200,000.00	200,000.00	65,000.00-	100,000.00	120,000.00	130,000.00
Total	34,000.00	135,000.00	200,000.00	200,000.00	65,000.00-	100,000.00	120,000.00	130,000.00
RENT ON GOVERNMENT BUILDING								
ESUT COLLEGE OF MEDICINE TEACHIN HOSP								
Organization/Economic Code								
21026001/12080000								
21026001/12080023 Rent on Canteen			50,000.00	50,000.00	50,000.00-	50,000.00	50,000.00	50,000.00
Total			50,000.00	50,000.00	50,000.00-	50,000.00	50,000.00	50,000.00
RENT ON GOVERNMENT BUILDING								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12080000								
35001001/12080012 Rent on government Property	50,000.00	72,000.00	220,000.00	220,000.00	148,000.00-	180,000.00	200,000.00	220,000.00
Total	50,000.00	72,000.00	220,000.00	220,000.00	148,000.00-	180,000.00	200,000.00	220,000.00
TOTAL RENT ON GOVT BUILDING	114,388,060.50	218,903,871.33	145,574,000.00	145,574,000.00	73,329,871.33+	173,936,000.00	232,007,000.00	311,886,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
RENT ON GOVERNMENT LANDS								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12090000								
15001001/12090001 Rent from Land Allocation	3,585,000.00	892,000.00	3,000,000.00	3,000,000.00	2,108,000.00-	6,000,000.00	7,000,000.00	8,000,000.00
Total	3,585,000.00	892,000.00	3,000,000.00	3,000,000.00	2,108,000.00-	6,000,000.00	7,000,000.00	8,000,000.00
MINISTRY OF LANDS AND URBAN DEV.								
Organization/Economic Code								
60001001/12090003 Premium on the Allocation of Land	384,396,931.00	158,537,087.25	10,000,000.00	10,000,000.00	148,537,087.25+	200,000,000.00	300,000,000.00	350,000,000.00
60001001/12090007 Ground Rent (Current)	72,570,269.35	58,992,666.69	11,423,000.00	11,423,000.00	47,569,666.69+	70,000,000.00	72,000,000.00	75,000,000.00
60001001/12090008 Ground Rent (Arrears)	757,575.78	4,326,065.93	65,482,000.00	65,482,000.00	61,155,934.07-	5,000,000.00	6,000,000.00	7,000,000.00
60001001/12090009 Penalties (Ground Rent)	370,150.00	307,586.33	433,622,000.00	433,622,000.00	433,314,413.67-	2,000,000.00	2,500,000.00	3,000,000.00
Total	458,094,926.13	222,163,406.20	520,527,000.00	520,527,000.00	298,363,593.80-	277,000,000.00	380,500,000.00	435,000,000.00
RENT ON GOVERNMENT LANDS								
ENUGU STATE HOUSING DEV CORPORATION								
Organization/Economic Code								
53010001/12090000								
53010001/12090007 Ground Rent and Services Charge	87,238,518.00	190,591,197.50	118,500,000.00	118,500,000.00	72,091,197.50+	139,000,000.00	194,600,000.00	272,440,000.00
53010001/12090008 Ground Rent (Arrears)	6,100,492.50	14,863,285.00			14,863,285.00+			
Total	93,339,010.50	205,454,482.50	118,500,000.00	118,500,000.00	86,954,482.50+	139,000,000.00	194,600,000.00	272,440,000.00
TOTAL RENT ON GOVERNMENT LANDS	461,679,926.13	223,055,406.20	523,527,000.00	523,527,000.00	300,471,593.80-	283,000,000.00	387,500,000.00	443,000,000.00
REPAYMENTS								
ENUGU STATE POLYTECHNIC IWOLLO								
Organization/Economic Code								
17018001/12100000								
17018001/12104002 Others	251,000.00	218,000.00			218,000.00+			
Total	251,000.00	218,000.00			218,000.00+			
REPAYMENTS								
COLLEGE OF EDUCATION (TECHNICAL)								
Organization/Economic Code								
17019001/12100000								
17019001/12100006 Refunds from Advances		20,000.00	400,000.00	400,000.00	380,000.00-	200,000.00	220,000.00	230,000.00
Total		20,000.00	400,000.00	400,000.00	380,000.00-	200,000.00	220,000.00	230,000.00
REPAYMENTS								
ENUGU STATE UNIVERSITY OF SCIENCE & TECH - ESUT								
Organization/Economic Code								
17021000/12000000								
17021001/12000006 General Reunds - Shortfall	8,271,659.00	1,788,400.00			1,788,400.00+			
Total	8,271,659.00	1,788,400.00			1,788,400.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
REPAYMENTS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12100000								
20007001/12100006 General Reunds	1,614,079.02	597,438.59			597,438.59+			
Total	1,614,079.02	597,438.59			597,438.59+			
REPAYMENTS								
BOARD OF YINTERNAL REVENUE								
Organization/Economic Code								
20008001/12100015								
20008001/12100000 Recovery from back duty assessment	2,286,862,218.98	1,381,553,893.07			1,381,553,893.07+	2,580,000,000.00	3,097,000,000.00	3,717,000,000.00
Total	2,286,862,218.98	1,381,553,893.07			1,381,553,893.07+	2,580,000,000.00	3,097,000,000.00	3,717,000,000.00
TOTAL REPAYMENTS	2,296,998,957.00	1,384,177,731.66	400,000.00	400,000.00	1,383,777,731.66+	2,580,200,000.00	3,097,220,000.00	3,717,230,000.00
INTEREST								
MINISTRY OF FINANCE								
Organization/Economic Code								
20007001/12120000								
20007001/12110002 Dividend	61,121,627.22		100,000,000.00	100,000,000.00	100,000,000.00-	70,000,000.00	71,000,000.00	72,000,000.00
20007001/12120001 Interest on Bank Deposit	518,317,196.39	209,359,134.12	200,000,000.00	200,000,000.00	9,359,134.12+	208,000,000.00	209,000,000.00	210,000,000.00
Total	579,438,823.61	209,359,134.12	300,000,000.00	300,000,000.00	90,640,865.88-	278,000,000.00	280,000,000.00	282,000,000.00
INTEREST								
ENUGU STATE UNIV. OF SCIENCE & TECH. (ESUT)								
Organization/Economic Code								
17021001/12110002 Dividend Income			171,000.00	171,000.00	171,000.00-	20,000.00	22,000.00	23,000.00
17021001/12110004 Insurance Claim			20,000.00	20,000.00	20,000.00-	15,000.00	16,000.00	17,000.00
17021001/12120001 Interest from Fixed Deposit Investment			3,000,000.00	3,000,000.00	3,000,000.00-	700,000.00	770,000.00	784,000.00
Total			3,191,000.00	3,191,000.00	3,191,000.00-	735,000.00	808,000.00	824,000.00
INTEREST								
INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)								
Organization/Economic Code								
17033001/12120000								
17033001/12120012 Interest on Fixed Deposit			861,000.00	861,000.00	861,000.00-	932,000.00	979,000.00	1,000,000.00
Total			861,000.00	861,000.00	861,000.00-	932,000.00	979,000.00	1,000,000.00
TOTAL INTEREST	579,438,823.61	209,359,134.12	304,052,000.00	304,052,000.00	94,692,865.88-	279,667,000.00	281,787,000.00	283,824,000.00
REIMBURESEMENT								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12130000								
20001001/12130002 Reimbursements General	0.98	1,115.44		9,000,000,000.00	8,999,998,884.56-			
Total	0.98	1,115.44		9,000,000,000.00	8,999,998,884.56-			
TOTAL REIMBURSEMENT	0.98	1,115.44		9,000,000,000.00	8,999,998,884.56-			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
MISCELLANEOUS	₦	₦	₦	₦		₦	₦	₦
GOVERNMENT HOUSE								
Organization/Economic Code								
11001001/12140000								
11001001/12140002 Miscellaneous/ Others	900.00	175.00			175.00+			
Total	900.00	175.00			175.00+			
MISCELLANEOUS								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12140000								
20001001/12140001 Recovery of Overpayment	30,692,066.69	130,867,266.05	70,000,000.00	70,000,000.00	60,867,266.05+	33,000,000.00	34,000,000.00	35,000,000.00
20001001/12140002 Unspecified Revenue	1,115,928,391.28	123,375.93	1,500,000,000.00	1,500,000,000.00	1,499,876,624.07-	600,000,000.00	700,000,000.00	800,000,000.00
20001001/12140003 Resignation payment in lieu of Notice		3,510.00			3,510.00+			
Total	1,146,620,457.97	130,994,151.98	1,570,000,000.00	1,570,000,000.00	1,439,005,848.02-	633,000,000.00	734,000,000.00	835,000,000.00
MISCELLANEOUS								
OFFICE OF THE SECRETARY TO STATE GOVERNMENT								
Organization/Economic Code								
11013001/12140000								
11013001/12140002 Others/Miscellaneous Income	350.00	2.00			2.00+			
Total	350.00	2.00			2.00+			
MISCELLANEOUS								
GOVERNMENT PRINTING AND STATIONARY								
Organization/Economic Code								
23013001/12140000								
23013001/12140002 Other Miscellaneous revenue	228,465.00	50,975.00			50,975.00+			
Total	228,465.00	50,975.00			50,975.00+			
MISCELLANEOUS								
MINISTRY OF WATER RESOURCES								
Organization/Economic Code								
52001001/12140000								
52001001/12140002 Miscellaneous Income (Other Receipts)	10.00	15.00			15.00+			
Total	10.00	15.00			15.00+			
MISCELLANEOUS								
ENUGU STATE POLYTECHNIC IWOLLO								
Organization/Economic Code								
17018001/12140000								
17018001/12140002 Others	224,852.00	412,500.04			412,500.04+			
Total	224,852.00	412,500.04			412,500.04+			
MISCELLANEOUS								
ENUGU STATE UNIVERSITY OF SCIENCE & TECH ESUT								
Organization/Economic Code								
17021001/12140000								
17021001/12140001 Recovery of Overpayment				1,100,000,000.00	1,100,000,000.00-			
Total				1,100,000,000.00	1,100,000,000.00-			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
MISCELLANEOUS								
COLLEGE OF EDUCATION TECHNICAL								
Organization/Economic Code								
17019001/12140000								
17019001/12140001 Donations Received	1,000.00	100,000.00			100,000.00+			
Total	1,000.00	100,000.00			100,000.00+			
MISCELLANEOUS								
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12140000								
14001001/14140002 Miscellaneous Income	1,640,000.00	360,000.00	50,000.00	50,000.00	310,000.00+	40,000.00	70,000.00	100,000.00
Total	1,640,000.00	360,000.00	50,000.00	50,000.00	310,000.00+	40,000.00	70,000.00	100,000.00
MISCELLANEOUS								
ESUTH TEACHING HOSPITAL PARKLANE ENUGU								
Organization/Economic Code								
21026002/12140000								
21026002/12140001 Recovering of Fund		3,240,630.00	4,963,000.00	4,963,000.00	1,722,370.00-	14,000,000.00	16,000,000.00	20,000,000.00
Total		3,240,630.00	4,963,000.00	4,963,000.00	1,722,370.00-	14,000,000.00	16,000,000.00	20,000,000.00
MISCELLANEOUS								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12140000								
35001001/12140002 Sundry Income (Evae Projection/Road obstruction)	235,200.00							
Total	235,200.00							
MISCELLANEOUS								
MINISTRY OF CHIEFTAINCY MATTERS								
Organization/Economic Code								
62001001/12140000								
62001001/12140002 Miscellaneous Income (Other Receipts)	10.00							
Total	10.00							
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-	8,000,000.00	9,000,000.00	9,200,000.00
Total			8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00	9,000,000.00	9,200,000.00
TOTAL MISCELLANEOUS	1,148,951,244.97	135,158,449.02	1,583,013,000.00	2,683,013,000.00	2,547,854,550.98-	655,040,000.00	759,070,000.00	864,300,000.00
SUMMARY								
TOTAL - IGR	22,039,060,902.95	21,743,012,253.22	30,000,000,000.00	40,700,000,000.00	18,956,987,746.78-	27,734,000,000.00	31,379,365,000.00	35,470,213,000.00
STATUTORY ALLOCATION	53,604,914,859.14	59,566,490,808.00	59,063,500,000.00	59,063,500,000.00	502,990,808.00+	65,965,243,000.00	70,096,000,000.00	73,065,000,000.00
GRAND TOTAL	75,643,975,762.09	81,309,503,061.22	89,063,500,000.00	99,763,500,000.00	18,453,996,938.78-	93,699,243,000.00	101,475,365,000.00	108,535,213,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11001001 - OFFICE OF THE EXECUTIVE GOVERNOR								
11001001/21010101 Basic Salary	139,970,818.96	111,191,267.69	182,097,000.00	165,278,260.00	54,086,992.31+	81,341,200.00	84,992,000.00	85,010,200.00
11001001/21020101 Housing/Rent Allowance	25,405,863.08	20,329,923.00	21,915,200.00	20,815,200.00	485,277.00+	14,653,200.00	15,015,000.00	15,663,500.00
11001001/21020102 Transport Allowance	10,539,500.00	8,391,200.00	8,731,500.00	8,731,500.00	340,300.00+	4,746,900.00	5,801,000.00	6,112,340.00
11001001/21020103 Meal Subsidy	4,303,300.00	3,544,640.00	2,471,200.00	3,571,200.00	26,560.00+	1,920,200.00	2,082,000.00	8,223,230.00
11001001/21020104 Utility Allowance	2,948,300.00	2,353,400.00	2,417,200.00	2,417,000.00	63,600.00+	1,846,000.00	2,501,000.00	2,664,370.00
11001001/21020105 Entertainment Allowance	101,520.00	80,190.00	146,730.00	146,730.00	66,540.00+	86,200.00	147,500.00	150,600.00
11001001/21020106 Leave allowances	9,951,161.03	11,308,385.51	14,654,300.00	14,654,300.00	3,345,914.49+	8,731,500.00	9,860,000.00	10,120,380.00
11001001/21020107 Domestic Staff Allowance	1,847,484.00	1,353,978.00	2,682,160.00	2,578,160.00	1,224,182.00+	1,366,900.00	1,933,200.00	2,002,610.00
11001001/21020108 Shift Duty Allowance	141,515.35	103,875.35		104,000.00	124.65+			
11001001/21020131 Arrears Allowances	2,677,169.36	1,786,664.66		1,800,000.00	13,335.34+			
11001001/21020144 Secretarial Allowance		180.00		200.00	20.00+			
Sub Total: Personnel Cost	197,886,631.78	160,443,704.21	235,115,290.00	220,096,550.00	59,652,845.79+	114,692,100.00	122,331,700.00	129,947,230.00
11001001/22020101 Local Transport & Travel-Training	3,245,208.40	11,196,950.00	8,000,000.00	11,200,000.00	3,050.00+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22020102 Local Transport & Travel-Others	97,250,728.00	181,773,360.00	200,000,000.00	185,273,360.00	3,500,000.00+	250,000,000.00	250,000,000.00	250,000,000.00
11001001/22020103 International Transport & Travel-Training		1,563,594.00	15,000,000.00	1,564,000.00	406.00+	60,000,000.00	60,000,000.00	60,000,000.00
11001001/22020104 International Transport & Travel-Others	9,798,520.00	12,897,352.00	50,000,000.00	12,898,000.00	648.00+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22020105 Hotel Accommodation	83,817,896.10	42,333,289.00	50,000,000.00	50,000,000.00	7,666,711.00+	200,000,000.00	200,000,000.00	200,000,000.00
11001001/22020201 Electricity Charges	157,000.00	553,555,345.20		553,556,000.00	654.80+	200,000,000.00	200,000,000.00	200,000,000.00
11001001/22020202 Telephone Charges	1,217,536.00	1,693,000.00	1,500,000.00	1,694,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11001001/22020203 Internet Access Charges	40,000.00	108,000.00	1,000,000.00	1,000,000.00	892,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020204 Satellite Broadcasting Access Charges	3,566,600.00	4,169,870.00	2,000,000.00	4,200,000.00	30,130.00+	6,000,000.00	6,000,000.00	6,500,000.00
11001001/22020205 Water Rates			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020301 Office Stationeries/Computer Consumables	9,950,490.00	30,206,405.00	30,000,000.00	30,207,000.00	595.00+	80,000,000.00	80,000,000.00	80,000,000.00
11001001/22020302 Books			1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020303 Newspapers	23,907,732.00	24,660,392.20	8,000,000.00	24,661,000.00	607.80+	1,500,000.00	1,500,000.00	1,500,000.00
11001001/22020304 Magazines & Periodicals	13,449,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00	8,300,000.00
11001001/22020305 Printing of Non Security Documents	128,000.00	6,075,000.00	10,000,000.00	10,000,000.00	3,925,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020306 Printing of Security Documents		10,890,000.00	5,000,000.00	10,891,000.00	1,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020307 Drugs & Medical Supplies	16,500,000.00	9,974,500.00	20,000,000.00	20,000,000.00	10,025,500.00+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22020308 Field and Camping Materials	59,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,500,000.00	6,000,000.00
11001001/22020309 Uniforms & Other Clothing	82,731,500.00	97,713,165.00	80,000,000.00	97,813,165.00	100,000.00+	80,000,000.00	80,000,000.00	85,000,000.00
11001001/22020310 Teaching Aids/Instruction Materials		495,000.00		496,000.00	1,000.00+			
11001001/22020311 Food Stuff/Catering Materials Supplies	217,581,600.00	147,071,567.00	100,000,000.00	147,072,000.00	433.00+	200,000,000.00	200,000,000.00	200,000,000.00
11001001/22020312 Service Materials			80,800,000.00	200,000.00	200,000.00+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	85,296,283.60	125,173,733.62	160,000,000.00	125,273,733.00	99,999.38+	250,000,000.00	250,000,000.00	250,000,000.00
11001001/22020402 Maintenance of Office Furniture	1,824,400.00	2,064,000.00	4,500,000.00	4,500,000.00	2,436,000.00+	4,500,000.00	4,500,000.00	5,000,000.00
11001001/22020403 Maintenance of Office Building/Residential Quarters	2,922,392.50	2,431,740.00	6,000,000.00	6,000,000.00	3,568,260.00+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020404 Maintenance of Office IT Equipment	63,190,678.00	209,728,976.00	20,000,000.00	209,730,000.00	1,024.00+	20,000,000.00	20,000,000.00	22,000,000.00
11001001/22020405 Maintenance of Plants/Generators	1,324,657.00	7,437,928.00	7,000,000.00	7,438,000.00	72.00+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22020406 Other Maintenance Services	44,810,339.15	46,514,943.00	25,000,000.00	46,515,000.00	57.00+	40,000,000.00	45,000,000.00	45,000,000.00
11001001/22020410 Maintenance of Street Lightings		15,000.00		16,000.00	1,000.00+			
11001001/22020411 Maintenance of Communication Equipments	1,700,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020414 Maintenance of Loadges & Guest Houses		316,900.00	2,300,000.00	2,300,000.00	1,983,100.00+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020415 Maintenance of Other Infrastructure	190,000.00	362,850.00	1,000,000.00	1,000,000.00	637,150.00+	10,000,000.00	10,000,000.00	12,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11001001/22020501 Local Training	32,282,800.00	23,801,774.00	10,000,000.00	23,802,000.00	226.00+	10,000,000.00	12,000,000.00	12,000,000.00
11001001/22020502 International Training	2,144,150.00	13,113,920.00	20,000,000.00	20,000,000.00	6,886,080.00+	20,000,000.00	22,000,000.00	22,000,000.00
11001001/22020503 Training & Staff Development		35,000.00	3,000,000.00	3,000,000.00	2,965,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020506 Seminar and Conferences		10,568,000.00	8,000,000.00	10,569,000.00	1,000.00+	40,000,000.00	40,000,000.00	40,000,000.00
11001001/22020601 Security Services	119,608,650.00	142,441,955.00	40,000,000.00	142,442,000.00	45.00+	150,000,000.00	150,000,000.00	150,000,000.00
11001001/22020603 Residential Rent		4,200,000.00		4,202,000.00	2,000.00+			
11001001/22020604 Security Vote (Including Operations)	3,995,408,830.00	4,200,500,000.00	7,800,000,000.00	4,200,600,000.00	100,000.00+	5,200,000,000.00	5,200,000,000.00	5,200,000,000.00
11001001/22020605 Cleaning & Fumigation Services	61,355,930.00	502,740,450.00	20,000,000.00	502,741,000.00	550.00+	900,000,000.00	900,000,000.00	900,000,000.00
11001001/22020701 Financial Consulting	1,750,000.00		7,000,000.00	500,000.00	500,000.00+	7,000,000.00	7,500,000.00	7,500,000.00
11001001/22020703 Legal Services			40,000,000.00	500,000.00	500,000.00+	40,000,000.00	42,000,000.00	42,000,000.00
11001001/22020710 Monitoring & Evaluation			3,000,000.00	500,000.00	500,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
11001001/22020801 Motor Vehicle Fuel Cost	9,540,030.00	2,104,000.00	260,000,000.00	2,105,000.00	1,000.00+	260,000,000.00	260,000,000.00	260,000,000.00
11001001/22020803 Plant/Generator Fuel Cost	585,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
11001001/22020806 Cooking Gas Fuel Cost	4,597,950.00	10,858,000.00	92,000,000.00	10,900,000.00	42,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020901 Bank Charges(Other Than Interest)	13,589,470.13	845,983.15	600,000.00	846,000.00	16.85+	20,000,000.00	20,000,000.00	22,000,000.00
11001001/22020902 Insurance Premium			10,000,000.00	400,000.00	400,000.00+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021001 Refreshments & Meals	51,595,938.00	114,464,065.00	200,000,000.00	114,465,000.00	935.00+	300,000,000.00	300,000,000.00	300,000,000.00
11001001/22021002 Honorarium & Sitting Allowance	448,714,114.72	549,063,496.20	200,000,000.00	549,163,496.00	99,999.80+	250,000,000.00	250,000,000.00	250,000,000.00
11001001/22021003 Publicity & Advertisements	335,681,625.00	403,168,248.90	120,000,000.00	403,169,000.00	751.10+	120,000,000.00	125,000,000.00	125,000,000.00
11001001/22021004 Medical Expenses-Local		6,609,317.10	30,000,000.00	6,610,000.00	682.90+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021005 Service School Fees Payment		39,360.00		40,000.00	640.00+			
11001001/22021006 Postage & Courier Services	17,814,415.00	156,400.00	200,000.00	200,000.00	43,600.00+	1,000,000.00	1,000,000.00	1,000,000.00
11001001/22021007 Welfare Packages	36,037,500.00	96,736,648.44	160,000,000.00	96,737,000.00	351.56+	300,000,000.00	300,000,000.00	300,000,000.00
11001001/22021008 Subscrip. To Prof. Bodies (Subscr. to Gov. forum)		1,844,100.00		1,845,000.00	900.00+			
11001001/22021009 Sporting Activities	12,000.00	7,985,000.00	1,000,000.00	7,986,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,200,000.00
11001001/22021020 Foreign Scholarship Scheme		511,500.00		512,000.00	500.00+			
11001001/22021014 Annual Budget Defence Expenses & Administration		74,300.00	600,000.00	600,000.00	525,700.00+	1,000,000.00	1,000,000.00	1,000,000.00
11001001/22021019 Medical Expenses-International	3,113,000.00	7,402,000.00	60,000,000.00	7,410,000.00	8,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22021020 Foreign Scholarship Scheme		7,003,000.00		7,004,000.00	1,000.00+			
11001001/22021021 Special Days/Celebrations	170,668,629.00	95,518,780.00	150,000,000.00	95,520,000.00	1,220.00+	250,000,000.00	250,000,000.00	250,000,000.00
11001001/22021022 Donations			180,000,000.00	500,000.00	500,000.00+	250,000,000.00	250,000,000.00	250,000,000.00
11001001/22021023 Final Accounts Preparation/Verification Expenses		10,196,000.00		10,196,000.00				
11001001/22021026 Common services (Committee/Commissions)			100,000,000.00	500,000.00	500,000.00+	160,000,000.00	30,000,000.00	30,000,000.00
Sub-Total: Overhead	6,069,159,592.60	7,742,404,157.81	10,427,000,000.00	7,815,562,754.00	73,158,596.19+	10,300,000,000.00	10,187,000,000.00	10,200,000,000.00
TOTAL RECURRENT EXPENDITURE	6,267,046,224.38	7,902,847,862.02	10,662,115,290.00	8,035,659,304.00	132,811,441.98+	10,414,692,100.00	10,309,331,700.00	10,329,947,230.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11001002 - OFFICE OF THE DEPUTY GOVERNOR								
11001002/21010101 Basic Salary	8,862,875.53	7,176,709.38	8,578,624.00	8,578,624.00	1,401,914.62+	8,578,624.00	8,778,624.00	8,978,624.00
11001002/21020101 Housing/Rent Allowance	1,466,387.00	1,061,204.00	1,371,533.00	1,299,033.00	237,829.00+	1,371,533.00	1,535,997.00	1,714,270.00
11001002/21020102 Transport Allowance	654,600.00	480,500.00	544,200.00	504,200.00	23,700.00+	544,200.00	583,110.00	612,230.00
11001002/21020103 Meal Subsidy	268,300.00	307,408.00	235,200.00	307,700.00	292.00+	235,200.00	282,960.00	303,110.00
11001002/21020104 Utility Allowance	329,841.60	121,400.00	157,200.00	157,200.00	35,800.00+	157,200.00	170,800.00	184,260.00
11001002/21020105 Entertainment Allowance	13,230.00	2,430.00	14,580.00	14,580.00	12,150.00+	14,580.00	14,580.00	14,580.00
11001002/21020106 Leave Allowance	441,713.20	844,072.50	857,860.00	857,860.00	13,787.50+	857,860.00	866,160.00	925,620.00
11001002/21020107 Domestic Staff Allowance	240,426.00	50,616.00	303,696.00	150,696.00	100,080.00+	303,696.00	303,696.00	303,696.00
11001002/21020108 Shift Duty Allowance	41,092.28	39,686.57		40,000.00	313.43+			
11001002/21020131 Arrears Allowances	187,700.69	152,614.03		153,000.00	385.97+			
Total Personnel Cost	12,506,166.30	10,236,640.48	12,062,893.00	12,062,893.00	1,826,252.52+	12,062,893.00	12,535,927.00	13,036,390.00
11001002/22020101 Local Transport & Travel-Training		20,000.00	2,000,000.00	2,000,000.00	1,980,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020102 Local Transport & Travel-Others	29,643,668.50	33,621,800.00	20,000,000.00	33,700,000.00	78,200.00+	20,000,000.00	20,000,000.00	20,000,000.00
11001002/22020103 International Transport & Travel-Training	20,000.00							
11001002/22020104 International Transport & Travel-Others	18,996,226.00	18,996,200.00	25,000,000.00	25,000,000.00	6,003,800.00+	35,000,000.00	35,000,000.00	35,000,000.00
11001002/22020202 Telephone Charges	1,791,000.00	2,528,100.00	1,000,000.00	2,529,000.00	900.00+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020203 Internet Access Charges	60,000.00		600,000.00	50,000.00	50,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020301 Office Stationeries/Computer Consumables	1,941,300.00	1,323,800.00	8,000,000.00	1,324,000.00	200.00+	8,000,000.00	8,500,000.00	8,500,000.00
11001002/22020302 Books	15,000.00							
11001002/22020303 Newspapers	1,113,600.00	513,600.00	600,000.00	515,000.00	1,400.00+	600,000.00	700,000.00	800,000.00
11001002/22020304 Magazines & Periodicals	216,000.00	216,000.00	500,000.00	220,000.00	4,000.00+	500,000.00	500,000.00	500,000.00
11001002/22020305 Printing of Non Security Documents		6,600.00	6,000,000.00	7,000.00	400.00+	6,000,000.00	6,000,000.00	6,000,000.00
11001002/22020309 Uniforms & Other Clothing	1,070,000.00		8,000,000.00	500,000.00	500,000.00+	8,000,000.00	8,000,000.00	8,500,000.00
11001002/22020311 Food Stuff/Catering Materials Supplies	71,229,138.00	73,079,000.00	47,600,000.00	76,759,000.00	3,680,000.00+	50,000,000.00	50,000,000.00	50,000,000.00
11001002/22020312 Service Materials			1,000,000.00	2,000.00	2,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	20,811,500.00	20,510,800.00	10,000,000.00	20,550,000.00	39,200.00+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22020402 Maintenance of Office Furniture			2,000,000.00	500,000.00	500,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
11001002/22020403 Maintenance of Office Building/Residential Qrts.			1,500,000.00	100,000.00	100,000.00+	5,000,000.00	5,000,000.00	6,000,000.00
11001002/22020404 Maintenance of Office IT Equipment			800,000.00	50,000.00	50,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020405 Maintenance of Plants/Generators	1,716,000.00	1,640,000.00	1,500,000.00	1,641,000.00	1,000.00+	1,500,000.00	1,700,000.00	1,700,000.00
11001002/22020406 Other Maintenance Services		732,650.00	500,000.00	733,000.00	350.00+	2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020415 Maintenance of Other Infrastructure			2,000,000.00	200,000.00	200,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020501 Local Training	26,100.00		2,000,000.00	100,000.00	100,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11001002/22020601 Security Services		4,711,200.00	2,000,000.00	4,713,000.00	1,800.00+	2,000,000.00	2,200,000.00	2,500,000.00
11001002/22020605 Cleaning & Fumigation Services	7,935,000.00	9,033,800.00	5,000,000.00	9,034,000.00	200.00+	5,000,000.00	6,000,000.00	6,000,000.00
11001002/22020703 Legal Services		1,200,000.00		1,202,000.00	2,000.00+			
11001002/22020801 Motot Vehicle Fuel Cost	6,623,000.00	10,760,000.00		10,761,000.00	1,000.00+			
11001002/22020806 Cooking Gas Fuel Cost	2,196,000.00	2,216,000.00		2,217,000.00	1,000.00+			
11001002/22020901 Bank Charges (Others than Interest)	1,776.50	2,427.00		3,000.00	573.00+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22021001 Refreshments & Meals	7,983,000.00	7,485,000.00	10,000,000.00	7,485,000.00		10,000,000.00	10,000,000.00	5,000,000.00
11001002/22021002 Honorarium & Sitting Allowance	18,847,000.00	23,940,000.00	10,000,000.00	23,941,000.00	1,000.00+	10,000,000.00	10,000,000.00	5,000,000.00
11001002/22021003 Publicity & Advertisements		460,000.00	1,000,000.00	1,000,000.00	540,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22021004 Medical Expenses-Local			20,000,000.00	500,000.00	500,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
11001002/22021007 Welfare Packages	46,835,500.00	6,665,000.00	15,000,000.00	10,614,000.00	3,949,000.00+	15,000,000.00	15,500,000.00	20,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11001002/22021014 Annual Budget Expenses and Administration			400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	500,000.00
11001002/22021019 Medical Expenses-International			25,000,000.00	500,000.00	500,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
11001002/22021021 Special Day Celebrations	1,827,400.00							
11001002/22021022 Donations			10,000,000.00	500,000.00	500,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
11001002/22021026 Common Services (Committee & Commissions)						30,000,000.00		
Sub-Total: Overhead	240,898,209.00	219,661,977.00	239,000,000.00	239,000,000.00	19,338,023.00+	302,000,000.00	274,500,000.00	271,000,000.00
TOTAL RECURRENT EXPENDITURE	253,404,375.30	229,898,617.48	251,062,893.00	251,062,893.00	21,164,275.52+	314,062,893.00	287,035,927.00	284,036,390.00
11010001 - DEPARTMENT OF DUE PROCESS & BUDGET MONITORING								
11010001/22020102 Local Transport & Travel-Others			800,000.00	800,000.00	800,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11010001/22020301 Office Stationeries/Computer Consumables			1,600,000.00	1,600,000.00	1,600,000.00+	1,600,000.00	1,800,000.00	1,800,000.00
11010001/22020302 Books			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
11010001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
11010001/22020305 Printing of Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11010001/22020401 Maintenance of Motor Vehicles/Transport Equipment			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
11010001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
11010001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
11010001/22020406 Other Maintenance Services			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
11010001/22020413 Maintenance of office equipment			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
11010001/22020710 Monitoring and evaluation			550,000.00	550,000.00	550,000.00+	550,000.00	600,000.00	600,000.00
11010001/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00+	500,000.00	550,000.00	600,000.00
11010001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
11010001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead			7,350,000.00	7,350,000.00	7,350,000.00+	7,550,000.00	8,000,000.00	8,100,000.00
TOTAL RECURRENT EXPENDITURE			7,350,000.00	7,350,000.00	7,350,000.00+	7,550,000.00	8,000,000.00	8,100,000.00
11013002 - Economic Affairs and Parastatals								
11013002/22020102 Local Transport & Travel-Others			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
11013002/22020203 Internet Access Charges			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
11013002/22020204 Satellite Broadcasting Access Charges			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
11013002/22020301 Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
11013002/22020303 Newspapers			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
11013002/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
11013002/22020305 Printing of Non Security Documents			250,000.00	250,000.00	250,000.00+	250,000.00	300,000.00	300,000.00
11013002/22020401 Maintenance of Motor Vehicles/Transport Equipment			500,000.00	500,000.00	500,000.00+	500,000.00	550,000.00	550,000.00
11013002/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	250,000.00	300,000.00
11013002/22020404 Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
11013002/22020710 Monitoring and Evaluation			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	700,000.00
11013002/22020801 Motor Vehicle Fuel Cost			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
11013002/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
11013002/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			3,750,000.00	3,750,000.00	3,750,000.00+	3,750,000.00	4,000,000.00	4,050,000.00
TOTAL RECURRENT EXPENDITURE			3,750,000.00	3,750,000.00	3,750,000.00+	3,750,000.00	4,000,000.00	4,050,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11101001 - PROJECT DEVELOPMENT AND IMPLEMENTATION DEPT.								
11101001/22020102 Local Travel and Transport – Others			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
11101001/22020301 Office Stationeries/Computer Consumables	530,825.00	430,400.00	800,000.00	800,000.00	369,600.00+	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+	600,000.00	600,000.00	600,000.00
11101001/22020401 Maintenance of Motor Vehicles/Transport Equipment	233,775.00	166,000.00	800,000.00	800,000.00	634,000.00+	800,000.00	800,000.00	800,000.00
11101001/22020402 Maintenance of Office Furniture			400,000.00	180,000.00	180,000.00+	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+	300,000.00	300,000.00	300,000.00
11101001/22020710 Monitoring and Evaluation			800,000.00	135,000.00	135,000.00+	800,000.00	800,000.00	800,000.00
11101001/22020801 Motor Vehicle Fuel Cost	538,775.00	219,900.00		220,000.00	100.00+			
11101001/22020901 Bank Charges	2,514.89	2,115.17	100,000.00	100,000.00	97,884.83+	100,000.00	100,000.00	100,000.00
11101001/22021001 Refreshment and Meals	435,400.00	170,700.00	400,000.00	400,000.00	229,300.00+	400,000.00	400,000.00	450,000.00
11101001/22021002 Honorarium & Sitting Allowance		660,000.00		665,000.00	5,000.00+			
11101001/22021007 Welfare Packages	60,000.00		500,000.00	500,000.00	500,000.00+	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	150,000.00	150,000.00
Sub-Total: Overhead	1,801,289.89	1,649,115.17	5,650,000.00	5,650,000.00	4,000,884.83+	5,650,000.00	5,650,000.00	5,700,000.00
TOTAL RECURRENT EXPENDITURE	1,801,289.89	1,649,115.17	5,650,000.00	5,650,000.00	4,000,884.83+	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	500,000.00	3,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020102 Local Transport & Travel-Others	548,000.00	620,000.00	1,500,000.00	621,000.00	1,000.00+	30,000,000.00	30,000,000.00	30,000,000.00
11008001/22020104 International Transport and Travels - Others						20,000,000.00	20,000,000.00	20,000,000.00
11008001/22020204 Satellite Broadcasting Access Charges	8,872,646.13	862,000.00	300,000.00	863,000.00	1,000.00+	300,000.00	300,000.00	300,000.00
11008001/22020301 Office Stationaries/Computer Consumables	237,950.00	360,050.00	600,000.00	361,000.00	950.00+	600,000.00	600,000.00	600,000.00
11008001/22020303 Newspaper			100,000.00	5,000.00	5,000.00+	100,000.00	100,000.00	150,000.00
11008001/22020304 Magazines & Periodicals			50,000.00	5,000.00	5,000.00+	50,000.00	50,000.00	50,000.00
11008001/22020308 Field & Camping Materials Supplies		22,794,600.00	1,300,000.00	22,795,000.00	400.00+	3,000,000.00	3,000,000.00	3,000,000.00
11008001/22020311 Food Stuff/Catering Mtrls Supl (Supl of relief mtrls)	10,000,000.00	25,293,880.00	5,000,000.00	25,294,000.00	120.00+	40,000,000.00	40,000,000.00	4,000,000.00
11008001/22020312 Service Materials	1,026,000.00	723,000.00	500,000.00	724,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	488,000.00	560,800.00	500,000.00	561,000.00	200.00+	1,500,000.00	1,500,000.00	1,500,000.00
11008001/22020402 Maintenance of Office Furniture			400,000.00	5,000.00	5,000.00+	400,000.00	500,000.00	500,000.00
11008001/22020406 Other maintenance Services	3,000.00	107,250.00	700,000.00	110,000.00	2,750.00+	1,000,000.00	1,000,000.00	1,000,000.00
11008001/22020501 Local Training	3,575,600.00	3,255,500.00	700,000.00	3,256,000.00	500.00+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020801 Motor Vehicle Fuel Cost	315,550.00	240,400.00	1,500,000.00	241,000.00	600.00+	1,500,000.00	1,600,000.00	1,700,000.00
11008001/22020803 Plant/Generator Fuel Cost	85,000.00	102,000.00	500,000.00	103,000.00	1,000.00+	500,000.00	600,000.00	600,000.00
11008001/22020901 Financial Charges (Other than interest)			30,000.00	1,000.00	1,000.00+	50,000,000.00	50,000,000.00	50,000,000.00
11008001/22021001 Refreshments & Meals	223,000.00	260,000.00	300,000.00	261,000.00	1,000.00+	300,000.00	400,000.00	400,000.00
11008001/22021007 Welfare Packages	220,000.00		600,000.00	4,000.00	4,000.00+	600,000.00	600,000.00	600,000.00
11008001/22021014 Annual Budget Expenses and Administration			150,000.00	1,000.00	1,000.00+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead	25,594,746.13	55,181,480.00	15,230,000.00	55,214,000.00	32,520.00+	155,000,000.00	155,400,000.00	119,600,000.00
TOTAL RECURRENT EXPENDITURE	25,594,746.13	55,181,480.00	15,230,000.00	55,214,000.00	32,520.00+	155,000,000.00	155,400,000.00	119,600,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11013001 - OFFICE OF THE SECRETARY TO THE STATE GOVT.								
11013001/21010101 Basic Salary	509,676,428.56	496,142,207.43	59,027,510.00	497,027,510.00	885,302.57+	103,773,114.00	448,112,060.00	448,112,060.00
11002007/21010103 CRFC - Salaries (Including 400m provision)			448,112,060.00			342,131,626.00		
11002007/21010104 Wages	2,925,000.00							
11002007/21020101 Housing/Rent Allowance	9,622,690.06	7,869,743.00	10,441,960.00	10,123,960.00	2,254,217.00+	10,441,960.00	10,355,211.00	10,612,800.00
11002007/21020102 Transport Allowance	3,877,200.00	3,264,700.00	3,237,000.00	3,265,000.00	300.00+	3,237,000.00	3,477,560.00	3,783,420.00
11002007/21020103 Meal Subsidy	1,624,500.00	1,340,400.00	1,442,400.00	1,414,400.00	74,000.00+	1,442,400.00	1,413,966.00	1,792,450.00
11002007/21020104 Utility Allowance	1,107,600.00	911,800.00	1,027,800.00	1,024,300.00	112,500.00+	1,027,800.00	1,085,940.00	1,027,730.00
11002007/21020105 Entertainment Allowance	32,670.00	63,180.00	60,000.00	63,500.00	320.00+	60,000.00	60,000.00	60,000.00
11013001/21020106 Leave allowances	3,771,444.60	4,416,614.30	5,903,531.00	5,251,531.00	834,916.70+	5,903,531.00		
11002007/21020107 Domestic Staff Allowance	518,814.00	1,126,206.00	474,750.00	1,126,750.00	544.00+	474,750.00	474,750.00	474,750.00
11002007/21020108 Shift Duty Allowance	291,494.88	317,721.32		318,000.00	278.68+			
11002007/21020113 TSS Allowance	110,255.20		11,848,000.00	11,421,000.00	11,421,000.00+	11,848,000.00		
11002007/21020131 Arrears Allowances	773,388.34	426,940.23		427,000.00	59.77+			
Total Personnel Cost	534,331,485.64	515,879,512.28	541,575,011.00	531,462,951.00	15,583,438.72+	480,340,181.00	464,979,487.00	465,863,210.00
11002007/22020101 Local Transport & Travel-Training	7,328,273.00	68,849,860.00	4,000,000.00	68,850,000.00	140.00+	4,000,000.00	4,000,000.00	4,500,000.00
11013001/22020102 Local Transport & Travel-Others	18,158,635.00	7,916,000.00	5,000,000.00	7,920,000.00	4,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22020103 International Transport and Travels - Training						20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020104 International Transport & Travel-Others	23,084,382.00	151,242,646.00	21,000,000.00	151,245,000.00	2,354.00+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020105 Hotel Accommodation	107,847.83		7,500,000.00	100,000.00	100,000.00+	7,500,000.00	8,000,000.00	8,000,000.00
11013001/22020202 Telephone Charges	9,841,200.00	7,594,200.00	7,000,000.00	7,595,000.00	800.00+	7,000,000.00	8,000,000.00	8,500,000.00
11013001/22020203 Internet Access Charges			3,500,000.00	300,000.00	300,000.00+	3,500,000.00	3,500,000.00	4,000,000.00
11013001/22020204 Satellite Broadcasting Access Charges			2,000,000.00	100,000.00	100,000.00+	2,000,000.00	2,000,000.00	2,500,000.00
11013001/22020301 Office Stationeries/Computer Consumables	22,391,100.00	20,059,700.00	12,000,000.00	20,060,000.00	300.00+	10,000,000.00	12,000,000.00	12,500,000.00
11013001/22020303 Newspapers			1,000,000.00	6,000.00	6,000.00+	1,000,000.00	1,000,000.00	1,500,000.00
11013001/22020304 Magazines & Periodicals			2,000,000.00	802,000.00	802,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020305 Printing of Non Security Documents	339,000.00	1,165,000.00		1,166,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	12,099,850.00	10,600,400.00	40,000,000.00	10,800,000.00	199,600.00+	40,000,000.00	42,000,000.00	42,000,000.00
11013001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
11013001/22020403 Maintenance of Office Building/Residential Quarters	2,521,400.00	11,422,700.00	5,000,000.00	11,423,000.00	300.00+	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+	500,000.00	800,000.00	800,000.00
11013001/22020405 Maintenance of Plants/Generators			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
11013001/22020406 Other Maintenance Services			450,000.00	450,000.00	450,000.00+	500,000.00	500,000.00	500,000.00
11013001/22020501 Local Training	6,891,000.00		4,000,000.00	100,000.00	100,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
11013001/22020506 Seminar & Conferences		4,355,000.00	20,000,000.00	4,400,000.00	45,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020601 Security Services			10,000,000.00	200,000.00	200,000.00+	10,000,000.00	11,000,000.00	12,000,000.00
11013001/22020602 Office Rent		27,118,245.00	9,000,000.00	27,120,000.00	1,755.00+	9,000,000.00	9,000,000.00	9,000,000.00
11013001/22020603 Residential Rent	113,296,550.08	108,391,003.00		108,392,000.00	997.00+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020605 Cleaning & Fumigation Services	1,441,000.00	2,660,300.00	1,200,000.00	2,662,000.00	1,700.00+	1,500,000.00	1,500,000.00	1,500,000.00
11013001/22020801 Motor Fuel Cost	12,528,100.00	10,704,500.00	20,000,000.00	10,800,000.00	95,500.00+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020901 Bank Charges(Other Than Interest)	2,612,304.00	36,000.00	60,000.00	60,000.00	24,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020902 Insurance Premium	43,509,330.00		80,000,000.00	500,000.00	500,000.00+	100,000,000.00	40,000,000.00	40,000,000.00
11013001/22021001 Refreshments & Meals	12,399,300.00	9,326,600.00	30,000,000.00	9,400,000.00	73,400.00+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22021002 Honorarium & Sitting Allowance	19,622,515.00	8,573,000.00	40,000,000.00	9,000,000.00	427,000.00+	40,000,000.00	40,000,000.00	40,000,000.00
11013001/22021003 Publicity & Advertisements			3,000,000.00	500,000.00	500,000.00+	3,000,000.00	3,000,000.00	3,000,000.00

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11013001/22021004 Medical Expenses-Local			5,000,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22021007 Welfare Packages	6,593,500.00	2,213,300.00	18,000,000.00	2,500,000.00	286,700.00+	40,000,000.00	40,000,000.00	40,000,000.00
11013001/22021014 Annual Budget Expenses and Administration			300,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
11013001/22021016 Servicom	2,627,440.00		200,000.00	1,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22021021 Special Days/Celebrations			300,000.00	300,000.00	300,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
11013001/22021022 Service Materials	11,850,945.00	7,200,000.00	900,000.00	7,202,000.00	2,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	329,243,671.91	459,428,454.00	354,910,000.00	467,004,000.00	7,575,546.00+	417,000,000.00	363,800,000.00	367,800,000.00
TOTAL RECURRENT EXPENDITURE	863,575,157.55	975,307,966.28	896,485,011.00	998,466,951.00	23,158,984.72+	897,340,181.00	828,779,487.00	833,663,210.00
11003001 - BOUNDARY COMMISSION								
11003001/22020102 Local Transport & Travel-Others			1,000,000.00	1,000,000.00	1,000,000.00+	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+	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+	600,000.00	600,000.00	700,000.00
11003001/22020402 Maintenance of Office Furniture			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
11003001/22020406 Other maintenance Services			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
11003001/22020703 Legal Services			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	650,000.00
11003001/22020710 Monitoring and evaluation			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
11003001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
11003001/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	800,000.00
11003001/22021007 Welfare Packages			800,000.00	800,000.00	800,000.00+	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+	100,000.00	100,000.00	800,000.00
Sub-Total: Overhead			6,300,000.00	6,300,000.00	6,300,000.00+	6,300,000.00	6,400,000.00	7,450,000.00
TOTAL RECURRENT EXPENDITURE			6,300,000.00	6,300,000.00	6,300,000.00+	6,300,000.00	6,400,000.00	7,450,000.00
11016001 - ENUGU STATE ECONOMIC DEVELOPMENT UNIT								
11016001/22020102 Local Transport & Travel-Others			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
11016001/22020203 Internet Access Charges			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
11016001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	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+	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+	550,000.00	600,000.00	550,000.00
11016001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	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+	200,000.00	250,000.00	200,000.00
11016001/22020406 Other Maintenance Services			120,000.00	120,000.00	120,000.00+	120,000.00	150,000.00	700,000.00
11016001/22020710 Monitoring and Evaluation			200,000.00	200,000.00	200,000.00+	200,000.00	250,000.00	600,000.00
11016001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	658,350.00
11016001/22021007 Welfare Packages			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	300,000.00
11016001/22021014 Annual Budget Expenses and Administration			120,000.00	120,000.00	120,000.00+	120,000.00	150,000.00	100,000.00
Sub-Total: Overhead			3,340,000.00	3,340,000.00	3,340,000.00+	3,340,000.00	3,550,000.00	4,708,350.00
TOTAL RECURRENT EXPENDITURE			3,340,000.00	3,340,000.00	3,340,000.00+	3,340,000.00	3,550,000.00	4,708,350.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11021001 - ENUGU STATE LIASON OFFICE - LAGOS								
11021001/21010101 Basic Salary	13,929,173.56	14,054,068.68	18,662,750.00	17,137,750.00	3,083,681.32+	18,662,750.00	18,877,340.00	19,100,250.00
11021001/21020101 Housing/Rent Allowance	4,386,537.31	2,944,516.00	2,967,530.00	2,949,530.00	5,014.00+	2,967,530.00	3,000,640.00	3,156,720.00
11021001/21020102 Transport Allowance	1,077,000.00	990,400.00	833,980.00	990,980.00	580.00+	833,980.00	850,660.00	930,290.00
11021001/21020103 Meal Subsidy	460,800.00	425,300.00	394,200.00	426,200.00	900.00+	394,200.00	435,930.00	511,280.00
11021001/21020104 Utility Allowance	321,300.00	294,433.63	277,630.00	294,630.00	196.37+	277,630.00	301,320.00	322,430.00
11021001/21020105 Entertainment Allowance	11,340.00	17,955.00		18,000.00	45.00+			
11021001/21020106 Leave Allowances	1,099,091.20	1,260,647.50	1,544,000.00	1,544,000.00	283,352.50+	1,544,000.00	1,746,400.00	1,920,910.00
11021001/21020107 Domestic Service Allowance	151,848.00	240,426.00	356,780.00	356,780.00	116,354.00+	356,780.00	356,780.00	356,780.00
11021001/21020108 Shift Duty Allowance	27,462.93	27,869.93		28,000.00	130.07+			
11021001/21020111 Hazard Allowance	970,000.00	902,000.00		903,000.00	1,000.00+			
11021001/21020131 Arrears Allowance	249,419.00	387,344.19		388,000.00	655.81+			
Total Personnel Cost	22,683,972.00	21,544,960.93	25,036,870.00	25,036,870.00	3,491,909.07+	25,036,870.00	25,569,070.00	26,298,660.00
11021001/22020102 Local Transport & Travel-Others	7,238,311.00	6,911,999.00	10,000,000.00	7,000,000.00	88,001.00+	10,000,000.00	10,000,000.00	10,000,000.00
11021001/22020104 International Transport & Travel-Others		84,500.00		85,000.00	500.00+			
11021001/22020105 Hotel Accommodation	207,700.00	18,589,400.00		18,590,000.00	600.00+			
11021001/22020201 Electricity Charges	92,500.00	121,000.00	150,000.00	150,000.00	29,000.00+	150,000.00	150,000.00	150,000.00
11021001/22020202 Telephone Charges	992,000.00	1,250,000.00	1,300,000.00	1,300,000.00	50,000.00+	1,300,000.00	1,500,000.00	150,000.00
11021001/22020203 Internet Access Charges	84,000.00	18,000.00	250,000.00	250,000.00	232,000.00+	250,000.00	250,000.00	250,000.00
11021001/22020204 Satellite Broadcasting Access Charges	201,600.00	191,400.00	200,000.00	200,000.00	8,600.00+	200,000.00	250,000.00	250,000.00
11021001/22020205 Water Rates			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
11021001/22020206 Sewerage Charges	2,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
11021001/22020301 Office Stationeries/Computer Consumables	198,832.16	48,916.50	50,000.00	50,000.00	1,083.50+	50,000.00	50,000.00	50,000.00
11021001/22020303 Newspapers			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
11021001/22020304 Magazines & Periodicals			100,000.00	15,000.00	15,000.00+	100,000.00	100,000.00	100,000.00
11021001/22020305 Printing of Non Security Documents		164,941.50		165,000.00	58.50+			
11021001/22020401 Maintenance of Motor Vehicles/Transport Equipment	349,300.00	297,436.00	800,000.00	800,000.00	502,564.00+	800,000.00	800,000.00	800,000.00
11021001/22020402 Maintenance of Office Furniture	87,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020403 Maintenance of Office Building/Residential Quarters	1,900,316.84	968,347.00	1,000,000.00	1,000,000.00	31,653.00+	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+	200,000.00	200,000.00	200,000.00
11021001/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
11021001/22020406 Other Maintenance Services	21,000.00		500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	600,000.00
11021001/22020413 Maintenance of office equipment		26,000.00	300,000.00	300,000.00	274,000.00+	300,000.00	350,000.00	350,000.00
11021001/22020415 Maintenance of other infrastructure			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
11021001/22020601 Security Services	258,302.50	240,000.00	500,000.00	500,000.00	260,000.00+	500,000.00	500,000.00	500,000.00
11021001/22020605 Cleaning & Fumigation Services	36,000.00	24,000.00	100,000.00	100,000.00	76,000.00+	100,000.00	100,000.00	100,000.00
11021001/22020801 Motor Vehicle Fuel Cost	1,143,730.00	1,119,584.00	1,200,000.00	1,200,000.00	80,416.00+	1,200,000.00	1,200,000.00	1,200,000.00
11021001/22020803 Plant/Generator Fuel Cost			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
11021001/22021001 Refreshments & Meals	201,750.00	206,765.00	500,000.00	207,000.00	235.00+	500,000.00	800,000.00	800,000.00
11021001/22021006 Postage & Courier Services	26,100.00	15,000.00	170,000.00	170,000.00	155,000.00+	170,000.00	180,000.00	200,000.00
11021001/22021007 Welfare Packages	1,497,157.50	1,869,800.00	2,000,000.00	2,000,000.00	130,200.00+	2,000,000.00	2,000,000.00	200,000.00
11021001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	180,000.00	200,000.00
11021001/22021016 Servicom			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	14,537,600.00	32,147,089.00	22,020,000.00	36,582,000.00	4,434,911.00+	22,020,000.00	22,660,000.00	19,650,000.00
TOTAL RECURRENT EXPENDITURE	37,221,572.00	53,692,049.93	47,056,870.00	61,618,870.00	7,926,820.07+	47,056,870.00	48,229,070.00	45,948,660.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11021002 - ENUGU STATE LIASION OFFICE - ABUJA								
11021002/21010101 Basic Salary	22,429,377.21	10,933,742.63	31,453,670.00	29,873,670.00	18,939,927.37+	31,453,670.00	32,111,560.00	32,476,890.00
11021002/21010103 Consolidated Revenue Fund Charges - Salaries			5,178,650.00	5,178,650.00	5,178,650.00+	5,178,650.00	5,178,650.00	5,178,650.00
11021002/21020101 Housing/Rent Allowance	4,562,495.71	2,242,783.00	1,655,660.00	2,243,660.00	877.00+	1,655,660.00	1,789,050.00	1,894,350.00
11021002/21020102 Transport Allowance	835,900.00	790,600.00	580,000.00	791,000.00	400.00+	580,000.00	678,090.00	692,380.00
11021002/21020103 Meal Subsidy	360,600.00	341,000.00	273,680.00	341,680.00	680.00+	273,680.00	277,460.00	299,310.00
11021002/21020104 Utility Allowance	280,900.00	293,456.00	180,340.00	294,340.00	884.00+	180,340.00	184,560.00	191,240.00
11021002/21020106 Leave Allowance	965,933.50	1,280,559.70	1,394,400.00	1,394,400.00	113,840.30+	1,394,400.00	1,411,200.00	1,482,730.00
11021002/21020111 Hazard Allowance	851,500.00	1,073,800.00		1,100,000.00	26,200.00+			
11021002/21020131 Arrears Allowance	286,163.00	258,929.32	172,517.00	259,517.00	587.68+	172,517.00	172,517.00	172,517.00
11021002/21020140 Hardship Allowance			637,000.00	49,000.00	49,000.00+	637,000.00	637,000.00	637,000.00
Total Personnel Cost	30,572,869.42	17,214,870.65	41,525,917.00	41,525,917.00	24,311,046.35+	41,525,917.00	42,440,087.00	43,025,067.00
11021001/22020102 Local Transport & Travel-Others	4,345,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020201 Electricity Charges		1,601,000.00	4,000,000.00	1,700,000.00	99,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
11021001/22020202 Telephone Charges			1,500,000.00	50,000.00	50,000.00+	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+	600,000.00	600,000.00	600,000.00
11021001/22020204 Satellite Broadcasting Access Charges		6,200.00	500,000.00	7,000.00	800.00+	500,000.00	600,000.00	600,000.00
11021001/22020205 Water Rates			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
11021001/22020206 Sewerage Charges			1,500,000.00	50,000.00	50,000.00+	1,500,000.00	1,600,000.00	1,600,000.00
11021001/22020301 Office Stationeries/Computer Consumables			200,000.00	200,000.00	200,000.00+	200,000.00	300,000.00	300,000.00
11021001/22020302 Books			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
11021001/22020303 Newspapers			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
11021001/22020304 Magazines & Periodicals			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
11021001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,831,250.00	5,117,609.20	5,000,000.00	5,118,000.00	390.80+	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+	300,000.00	300,000.00	300,000.00
11021001/22020403 Maintenance of Office Building/Residential Qauters		955,000.00	1,000,000.00	1,000,000.00	45,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020404 Maintenance of Office / IT Equipments			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
11021001/22020405 Maintenance of Plants/Generators	792,900.00	1,420,000.00	1,000,000.00	1,421,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020406 Other maintenance Services	3,130,000.00	5,502,511.95	400,000.00	5,503,000.00	488.05+	400,000.00	500,000.00	500,000.00
11021001/22020605 Cleaning & Fumigation Services		280,900.00	400,000.00	282,000.00	1,100.00+	400,000.00	400,000.00	450,000.00
11021001/22020801 Motor Vehicle Fuel Cost	20,447,109.00	9,703,812.85	10,000,000.00	10,000,000.00	296,187.15+	10,000,000.00	10,000,000.00	10,000,000.00
11021001/22020803 Plant /Generator Fuel Cost	1,000,000.00	4,801,236.50	500,000.00	4,802,000.00	763.50+	500,000.00	500,000.00	500,000.00
11021001/22020901 Bank Charges (Other than Interest)		16,259.55		16,500.00	240.45+			
11021001/22021001 Refreshments & Meals	17,576,400.00	9,090,290.00	10,000,000.00	10,000,000.00	909,710.00+	10,000,000.00	10,000,000.00	10,000,000.00
11021001/22021007 Welfare Packages	10,000,000.00	10,000,000.00	1,000,000.00	10,001,000.00	1,000.00+	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+	150,000.00	200,000.00	200,000.00
11021001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	60,122,659.00	48,494,820.05	41,000,000.00	54,150,500.00	5,655,679.95+	41,000,000.00	41,600,000.00	41,650,000.00
TOTAL RECURRENT EXPENDITURE	90,695,528.42	65,709,690.70	82,525,917.00	95,676,417.00	29,966,726.30+	82,525,917.00	84,040,087.00	84,675,067.00
11021003 - LIASION OFFICE - KADUNA								

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11033001 - ENUGU STATE ACTION COMMITTEE ON AIDS (ENSACA)								
11033001/22020102 Local Transport & Travel-Others	770,000.00	1,020,000.00	2,000,000.00	2,000,000.00	980,000.00+	2,000,000.00	2,200,000.00	2,500,000.00
11033001/22020201 Electricity Charges		4,000.00		4,500.00	500.00+			
11033001/22020203 Internet Access Charges			200,000.00	200,000.00	200,000.00+	200,000.00	300,000.00	300,000.00
11033001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	200,000.00	300,000.00	300,000.00
11033001/22020301 Office Stationeries/Computer Consumables	301,500.00	4,000.00	600,000.00	600,000.00	596,000.00+	600,000.00	700,000.00	800,000.00
11033001/22020303 Newspapers			150,000.00	145,500.00	145,500.00+	150,000.00	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+	2,000,000.00	2,000,000.00	2,000,000.00
11033001/22020312 Service Materials			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,200,000.00	1,200,000.00
11033001/22020401 Maintenance of Motor Vehicles/Transport Equipment	22,500.00		1,400,000.00	1,400,000.00	1,400,000.00+	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+	600,000.00	700,000.00	700,000.00
11033001/22020403 Maintenance of Office Building/Residential Quarters			700,000.00	700,000.00	700,000.00+	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+	300,000.00	400,000.00	400,000.00
11033001/22020405 Maintenance of Plants/Generators	10,000.00		450,000.00	450,000.00	450,000.00+	450,000.00	500,000.00	500,000.00
11033001/22020406 Other Maintenance Services		4,000.00	500,000.00	500,000.00	496,000.00+	500,000.00	500,000.00	500,000.00
11033001/22020501 Local Training	10,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,200,000.00	2,500,000.00
11033001/22020601 Security Services	123,000.00	124,000.00	500,000.00	500,000.00	376,000.00+	500,000.00	500,000.00	500,000.00
11033001/22020605 Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
11033001/22020708 Medical Consulting	720,000.00	1,200,000.00		1,201,000.00	1,000.00+			
11033001/22020801 Motor Vehicle Fuel Cost		6,500.00	1,500,000.00	299,000.00	292,500.00+	1,500,000.00	1,700,000.00	1,800,000.00
11033001/22020803 Plant/Generator Fuel Cost		28,000.00	500,000.00	500,000.00	472,000.00+	500,000.00	500,000.00	600,000.00
11033001/22020901 Bank Charges (Other than Interst)	1,123.99	10,074.93		10,500.00	425.07+			
11033001/22021001 Refreshments & Meals	18,000.00		600,000.00	589,500.00	589,500.00+	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+	1,500,000.00	1,600,000.00	1,600,000.00
11033001/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	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+	300,000.00	300,000.00	300,000.00
11033001/22021021 Special Days/Celebrations	2,006,422.00	1,995,000.00	10,000,000.00	10,000,000.00	8,005,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	3,982,545.99	4,395,574.93	27,700,000.00	27,700,000.00	23,304,425.07+	27,700,000.00	29,300,000.00	30,300,000.00
TOTAL RECURRENT EXPENDITURE	3,982,545.99	4,395,574.93	27,700,000.00	27,700,000.00	23,304,425.07+	27,700,000.00	29,300,000.00	30,300,000.00
11037001 - MUSLIM PILGRIMS BOARD								
11037001/22020102 Local Travel & Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,200,000.00
11037001/22020104 International Transport & Travel-Others			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
11037001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
11037001/22020302 Books			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	700,000.00
11037001/22020303 Newspapers			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
11037001/22020304 Magazines & Periodicals			450,000.00	450,000.00	450,000.00+	450,000.00	500,000.00	500,000.00
11037001/22020305 Printing of Non Security Documents			550,000.00	550,000.00	550,000.00+	550,000.00	600,000.00	600,000.00
11037001/22020402 Maintenance of Office Furniture			450,000.00	450,000.00	450,000.00+	450,000.00	500,000.00	500,000.00
11037001/22020404 Maintenance of Office / IT Equipments			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
11037001/22021003 Publicity & Advertisements			1,500,000.00	1,500,000.00	1,500,000.00+	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+	400,000.00	500,000.00	500,000.00
11037001/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
Sub-Total: Overhead			11,200,000.00	11,200,000.00	11,200,000.00+	11,200,000.00	11,550,000.00	11,750,000.00
TOTAL RECURRENT EXPENDITURE			11,200,000.00	11,200,000.00	11,200,000.00+	11,200,000.00	11,550,000.00	11,750,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11038002 - CHRISTIAN PILGRIMS BOARD								
11038002/22000000 Local Transport & Travel-Others			1,200,000.00			1,000,000.00	1,200,000.00	1,500,000.00
11038002/22020104 International Transport & Travel-Others			61,000,000.00			61,000,000.00	65,000,000.00	30,000,000.00
11038002/22020301 Office Stationeries/Computer Consumables			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
11038002/22020302 Books			900,000.00	900,000.00	900,000.00+	900,000.00	900,000.00	900,000.00
11038002/22020303 Newspapers			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
11038002/22020305 Printing of Non Security Documents			700,000.00	700,000.00	700,000.00+	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	1,000,000.00
11038002/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	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+	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+	800,000.00	800,000.00	500,000.00
11038002/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	400,000.00	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	100,000.00	62,698,095.00
Sub-Total: Overhead			67,850,000.00	4,650,000.00	4,650,000.00+	67,650,000.00	72,050,000.00	100,198,095.00
TOTAL RECURRENT EXPENDITURE			67,850,000.00	4,650,000.00	4,650,000.00+	67,650,000.00	72,050,000.00	100,198,095.00
11184001 - VOLUNTEER SERVICE AGENCY								
11184001/21010101 Basic Salary		150,000.00		151,000.00	1,000.00+			
Total Personnel Cost		150,000.00		151,000.00	1,000.00+			
11184001/22020101 Local Transport & Travel-Training	400,000.00							
11184001/22020102 Local Transport & Travel-Others	1,183,000.00	10,000.00	700,000.00	12,000.00	2,000.00+	700,000.00	700,000.00	700,000.00
11184001/22020104 International Transport & Travels - Others		1,200,000.00		1,202,000.00	2,000.00+			
11184001/22020301 Office Stationeries/Computer Consumables		220,000.00	400,000.00	400,000.00	180,000.00+	400,000.00	400,000.00	400,000.00
11184001/22020305 Printing of Non Security Documents		20,000.00	150,000.00	150,000.00	130,000.00+	150,000.00	150,000.00	150,000.00
11184001/22020312 Service Material		20,000.00		20,500.00	500.00+			
11184001/22020401 Maintenance of Motor Vehicles/Transport Equipment		370,000.00	400,000.00	379,500.00	9,500.00+	400,000.00	400,000.00	400,000.00
11184001/22020402 Maintenance of Office Furniture			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
11184001/22020404 Maintenance of Office/IT Equipment		50,000.00	150,000.00	69,500.00	19,500.00+	150,000.00	150,000.00	150,000.00
11184001/22020406 Other Maintenance Services	390,000.00	60,000.00	350,000.00	350,000.00	290,000.00+	350,000.00	350,000.00	350,000.00
11184001/22020605 Cleaning & Fumigation Services		80,000.00		80,500.00	500.00+			
11184001/22020710 Monitoring and Evaluation			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,000.00
11184001/22020801 Motor Vehicle Fuel Cost	20,000.00	30,000.00	400,000.00	400,000.00	370,000.00+	400,000.00	400,000.00	400,000.00
11184001/22020901 Bank Charges (Other Than Ininterest)	12,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
11184001/22021001 Refreshment & Meals	8,000.00	40,000.00	200,000.00	200,000.00	160,000.00+	200,000.00	200,000.00	200,000.00
11184001/22021003 Publicity & Advertisements			300,000.00	236,000.00	236,000.00+	300,000.00	300,000.00	300,000.00
11184001/22021007 Welfare Packages		80,000.00	250,000.00	250,000.00	170,000.00+	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	30,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,013,000.00	2,250,000.00	4,250,000.00	4,250,000.00	2,000,000.00+	4,250,000.00	4,250,000.00	4,250,000.00
TOTAL RECURRENT EXPENDITURE	2,013,000.00	2,400,000.00	4,250,000.00	4,401,000.00	2,001,000.00+	4,250,000.00	4,250,000.00	4,250,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11052001 - PREFORMANCE IMPROVEMENT BUREAU (PIB) SERVICOM								
11052001/22020101 Local Travel and Transport - Training			1,000,000.00			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	500,000.00
11052001/22020301 Office Stationeries/Computer Consumables			700,000.00			700,000.00	700,000.00	700,000.00
11052001/22020302 Books			600,000.00			600,000.00	600,000.00	600,000.00
11052001/22020303 Newspapers			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
11052001/22020304 Magazines & Periodicals			200,000.00	200,000.00	200,000.00+	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	1,000,000.00
11052001/22020401 Maintenance of Motor Vehicle /Transport			1,000,000.00			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+	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+	300,000.00	300,000.00	300,000.00
11052001/22020406 Other maintenance Services			500,000.00	500,000.00	500,000.00+	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	10,000,000.00
11052001/22020801 Motor Vehicle Fuel Cost			900,000.00	900,000.00	900,000.00+	900,000.00	900,000.00	900,000.00
11052001/22021016 Servicom			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead			17,700,000.00	2,900,000.00	2,900,000.00+	17,700,000.00	17,700,000.00	17,700,000.00
TOTAL RECURRENT EXPENDITURE			17,700,000.00	2,900,000.00	2,900,000.00+	17,700,000.00	17,700,000.00	17,700,000.00
67001001 - MINISTRY OF INTER GOVERNMENTAL AFFAIRS								
67001001/22020101 Local Transport & Travel - Training	75,500.00	26,000.00	500,000.00	500,000.00	474,000.00+	500,000.00	600,000.00	600,000.00
67001001/22020102 Local Transport & Travel - Others	70,000.00	24,000.00	1,000,000.00	30,000.00	6,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
67001001/22020203 Internet Access Charge	89,100.00	32,497.30	100,000.00	100,000.00	67,502.70+			
67001001/22020204 Satellite Broadcasting Access Charge			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
67001001/22020205 Water Rates			200,000.00	200,000.00	200,000.00+	100,000.00	100,000.00	100,000.00
67001001/22020206 Sewerage Charges						200,000.00	200,000.00	200,000.00
67001001/22020301 Office Stationeries /Computer Consumables	504,120.00	354,175.00	800,000.00	800,000.00	445,825.00+			
67001001/22020305 Printing of Non Security Documents	101,500.00	160,750.00		160,800.00	50.00+	800,000.00	800,000.00	800,000.00
67001001/22020306 Printing Of Security Documents		52,000.00		53,000.00	1,000.00+			
67001001/22020312 Service Materials	56,100.00	75,700.00	500,000.00	500,000.00	424,300.00+	500,000.00	500,000.00	600,000.00
67001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	277,580.00	38,200.00	500,000.00	500,000.00	461,800.00+	500,000.00	500,000.00	600,000.00
67001001/22020402 Maintenance of Office Furniture	84,200.00		300,000.00	300,000.00	300,000.00+	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	315,000.00+	500,000.00	600,000.00	600,000.00
67001001/22020406 Other Maintenance Services	10,000.00	12,000.00	500,000.00	500,000.00	488,000.00+	500,000.00	600,000.00	600,000.00
67001001/22020506 Seminar and Conferences		580,000.00		580,500.00	500.00+			
67001001/22020605 Cleaning & Fumigation Services		4,757,039.25		4,759,000.00	1,960.75+			
67001001/22020801 Vehicle Fuel Cost	744,260.00	448,830.00	850,000.00	450,000.00	1,170.00+	850,000.00	900,000.00	900,000.00
67001001/22020803 Plant /Generator Fuel Cost		142,620.00	300,000.00	300,000.00	157,380.00+	300,000.00	300,000.00	300,000.00
67001001/22020901 Bank Charges (Other than Interest)	626.00	878.50	20,000.00	20,000.00	19,121.50+	20,000.00	20,000.00	20,000.00
67001001/22021001 Refreshment & Meals	353,640.00	1,668,425.00	300,000.00	1,669,000.00	575.00+	300,000.00	300,000.00	300,000.00
67001001/22021003 Publicity & Avertisement		20,000.00		20,500.00	500.00+			
67001001/22021004 Medical Expenses		30,000.00		30,500.00	500.00+			
67001001/22021007 Welfare Packages	343,750.00	329,000.00	900,000.00	330,000.00	1,000.00+	900,000.00	900,000.00	900,000.00
67001001/22021014 Annual Budget Expenses and Administration	83,750.00	144,000.00	120,000.00	145,000.00	1,000.00+	120,000.00	150,000.00	150,000.00
67001001/22021016 Servicom			100,000.00	24,000.00	24,000.00+	100,000.00	150,000.00	150,000.00
Sub-Total: Overhead	2,794,126.00	9,081,115.05	7,590,000.00	12,572,300.00	3,491,184.95+	7,590,000.00	8,020,000.00	8,220,000.00
TOTAL RECURRENT EXPENDITURE	2,794,126.00	9,081,115.05	7,590,000.00	12,572,300.00	3,491,184.95+	7,590,000.00	8,020,000.00	8,220,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
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	4,000,000.00
11009001/22020102 Local Transport & Travel-Others			4,500,000.00			4,500,000.00	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	5,000,000.00
11009001/22020204 Satellite Broadcasting Access Charges			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	700,000.00
11009001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
11009001/22020303 Newspaper			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	150,000.00
11009001/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
11009001/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	500,000.00	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	1,600,000.00
11009001/22020404 Maintenance of Office Computers/IT equipments			500,000.00	500,000.00	500,000.00+	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+	50,000.00	1,600,000.00	50,000.00
11009001/22020406 Other Maintenance Services			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	800,000.00
11009001/22020501 Local Training			700,000.00	700,000.00	700,000.00+	700,000.00	800,000.00	800,000.00
11009001/22020711 Consulting Services			70,000,000.00			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	1,600,000.00	1,700,000.00
11009001/22020803 Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
11009001/22020901 Financial Charges (Other than interest)			30,000.00	30,000.00	30,000.00+	30,000.00	30,000.00	30,000.00
11009001/22021001 Refreshments & Meals			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
11009001/22021002 Honorarium and Sitting Allowances			17,840,000.00			17,840,000.00	17,840,000.00	17,840,000.00
11009001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00+	200,000.00	250,000.00	300,000.00
Sub-Total: Overhead			108,070,000.00	4,730,000.00	4,730,000.00+	48,070,000.00	51,270,000.00	51,720,000.00
TOTAL RECURRENT EXPENDITURE			108,070,000.00	4,730,000.00	4,730,000.00+	48,070,000.00	51,270,000.00	51,720,000.00
11022001 - ENUGU STATE SOCIAL INVESTMENT AGENCY								
11009001/22020101 Local Travel and Transport - Training						3,000,000.00	3,000,000.00	4,000,000.00
11009001/22020102 Local Transport & Travel-Others						4,500,000.00	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
11009001/22020204 Satellite Broadcasting Access Charges						500,000.00	600,000.00	700,000.00
11022001/22020301 Office Stationeries/Computer Consumables						600,000.00	600,000.00	600,000.00
11009001/22020304 Newspaper						100,000.00	100,000.00	150,000.00
11009001/22020312 Service Materials						500,000.00	600,000.00	600,000.00
11009001/22020401 Maintenance of Motor Vehicles/Transport Equipment						1,500,000.00	1,500,000.00	1,600,000.00
11009001/22020404 Maintenance of Office Computers/IT equipments						500,000.00	500,000.00	500,000.00
11009001/22020405 Maintenance of Plants and Generators						50,000.00	1,600,000.00	50,000.00
11009001/22020406 Other Maintenance Services						700,000.00	700,000.00	800,000.00
11022001/22020405 Local Training						700,000.00	800,000.00	800,000.00
11022001/22020711 Consulting Services						5,000,000.00	5,000,000.00	5,000,000.00
11022001/22020801 Motor Vehicle Fuel Cost						1,500,000.00	1,600,000.00	1,700,000.00
11022001/22020803 Plant/Generator Fuel Cost						500,000.00	600,000.00	600,000.00
11022001/22021001 Refreshments & Meals						300,000.00	400,000.00	400,000.00
11022001/22021002 Honorarium and Sitting Allowances						3,000,000.00	3,000,000.00	3,000,000.00
11022001/22021014 Annual Budget Expenses and Administration						200,000.00	250,000.00	300,000.00
Sub-Total: Overhead						28,230,000.00	31,430,000.00	31,880,000.00
TOTAL RECURRENT EXPENDITURE						28,230,000.00	31,430,000.00	31,880,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
12003001 - ENUGU STATE HOUSE OF ASSEMBLY								
12003001/21010101 Salary	72,372,731.04	72,940,253.44	167,996,052.00	74,173,052.00	1,232,798.56+	87,807,139.00	88,996,052.00	89,996,052.00
12003001/21010103 consolidated fund charges						196,041,875.00	110,000,000.00	110,000,000.00
12003001/21020101 Housing/Rent Allowance	9,420,778.95	9,279,186.38	40,827,659.00	40,827,659.00	31,548,472.62+	43,449,425.00	45,827,659.00	46,827,659.00
12003001/21020102 Transport Allowance	671,084.00	3,255,042.00	29,286,900.00	29,286,900.00	26,031,858.00+	32,142,911.00	34,286,900.00	35,286,900.00
12003001/21020103 Meal Subsidy	1,438,883.60	4,816,694.44	5,510,573.00	5,510,573.00	693,878.56+	1,308,000.00	1,510,573.00	1,510,573.00
12003001/21020104 Utility Allowance	22,700.00	5,302,990.56	63,789,363.00	63,789,363.00	58,486,372.44+	61,424,544.00	63,789,363.00	63,789,363.00
12003001/21020105 Entertainment Allowance	13,518,570.30	15,609,571.08	1,000,000.00	15,700,000.00	90,428.92+	6,000,000.00	6,000,000.00	6,000,000.00
12003001/21020106 Leave allowances	3,195,390.85	4,696,311.80	33,323,919.00	33,323,919.00	28,627,607.20+	6,096,106.00	7,323,919.00	7,323,919.00
12003001/21020107 Domestic Staff Allowance	5,482,370.00	6,501,293.07	5,000,000.00	6,503,000.00	1,706.93+	5,000,000.00	5,000,000.00	5,000,000.00
12003001/21020108 Shift Allowance	513,130.46	1,349,539.51		1,400,000.00	50,460.49+	124,000,000.00	124,000,000.00	124,000,000.00
12003001/21020111 Hazard Allowance	2,547,416.20	3,750,000.00		3,800,000.00	50,000.00+			
12003001/21020114 Admin Allowance	267,429.80	348,918.60	1,125,300.00	1,125,300.00	776,381.40+			
12003001/21020115 Annual Allowance	1,354.05							
12003001/21020117 Incentive Allowance (Budget)	693,186.13							
12003001/21020118 Legislative Aides	34,909,872.36		20,730,000.00	3,127,000.00	3,127,000.00+	20,730,000.00	20,730,000.00	20,730,000.00
12003001/21020121 Constituency Allowance	8,915,091.69	1,335,514.14		1,400,000.00	64,485.86+			
12003001/21020124 Recess Allowance	4,253,835.09	259,729.82		260,000.00	270.18+			
12003001/21020125 Inducement Allowance	6,306,142.65	693,717.72		694,000.00	282.28+			
12003001/21020126 Newspapers Allowance	1,265,707.38							
12003001/21020129 Maintanane odf Quaters Allowance	1,103,198.58	234,011.82		235,000.00	988.18+			
12003001/21020130 Medical Allowance	20,310.75							
12003001/21020131 Arrears (Allowance)	3,266,214.89	76,038,384.94		77,000,000.00	961,615.06+			
12003001/21020132 Professional Allowance	101,232.00	3,490,456.62		3,500,000.00	9,543.38+			
12003001/21020135 Wardrobe Allowance	5,416.20	1,680,531.39		1,700,000.00	19,468.61+			
12003001/21020141 Responsibility Allowance	897,054.97	122,578.94		123,000.00	421.06+			
12003001/21020143 Furniture Allowance	27,081.00							
12003001/21020146 Newspaper Allowance	3,797,122.14	810,374.66		811,000.00	625.34+			
12003001/21020147 Veh. Maintanace Allowance		4,244,797.56		4,300,000.00	55,202.44+			
Total Personnel Cost	175,013,305.08	216,759,898.49	368,589,766.00	368,589,766.00	151,829,867.51+	584,000,000.00	507,464,466.00	510,464,466.00
12003001/22020101 Local Transport & Travel-Training	15,691,000.00	30,737,500.00	7,000,000.00	30,738,000.00	500.00+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/22020102 Local Transport & Travel-Others	1,482,000.00	39,119,460.00	250,000,000.00	51,917,200.00	12,797,740.00+	100,000,000.00	100,000,000.00	100,000,000.00
12003001/22020103 International Transport and Travels - Training	25,295,800.00	7,483,000.00	60,000,000.00	60,000,000.00	52,517,000.00+	60,000,000.00	60,000,000.00	70,000,000.00
12003001/22020104 International Transport & Travel-Others			50,000,000.00			50,000,000.00	55,000,000.00	60,000,000.00
12003001/22020202 Telephone Charges			2,000,000.00			2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020203 Internet Access Charges	92,600.00	357,000.00	2,000,000.00	2,000,000.00	1,643,000.00+	2,000,000.00	3,000,000.00	2,000,000.00
12003001/22020204 Satellite Broadcasting Access Charges	47,900.00	35,900.00	4,000,000.00	4,000,000.00	3,964,100.00+	4,000,000.00	1,500,000.00	2,000,000.00
12003001/22020301 Office Stationeries/Computer Consumables	1,642,853.73	2,990,000.00	15,000,000.00	15,000,000.00	12,010,000.00+	15,000,000.00	15,000,000.00	15,000,000.00
12003001/22020302 Books	18,000.00		5,000,000.00			5,000,000.00	6,000,000.00	6,000,000.00
12003001/22020303 Newspapers	1,016,500.00	409,500.00	3,000,000.00	3,000,000.00	2,590,500.00+	3,000,000.00	2,500,000.00	3,000,000.00
12003001/22020304 Magazines & Periodicals			2,000,000.00			2,000,000.00	2,500,000.00	1,500,000.00
12003001/22020305 Printing of Non Security Documents	1,340,000.00	75,000.00	1,000,000.00	1,000,000.00	925,000.00+	1,000,000.00	2,500,000.00	2,500,000.00
12003001/22020306 Printing of Security Documents	90,000.00		500,000.00	500,000.00	500,000.00+	1,300,000.00	1,300,000.00	1,300,000.00
12003001/22020309 Uniforms & Other Clothing	5,260,000.00	10,724,500.00	3,000,000.00	10,725,000.00	500.00+	3,000,000.00	3,500,000.00	3,500,000.00
12003001/22020312 Service Materials	327,065.50	24,256,000.00	25,000,000.00	25,000,000.00	744,000.00+	20,000,000.00	20,000,000.00	20,000,000.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
12003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	657,600.00	11,500,000.00	10,000,000.00	11,500,800.00	800.00+	10,000,000.00	10,000,000.00	10,000,000.00
12003001/22020402	Maintenance of Office Furniture	1,557,000.00		4,000,000.00			4,000,000.00	2,500,000.00	3,000,000.00
12003001/22020403	Maintenance of Office Building/Residential Qrts.	52,342,380.00	160,700.00	10,000,000.00	10,000,000.00	9,839,300.00+	10,000,000.00	10,000,000.00	10,000,000.00
12003001/22020404	Maintenance of Office IT Equipment	147,500.00	20,000.00	800,000.00	800,000.00	780,000.00+	800,000.00	800,000.00	800,000.00
12003001/22020405	Maintenance of Plants/Generators	4,538,550.00	11,064,700.00	5,000,000.00	11,065,000.00	300.00+	5,000,000.00	2,500,000.00	3,000,000.00
12003001/22020406	Other Maintenance Services	355,040.00	780,620.00	30,000,000.00	30,000,000.00	29,219,380.00+	30,000,000.00	30,000,000.00	30,000,000.00
12003001/22020411	Maintenance of Communication Equipments	26,170,825.00	227,900.00	1,000,000.00	1,000,000.00	772,100.00+	1,000,000.00	1,000,000.00	1,000,000.00
12003001/22020413	Maintenance of other infrastructure			2,000,000.00			2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020415	Maintenance of Other Infrastructure	1,179,000.00	123,800.00	1,000,000.00	1,000,000.00	876,200.00+	1,000,000.00	2,000,000.00	2,000,000.00
12003001/22020501	Local Training	50,000.00	942,000.00	1,000,000.00	1,000,000.00	58,000.00+	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	15,000,000.00
12003001/22020601	Security Services	83,500,150.00	86,488,000.00	50,000,000.00	86,500,000.00	12,000.00+	50,000,000.00	40,000,000.00	40,000,000.00
12003001/22020605	Cleaning & Fumigation Services	903,840.00	1,420,150.00	2,000,000.00	2,000,000.00	579,850.00+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/22020703	Legal Services		290,000.00	5,000,000.00	5,000,000.00	4,710,000.00+	5,000,000.00	5,000,000.00	4,000,000.00
12003001/22020710	Monitoring and evaluation			5,000,000.00			5,000,000.00	500,000.00	500,000.00
12003001/22020801	Motor Vehicle Fuel Cost			25,000,000.00			25,000,000.00	25,000,000.00	25,000,000.00
12003001/22020803	Plant/Generator Fuel Cost	5,670,380.00	6,558,200.00	30,000,000.00	30,000,000.00	23,441,800.00+	4,000,000.00	4,000,000.00	4,000,000.00
12003001/22020901	Bank Charges (Other than Interest)		53,959.23		54,000.00	40.77+			
12003001/22021001	Refreshment & Meals	68,246,000.00	540,000.00	3,500,000.00	3,500,000.00	2,960,000.00+	8,000,000.00	8,000,000.00	8,500,000.00
12003001/22021002	Honorarium Sitting Allowance	552,867,275.00	522,490,750.00	400,000,000.00	522,500,000.00	9,250.00+	400,000,000.00	420,000,000.00	420,000,000.00
12003001/22021003	Publicity & Advertisements	108,000.00	886,000.00	2,000,000.00	2,000,000.00	1,114,000.00+	2,000,000.00	2,000,000.00	2,500,000.00
12003001/22021005	Medical Expenses-Local	360,000.00	300,000.00	32,000,000.00	32,000,000.00	31,700,000.00+	32,000,000.00	40,000,000.00	40,000,000.00
12003001/22021006	Postage & Courier Services	182,700.00	103,000.00	400,000.00	400,000.00	297,000.00+	400,000.00	400,000.00	400,000.00
12003001/22021007	Welfare Packages	5,963,000.00	24,245,950.00	15,000,000.00	24,246,000.00	50.00+	15,000,000.00	20,000,000.00	20,000,000.00
12003001/22021014	Annual Budget Expenses and Administration	6,463,800.00	6,610,000.00	15,000,000.00	15,000,000.00	8,390,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/22021016	Servicom			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
12003001/22021019	Medical Expenses-International	5,000,000.00	6,430,000.00	20,000,000.00	20,000,000.00	13,570,000.00+	20,000,000.00	20,000,000.00	22,000,000.00
12003001/22021026	Common Services (Committee/Commissions)		200,000.00	20,000,000.00	10,754,000.00	10,554,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
Sub-Total: Overhead		868,566,759.23	797,623,589.23	1,134,700,000.00	1,024,700,000.00	227,076,410.77+	986,000,000.00	1,008,000,000.00	1,025,000,000.00
TOTAL RECURRENT EXPENDITURE		1,043,580,064.31	1,014,383,487.72	1,503,289,766.00	1,393,289,766.00	378,906,278.28+	1,570,000,000.00	1,515,464,466.00	1,535,464,466.00
23001001 - MINISTRY OF INFORMATION									
23001001/21010101	Basic Salary	54,852,692.96	55,482,058.06	68,177,890.00	62,161,890.00	6,679,831.94+	59,113,990.00	69,466,005.00	69,822,430.00
23001001/21020101	Housing/Rent Allowance	10,970,547.25	10,082,989.00	9,007,780.00	10,107,780.00	24,791.00+	12,910,000.00	9,456,780.00	9,722,310.00
23001001/21020102	Transport Allowance	4,074,500.00	3,809,825.38	3,489,400.00	3,810,400.00	574.62+	1,226,400.00	3,660,430.00	3,922,840.00
23001001/21020103	Meal Subsidy	1,728,600.00	1,629,185.00	1,557,920.00	1,629,920.00	735.00+	1,557,920.00	1,889,650.00	2,001,680.00
23001001/21020104	Utility Allowance	1,240,800.00	1,503,600.00	1,199,400.00	1,504,400.00	800.00+	1,199,400.00	1,250,670.00	1,340,270.00
23001001/21020105	Entertainment Allowance	132,435.00	276,282.00		277,000.00	718.00+			
23001001/21020202	Leave Allowance	3,520,274.80	5,671,864.00	6,332,000.00	6,332,000.00	660,136.00+	5,910,734.00	6,899,570.00	7,122,190.00
23001001/21020107	Domestic Staff Allowance	2,315,682.00	1,974,276.00	1,688,960.00	1,974,960.00	684.00+	1,688,960.00	1,833,460.00	2,171,190.00
23001001/21020108	Shift Duty Allowance	22,079.75	154,624.52		155,000.00	375.48+			
23001001/21020131	Arrears Allowances	1,731,597.00	3,419,358.02		3,500,000.00	80,641.98+			
Total Personnel Cost		80,589,208.76	84,004,061.98	91,453,350.00	91,453,350.00	7,449,288.02+	83,607,404.00	94,456,565.00	96,102,910.00
23001001/22020101	Local Transport & Travel-Training	266,000.00		800,000.00	50,000.00	50,000.00+	800,000.00	800,000.00	800,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
23001001/22020102 Local Transport & Travel-Others	14,534,900.00	11,207,000.00	1,500,000.00	11,208,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
23001001/22020201 Electricity Charges	61,000.00							
23001001/22020202 Telephone Charges			400,000.00	30,000.00	30,000.00+	400,000.00	400,000.00	400,000.00
23001001/22020203 Internet Access Charges		22,000.00	400,000.00	30,000.00	8,000.00+	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+	500,000.00	500,000.00	500,000.00
23001001/22020301 Office Stationeries/Computer Consumables	9,950,478.00	16,569,100.00	8,000,000.00	16,570,000.00	900.00+	8,000,000.00	8,000,000.00	8,200,000.00
23001001/22020302 Books	34,500.00		400,000.00	30,000.00	30,000.00+	400,000.00	500,000.00	500,000.00
23001001/22020303 Newspapers	10,000.00		400,000.00	20,000.00	20,000.00+	400,000.00	400,000.00	400,000.00
23001001/22020304 Magazines & Periodicals	5,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
23001001/22020305 Printing of Non Security Documents (Dairies & Calenders)		8,850,000.00	7,000,000.00	8,851,000.00	1,000.00+	15,000,000.00	15,000,000.00	15,000,000.00
23001001/22020308 Field & Camping Materials Supplies			1,000,000.00	6,000.00	6,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
23001001/22020312 Service Materials		85,000.00	600,000.00	600,000.00	515,000.00+	600,000.00	600,000.00	700,000.00
23001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,276,000.00	6,000,000.00	800,000.00	6,002,000.00	2,000.00+	800,000.00	800,000.00	800,000.00
23001001/23020402 Maintenance of Office Furniture	10,000.00		300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
23001001/23020403 Maintenance of Office Building/Residential Quaters		11,800,000.00		11,802,000.00	2,000.00+			
23001001/23020404 Maintenance of Office IT Equipment		202,000.00	300,000.00	300,000.00	98,000.00+	300,000.00	300,000.00	300,000.00
23001001/23020405 Maintenance of Plants/Generators			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,000.00
23001001/23020406 Other Maintenance Services	350,000.00	845,000.00	400,000.00	846,000.00	1,000.00+	600,000.00	700,000.00	700,000.00
23001001/23020411 Maintenance of Communication Equipments		1,600,000.00	500,000.00	1,601,000.00	1,000.00+	500,000.00	500,000.00	500,000.00
23001001/22020501 Local Training	81,169.00	1,500,000.00	1,000,000.00	1,502,000.00	2,000.00+	7,000,000.00	7,500,000.00	7,500,000.00
23001001/22020601 Security Services	124,500.00	19,000.00		20,000.00	1,000.00+			
23001001/22020605 Cleaning & Fumigation Services	308,100.00	20,000.00		21,000.00	1,000.00+			
23001001/22020702 Information Technology Consulting			2,000,000.00	11,000.00	11,000.00+	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
23001001/22020801 Motor Vehicle Fuel Cost			800,000.00	20,000.00	20,000.00+	800,000.00	800,000.00	800,000.00
23001001/22020803 Plant/Generator Fuel Cost			400,000.00	30,000.00	30,000.00+	400,000.00	500,000.00	500,000.00
23001001/22020901 Bank Charges	21,440.00	1,044.50	100,000.00	100,000.00	98,955.50+	100,000.00	100,000.00	100,000.00
23001001/22021001 Refreshment & Meals		74,000.00	300,000.00	300,000.00	226,000.00+	300,000.00	400,000.00	400,000.00
23001001/22021002 Honorarium and Sitting Allowance		24,000.00		25,000.00	1,000.00+			
23001001/22021003 Publicity & Advertisements		8,786,000.00	8,500,000.00	8,787,000.00	1,000.00+	40,000,000.00	40,000,000.00	40,000,000.00
23001001/22021004 Medical Expenses-Local			1,000,000.00	2,000.00	2,000.00+	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+	100,000.00	100,000.00	100,000.00
23001001/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
23001001/22021014 Annual Budget Expenses & Administration			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
23001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
23001001/22021019 Medical Exp. International		4,099,299.00		4,200,000.00	100,701.00+			
Sub-Total: Overhead	33,033,087.00	71,703,443.50	38,850,000.00	74,964,000.00	3,260,556.50+	91,650,000.00	92,650,000.00	92,950,000.00
TOTAL RECURRENT EXPENDITURE	113,622,295.76	155,707,505.48	130,303,350.00	166,417,350.00	10,709,844.52+	175,257,404.00	187,106,565.00	189,052,910.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
23003001 - ESBS/TV								
23003001/21010101 Basic Salary	37,581,626.91	47,274,829.02	64,080,260.00	48,080,260.00	805,430.98+	64,080,260.00	65,004,905.00	65,980,530.00
23003001/21010102 Overtime Payments	5,614,490.17							
23003001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	4,680,640.00	4,680,640.00+	4,780,640.00	4,780,640.00	4,780,640.00
23003001/21010104 Wages	7,680,022.00		1,772,930.00	1,772,930.00	1,772,930.00+	1,772,930.00	1,772,930.00	1,772,930.00
23003001/21020101 Housing/Rent Allowance			1,897,480.00	1,897,480.00	1,897,480.00+	1,897,480.00	11,008,127.00	1,836,540.00
23003001/21020102 Transport Allowance			1,051,100.00	1,051,100.00	1,051,100.00+	1,051,100.00	1,558,962.00	1,750,000.00
23003001/21020103 Meal Subsidy			1,375,300.00	1,375,300.00	1,375,300.00+	1,375,300.00	2,468,521.00	3,500,000.00
23003001/21020104 Utility Allowance			995,100.00	995,100.00	995,100.00+	995,100.00	1,164,141.00	4,150,500.00
23003001/21020106 Leave Allowance			5,408,026.00	5,408,026.00	5,408,026.00+	5,408,026.00	6,295,216.00	7,050,000.00
23003001/21020139 Weighing -in			19,660,684.00	19,660,684.00	19,660,684.00+	19,660,684.00	20,263,845.00	20,466,742.00
23003001/21020202 Contributory Pension	159,634.00	15,712,892.33		16,000,000.00	287,107.67+			
23003001/21020205 Housing Fund Contribution		95,769.00		100,000.00	4,231.00+			
Total Personnel Cost	51,035,773.08	63,083,490.35	101,021,520.00	101,021,520.00	37,938,029.65+	101,021,520.00	114,317,287.00	111,287,882.00
23003001/22020101 Local Transport & Travel-Training	1,614,725.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020102 Local Transport & Travel-Others	718,100.00	340,200.00	2,500,000.00	2,500,000.00	2,159,800.00+	6,000,000.00	6,000,000.00	6,000,000.00
23003001/22020104 International Transport and Travels – Others	50,000.00							
23003001/22020105 Hotel Accomodation		121,000.00		122,000.00	1,000.00+			
23003001/22020201 Electricity Charges	8,478,467.70	16,155,669.07	10,000,000.00	16,156,000.00	330.93+	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+	600,000.00	700,000.00	700,000.00
23003001/22020203 Internet Access Charges	1,569,665.00		5,000,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020204 Satellite Broadcasting Access Charges	302,500.00	933,600.00	5,000,000.00	1,000,000.00	66,400.00+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020205 Water Rates	1,088,833.00	404,850.00	400,000.00	405,000.00	150.00+	400,000.00	400,000.00	400,000.00
23003001/22020206 Sewerage Charges			300,000.00	50,000.00	50,000.00+	300,000.00	400,000.00	400,000.00
23003001/22020301 Office Stationeries/Computer Consumables	16,419,847.00	4,617,628.00	4,000,000.00	4,618,000.00	372.00+	10,000,000.00	10,000,000.00	10,000,000.00
23003001/22020302 Books			100,000.00	5,000.00	5,000.00+	100,000.00	100,000.00	100,000.00
23003001/22020303 Newspapers	186,989.00		350,000.00	20,000.00	20,000.00+	350,000.00	400,000.00	400,000.00
23003001/22020304 Magazines & Periodicals			500,000.00	30,000.00	30,000.00+	500,000.00	500,000.00	500,000.00
23003001/22020305 Printing of Non Security Documents	325,000.00	549,524.48		5,497,000.00	4,947,475.52+			
23003001/22020306 Printing of Security Documents	2,507,802.00							
23003001/22020308 Field & Camping Materials Supplies		1,928,383.00	1,000,000.00	10,285,000.00	8,356,617.00+	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	350,000.00+	500,000.00	500,000.00	500,000.00
23003001/22020312 Service Materials	3,335,053.13	28,976,270.00	1,400,000.00	28,976,500.00	230.00+	1,400,000.00	1,500,000.00	1,500,000.00
23003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,642,791.00	683,800.00	5,000,000.00	700,000.00	16,200.00+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22020402 Maintenance of Office Furniture			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	600,000.00
23003001/22020403 Maintenance of Office Building/Residential Qrts.	1,200,000.00	226,000.00	700,000.00	230,000.00	4,000.00+	700,000.00	800,000.00	800,000.00
23003001/22020404 Maintenance of Office IT Equipment	2,888,700.00	12,506,250.00	1,800,000.00	12,507,000.00	750.00+	1,800,000.00	2,000,000.00	2,000,000.00
23003001/22020405 Maintenance of Plants/Generators	4,553,700.00	7,841,679.00	3,000,000.00	7,841,700.00	21.00+	3,000,000.00	3,000,000.00	3,200,000.00
23003001/22020406 Other maintenance Services	8,278,645.82	12,001,323.00	3,000,000.00	12,003,000.00	1,677.00+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020411 Maintenance of Communication Equipments		2,417,219.96	2,000,000.00	2,417,500.00	280.04+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22020501 Local Training		427,000.00	2,000,000.00	500,000.00	73,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22020601 Security Service	2,325,000.00	3,581,167.00	3,000,000.00	3,582,000.00	833.00+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020603 Residential Rent		50,000.00		50,500.00	500.00+			
23003001/22020605 Cleaning & Fumigation Services	261,000.00	588,500.00	500,000.00	589,000.00	500.00+	500,000.00	500,000.00	500,000.00
23003001/22020701 Financial Consulting	600,000.00							

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
23003001/22020702 Information Technology Consulting		840,204.00		841,000.00	796.00+			
23003001/22020704 Engineering Services		154,200.00		155,000.00	800.00+			
23003001/22020710 Monitoring and Evaluation			800,000.00	50,000.00	50,000.00+	800,000.00	1,000,000.00	1,000,000.00
23003001/22020711 Other Consulting Services	1,717,080.00		3,000,000.00	300,000.00	300,000.00+	3,000,000.00	3,000,000.00	3,500,000.00
23003001/22020801 Motor Vehicle Fuel Cost	14,214,284.00	5,445,232.00	3,000,000.00	5,446,000.00	768.00+	8,000,000.00	8,000,000.00	8,000,000.00
23003001/22020802 Other Transport Equipment Fuel Cost	7,252,725.00	63,239,000.00	1,000,000.00	63,240,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020803 Plant/Generator Fuel Cost	37,648,190.00	14,699,980.00	35,000,000.00	14,800,000.00	100,020.00+	40,000,000.00	40,000,000.00	40,000,000.00
23003001/22020901 Bank Charges(Other Than Interest)		3,195.00	500,000.00	500,000.00	496,805.00+	500,000.00	500,000.00	600,000.00
23003001/22020903 Insurance Premium	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00				
23003001/22021001 Refreshments & Meals	122,100.00	291,900.00	500,000.00	500,000.00	208,100.00+			
23003001/22021002 Honorarium & Sitting Allowance	403,700.00	540,000.00	500,000.00	541,000.00	1,000.00+			
23003001/22021003 Publicity & Advertisements		551,144.00		552,000.00	856.00+			
23003001/22021006 Postages & Courier Services	296,670.00	2,241,086.00	600,000.00	2,242,000.00	914.00+			
23003001/22021007 Welfare Packages	1,205,000.00	244,500.00	1,000,000.00	1,000,000.00	755,500.00+			
23003001/22021008 Subscription To Professional Bodies	20,225,000.00	445,900.00		446,000.00	100.00+			
23003001/22021014 Annual Budget Expenses and Administration	293,850.00	265,000.00	300,000.00	300,000.00	35,000.00+			
23003001/22021016 Servicom			300,000.00	300,000.00	300,000.00+			
23003001/22021021 Special Days/Celebration		55,000.00		56,000.00	1,000.00+			
23003001/22021026 Common Services (Committee/Commission)		130,435.00		131,000.00	565.00+			
Sub-Total: Overhead	142,725,417.65	184,646,839.51	101,650,000.00	205,135,200.00	20,488,360.49+	116,950,000.00	117,800,000.00	118,700,000.00
TOTAL RECURRENT EXPENDITURE	193,761,190.73	247,730,329.86	202,671,520.00	306,156,720.00	58,426,390.14+	217,971,520.00	232,117,287.00	229,987,882.00
23013001 - GOVERNMENT PRINTING DEPT. (GOVT.PRESS)								
23013001/21010101 Basic Salary	18,220,679.99	14,689,035.66	28,166,750.00	28,166,750.00	13,477,714.34+	16,264,431.00	16,486,750.00	16,744,520.00
23013001/21020101 Housing/Rent Allowance	6,275,100.63	2,629,860.26	4,112,380.00	2,991,380.00	361,519.74+	3,495,793.00	3,755,270.00	3,974,310.00
23013001/21020102 Transport Allowance	1,391,600.00	983,100.00	1,203,208.00	1,086,208.00	103,108.00+	735,622.00	867,210.00	956,210.00
23013001/21020103 Meal Subsidy	622,500.00	459,800.00	700,568.00	700,568.00	240,768.00+	330,014.00	355,450.00	411,320.00
23013001/21020104 Utility Allowance	422,100.00	288,300.00	401,120.00	375,120.00	86,820.00+	263,413.00	344,240.00	411,030.00
23013001/21020105 Entertainment Allowance	39,555.00	25,920.00		26,000.00	80.00+			
23013001/21020106 Leave Allowance	1,927,609.00	1,481,193.60	3,276,870.00	2,820,870.00	1,339,676.40+	1,626,448.00	1,756,090.00	1,855,180.00
23013001/21020107 Domestic Ser Allowance	746,586.00	455,544.00		456,000.00	456.00+			
23013001/21020108 Shift Allowance	29,090.93	116,346.30		117,000.00	653.70+			
23013001/21020111 Hazard Allowance	614,000.00	464,000.00		465,000.00	1,000.00+	882,750.00		
23013001/21020131 Arrears Allowance	415,372.00	655,689.00		656,000.00	311.00+			
Total Personnel Cost	30,704,193.55	22,248,788.82	37,860,896.00	37,860,896.00	15,612,107.18+	23,598,471.00	23,565,010.00	24,352,570.00
23013001/22020101 Local Transport & Travel-Training	7,000.00							
23013001/22020102 Local Transport & Travel-Others	194,000.00	208,000.00	800,000.00	560,000.00	352,000.00+	800,000.00	800,000.00	800,000.00
23013001/22020202 Telephone Charges	96,250.00	238,000.00		240,000.00	2,000.00+			
23013001/22020301 Office Stationeries/Computer Consumables	4,685,700.00	1,292,840.00	1,800,000.00	1,800,000.00	507,160.00+	1,800,000.00	2,000,000.00	2,000,000.00
23013001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
23013001/22020304 Magazines & Periodicals			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
23013001/22020305 Printing of Non Security Documents		614,000.00	700,000.00	678,500.00	64,500.00+	700,000.00	700,000.00	700,000.00
23013001/22000000 Printing of Security Documents	23,170,000.00		1,000,000.00			1,000,000.00	1,000,000.00	1,000,000.00
23013001/22020312 Service Materials	9,450.00	143,300.00	700,000.00	700,000.00	556,700.00+	700,000.00	700,000.00	800,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
23013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	90,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
23013001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	300,000.00
23013001/22020403 Maintenance of Office Building/Residential Qrts.			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
23013001/22020404 Maintenance of Office IT Equipment	35,000.00	35,000.00	500,000.00	500,000.00	465,000.00+	500,000.00	700,000.00	700,000.00
23013001/22020405 Maintenance of Plants/Generators			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	700,000.00
23013001/22020406 Other Maintenance Services	57,700.00	79,000.00	1,000,000.00	1,000,000.00	921,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
23013001/22020501 Local Training			3,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
23013001/22020605 Cleaning & Fumigation Services			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	700,000.00
23013001/22020801 Motor Vehicle Fuel Cost	100,000.00	50,000.00	900,000.00	900,000.00	850,000.00+	900,000.00	900,000.00	900,000.00
23013001/22020803 Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
23013001/22020901 Bank Charges (Other Than Interest)	898.00	998.00		1,500.00	502.00+			
23013001/22021001 Refreshment & Meals	100,000.00	204,000.00		205,000.00	1,000.00+			
23013001/22021003 Publicity & Advertisements	6,000.00							300,000.00
23013001/22021007 Welfare Packages	20,000.00		300,000.00	95,000.00	95,000.00+	300,000.00	300,000.00	100,000.00
23013001/22021014 Annual Budget Expenses and Administration	126,600.00	119,000.00	100,000.00	120,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	28,698,598.00	2,984,138.00	14,000,000.00	10,000,000.00	7,015,862.00+	14,000,000.00	14,600,000.00	14,900,000.00
TOTAL RECURRENT EXPENDITURE	59,402,791.55	25,232,926.82	51,860,896.00	47,860,896.00	22,627,969.18+	37,598,471.00	38,165,010.00	39,252,570.00
23055001 - ENUGU STATE PRINTING AND PUBLISHING CO. (DAILY STAR)								
23055001/21010101 Basic Salary	15,340,302.07	25,042,418.94	19,222,460.00	25,122,460.00	80,041.06+	19,222,460.00	19,604,380.00	20,122,910.00
23055001/21010103 Consolidated Revenue Fund Charges - Salaries	9,175,589.21		4,780,640.00	780,640.00	780,640.00+	4,780,640.00	4,780,640.00	4,780,640.00
23055001/21020101 Housing/Rent Allowance			3,788,560.00	1,888,560.00	1,888,560.00+	3,788,560.00	3,856,080.00	3,922,740.00
23055001/21020102 Transport Allowance			846,050.00	846,050.00	846,050.00+	846,050.00	885,450.00	922,150.00
23055001/21020103 Meal Subsidy			456,730.00	456,730.00	456,730.00+	456,730.00	473,780.00	521,340.00
23055001/21020104 Utility Allowance			455,320.00	455,320.00	455,320.00+	455,320.00	590,120.00	610,230.00
23055001/21020106 Leave Allowance			2,888,560.00	2,888,560.00	2,888,560.00+	2,888,560.00	3,173,040.00	3,342,570.00
Total Personnel Cost	24,515,891.28	25,042,418.94	32,438,320.00	32,438,320.00	7,395,901.06+	32,438,320.00	33,363,490.00	34,222,580.00
23055001/22020101 Local Transport & Travel-Training			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
23055001/22020102 Local Transport & Travel-Others	697,150.00	940,040.00	600,000.00	941,000.00	960.00+	600,000.00	700,000.00	800,000.00
23055001/22020201 Electricity Charges			450,000.00	109,000.00	109,000.00+	450,000.00	500,000.00	500,000.00
23055001/22020202 Telephone Charges	14,500.00	80,500.00	200,000.00	200,000.00	119,500.00+	200,000.00	200,000.00	200,000.00
23055001/22020203 Internet Access Charges	167,600.00	239,800.00	150,000.00	240,000.00	200.00+	150,000.00	150,000.00	200,000.00
23055001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
23055001/22020205 Water Rates		232,000.00	100,000.00	233,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
23055001/22020301 Office Stationeries/Computer Consumables	7,706,760.00	1,847,310.00	4,000,000.00	1,850,000.00	2,690.00+	4,000,000.00	4,000,000.00	4,000,000.00
23055001/22020302 Books			120,000.00	120,000.00	120,000.00+	120,000.00	150,000.00	200,000.00
23055001/22020303 Newspapers	327,300.00	332,000.00	300,000.00	332,000.00		300,000.00	300,000.00	300,000.00
23055001/22020304 Magazines & Periodicals	3,200.00		300,000.00	77,000.00	77,000.00+	300,000.00	300,000.00	300,000.00
23055001/22020305 Printing of Non Security Documents	15,318,700.00	24,810,900.00		24,811,000.00	100.00+			
23055001/22020312 Service Materials			2,000,000.00			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	10,000.00		400,000.00	400,000.00	400,000.00
23055001/22020402 Maintenance of Office Furniture	795,500.00		300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	500,000.00
23055001/22020403 Maintenance of Office Building/Residential Qrts.	144,000.00	37,700.00	500,000.00	38,000.00	300.00+	500,000.00	500,000.00	600,000.00
23055001/22020404 Maintenance of Office IT Equipment	66,100.00	24,000.00	500,000.00	24,000.00		500,000.00	500,000.00	500,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
23055001/22020405 Maintenance of Plants/Generators	82,050.00	254,600.00	800,000.00	255,000.00	400.00+	800,000.00	800,000.00	800,000.00
23055001/22020406 Other maintenance Services	8,737,595.22	523,350.00	600,000.00	600,000.00	76,650.00+	600,000.00	600,000.00	700,000.00
23055001/22020411 Maintenance of Communication Equipments			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
23055001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
23055001/22020605 Cleaning & Fumigation Services	132,200.00	245,500.00	450,000.00	246,000.00	500.00+	450,000.00	450,000.00	500,000.00
23055001/22020703 Legal Services			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
23055001/22020711 Other Consulting Services	1,557,000.00							
23055001/22020801 Motor Vehicle Fuel Cost		415,625.00	850,000.00	850,000.00	434,375.00+	850,000.00	850,000.00	850,000.00
23055001/22020803 Plant/Generator Fuel Cost	602,750.00	751,300.00	300,000.00	752,000.00	700.00+	300,000.00	300,000.00	300,000.00
23055001/22020901 Bank Charges(Other Than Interest)	20,313.67	500.00	30,000.00	30,000.00	29,500.00+	30,000.00	30,000.00	30,000.00
23055001/22021001 Refreshments & Meals	1,381,850.00	1,445,940.00	200,000.00	1,446,000.00	60.00+	200,000.00	200,000.00	200,000.00
23055001/22021007 Welfare Packages	1,125,955.00	271,550.00	500,000.00	500,000.00	228,450.00+	500,000.00	500,000.00	500,000.00
23055001/22021014 Annual Budget Expenses and Administration	84,700.00		30,000.00	30,000.00	30,000.00+	30,000.00	30,000.00	30,000.00
Sub-Total: Overhead	38,965,223.89	32,462,615.00	15,980,000.00	36,294,000.00	3,831,385.00+	15,980,000.00	16,260,000.00	16,810,000.00
TOTAL RECURRENT EXPENDITURE	63,481,115.17	57,505,033.94	48,418,320.00	68,732,320.00	11,227,286.06+	48,418,320.00	49,623,490.00	51,032,580.00
24004001 - NIGERIAN SECURITY & CIVIL DEFENCE OFFICE								
24004001/21020106 Leave Allowance		310,909.20		312,000.00	1,090.80+			
Total Personnel Cost		310,909.20		312,000.00	1,090.80+			
TOTAL RECURRENT EXPENDITURE		310,909.20		312,000.00	1,090.80+			
25001001 - OFFICE OF THE HEAD OF SERVICE								
25001001/21010101 Basic Salary	334,627,426.35	351,210,293.74	151,338,970.00	351,338,970.00	128,676.26+	151,338,970.00	166,786,880.00	176,786,880.00
25001001/21010103 Consolidated Revenue Fund Charges - Salaries	722,653.80		1,077,830,460.00			1,123,726,940.00	1,123,726,940.00	1,123,726,940.00
25001001/21020101 Housing/Rent Allowance	17,024,242.77	15,362,481.00	20,333,567.00	20,333,567.00	4,971,086.00+	20,333,567.00	20,734,630.00	21,734,630.00
25001001/21020102 Transport Allowance	6,249,900.00	5,292,118.00	6,047,890.00	6,047,890.00	755,772.00+	6,047,890.00	6,557,910.00	6,557,910.00
25001001/21020103 Meal Subsidy	2,636,600.00	2,899,800.00	3,789,065.00	3,789,065.00	889,265.00+	3,789,065.00	4,155,560.00	4,155,560.00
25001001/21020104 Utility Allowance	50,997,241.15	55,572,320.00	2,000,786.00	56,000,786.00	428,466.00+	2,000,786.00	2,644,380.00	2,644,380.00
25001001/21020105 Entertainment Allowance	49,319,801.15	53,867,784.87		54,000,000.00	132,215.13+			
25001001/21020106 Leave Allowance	12,424,675.56	30,459,813.24	11,199,076.00	31,199,076.00	739,262.76+	11,199,076.00	12,700,130.00	12,700,130.00
25001001/21020107 Domestic Staff Allowance	187,727,215.56	203,637,498.12		204,000,000.00	362,501.88+			
25001001/21020108 Shift Allowance	364,140.28	373,466.03		374,000.00	533.97+			
25001001/21020111 Hazard Allowance		361,326.68		362,000.00	673.32+			
25001001/21020119 Personnel Assistant	25,390,842.73	22,880,681.46		23,000,000.00	119,318.54+			
25001001/21020121 Constituency Allowance	5,058,576.60	7,226,538.00		7,500,000.00	273,462.00+			
25001001/21020124 Recess Allowance	2,167,961.40							
25001001/21020131 Arrears Allowance	40,582,375.96	47,596,988.52		48,000,000.00	403,011.48+			
25001001/21020132 Professional Duty Allowance	26,485,441.03	33,195,574.13		33,500,000.00	304,425.87+			
25001001/21020138 Auditors Allowance	4,841.56	1,999.92		2,000.00	0.08+			
25001001/21020140 Hardship Allowance	2,167,960.08	1,625,970.06		1,700,000.00	74,029.94+			
25001001/21020144 Secretarial Allowance	150.00							
25001001/21020146 Newspaper Allowance	34,564,829.11	37,491,006.86		37,500,000.00	8,993.14+			
25001001/21020147 Veh Maintenance Allowance	168,731,237.19	184,474,144.86		184,500,000.00	25,855.14+			
Total Personnel Cost	967,258,511.20	1,053,529,805.49	1,272,539,814.00	1,063,147,354.00	9,617,548.51+	1,318,436,294.00	1,337,306,430.00	1,348,306,430.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
25001001/22020101 Local Transport & Travel-Training	223,505,600.74	350,000.00	1,100,000.00	1,100,000.00	750,000.00+	1,100,000.00	1,200,000.00	1,200,000.00
25001001/22020102 Local Transport & Travel-Others		886,500.00	3,000,000.00	986,500.00	100,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020103 International Transport & Travel-Training	317,000.00	700,000.00		700,500.00	500.00+			
25001001/22020104 International Transport & Travel-Others			3,200,000.00	6,300,000.00	6,300,000.00+	3,200,000.00	3,500,000.00	3,500,000.00
25001001/22020105 Hotel accomodation	300,000.00							
25001001/22020202 Telephone Charges	20,000.00	200,000.00		300,000.00	100,000.00+			
25001001/22020203 Internet Access Charges	20,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
25001001/22020204 Satellite Broadcasting Access Charges	177,300.00	308,853.00	300,000.00	408,853.00	100,000.00+	300,000.00	300,000.00	300,000.00
25001001/22020301 Office Stationeries/Computer Consumables	2,019,757.00	5,452,761.00	2,000,000.00	5,552,761.00	100,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020302 Books			250,000.00	5,000.00	5,000.00+	250,000.00	300,000.00	300,000.00
25001001/22020303 Newspapers	164,500.00	50,000.00	200,000.00	200,000.00	150,000.00+	200,000.00	200,000.00	200,000.00
25001001/22020305 Printing of Non Security Documents			2,000,000.00	15,000.00	15,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020306 Printing of Security Documents	25,000.00	1,040,000.00	50,000.00	1,140,000.00	100,000.00+	50,000.00	50,000.00	50,000.00
25001001/22020312 Service Materials	5,154,400.00	8,274,500.00	4,000,000.00	8,374,500.00	100,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
25001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	773,900.00	962,100.00	900,000.00	1,062,100.00	100,000.00+	900,000.00	900,000.00	900,000.00
25001001/22020402 Maintenance of Office Furniture	105,000.00	9,000.00	400,000.00	400,000.00	391,000.00+	400,000.00	400,000.00	400,000.00
25001001/22020403 Maintenance of Office Building/Residential Qrts.	41,751,967.56	58,935,357.00		59,035,357.00	100,000.00+			
25001001/22020404 Maintenance of Office IT Equipment	702,000.00	3,566,000.00	500,000.00	3,666,000.00	100,000.00+	500,000.00	500,000.00	500,000.00
25001001/22020405 Maintenance of Plants/Generators			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
25001001/22020406 Other Maintenance Services	937,750.00	4,289,937.00	900,000.00	4,389,937.00	100,000.00+	900,000.00	900,000.00	900,000.00
25001001/22020501 Local Training (computer training for state civil servants)		1,060,000.00		1,060,100.00	100.00+			
25001001/22020503 Training and Staff Development	1,583,200.00	1,115,400.00	3,500,000.00	1,215,400.00	100,000.00+	3,500,000.00	3,500,000.00	3,500,000.00
25001001/22020504 Civil Service Examination			1,000,000.00	3,000.00	3,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22020505 ICT Training for Civil Servants			1,500,000.00	20,000.00	20,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
25001001/22020601 Security Services	5,638,503.00	3,933,014.00	5,000,000.00	4,033,014.00	100,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020605 Cleaning & Fumigation Services	11,492,522.88	5,657,672.00	1,000,000.00	5,757,672.00	100,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22020702 Information Technology Consulting		5,000,000.00	1,800,000.00	5,002,000.00	2,000.00+	1,800,000.00	1,800,000.00	1,800,000.00
25001001/22020801 Motor Vehicle Fuel Cost	4,164,200.00	77,000.00	1,000,000.00	1,000,000.00	923,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22020803 Plant/Generator Fuel Cost	548,400.00	709,030.00	50,000.00	809,030.00	100,000.00+	50,000.00	50,000.00	50,000.00
25001001/22020901 Bank Charges (Other than Interest)	100,000.00	135,000.00	5,000,000.00	5,000,000.00	4,865,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22021001 Refreshments & Meals	5,243,642.60	3,104,800.00	1,000,000.00	3,204,800.00	100,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22021003 Publicity & Advertisements	10,000.00	352,506.23	2,000,000.00	2,000,000.00	1,647,493.77+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22021007 Welfare Packages	6,193,240.00	7,318,495.00		7,418,495.00	100,000.00+			
25001001/22021008 Subscription to Professional Bodies	12,000.00		900,000.00	100,000.00	100,000.00+	900,000.00	900,000.00	900,000.00
25001001/22021013 Promotion (Service Wide)	5,101,700.00	500,000.00	350,000.00	600,000.00	100,000.00+	350,000.00	400,000.00	400,000.00
25001001/22021014 Annual Budget Expenses and Administration	12,100.00	6,000.00	550,000.00	30,000.00	24,000.00+	550,000.00	600,000.00	600,000.00
25001001/22021016 Servicom			4,500,000.00	50,000.00	50,000.00+	4,500,000.00	5,000,000.00	5,000,000.00
25001001/22021021 Special Days/Celebrations(civil service week celebration)		2,000,000.00		2,100,000.00	100,000.00+	6,000,000.00	6,000,000.00	6,000,000.00
25001001/22030107 Furniture Advance		77,859,868.23		77,860,000.00	131.77+			
Sub-Total: Overhead	316,073,683.78	193,853,793.46	48,650,000.00	211,600,019.00	17,746,225.54+	56,650,000.00	57,700,000.00	57,700,000.00
TOTAL RECURRENT EXPENDITURE	1,283,332,194.98	1,247,383,598.95	1,321,189,814.00	1,274,747,373.00	27,363,774.05+	1,375,086,294.00	1,395,006,430.00	1,406,006,430.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
25005001 - ESTABLISHMENT PENSION & TRAINING	₦	₦	₦	₦		₦	₦	₦
25005001/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
25005001/22020202 Telephone Charges	2,028.00							
25005001/22020301 Office Stationeries/Computer Consumables	1,294,718.00	1,243,842.27	700,000.00	1,244,000.00	157.73+	700,000.00	700,000.00	700,000.00
25005001/22020302 Books			20,000.00	20,000.00	20,000.00+	20,000.00	20,000.00	20,000.00
25005001/22020303 Newspapers			40,000.00	40,000.00	40,000.00+	40,000.00	40,000.00	40,000.00
25005001/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
25005001/22020305 Printing of Non Security Documents			550,000.00	550,000.00	550,000.00+	550,000.00	600,000.00	600,000.00
25005001/22020401 Maintenance of Motor Vehicles/Transport Equipment			550,000.00	550,000.00	550,000.00+	550,000.00	600,000.00	600,000.00
25005001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
25005001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
25005001/22020406 Other Maintenance Services			100,000.00	98,500.00	98,500.00+	100,000.00	100,000.00	100,000.00
25005001/22020501 Local Training			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
25005001/22020710 Monitoring and Evaluation			800,000.00	256,000.00	256,000.00+	800,000.00	900,000.00	900,000.00
25005001/22020901 Bank Charges (Other than Interest)	3,733.85	981.00		1,500.00	519.00+			
25005001/22021001 Refreshments & Meals							500,000.00	500,000.00
25005001/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
25005001/22021007 Welfare Package			400,000.00	400,000.00	400,000.00+	400,000.00	600,000.00	600,000.00
25005001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
Sub-Total: Overhead	1,300,479.85	1,244,823.27	5,710,000.00	5,710,000.00	4,465,176.73+	5,710,000.00	6,810,000.00	6,810,000.00
TOTAL RECURRENT EXPENDITURE	1,300,479.85	1,244,823.27	5,710,000.00	5,710,000.00	4,465,176.73+	5,710,000.00	6,810,000.00	6,810,000.00
25005004 - PERFORMANCE IMPROVEMENT BUREAU (PIB)								
51001002 - LOCAL GOVERNMENT PENSION BOARD								
51001002/21010101 Basic Salary	28,519,058.29	6,882,317.43		6,883,000.00	682.57+			
Total Personnel Cost	28,519,058.29	6,882,317.43		6,883,000.00	682.57+			
51001002/22020101 Local Transport and Travels - Training		2,688,000.00		2,689,000.00	1,000.00+			
51001002/22020102 Local Travel and Transport -Others		10,000.00		10,100.00	100.00+			
51001002/22020201 Electricity Charges		58,660.00		58,800.00	140.00+			
51001002/22020301 Office Stationeries/Consumables		349,590.00		350,000.00	410.00+			
51001002/22020312 Service Materials		1,400,000.00		1,402,000.00	2,000.00+			
51001002/22020401 Maintenance of Motor Vehicle/Transport Equipments		246,300.00		246,500.00	200.00+			
51001002/22020404 Maintenance of Office/ IT Computers		280,700.00		281,000.00	300.00+			
51001002/22020405 Plants/Generators		110,500.00		115,000.00	4,500.00+			
51001002/22020801 Motor Vehicle - Fuel Cost		125,500.00		126,000.00	500.00+			
51001002/22020901 Bank Charges (Other than Interest)		49,367.17		49,500.00	132.83+			
51001002/22021001 Refreshment and Meals		513,600.00		514,000.00	400.00+			
51001002/22021002 Honorarium and Sitting Allowance		240,000.00		241,000.00	1,000.00+			
51001002/22021021 Special Days/Celebration		1,679,926.72		1,680,000.00	73.28+			
Sub-Total: Overhead		7,752,143.89		7,762,900.00	10,756.11+			
TOTAL RECURRENT EXPENDITURE	28,519,058.29	14,634,461.32		14,645,900.00	11,438.68+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
25005002 - PUBLIC SERVICE DEPARTMENT								
25005002/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
25005002/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	700,000.00
25005002/22020303 Newspapers			50,000.00	50,000.00	50,000.00+	50,000.00	60,000.00	60,000.00
25005002/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	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+	350,000.00	400,000.00	400,000.00
25005002/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	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+	300,000.00	300,000.00	300,000.00
25005002/22020405 Maintenance of Plants/Generators			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	300,000.00
25005002/22020406 Other Maintenance Services			350,000.00	350,000.00	350,000.00+	350,000.00	350,000.00	400,000.00
25005002/22020414 Maintenance of other infrastructure			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
25005002/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
25005002/22020801 Motor Vehicle Fuel Cost			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
25005002/22020803 Plant/Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
25005002/22021001 Refreshments & Meals			200,000.00	200,000.00	200,000.00+			
25005002/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+			
25005002/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+			
Sub-Total: Overhead			5,500,000.00	5,500,000.00	5,500,000.00+	4,850,000.00	5,160,000.00	5,260,000.00
TOTAL RECURRENT EXPENDITURE			5,500,000.00	5,500,000.00	5,500,000.00+	4,850,000.00	5,160,000.00	5,260,000.00
25006001 - STAFF DEVELOPMENT CENTER								
25006001/22020803 Plants/Generator Fuel Cost	698,500.00	600,056.50		600,080.00	23.50+			
25006001/22020901 Bank Charges (Other Than Interest)	5,082.35	636.90		680.00	43.10+			
Sub-Total: Overhead	703,582.35	600,693.40		600,760.00	66.60+			
TOTAL RECURRENT EXPENDITURE	703,582.35	600,693.40		600,760.00	66.60+			
40001001 - OFFICE OF THE STATE AUDITOR GENERAL								
40001001/21010101 Basic Salary	29,297,666.61	23,316,711.66	35,907,420.00	35,907,420.00	12,590,708.34+	34,883,770.00	36,105,160.00	38,351,210.00
40001001/21010103 Consolidated Revenue Fund Charges - Salaries			5,178,650.00	5,178,650.00	5,178,650.00+			
40001001/21020101 Housing/Rent Allowance	6,112,745.08	4,878,889.00	7,322,490.00	7,322,490.00	2,443,601.00+	7,012,020.00	7,502,150.00	7,690,790.00
40001001/21020102 Transport Allowance	2,134,200.00	1,674,200.00	1,762,600.00	1,762,600.00	88,400.00+	1,762,600.00	2,803,200.00	2,997,340.00
40001001/21020103 Meal Subsidy	921,900.00	731,700.00	814,800.00	814,800.00	83,100.00+	814,800.00	1,204,210.00	1,306,270.00
40001001/21020104 Utility Allowance	660,300.00	504,700.00	609,600.00	609,600.00	104,900.00+	609,600.00	870,300.00	901,460.00
40001001/21020105 Entertainment Allowance	39,690.00	22,680.00	55,200.00	55,200.00	32,520.00+	55,200.00	63,900.00	65,780.00
40001001/21020106 Leave Allowance	2,305,678.00	2,283,454.50	3,590,770.00	3,296,770.00	1,013,315.50+	3,590,770.00	3,850,350.00	3,901,300.00
40001001/21020107 Domestic Staff Allowance	658,008.00	303,696.00	1,214,800.00	1,214,800.00	911,104.00+	1,214,800.00	1,250,120.00	1,280,050.00
40001001/21020108 Shift Duty Allowance	84,943.06	107,842.37	225,750.00	225,750.00	117,907.63+	225,750.00	230,150.00	235,020.00
40001001/21020131 Arrears Allowance	252,124.00	293,350.46		294,000.00	649.54+			
40001001/21020138 Auditors Allowance	25,283.09	28,099.84	46,690.00	46,690.00	18,590.16+	46,690.00	48,080.00	48,300.00
40001001/21020144 Secretarial Allowance	1,410.00	300.00	1,440.00	1,440.00	1,140.00+	1,440.00	1,800.00	1,800.00
Total Personnel Cost	42,493,947.84	34,145,623.83	56,730,210.00	56,730,210.00	22,584,586.17+	50,217,440.00	53,929,420.00	56,779,320.00
40001001/22020101 Local Transport & Travel-Training	4,177,805.00	2,980,000.00	900,000.00	2,981,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
40001001/22020102 Local Transport & Travel-Others	2,013,920.00	2,387,480.00	1,500,000.00	2,387,500.00	20.00+	2,000,000.00	2,000,000.00	2,000,000.00
40001001/22020201 Electricity Charges	10,000.00						100,000.00	100,000.00
40001001/22020202 Telephone Charges	4,500.00	121,000.00	30,000.00	122,000.00	1,000.00+	100,000.00	100,000.00	100,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
40001001/22020206 Sewerage Charges		161,065.00	60,000.00	161,500.00	435.00+			
40001001/22020301 Office Stationeries/Computer Consumables	1,207,720.00	1,199,280.00	1,800,000.00	1,200,000.00	720.00+	900,000.00	900,000.00	900,000.00
40001001/22020302 Books			100,000.00	199,000.00	199,000.00+			
40001001/22020303 Newspapers			150,000.00	5,000.00	5,000.00+	100,000.00	100,000.00	100,000.00
40001001/22020305 Printing of Non Security Documents	8,152,500.00	8,451,200.00	8,000,000.00	8,452,300.00	1,100.00+	6,500,000.00	400,000.00	500,000.00
40001001/22020306 Printing of Security Document						400,000.00		
40001001/22020312 Service Materials	199,603.00	296,180.00		296,500.00	320.00+	200,000.00	200,000.00	200,000.00
40001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	867,550.00	1,944,700.00	500,000.00	1,945,000.00	300.00+	500,000.00	500,000.00	500,000.00
40001001/22020402 Maintenance of Office Furniture	236,700.00	736,000.00	150,000.00	737,000.00	1,000.00+	150,000.00	150,000.00	150,000.00
40001001/22020403 Maintenance of Office Building/Residential Qrts.	3,833,347.00	1,027,590.00	1,500,000.00	1,030,000.00	2,410.00+	500,000.00	500,000.00	500,000.00
40001001/22020404 Maintenance of Office IT Equipment	1,338,578.00	5,950,665.46	350,000.00	6,169,000.00	218,334.54+	650,000.00	650,000.00	650,000.00
40001001/22020405 Maintenance of Plants/Generators	32,900.00	283,800.00	200,000.00	284,000.00	200.00+	200,000.00	200,000.00	200,000.00
40001001/22020406 Other Maintenance Services	150,000.00	191,080.00	300,000.00	195,000.00	3,920.00+	150,000.00	150,000.00	150,000.00
40001001/22020415 Maintenance of other infrastructure			100,000.00	199,000.00	199,000.00+	100,000.00	100,000.00	100,000.00
40001001/22020501 Local Training	200,000.00	6,015,000.00	300,000.00	6,016,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
40001001/22020506 Seminar and Conferences		430,000.00		431,000.00	1,000.00+			
40001001/22020605 Cleaning & Fumigation Services	170,590.00	328,425.00	200,000.00	329,000.00	575.00+	250,000.00	250,000.00	250,000.00
40001001/22020701 Financial Consulting		40,000.00		41,000.00	1,000.00+			
40001001/22020710 Monitoring and evaluation			200,000.00	2,000.00	2,000.00+	300,000.00	300,000.00	300,000.00
40001001/22020801 Motor Vehicle Fuel Cost	125,757.00	223,647.00	700,000.00	250,000.00	26,353.00+	400,000.00	400,000.00	400,000.00
40001001/22020803 Plant/Generator Fuel Cost	144,064.40	277,765.00	300,000.00	300,000.00	22,235.00+	200,000.00	200,000.00	200,000.00
40001001/22020901 Bank Charges (Other Than Interest)	1,246.23	833.30	10,000.00	10,000.00	9,166.70+			
40001001/22021001 Refreshments & Meals	1,851,695.00	967,870.00	200,000.00	968,000.00	130.00+	200,000.00	200,000.00	200,000.00
40001001/22021002 Honorarium & Sitting Allowance	300,000.00		50,000.00	50,000.00	50,000.00+			
40001001/22021003 Publicity & Advertisements		100,000.00		101,000.00	1,000.00+			
40001001/22021004 Medical Expenses		10,000.00	100,000.00	100,000.00	90,000.00+			
40001001/22021006 Postages & Courier Services	51,900.00	19,500.00	150,000.00	150,000.00	130,500.00+			
40001001/22021007 Welfare Packages	520,000.00	641,416.49	500,000.00	642,000.00	583.51+	400,000.00	400,000.00	400,000.00
40001001/22021008 Subscription To Professional Bodies	478,000.00		300,000.00	300,000.00	300,000.00+	500,000.00	550,000.00	600,000.00
40001001/22021014 Annual Budget Expenses and Administration	47,000.00	653,000.00	100,000.00	654,000.00	1,000.00+	200,000.00	200,000.00	200,000.00
40001001/22021016 Servicom			200,000.00	11,000.00	11,000.00+	200,000.00	200,000.00	200,000.00
40001001/22021023 Final Accounts Preparation/Verification Expenses			1,000,000.00	2,995,000.00	2,995,000.00+			
Sub-Total: Overhead	26,115,375.63	35,437,497.25	19,950,000.00	39,713,800.00	4,276,302.75+	17,100,000.00	10,750,000.00	10,900,000.00
TOTAL RECURRENT EXPENDITURE	68,609,323.47	69,583,121.08	76,680,210.00	96,444,010.00	26,860,888.92+	67,317,440.00	64,679,420.00	67,679,320.00
40001002 - OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL								
40001002/21010101 Basic Salary	14,563,466.98	12,500,163.63	33,368,625.00	33,368,625.00	20,868,461.37+	34,665,780.00	38,955,421.00	39,007,865.00
40001002/21020101 Housing/Rent Allowance	4,876,662.01	2,746,749.00	6,266,376.00	6,266,376.00	3,519,627.00+	6,077,820.00	6,255,150.00	6,322,790.00
40001002/21020102 Transport Allowance	1,113,800.00	864,800.00	2,369,800.00	2,369,800.00	1,505,000.00+	2,762,600.00	2,803,200.00	2,997,340.00
40001002/21020103 Meal Subsidy	503,900.00	391,700.00	1,021,200.00	1,021,200.00	629,500.00+	814,800.00	1,204,210.00	1,306,270.00
40001002/21020104 Utility Allowance	336,800.00	259,100.00	666,000.00	567,000.00	307,900.00+	609,600.00	870,300.00	901,460.00
40001002/21020105 Entertainment Allowance	60,750.00	39,285.00	81,000.00	81,000.00	41,715.00+	55,200.00	63,900.00	65,780.00
40001002/21020106 Leave Allowance	1,156,210.40	1,399,451.00	3,336,867.00	3,153,867.00	1,754,416.00+	3,590,770.00	3,850,350.00	3,901,300.00
40001002/21020107 Domestic Staff Allowance	1,138,860.00	797,202.00	614,800.00	797,800.00	598.00+	814,800.00	950,120.00	980,050.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
40001002/21020108 Shift Duty Allowance						225,750.00	230,150.00	235,020.00
40001002/21020131 Arrears Allowance	382,101.88	98,499.29		99,000.00	500.71+			
40001002/21020138 Auditor's Allowance	12,833.10	9,166.50	33,500.00	33,500.00	24,333.50+	46,690.00	48,080.00	48,300.00
40001002/21020144 Secretarial Allowance						1,440.00	1,800.00	1,800.00
Total Personnel Cost	24,145,384.37	19,106,116.42	47,758,168.00	47,758,168.00	28,652,051.58+	49,665,250.00	55,232,681.00	55,767,975.00
40001002/22020101 Local Transport & Travel-Training	121,200.00		700,000.00	700,000.00	700,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
40001002/22020102 Local Transport & Travel-Others	72,547.96	232,700.00	8,000,000.00	8,000,000.00	7,767,300.00+	1,500,000.00	1,500,000.00	1,500,000.00
40001002/22020105 Hotel accomodation		30,000.00		31,000.00	1,000.00+			
40001002/22020202 Telephone Charges	524,250.00	13,000.00	100,000.00	69,000.00	56,000.00+	100,000.00	100,000.00	100,000.00
40001002/22020301 Office Stationeries/Computer Consumables	1,155,700.00	440,820.00	900,000.00	900,000.00	459,180.00+	900,000.00	900,000.00	900,000.00
40001002/22020302 Books	5,000.00	3,000.00		3,500.00	500.00+	400,000.00	400,000.00	400,000.00
40001002/22020303 Newspapers		31,600.00	100,000.00	100,000.00	68,400.00+	100,000.00	100,000.00	100,000.00
40001002/22020305 Printing of Non Security Document (Auditor General's Report)		4,800.00	2,000,000.00	2,000,000.00	1,995,200.00+	3,000,000.00	3,000,000.00	3,000,000.00
40001002/22020306 Printing of Security Document			150,000.00	150,000.00	150,000.00+	400,000.00	400,000.00	500,000.00
40001002/22020312 Service Materials		51,600.00	200,000.00	200,000.00	148,400.00+	200,000.00	200,000.00	200,000.00
40001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	73,800.00	360,650.00	500,000.00	500,000.00	139,350.00+	500,000.00	500,000.00	500,000.00
40001002/22020402 Maintenance of Office Furniture	10,750.00		150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,000.00
40001002/22020403 Maintenance of Office Building/Residential Qrts.	31,000.00	100,500.00	500,000.00	500,000.00	399,500.00+	500,000.00	500,000.00	500,000.00
40001002/22020404 Maintenance of Office IT Equipment		91,000.00	650,000.00	314,000.00	223,000.00+	650,000.00	650,000.00	650,000.00
40001002/22020405 Maintenance of Plants/Generators		230,100.00	200,000.00	505,000.00	274,900.00+	200,000.00	200,000.00	200,000.00
40001002/22020406 Other Maintenance Services	342,845.00	104,500.00	150,000.00	150,000.00	45,500.00+	150,000.00	150,000.00	150,000.00
40001002/22020415 Maitenace of other infrastructure			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
40001002/22020501 Local Training			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
40001002/22020605 Cleaning & Fumigation Services		105,400.00	250,000.00	250,000.00	144,600.00+	250,000.00	250,000.00	250,000.00
40001002/22020710 Monitoring and evaluation			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
40001002/22020801 Motor Vehicle Fuel Cost	21,077.98	341,930.00	400,000.00	400,000.00	58,070.00+	400,000.00	400,000.00	400,000.00
40001002/22020803 Plant/Generator Fuel Cost	159,440.00	148,350.00	200,000.00	200,000.00	51,650.00+	200,000.00	200,000.00	200,000.00
40001002/22020901 Bank Charges (Other than interest)	36,691.13	3,252.40		3,500.00	247.60+			
40001002/22021001 Refreshments & Meals		148,950.00	200,000.00	200,000.00	51,050.00+	200,000.00	200,000.00	200,000.00
40001002/22021002 Honorarium & Sitting Allowance		23,600.00		24,000.00	400.00+			
40001002/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
40001002/22021008 Subscription To Professional Bodies			150,000.00	150,000.00	150,000.00+	500,000.00	550,000.00	600,000.00
40001002/22021014 Annual Budget Expenses and Administration		35,000.00	200,000.00	200,000.00	165,000.00+	200,000.00	200,000.00	200,000.00
40001002/22021016 Servicom			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	2,554,302.07	2,500,752.40	17,000,000.00	17,000,000.00	14,499,247.60+	13,500,000.00	13,550,000.00	13,700,000.00
TOTAL RECURRENT EXPENDITURE	26,699,686.44	21,606,868.82	64,758,168.00	64,758,168.00	43,151,299.18+	63,165,250.00	68,782,681.00	69,467,975.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
47001001 - CIVIL SERVICE COMMISSION (CSC)								
47001001/21010101 Basic Salary	28,206,528.69	32,286,819.17	30,587,710.00	32,287,710.00	890.83+	30,587,710.00	31,912,450.00	32,211,830.00
47001001/21010103 Consolidated Revenue Fund Charges - Salaries			26,301,700.00	22,073,700.00	22,073,700.00+	26,301,700.00	26,301,700.00	26,301,700.00
47001001/21020101 Housing/Rent Allowance	9,015,731.43	6,458,325.00	6,297,390.00	6,467,390.00	9,065.00+	6,297,390.00	6,616,480.00	6,934,570.00
47001001/21020102 Transport Allowance	2,222,700.00	2,312,300.00	1,438,200.00	2,313,200.00	900.00+	1,438,200.00	1,734,560.00	1,992,450.00
47001001/21020103 Meal Subsidy	931,300.00	894,017.00	545,400.00	895,400.00	1,383.00+	545,400.00	582,130.00	611,280.00
47001001/21020104 Utility Allowance	652,000.00	675,700.00	618,400.00	676,400.00	700.00+	618,400.00	633,580.00	644,530.00
47001001/21020105 Entertainment Allowance	38,475.00	13,365.00	37,260.00	37,260.00	23,895.00+	37,260.00	37,830.00	38,961.00
47001001/21020106 Leave Allowance	2,186,493.60	3,126,320.20	3,045,580.00	3,126,580.00	259.80+	3,045,580.00	3,904,370.00	4,112,380.00
47001001/21020107 Domestic Staff Allowance	695,970.00	287,003.93	607,400.00	437,400.00	150,396.07+	607,400.00	607,400.00	607,400.00
47001001/21020108 Shift Allowance	107,517.50	88,820.62		89,000.00	179.38+			
47001001/21020111 Hazard Allowance	115,200.00	115,200.00		116,000.00	800.00+			
47001001/21020131 Arrears Allowance	390,109.35	958,063.00		959,000.00	937.00+			
Total Personnel Cost	44,562,025.57	47,215,933.92	69,479,040.00	69,479,040.00	22,263,106.08+	69,479,040.00	72,330,500.00	73,455,101.00
47001001/22020101 Local Transport & Travel-Training	20,000.00	2,576,760.00	2,000,000.00	2,577,000.00	240.00+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22020102 Local Transport & Travel-Others		95,000.00	4,000,000.00	100,000.00	5,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22020202 Telephone Charges	180,000.00	178,000.00		179,000.00	1,000.00+			
47001001/22020203 Internet Access Charges			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	200,000.00
47001001/22020205 Water Rate	12,000.00	55,000.00		56,000.00	1,000.00+			
47001001/22020301 Office Stationeries/Computer Consumables	18,712,367.43	10,627,000.00	2,500,000.00	10,628,000.00	1,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
47001001/22020302 Books	221,000.00	386,000.00	250,000.00	387,000.00	1,000.00+	250,000.00	250,000.00	300,000.00
47001001/22020303 Newspapers		30,000.00	250,000.00	31,000.00	1,000.00+	250,000.00	250,000.00	250,000.00
47001001/22020304 Magazines & Periodicals			300,000.00	590,000.00	590,000.00+	300,000.00	300,000.00	300,000.00
47001001/22020305 Printing of Non Security Documents	2,115,000.00	2,580,000.00	900,000.00	2,581,000.00	1,000.00+	900,000.00	900,000.00	1,000,000.00
47001001/22020306 Printing of Security Documents			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
47001001/22020309 Uniform & Other Clothing		5,500.00		6,000.00	500.00+			
47001001/22020312 Service Materials		200,000.00	300,000.00	200,500.00	500.00+	300,000.00	300,000.00	300,000.00
47001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,084,183.00	2,406,000.00	2,000,000.00	2,407,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22020402 Maintenance of Office Furniture	704,070.00	98,800.00	1,000,000.00	100,000.00	1,200.00+	1,000,000.00	1,000,000.00	1,000,000.00
47001001/22020403 Maintenance of Building Residential Qtrs	6,000.00	40,000.00	300,000.00	50,000.00	10,000.00+	300,000.00	300,000.00	400,000.00
47001001/22020404 Maintenance of Office /IT Equipments	68,000.00	364,000.00	100,000.00	365,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
47001001/22020405 Maintenance of Plant and Generators		19,000.00	250,000.00	20,000.00	1,000.00+	250,000.00	250,000.00	250,000.00
47001001/22020406 Other Maintenance Services	2,512,150.00	288,830.00	300,000.00	310,000.00	21,170.00+	300,000.00	300,000.00	300,000.00
47001001/22020501 Local Training	80,000.00	3,017,200.00	500,000.00	3,018,000.00	800.00+	500,000.00	500,000.00	500,000.00
47001001/22020504 Civil Service Examination			5,000,000.00	42,000.00	42,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
47001001/22020605 Cleaning & Fumigation Services			400,000.00	750,000.00	750,000.00+	400,000.00	400,000.00	500,000.00
47001001/22020801 Motor Vehicle Fuel Cost	3,937,118.00	4,320,000.00	2,000,000.00	4,321,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22020803 Plant/Generator Fuel Cost		181,250.00	350,000.00	350,000.00	168,750.00+	350,000.00	400,000.00	400,000.00
47001001/22020901 Bank Charges (Other than Interest)	907,030.00	101,402.47		102,500.00	1,097.53+			
47001001/22021001 Refreshments & Meals	3,050,545.00	3,260,000.00	800,000.00	3,261,000.00	1,000.00+	800,000.00	800,000.00	800,000.00
47001001/22021002 Honorarium & Sitting Allowance	1,671,400.00	210,000.00		211,000.00	1,000.00+	700,000.00	700,000.00	700,000.00
47001001/22021003 Publicity & Advertisements		233,500.00	600,000.00	600,000.00	366,500.00+	600,000.00	600,000.00	700,000.00
47001001/22021006 Postage & Courier Services	5,000.00	63,000.00		64,000.00	1,000.00+			
47001001/22021007 Welfare Packages		410,000.00		411,000.00	1,000.00+			
47001001/22021011 Recruitment and Appointment (Service Wide)			800,000.00	50,000.00	50,000.00+	4,000,000.00	4,000,000.00	4,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
47001001/22021012 Discipline and Appointment (State Wide)			700,000.00	50,000.00	50,000.00+	700,000.00	700,000.00	800,000.00
47001001/22021013 Promotion (Service Wide)		309,000.00	4,000,000.00	400,000.00	91,000.00+			
47001001/22021014 Annual Budget Expenses and Administration			500,000.00	50,000.00	50,000.00+			
47001001/22021014 Servicom			450,000.00	50,000.00	50,000.00+			
47001001/22021026 Common Services (Committee/Commissions)			600,000.00	50,000.00	50,000.00+			
Sub-Total: Overhead	36,285,863.43	32,055,242.47	31,800,000.00	34,568,000.00	2,512,757.53+	30,150,000.00	30,200,000.00	30,800,000.00
TOTAL RECURRENT EXPENDITURE	80,847,889.00	79,271,176.39	101,279,040.00	104,047,040.00	24,775,863.61+	99,629,040.00	102,530,500.00	104,255,101.00
47001002 - LOCAL GOVERNMENT SERVICE COMMISSION								
47001002/21010101 Basic Salary	7,692,627.00	11,574,215.33	10,571,736.00	11,576,736.00	2,520.67+	10,571,736.00	10,614,160.00	10,844,210.00
47001002/21010103 Consolidated Revenue Fund Charges - Salaries			18,818,280.00	17,165,280.00	17,165,280.00+	18,818,280.00	18,818,280.00	18,818,280.00
47001002/21020101 Housing/Rent Allowance	2,623,566.00	2,448,843.00	2,365,834.00	2,449,834.00	991.00+	2,365,834.00	2,532,350.00	2,711,930.00
47001002/21020102 Transport Allowance	616,100.00	815,100.00	478,200.00	815,200.00	100.00+	478,200.00	566,110.00	614,210.00
47001002/21020103 Meal Subsidy	256,600.00	348,900.00	210,300.00	349,300.00	400.00+	210,300.00	233,420.00	294,320.00
47001002/21020104 Utility Allowance	195,400.00	256,600.00	174,000.00	257,000.00	400.00+	174,000.00	190,140.00	200,120.00
47001002/21020105 Entertainment Allowance		4,590.00		5,000.00	410.00+			
47001002/21020106 Leave Allowance	813,934.20	1,019,324.40	1,057,147.00	1,022,147.00	2,822.60+	1,057,147.00	1,144,120.00	1,255,370.00
47001002/21020107 Domestic Staff Allowance		88,578.00	411,760.00	411,760.00	323,182.00+	411,760.00	462,020.00	482,140.00
47001002/21020131 Arrears Allowance	30,778.00	34,177.31		35,000.00	822.69+			
Total Personnel Cost	12,229,005.20	16,590,328.04	34,087,257.00	34,087,257.00	17,496,928.96+	34,087,257.00	34,560,600.00	35,220,580.00
47001002/22020101 Local Transport & Travel-Training			1,000,000.00	1,000,000.00	1,000,000.00+	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+	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+	200,000.00	200,000.00	250,000.00
47001002/22020206 Sewerage Charges			250,000.00	250,000.00	250,000.00+	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+	1,000,000.00	1,000,000.00	1,000,000.00
47001002/22020302 Books			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
47001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
47001002/22020402 Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
47001002/22020403 Maintenance of Office Building Residential Qtrs			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
47001002/22020404 Maintenance of office equipment			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	550,000.00
47001002/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
47001002/22020501 Local Training			1,500,000.00			1,500,000.00	1,700,000.00	1,800,000.00
47001002/22020605 Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
47001002/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
47001002/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	500,000.00
47001002/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
47001002/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	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+	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+	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	250,000.00	250,000.00+	250,000.00	300,000.00	300,000.00
Sub-Total: Overhead			10,150,000.00	8,650,000.00	8,650,000.00+	10,150,000.00	10,450,000.00	10,850,009.00
TOTAL RECURRENT EXPENDITURE	12,229,005.20	16,590,328.04	44,237,257.00	42,737,257.00	26,146,928.96+	44,237,257.00	45,010,600.00	46,070,589.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
48001001 - ENUGU STATE INDEPENDENT ELECTORIAL COMMISSION								
48001001/21010101 Basic Salary	30,058,100.26	48,344,746.88	55,019,913.00	51,019,913.00	2,675,166.12+	44,873,522.00	48,335,578.00	48,337,578.00
48001001/21010103 Consolidated Revenue Fund Charges - Salaries			46,803,720.00	31,620,720.00	31,620,720.00+			
48001001/21020101 Housing/Rent Allowance	5,388,224.76	8,274,310.00	5,990,397.00	8,490,397.00	216,087.00+	13,505,422.00	13,929,197.00	13,931,197.00
48001001/21020102 Transport Allowance	2,220,500.00	3,862,900.00	2,468,821.00	3,968,821.00	105,921.00+	3,983,600.00	4,234,098.00	4,336,094.00
48001001/21020103 Meal Subsidy	927,400.00	1,594,200.00	2,350,800.00	2,350,800.00	756,600.00+	1,740,600.00	2,638,734.00	2,640,734.00
48001001/21020104 Utility Allowance	652,000.00	1,170,500.00	845,600.00	1,170,600.00	100.00+	1,347,000.00	2,423,454.00	2,425,454.00
48001001/21020105 Entertainment Allowance	16,200.00	27,945.00		28,000.00	55.00+			
48001001/21020106 Leave Allowance	2,633,632.90	5,489,864.00	3,790,097.00	5,490,097.00	233.00+	6,921,044.00	7,268,401.00	7,270,401.00
48001001/21020107 Domestic Staff Allowance	316,350.00	582,084.00		600,000.00	17,916.00+	411,760.00	462,020.00	482,140.00
48001001/21020108 Shift Duty Allowance	39,327.01	29,990.04		30,000.00	9.96+			
48001001/21020131 Arrears Allowance	300,020.05	12,266,798.96		12,500,000.00	233,201.04+			
Total Personnel Cost	42,551,754.98	81,643,338.88	117,269,348.00	117,269,348.00	35,626,009.12+	72,782,948.00	79,291,482.00	79,423,598.00
48001001/22020101 Local Transport & Travel-Training	1,800,850.00	96,000.00	4,000,000.00	100,000.00	4,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
48001001/22020102 Local Transport & Travel-Others	32,338,724.00	8,842,000.00	4,000,000.00	8,900,000.00	58,000.00+	6,000,000.00	6,000,000.00	6,500,000.00
48001001/22020105 Hotel accomodation	4,774,800.00					1,500,000.00	1,500,000.00	1,500,000.00
48001001/22020201 Electricity Charges	234,400.00	215,319.43		216,000.00	680.57+	400,000.00	500,000.00	500,000.00
48001001/22020202 Telephone Charges	158,500.00	30,000.00	400,000.00	50,000.00	20,000.00+	400,000.00	500,000.00	500,000.00
48001001/22020203 Internet Access Charges	22,800.00		4,000,000.00	105,000.00	105,000.00+	200,000.00	300,000.00	300,000.00
48001001/22020204 Satellite Broadcasting Access Charges			200,000.00	11,000.00	11,000.00+	200,000.00	200,000.00	200,000.00
48001001/22020205 Water Rate			600,000.00	2,000.00	2,000.00+	600,000.00	600,000.00	600,000.00
48001001/22020206 Sewerage Charges			400,000.00	42,000.00	42,000.00+	400,000.00	500,000.00	500,000.00
48001001/22020301 Office Stationeries/Computer Consumables	104,678,400.00	2,404,800.00	6,000,000.00	2,500,000.00	95,200.00+	6,000,000.00	6,000,000.00	6,000,000.00
48001001/22020302 Books	26,375,000.00	58,000.00		59,000.00	1,000.00+			
48001001/22020303 Newspapers	1,232,000.00		200,000.00	2,000.00	2,000.00+	200,000.00	200,000.00	200,000.00
48001001/22020304 Magazines & Periodicals	78,800.00	129,400.00		130,000.00	600.00+			
48001001/22020305 Printing of Non Security Documents	3,570,200.00		400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
48001001/22020309 Uniforms & Other Clothing	92,500.00					1,500,000.00	1,500,000.00	1,500,000.00
48001001/22020312 Service Materials	12,207,000.00	344,900.00	1,000,000.00	350,000.00	5,100.00+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,385,800.00	360,700.00	2,000,000.00	370,000.00	9,300.00+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22020402 Maintenance of Office Furniture	3,496,270.00		400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
48001001/22020403 Maintenance of Office Building/Residential Qrts.	1,105,550.00	396,100.00	1,000,000.00	397,000.00	900.00+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22020404 Maintenance of Office IT Equipment	919,600.00	169,000.00	300,000.00	170,000.00	1,000.00+	300,000.00	300,000.00	400,000.00
48001001/22020405 Maintenance of Plants/Generators	827,000.00	115,000.00	400,000.00	400,000.00	285,000.00+	400,000.00	400,000.00	400,000.00
48001001/22020406 Other Maintenance Services	13,338,766.00	17,593,000.00	800,000.00	17,600,000.00	7,000.00+	800,000.00	800,000.00	800,000.00
48001001/22020414 Maitenance of other infrastructure			500,000.00	950,000.00	950,000.00+	500,000.00	500,000.00	500,000.00
48001001/22020501 Local Training			1,000,000.00	12,000.00	12,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22020601 Security Services	6,874,880.00	1,878,000.00	600,000.00	1,879,000.00	1,000.00+	600,000.00	600,000.00	600,000.00
48001001/22020605 Cleaning & Fumigation Services	208,900.00		400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
48001001/22020703 Legal Services	4,512,500.00		4,000,000.00	15,000.00	15,000.00+	4,000,000.00	2,000,000.00	2,000,000.00
48001001/22020709 Research & Studies		25,000.00		26,000.00	1,000.00+			
48001001/22020710 Monitoring and evaluation			1,200,000.00	50,000.00	50,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
48001001/22020801 Motor Vehicle Fuel Cost	3,113,399.15	2,410,430.00	1,600,000.00	2,411,000.00	570.00+	1,600,000.00	1,600,000.00	1,600,000.00
48001001/22020803 Plant/Generator Fuel Cost	1,271,300.00	944,150.00	600,000.00	945,000.00	850.00+	600,000.00	600,000.00	600,000.00
48001001/22020901 Bank Charges(Other Than Interest)	547,654.77	98,480.61	50,000.00	99,000.00	519.39+	50,000.00	50,000.00	50,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
48001001/22021001 Refreshments & Meals	6,082,205.00	375,200.57	1,000,000.00	1,000,000.00	624,799.43+	6,000,000.00	6,000,000.00	6,000,000.00
48001001/22021002 Honorarium & Sitting Allowance	82,779,000.00	2,968,000.00		2,969,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22021003 Publicity & Advertisements	14,327,100.00	167,500.00	1,200,000.00	170,000.00	2,500.00+	1,200,000.00	1,200,000.00	1,200,000.00
48001001/22021007 Welfare Packages	1,392,190.00	2,750,000.00	1,500,000.00	2,751,000.00	1,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/22021014 Annual Budget Expenses and Administration			200,000.00	5,000.00	5,000.00+	200,000.00	200,000.00	200,000.00
48001001/22021016 Servicom			200,000.00	4,000.00	4,000.00+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	330,746,088.92	42,370,980.61	40,150,000.00	45,190,000.00	2,819,019.39+	48,750,000.00	47,150,000.00	47,750,000.00
TOTAL RECURRENT EXPENDITURE	373,297,843.90	124,014,319.49	157,419,348.00	162,459,348.00	38,445,028.51+	121,532,948.00	126,441,482.00	127,173,598.00
63001001 - MINISTRY INTER MINISTERIAL AFFAIRS								
63001001/22020101 Local Transport & Travel-Training			400,000.00	750,000.00	750,000.00+	400,000.00	400,000.00	500,000.00
63001001/22020102 Local Transport & Travel-Others	125,000.00	156,000.00	3,600,000.00	200,000.00	44,000.00+	3,600,000.00	3,600,000.00	3,600,000.00
63001001/22020203 Internet Access Charges			250,000.00	20,000.00	20,000.00+	250,000.00	270,000.00	300,000.00
63001001/22020204 Satellite Broadcasting Access Charges			300,000.00	2,000.00	2,000.00+	300,000.00	350,000.00	400,000.00
63001001/22020206 Sewerage Charges			250,000.00	2,000.00	2,000.00+	250,000.00	280,000.00	300,000.00
63001001/22020301 Office Stationeries/Computer Consumables	519,550.00	617,000.00	2,300,000.00	700,000.00	83,000.00+	2,300,000.00	2,500,000.00	2,500,000.00
63001001/22020302 Books			200,000.00	2,000.00	2,000.00+	200,000.00	200,000.00	200,000.00
63001001/22020312 Service Materials	26,000.00	27,000.00		28,000.00	1,000.00+			
63001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	540,000.00	600,000.00	900,000.00	602,000.00	2,000.00+	900,000.00	900,000.00	1,000,000.00
63001001/22020402 Maintenance of Office Furniture			350,000.00	1,000.00	1,000.00+	350,000.00	400,000.00	400,000.00
63001001/22020404 Maintenance of Office IT Equipment	10,000.00		200,000.00	2,000.00	2,000.00+	200,000.00	200,000.00	200,000.00
63001001/22020405 Maintenance of Plants/Generators			220,000.00	5,000.00	5,000.00+	220,000.00	250,000.00	300,000.00
63001001/22020406 Other Maintenance Services	1,651,000.00	1,120,000.00		1,121,000.00	1,000.00+			
63001001/22020501 Local Training			202,000,000.00	1,000,000.00	1,000,000.00+	230,000,000.00	230,000,000.00	230,000,000.00
63001001/22020506 Seminar & Conferences		15,000.00		16,000.00	1,000.00+			
63001001/22020801 Motor Vehicle Fuel Cost	235,950,000.00	401,666,000.00	2,000,000.00	401,670,000.00	4,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
63001001/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
63001001/22020901 Bank Charges (Other than Interest)	534.50							
63001001/22021001 Refreshment & Meals	11,524,600.00	86,000.00		87,000.00	1,000.00+			
63001001/22021003 Publicity & Advertisement	22,000.00		850,000.00	20,000.00	20,000.00+	850,000.00	1,000,000.00	1,000,000.00
63001001/22021007 Welfare Packages			350,000.00	20,000.00	20,000.00+	350,000.00	400,000.00	400,000.00
63001001/22021014 Annual Budget Expenses & Administration	31,240.00	32,000.00	180,000.00	33,000.00	1,000.00+	180,000.00	180,000.00	180,000.00
Sub-Total: Overhead	250,399,924.50	404,319,000.00	214,650,000.00	406,581,000.00	2,262,000.00+	242,650,000.00	243,230,000.00	243,580,000.00
TOTAL RECURRENT EXPENDITURE	250,399,924.50	404,319,000.00	214,650,000.00	406,581,000.00	2,262,000.00+	242,650,000.00	243,230,000.00	243,580,000.00
66001001 - MINISTRY OF HUMAN DEVT. & POVERTY REDUCTION								
66001001/21010101 Basic Salary	19,777,941.35	15,180,081.63	27,626,740.00	27,626,740.00	12,446,658.37+	27,626,740.00	29,839,330.00	29,839,330.00
66001001/21010103 Consolidated Revenue Fund Charges - Salaries			10,728,150.00	10,728,150.00	10,728,150.00+	10,728,150.00	10,728,150.00	10,728,150.00
66001001/21020101 Housing/Rent Allowance	7,083,206.07	3,053,499.00	5,074,982.00	4,742,982.00	1,689,483.00+	5,074,982.00	11,442,340.00	11,442,340.00
66001001/21020102 Transport Allowance	1,563,000.00	1,136,000.00	1,394,540.00	1,394,540.00	258,540.00+	1,394,540.00	5,113,280.00	5,113,280.00
66001001/21020103 Meal Subsidy	686,100.00	484,200.00	631,200.00	631,200.00	147,000.00+	631,200.00	904,320.00	904,320.00
66001001/21020104 Utility Allowance	498,900.00	336,400.00	470,400.00	410,400.00	74,000.00+	470,400.00	1,444,290.00	1,444,290.00
66001001/21020105 Entertainment Allowance	64,935.00	58,320.00		60,000.00	1,680.00+			
66001001/21020106 Leave Allowance	1,752,197.36	1,572,375.60	2,755,580.00	2,755,580.00	1,183,204.40+	2,755,580.00	3,552,780.00	3,552,780.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
66001001/21020107	Domestic Staff Allowance	1,240,092.00	1,214,784.00	1,214,800.00	1,214,800.00	16.00+	1,214,800.00	621,366.00	621,366.00
66001001/21020131	Arrears Allowance	732,988.00	331,248.00		332,000.00	752.00+			
Total Personnel Cost		33,399,359.78	23,366,908.23	49,896,392.00	49,896,392.00	26,529,483.77+	49,896,392.00	63,645,856.00	63,645,856.00
66001001/22020101	Local Transport & Travel-Training		2,900,800.00	2,000,000.00	2,901,000.00	200.00+	2,000,000.00	2,000,000.00	2,000,000.00
66001001/22020102	Local Transport & Travel-Others	2,321,950.00	493,600.00	1,000,000.00	494,000.00	400.00+	1,000,000.00	1,000,000.00	1,000,000.00
66001001/22020104	International Transport & Travel-Others		950,000.00		951,000.00	1,000.00+			
66001001/22020202	Telephone Charges	24,000.00	305,000.00		306,000.00	1,000.00+			
66001001/22020203	Internet Access Charges	41,000.00							
66001001/22020205	Water Rate	7,000.00	8,000.00	300,000.00	10,000.00	2,000.00+	300,000.00	300,000.00	300,000.00
66001001/22020301	Office Stationeries/Computer Consumables	1,171,300.00	607,600.00	1,000,000.00	608,000.00	400.00+	1,000,000.00	1,000,000.00	1,000,000.00
66001001/22020303	Newspapers			100,000.00	199,000.00	199,000.00+	100,000.00	100,000.00	391,670.00
66001001/22020305	Printing of Non Security Documents			400,000.00	798,000.00	798,000.00+	400,000.00	500,000.00	500,000.00
66001001/22020306	Printing of Security Documents	58,550.00	81,000.00		82,000.00	1,000.00+			
66001001/22020312	Service Materials			700,000.00	11,000.00	11,000.00+	700,000.00	700,000.00	700,000.00
66001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	373,500.00	83,000.00	800,000.00	800,000.00	717,000.00+	800,000.00	800,000.00	800,000.00
66001001/22020402	Maintenance of Office Furniture		10,000.00	400,000.00	20,000.00	10,000.00+	400,000.00	500,000.00	500,000.00
66001001/22020404	Maintenance of Office IT Equipment		256,000.00	350,000.00	257,000.00	1,000.00+	350,000.00	400,000.00	400,000.00
66001001/22020405	Maintenance of Plants/Generators			200,000.00	11,000.00	11,000.00+	200,000.00	200,000.00	200,000.00
66001001/22020406	Other Maintenance Services			400,000.00	41,000.00	41,000.00+	400,000.00	400,000.00	500,000.00
66001001/22020501	Local Training			15,000,000.00	200,000.00	200,000.00+	15,000,000.00	15,000,000.00	15,000,000.00
66001001/22020506	Seminar and Conferences			600,000.00	11,000.00	11,000.00+	600,000.00	600,000.00	600,000.00
66001001/22020605	Cleaning & Fumigation Services	114,600.00	39,000.00		40,000.00	1,000.00+			
66001001/22020710	Monitoring & Evaluation	405,000.00		400,000.00	2,000.00	2,000.00+	400,000.00	500,000.00	500,000.00
66001001/22020801	Motor Vehicle Fuel Cost	1,921,800.00	1,497,000.00	800,000.00	1,498,000.00	1,000.00+	800,000.00	800,000.00	800,000.00
66001001/22020803	Plant/Generator Fuel Cost		18,500.00	400,000.00	20,000.00	1,500.00+	400,000.00	400,000.00	500,000.00
66001001/22020901	Bank Charges(Other Than Interest)		9,367.84	50,000.00	10,000.00	632.16+	50,000.00	50,000.00	50,000.00
66001001/22021001	Refreshments & Meals	70,300.00	121,200.00	300,000.00	123,000.00	1,800.00+	300,000.00	300,000.00	300,000.00
66001001/22021003	Publicity & Advertisements			500,000.00	2,000.00	2,000.00+	500,000.00	500,000.00	500,000.00
66001001/22021007	Welfare Packages	750,000.00		500,000.00	1,000.00	1,000.00+	500,000.00	500,000.00	600,000.00
66001001/22021014	Annual Budget Expenses and Administration			200,000.00	2,000.00	2,000.00+	200,000.00	200,000.00	200,000.00
66001001/22021021	Special Days/Celebrations		25,000,000.00	500,000.00	25,001,000.00	1,000.00+	500,000.00	500,000.00	600,000.00
Sub-Total: Overhead		7,259,000.00	32,380,067.84	26,900,000.00	34,399,000.00	2,018,932.16+	26,900,000.00	27,250,000.00	27,941,670.00
TOTAL RECURRENT EXPENDITURE		40,658,359.78	55,746,976.07	76,796,392.00	84,295,392.00	28,548,415.93+	76,796,392.00	90,895,856.00	91,587,526.00
15001001 - MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
15001001/21010101	Basic Salary	166,956,626.00	173,914,446.47	254,253,964.00	174,014,446.00	99,999.53+	253,253,964.00	256,506,730.00	256,506,730.00
15001001/21020101	Housing/ Rent Allowance	69,494,922.37	34,625,823.62	41,270,329.00	36,270,329.00	1,644,505.38+	41,270,329.00	42,330,260.00	42,330,260.00
15001001/21020102	Transport Allowance	12,537,166.00	23,821,378.40	10,184,210.00	23,884,210.00	62,831.60+	10,184,210.00	10,212,420.00	10,212,420.00
15001001/21020103	Meal Subsidy	5,625,000.00	9,304,848.22	5,692,310.00	9,392,310.00	87,461.78+	5,692,310.00	5,980,433.00	5,980,433.00
15001001/21020104	Utility Allowance	2,286,976.80	5,447,881.16	3,242,380.00	5,742,380.00	294,498.84+	3,242,380.00	3,544,670.00	3,544,670.00
15001001/21020105	Entertainment Allowance	712,980.00	674,415.00	701,532.00	701,532.00	27,117.00+	701,532.00		
15001001/21020106	Leave Allowance	10,251,002.70	18,101,083.50	22,346,577.00	18,646,577.00	545,493.50+	22,346,577.00		
15001001/21020107	Domestic Staff Allowance	14,729,256.00	15,510,741.70	10,616,709.00	15,616,709.00	105,967.30+	10,616,709.00		
15001001/21020108	Shift Allowance	8,822,687.04	6,901,519.54	5,446,943.00	6,946,943.00	45,423.46+	5,446,943.00		

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
15001001/21020109	Call Duty Allowance	13,118,741.40	11,152,910.80	9,961,593.00	11,161,593.00	8,682.20+	9,961,593.00		
15001001/21020110	Clinical Duty Allowance	1,658,530.60	277,856.40	1,244,114.00	1,244,114.00	966,257.60+	1,244,114.00		
15001001/21020111	Hazard Allowance	9,088,772.97	9,668,266.12	2,016,000.00	10,016,000.00	347,733.88+	2,016,000.00	2,016,000.00	2,016,000.00
15001001/21020112	Rural Posting Allowance	192,306.00	18,270.00	140,790.00	140,790.00	122,520.00+	140,790.00	140,790.00	140,790.00
15001001/21020113	Teaching Allowance	7,567,500.00	2,734,750.00		2,800,000.00	65,250.00+			
15001001/21020114	Admin Allowance	773,893.00	668,081.50	765,030.00	765,030.00	96,948.50+	765,030.00	765,030.00	765,030.00
15001001/21020117	Inducement Allowance	306,620.78							
15001001/21020125	Inducement Allowance	3,483,804.88	2,731,746.16	2,690,610.00	2,732,610.00	863.84+	2,690,610.00	2,690,610.00	2,690,610.00
15001001/21020126	Journal Allowance	160,471.60	21,875.00	271,130.00	271,130.00	249,255.00+	271,130.00	271,130.00	271,130.00
15001001/21020131	Arrears Allowance	8,729,084.42	13,251,209.77	14,672,657.00	14,672,657.00	1,421,447.23+	14,672,657.00	14,672,657.00	14,672,657.00
15001001/21020132	Professional Duty Allowance	118,578.00	306,836.78		307,000.00	163.22+			
15001001/21020144	Secretarial Allowance			240.00	240.00	240.00+	1,000,240.00	240.00	
15001001/22020146	Newspaper Allowance	25,308.00	1,023,401.00		1,100,000.00	76,599.00+			
Total Personnel Cost		336,640,228.56	330,157,341.14	385,517,118.00	336,426,600.00	6,269,258.86+	385,517,118.00	339,130,970.00	339,130,730.00
15001001/22020101	Local Transport & Travel-Training			800,000.00	2,000.00	2,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22020102	Local Transport & Travel-Others	12,240,310.00	12,395,432.00	7,000,000.00	12,396,000.00	568.00+	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
15001001/22020104	International Transport & Travel-Others	5,649,000.00		5,000,000.00	11,000.00	11,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/22020105	Hotel accomodation		8,000.00		9,000.00	1,000.00+			
15001001/22020201	Electricity Charges		120,000.00		121,000.00	1,000.00+			
15001001/22020203	Internet Access Charges			1,000,000.00	11,000.00	11,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020204	Satellite Broadcasting Access Charges			200,000.00	2,000.00	2,000.00+	400,000.00	400,000.00	500,000.00
15001001/22020205	Water Rates	833,500.00	78,000.00	200,000.00	80,000.00	2,000.00+	400,000.00	400,000.00	400,000.00
15001001/22020206	Sewerage Charges			200,000.00	2,000.00	2,000.00+	200,000.00	200,000.00	200,000.00
15001001/22020301	Office Stationeries/Computer Consumables	8,423,214.00	1,978,300.00	4,000,000.00	1,980,000.00	1,700.00+	4,000,000.00	4,000,000.00	4,000,000.00
15001001/22020302	Books			1,000,000.00	2,000.00	2,000.00+	300,000.00	300,000.00	300,000.00
15001001/22020303	Newspapers	12,500.00		100,000.00	1,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
15001001/22020307	Drugs & Medical Supplies		894,200.00		895,000.00	800.00+			
15001001/22020312	Service Materials			500,000.00	2,000.00	2,000.00+	500,000.00	500,000.00	500,000.00
15001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	145,000.00	134,000.00		135,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/22020402	Maintenance of Office Furniture	193,000.00	600.00	100,000.00	1,000.00	400.00+	100,000.00	100,000.00	100,000.00
15001001/22020404	Maintenance of Office/IT Equipment	935,432.00	2,236,005.00	800,000.00	2,237,000.00	995.00+	800,000.00	800,000.00	800,000.00
15001001/22020405	Maintenance of Plants/Generators	377,300.00	45,000.00	100,000.00	100,000.00	55,000.00+	100,000.00	100,000.00	100,000.00
15001001/22020406	Other Maintenance Services		19,100.00	1,000,000.00	1,000,000.00	980,900.00+	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	375,000.00+	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+	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+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020605	Cleaning & Fumigation Services			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
15001001/22020703	Legal Services		8,000.00		9,000.00	1,000.00+			
15001001/22020707	Agricultural Consulting	95,564,232.32	9,744,630.00	1,200,000.00	9,745,000.00	370.00+	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+	100,000.00	100,000.00	100,000.00
15001001/22020801	Motor Vehicle Fuel Cost	429,820.00	6,227,970.00	1,700,000.00	6,300,000.00	72,030.00+	3,000,000.00	3,000,000.00	3,000,000.00
15001001/22020802	Other Transport Equipment Fuel Cost			100,000.00	100,000.00	100,000.00+	300,000.00	300,000.00	300,000.00
15001001/22020803	Plant/Generator Fuel Cost	537,250.00	40,000.00	500,000.00	500,000.00	460,000.00+	500,000.00	500,000.00	500,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
15001001/22020901 Bank Charges (Other Than interest)	15,634.00	11,614.00	100,000.00	100,000.00	88,386.00+	100,000.00	100,000.00	100,000.00
15001001/22020902 Insurance Premium (agriculture for all farmers)	132.00		500,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/22021001 Refreshment & Meals	674,000.00	538,400.00		539,000.00	600.00+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22021003 Publicity & Advertisements	217,500.00	180,950.00	1,000,000.00	200,000.00	19,050.00+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22021007 Welfare Packages		120,000.00	1,800,000.00	200,000.00	80,000.00+	2,000,000.00	2,000,000.00	2,500,000.00
15001001/22021008 Subscription To Professional Bodies			500,000.00	42,000.00	42,000.00+	500,000.00	500,000.00	500,000.00
15001001/22021014 Annual Budget Expenses and Administration			500,000.00	10,000.00	10,000.00+	500,000.00	500,000.00	500,000.00
15001001/22021016 Servicom			500,000.00	42,000.00	42,000.00+	500,000.00	500,000.00	500,000.00
15001001/22021019 Medical Expenses - International		4,000.00		5,000.00	1,000.00+			
15001001/22021021 Special Days/Celebrations			700,000.00	50,000.00	50,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
Sub-Total: Overhead	126,247,824.32	35,909,201.00	35,000,000.00	41,229,000.00	5,319,799.00+	97,200,000.00	97,200,000.00	97,800,000.00
TOTAL RECURRENT EXPENDITURE	462,888,052.88	366,066,542.14	420,517,118.00	377,655,600.00	11,589,057.86+	482,717,118.00	436,330,970.00	436,930,730.00
15026001 - ENUGU STATE POLYTECHNIC IWOLLO								
17018001/21010101 Basic Salary	198,425,034.92	208,168,765.25	293,000,000.00	208,268,765.00	99,999.75+	447,319,365.00		
17018001/21010102 Overtime Payments	2,940,016.63	1,303,399.17		1,500,000.00	196,600.83+			
17018001/21020101 Housing/ Rent Allowance	153,263.20	11,608,005.73		11,700,000.00	91,994.27+			
17018001/21020102 Transport Allowance	6,884,031.90	8,505,968.70		8,600,000.00	94,031.30+			
17018001/21020105 Entertainment Allowance	1,404,394.73	1,813,429.88		1,900,000.00	86,570.12+			
17018001/21020107 Domestic Staff Allowance	12,570,851.20	14,714,592.75		15,000,000.00	285,407.25+			
17018001/21020109 Call Duties Allowance		944,190.00		945,000.00	810.00+			
17018001/21020111 Hazard Allowance		71,078.00		72,000.00	922.00+			
17018001/21020113 Teaching Allowance		138,685.00		139,000.00	315.00+			
17018001/21020131 Allowance Arears		2.00		3.00	1.00+			
17018001/21020204 Employer's Compensation's Fund	1,404,394.73	1,813,429.88		1,900,000.00	86,570.12+			
Total Personnel Cost	223,781,987.31	249,081,546.36	293,000,000.00	250,024,768.00	943,221.64+	447,319,365.00		
17018001/22020101 Local Transport & Travel-Training	1,488,600.00	32,363,460.77	2,000,000.00	32,364,000.00	539.23+	2,000,000.00	2,000,000.00	2,000,000.00
17018001/22020102 Local Transport & Travel-Others	4,706,788.68	691,316.00	20,000,000.00	700,000.00	8,684.00+	20,000,000.00	20,000,000.00	20,000,000.00
17018001/22020103 International Transport & Travel-Training			4,000,000.00	11,000.00	11,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
17018001/22020104 International Transport & Travel-Others	12,819,650.00	160,000.00	500,000.00	500,000.00	340,000.00+	500,000.00	500,000.00	500,000.00
17018001/22020105 Hotel accomodation	4,598,100.00	946,000.00	1,500,000.00	1,500,000.00	554,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
17018001/22020201 Electricity Charges	625,670.58	48,000.00	600,000.00	600,000.00	552,000.00+	600,000.00	600,000.00	600,000.00
17018001/22020202 Telephone Charges	2,021,800.00	560,000.00	800,000.00	800,000.00	240,000.00+	800,000.00	800,000.00	800,000.00
17018001/22020203 Internet Access Charges	815,850.00	240,000.00	400,000.00	400,000.00	160,000.00+	400,000.00	400,000.00	400,000.00
17018001/22020205 Water Rates	790,000.00	160,000.00	1,200,000.00	200,000.00	40,000.00+	1,200,000.00	1,400,000.00	1,400,000.00
17018001/22020206 Sewerage Charges			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
17018001/22020301 Office Stationeries/Computer Consumables	14,214,360.00	184,650.00	20,000,000.00	200,000.00	15,350.00+	20,000,000.00	22,000,000.00	22,000,000.00
17018001/22020302 Books	2,103,351.63		5,000,000.00	11,000.00	11,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
17018001/22020305 Printing of Non Security Documents	1,884,640.00	156,200.00	1,200,000.00	200,000.00	43,800.00+	1,200,000.00	1,200,000.00	1,200,000.00
17018001/22020306 Printing of Security Documents (Printing of answer scripts)	99,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17018001/22020307 Drugs & Medical Supplies			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
17018001/22020309 Uniforms & Other Clothing	400,000.00	400,000.00	200,000.00	401,000.00	1,000.00+	200,000.00	200,000.00	200,000.00
17018001/22020310 Teaching aids/ Instruction Materials (Accreditation expenses)	7,269,100.00		5,000,000.00	11,000.00	11,000.00+	5,000,000.00	5,000,000.00	5,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
17018001/22020312 Service Materials	335,040.00	400,000.00	500,000.00	500,000.00	100,000.00+	500,000.00	500,000.00	500,000.00
17018001/22020313 Chemical and Reagents	89,800.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,769,709.00	321,500.00	5,000,000.00	400,000.00	78,500.00+	5,000,000.00		
17018001/22020402 Maintenance of Office Furniture	14,000.00		600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
17018001/22020403 Maintenance of Office Building Residential Qtrs (Hostel Buil			15,000,000.00	11,000.00	11,000.00+	15,000,000.00	15,000,000.00	15,000,000.00
17018001/22020404 Maintenance of Office / IT Equipments	1,866,800.00		1,200,000.00	100,000.00	100,000.00+	1,200,000.00	1,400,000.00	1,400,000.00
17018001/22020405 Maintenance of Plants/Generators	138,050.00	61,900.00	200,000.00	200,000.00	138,100.00+	200,000.00	200,000.00	200,000.00
17018001/22020406 Other Maintenance Services	417,000.00	1,433,300.00	2,000,000.00	2,000,000.00	566,700.00+	2,000,000.00	2,200,000.00	2,500,000.00
17018001/22020414 Maintenance of other infrastructure		7,041,120.00	2,000,000.00	7,042,000.00	880.00+	2,000,000.00	2,200,000.00	2,200,000.00
17018001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22020506 Seminar and Conferences	1,253,500.00	930,750.00	3,500,000.00	3,500,000.00	2,569,250.00+	3,500,000.00	3,600,000.00	3,600,000.00
17018001/22020601 Security Services	15,601,019.33	15,368,305.50	6,000,000.00	15,369,000.00	694.50+	6,000,000.00	6,000,000.00	6,000,000.00
17018001/22020603 Residential Rent	47,779,999.25	5,435,627.74		5,436,000.00	372.26+			
17018001/22020605 Cleaning & Fumigation Services	810,900.00		1,000,000.00	1,000,000.00	1,000,000.00+	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+	1,200,000.00	1,200,000.00	1,200,000.00
17018001/22020703 Legal Services	1,100,000.00	9,851,000.00	800,000.00	9,852,000.00	1,000.00+	800,000.00	800,000.00	800,000.00
17018001/22020705 Surveying Services	950,000.00							
17018001/22020707 Agricultural Consulting		304,000.00	33,000,000.00	400,000.00	96,000.00+	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+	600,000.00	600,000.00	600,000.00
17018001/22020710 Monitoring and evaluation	400,000.00		800,000.00	50,000.00	50,000.00+	800,000.00	800,000.00	800,000.00
17018001/22020711 Other Consulting Services	140,000.00							
17018001/22020801 Motor Vehicle Fuel Cost	183,600.00	20,000.00	300,000.00	300,000.00	280,000.00+	300,000.00	300,000.00	300,000.00
17018001/22020802 Other Transport Equipment Fuel Cost	699,500.00	79,800.00	500,000.00	500,000.00	420,200.00+	500,000.00	500,000.00	500,000.00
17018001/22020803 Plant/Generator Fuel Cost	5,643,300.00	1,402,300.00	2,500,000.00	1,404,000.00	1,700.00+	2,500,000.00	2,500,000.00	2,500,000.00
17018001/22020806 Cooking Gas/Fuel Cost	847,820.00	158,400.00		159,000.00	600.00+			
17018001/22020901 Bank Charges (Other than Interest)		252,188.79		253,000.00	811.21+			
17018001/22020902 Insurance Premium		40,000.00		41,000.00	1,000.00+			
17018001/22021001 Refreshment & Meals	1,840,975.00	258,170.00	1,000,000.00	1,000,000.00	741,830.00+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22021002 Honorarium & Sitting Allowance (Adjunct lecture honorarium)	5,964,000.00	12,621,403.00	5,000,000.00	12,622,000.00	597.00+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22021003 Publicity & Advertisements	1,909,695.25	448,000.00	1,500,000.00	500,000.00	52,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
17018001/22021004 Medical Expenses	3,111,110.00	250,000.00		251,000.00	1,000.00+			
17018001/22021007 Welfare Packages	2,397,260.00	345,000.00	15,000,000.00	350,000.00	5,000.00+	15,000,000.00	15,000,000.00	15,000,000.00
17018001/22021009 Sporting Activities (Inter & IntraCollege games)			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
17018001/22021014 Annual Budget Expenses & Administration		2,322,800.00		2,323,000.00	200.00+			
17018001/22021021 Special Days/Celebrations (matriculation ceremony)	7,871,895.93	6,719,713.26	5,000,000.00	6,720,000.00	286.74+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22021022 Donations		207,000.00		208,000.00	1,000.00+			
17018001/22021026 Common Services (Committee/Commissions)	4,319,393.58	2,899,800.00	5,500,000.00	2,900,000.00	200.00+	5,500,000.00	6,000,000.00	6,000,000.00
17018001/22030103 Refurbishment Advances		68,695,750.00		68,696,000.00	250.00+			
Sub-Total: Overhead	162,291,278.23	173,777,455.06	176,000,000.00	188,285,000.00	14,507,544.94+	176,000,000.00	174,400,000.00	174,700,000.00
TOTAL RECURRENT EXPENDITURE	386,073,265.54	422,859,001.42	469,000,000.00	438,309,768.00	15,450,766.58+	623,319,365.00	174,400,000.00	174,700,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
15026002 - VETERINARY SCHOOL ACHI								
15026002/22020101 Local Transport & Travel-Training	63,000.00	70,007.00		71,000.00	993.00+			
15026002/22020102 Local Transport & Travel-Others		7,000.00	500,000.00	58,000.00	51,000.00+	500,000.00	500,000.00	500,000.00
15026002/22020301 Office Stationeries/Computer Consumables	630,000.00	770,070.00	400,000.00	771,000.00	930.00+	600,000.00	600,000.00	600,000.00
15026002/22020401 Maintenance of Motor Vehicles/Transport Equipment	207,000.00	253,023.00	400,000.00	400,000.00	146,977.00+	400,000.00	400,000.00	400,000.00
15026002/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
15026002/22020403 Maintenance of Office Building/Residential Qrts.			400,000.00	400,000.00	400,000.00+	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+	200,000.00	200,000.00	200,000.00
15026002/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
15026002/22020406 Other Maintenance Services			100,000.00	100,000.00	100,000.00+	100,000.00	400,000.00	400,000.00
15026002/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
15026002/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	900,000.00	1,100,100.00	3,100,000.00	3,100,000.00	1,999,900.00+	3,600,000.00	3,900,000.00	3,900,000.00
TOTAL RECURRENT EXPENDITURE	900,000.00	1,100,100.00	3,100,000.00	3,100,000.00	1,999,900.00+	3,600,000.00	3,900,000.00	3,900,000.00
15102001 - ENUGU STATE AGRIC DEVT. PROGRAMME (ENADEP)								
15102001/22020101 Local Transport & Travel-Training			700,000.00	700,000.00	700,000.00+	700,000.00	800,000.00	800,000.00
15102001/22020102 Local Transport & Travel-Others	295,500.00	300,000.00	1,000,000.00	1,000,000.00	700,000.00+	800,000.00	800,000.00	1,000,000.00
15102001/22020301 Office Stationeries/Computer Consumables	369,500.00	333,000.00	500,000.00	500,000.00	167,000.00+	500,000.00	500,000.00	500,000.00
15102001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
15102001/22020305 Printing of Non Security Documents	4,000.00							
15102001/22020312 Service Materials	3,000.00		600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
15102001/22020401 Maintenance of Motor Vehicles/Transport Equipment	12,000.00	28,000.00	550,000.00	550,000.00	522,000.00+	550,000.00	600,000.00	600,000.00
15102001/22020402 Maintenance of Office Furniture			450,000.00	450,000.00	450,000.00+	450,000.00	500,000.00	500,000.00
15102001/22020403 Maintenance of Office Building/Residential Qrts.			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
15102001/22020404 Maintenance of Office IT Equipment	11,350.00	3,000.00	300,000.00	300,000.00	297,000.00+	300,000.00	300,000.00	300,000.00
15102001/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
15102001/22020406 Other Maintenance Services	20,000.00	3,000.00	600,000.00	600,000.00	597,000.00+	600,000.00	600,000.00	600,000.00
15102001/22020414 Maintenance of other infrastructure			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
15102001/22020501 Local Training		622,000.00	1,000,000.00	1,000,000.00	378,000.00+	800,000.00	1,000,000.00	1,000,000.00
15102001/22020605 Cleaning & Fumigation Services			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
15102001/22020707 Agricultural Consulting			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
15102001/22020710 Monitoring and evaluation	18,000.00		800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
15102001/22020801 Motor Vehicle Fuel Cost	444,650.00	323,500.00	800,000.00	786,000.00	462,500.00+	800,000.00	800,000.00	800,000.00
15102001/22020803 Plant/Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
15102001/22020901 BANK CHARGES (Other than Interest)	24,205.98	3,056.07		4,000.00	943.93+			
15102001/22021001 Refreshments & Meals		209,000.00	200,000.00	210,000.00	1,000.00+	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	300,000.00	300,000.00
Sub-Total: Overhead	1,202,205.98	1,824,556.07	11,300,000.00	11,300,000.00	9,475,443.93+	10,900,000.00	11,400,000.00	11,600,000.00
TOTAL RECURRENT EXPENDITURE	1,202,205.98	1,824,556.07	11,300,000.00	11,300,000.00	9,475,443.93+	10,900,000.00	11,400,000.00	11,600,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
15109001 - FORESTRY COMMISSION								
15109001/21010101 Basic Salary	18,078,138.00	20,525,441.00	21,032,900.00	20,572,900.00	47,459.00+	21,315,600.00	21,032,900.00	21,032,900.00
15109001/21020101 Housing/Rent Allowance	5,860,793.00	4,498,783.00	4,578,980.00	4,578,980.00	80,197.00+	4,742,470.00	4,578,980.00	4,578,980.00
15109001/21020102 Transport Allowance	1,381,700.00	1,421,300.00	1,455,000.00	1,455,000.00	33,700.00+	923,400.00	1,455,000.00	1,455,000.00
15109001/21020103 Meal Subsidy	593,800.00	612,900.00	627,600.00	627,600.00	14,700.00+	416,400.00	627,600.00	627,600.00
15109001/21020104 Utility Allowance	425,500.00	434,700.00	450,000.00	450,000.00	15,300.00+	375,600.00	450,000.00	450,000.00
15109001/21020105 Entertainment Allowance	62,100.00	92,205.00		93,000.00	795.00+			
15109001/21020106 leave allowances	1,716,828.00	1,953,786.20	2,105,160.00	2,105,160.00	151,373.80+	2,131,560.00	2,105,160.00	2,105,160.00
15109001/21020107 Domestic Staff Allowance	1,075,590.00	1,632,366.00	1,907,780.00	1,814,780.00	182,414.00+	1,893,000.00	1,907,780.00	1,907,780.00
15109001/21020131 Arrears (Allowances)	37,385.00	459,727.20		460,000.00	272.80+			
Sub Total: Personnel Cost	29,231,834.00	31,631,208.40	32,157,420.00	32,157,420.00	526,211.60+	31,798,030.00	32,157,420.00	32,157,420.00
15109001/22020101 Local Transport & Travel-Training		608,000.00		609,000.00	1,000.00+			
15109001/22020102 Local Transport & Travel-Others	1,322,000.00	446,500.00	600,000.00	600,000.00	153,500.00+	600,000.00	700,000.00	700,000.00
15109001/22020202 Telephone Charges	2,000.00	170,500.00		171,000.00	500.00+			
15109001/22020205 Water Rates			150,000.00	150,000.00	150,000.00+	150,000.00	200,000.00	200,000.00
15109001/22020206 Sewerage Charges			180,000.00	180,000.00	180,000.00+	180,000.00	200,000.00	200,000.00
15109001/22020301 Office Stationeries/Computer Consumables	1,559,900.00	951,350.00	600,000.00	952,000.00	650.00+	600,000.00	700,000.00	700,000.00
15109001/22020306 Printing of Security Documents	3,000.00							
15109001/22020312 Service Materials			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
15109001/22020401 Maintenance of Motor Vehicles/Transport Equipment			500,000.00	328,000.00	328,000.00+	500,000.00	500,000.00	500,000.00
15109001/22020402 Maintenance of Office Furniture	120,300.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
15109001/22020404 Maintenance of Office IT Equipment		28,000.00	200,000.00	200,000.00	172,000.00+	200,000.00	200,000.00	200,000.00
15109001/22020405 Maintenance of Plants/Generators			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
15109001/22020406 Other Maintenance Services	300,000.00	168,150.00	100,000.00	169,000.00	850.00+	100,000.00	100,000.00	100,000.00
15109001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
15109001/22020605 Cleaning & Fumigation Services		24,000.00	150,000.00	150,000.00	126,000.00+	150,000.00	150,000.00	150,000.00
15109001/22020709 Research and Studies			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
15109001/22020801 Motor Vehicle Fuel Cost			600,000.00	2,000.00	2,000.00+	600,000.00	700,000.00	700,000.00
15109001/22020803 Plant/Generator Fuel Cost			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
15109001/22020901 Bank Charges (Other than Interest)		2,710.00		3,000.00	290.00+			
15109001/22021001 Refreshment & Meals		15,000.00		16,000.00	1,000.00+			
15109001/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
15109001/22021014 Annual Budget Expenses and Administration		43,500.00	100,000.00	100,000.00	56,500.00+	100,000.00	100,000.00	100,000.00
15109001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	3,307,200.00	2,457,710.00	5,680,000.00	5,680,000.00	3,222,290.00+	5,680,000.00	6,050,000.00	6,050,000.00
TOTAL RECURRENT EXPENDITURE	32,539,034.00	34,088,918.40	37,837,420.00	37,837,420.00	3,748,501.60+	37,478,030.00	38,207,420.00	38,207,420.00
20001001 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT								
20001001/21010101 Basic Salary	115,489,308.31	109,717,780.69	80,284,942.00	109,784,942.00	67,161.31+	83,933,100.00	80,994,701.00	80,994,701.00
20001001/21010103 consolidated fund charges			10,728,150.00	403,450.00	403,450.00+	17,310,290.00	17,831,772.00	17,831,772.00
20001001/21020101 Housing/Rent Allowance	38,507,907.92	20,837,588.41	14,923,190.00	20,923,190.00	85,601.59+	6,720,719.00	6,820,091.00	6,820,091.00
20001001/21020102 Transport Allowance	8,885,930.00	8,770,671.00	5,306,880.00	8,806,880.00	36,209.00+	3,180,410.00	2,410,300.00	2,410,300.00
20001001/21020103 Meal Subsidy	3,952,720.00	2,937,535.00	2,115,432.00	2,938,432.00	897.00+	2,115,432.00	2,327,930.00	2,406,880.00
20001001/21020104 Utility Allowance	2,740,140.00	2,311,024.02	1,716,040.00	2,311,025.00	0.98+	1,716,040.00	1,818,764.00	1,907,000.00
20001001/21020105 Entertainment Allowance	551,205.00	1,587,447.00		1,587,500.00	53.00+			

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
20001001/21020106	leave allowances	10,432,955.56	11,073,404.20	8,028,494.00	11,073,444.00	39.80+	7,910,711.00	8,020,925.00	8,020,915.00
20001001/21020107	Domestic Staff Allowance	10,161,162.00	6,124,869.32	4,305,216.00	6,124,916.00	46.68+	5,381,700.00	5,381,700.00	5,381,300.00
20001001/21020108	Shift Duty Allowance	44,496.90							
20001001/21020111	Hazard Allowance	8,000.00	2,636,377.00		2,636,400.00	23.00+			
20001001/21020112	Rural Posting Allowance	232,860.00							
20001001/21020113	TSS Allowance	72,776.58							
20001001/21020131	Arrears Allowance	2,494,693.48	3,046,301.51		3,046,350.00	48.49+			
20001001/21020138	Auditor Allowance	666.64	1,666.60		1,700.00	33.40+			
Total Personnel Cost		193,574,822.39	169,044,664.75	127,408,344.00	169,638,229.00	593,564.25+	128,268,402.00	125,606,183.00	125,772,959.00
20001001/22020101	Local Transport & Travel-Training		416,000.00	1,500,000.00	430,000.00	14,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
20001001/22020102	Local Transport & Travel-Others	17,810,500.00	10,563,000.00	10,000,000.00	10,564,000.00	1,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
20001001/22020104	International Transport & Travel-Others						20,000,000.00	20,000,000.00	20,000,000.00
20001001/22020105	Hotel accomodation	4,950,000.00							
20001001/22020202	Telephone Charges	165,000.00	125,500.00	200,000.00	200,000.00	74,500.00+	200,000.00	200,000.00	200,000.00
20001001/22020203	Internet Access Charges			350,000.00	25,000.00	25,000.00+	350,000.00	400,000.00	400,000.00
20001001/22020204	Satellite Broadcasting Access Charges			300,000.00	5,000.00	5,000.00+	300,000.00	300,000.00	400,000.00
20001001/22020205	Water Rate	60,000.00	25,000.00	300,000.00	30,000.00	5,000.00+	300,000.00	300,000.00	300,000.00
20001001/22020206	Sewerage Charges	170,000.00	180,000.00	400,000.00	190,000.00	10,000.00+	400,000.00	400,000.00	400,000.00
20001001/22020301	Office Stationeries/Computer Consumables	35,120,321.00	5,301,000.00	9,000,000.00	5,400,000.00	99,000.00+	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
20001001/22020303	Newspapers	157,500.00	144,000.00	150,000.00	150,000.00	6,000.00+	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+	100,000.00	100,000.00	100,000.00
20001001/22020305	Printing of Non Security Documents		130,000.00	1,000,000.00	1,000,000.00	870,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22020306	Printing of Security Documents	378,000.00	90,000.00		91,000.00	1,000.00+			
20001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	7,783,100.00	5,064,400.00	6,000,000.00	5,070,000.00	5,600.00+	6,000,000.00	6,000,000.00	6,000,000.00
20001001/22020402	Maintenance of Office Furniture	232,500.00	60,000.00	400,000.00	61,000.00	1,000.00+	400,000.00	500,000.00	500,000.00
20001001/22020403	Maintenance of Office Building/Residential Qrts.			300,000.00	2,000.00	2,000.00+	300,000.00	300,000.00	300,000.00
20001001/22020404	Maintenance of Office IT Equipment	155,000.00	460,000.00	400,000.00	461,000.00	1,000.00+	400,000.00	400,000.00	400,000.00
20001001/22020405	Maintenance of Plants/Generators	75,950.00	21,700.00	1,000,000.00	40,000.00	18,300.00+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22020406	Other Maintenance Services	423,500.00	965,000.00	400,000.00	966,000.00	1,000.00+	400,000.00	500,000.00	500,000.00
20001001/22020501	Local Training	485,000.00		2,000,000.00	14,000.00	14,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
20001001/22020506	Seminar & Conferences		44,000,000.00		44,001,000.00	1,000.00+			
20001001/22020601	Security Seervices	1,500,000.00	143,000.00		144,000.00	1,000.00+			
20001001/22020605	Cleaning & Fumigation Services (Fumigation of office enviro	416,500.00	426,000.00	500,000.00	500,000.00	74,000.00+	500,000.00	500,000.00	500,000.00
20001001/22020701	Financial Consulting (Hire of consultants to review transac	12,007,307.80	11,110,186.00	50,000,000.00	11,210,186.00	100,000.00+	50,000,000.00	50,000,000.00	50,000,000.00
20001001/22020702	Information Technology Consulting		5,500,000.00		5,502,000.00	2,000.00+			
20001001/22020709	Research and Studies(Research on expansion of revenue base)			4,500,000.00	50,000.00	50,000.00+	4,500,000.00	5,000,000.00	5,000,000.00
20001001/22020710	Monitoring and evaluation	9,878,600.00		2,500,000.00	50,000.00	50,000.00+	2,500,000.00	3,000,000.00	3,000,000.00
20001001/22020801	Motor Vehicle Fuel Cost	2,159,750.00	2,195,000.00	2,500,000.00	2,200,000.00	5,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
20001001/22020803	Plant/Generator Fuel Cost	224,500.00	240,000.00	600,000.00	241,000.00	1,000.00+	600,000.00	600,000.00	600,000.00
20001001/22020901	Bank Charges (other than Interest)	571,801.00	3,267.50	200,000.00	5,000.00	1,732.50+	200,000.00	200,000.00	200,000.00
20001001/22000902	Insurance premium		130,353,616.00	120,000,000.00	130,354,000.00	384.00+	150,000,000.00	100,000,000.00	50,000,000.00
20001001/22021001	Refreshments & Meals	8,374,200.00	35,447,957.00	15,000,000.00	35,448,000.00	43.00+	15,000,000.00	15,000,000.00	15,000,000.00
20001001/22021002	Honorarum & Sitting Allowance	14,954,080.00	7,085,000.00	5,000,000.00	7,086,000.00	1,000.00+	5,000,000.00	5,000,000.00	5,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
20001001/22021003		2,917,000.00	1,000,000.00	2,918,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/22021007	12,869,190.00	17,047,300.00	3,500,000.00	17,048,000.00	700.00+	3,500,000.00	4,000,000.00	4,000,000.00
20001001/22021013		35,000.00		36,000.00	1,000.00+			
20001001/22021014	2,207,000.00	9,050,000.00	400,000.00	9,051,000.00	1,000.00+	8,000,000.00	8,000,000.00	8,000,000.00
20001001/22021016			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	400,000.00
20001001/22021019	9,000,000.00		10,000,000.00	11,000.00	11,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
20001001/22021023		21,386,000.00		21,387,000.00	1,000.00+			
20001001/22021026		11,825,200.00	5,000,000.00	11,826,000.00	800.00+	25,000,000.00	25,000,000.00	25,000,000.00
Sub-Total: Overhead	142,129,299.80	322,310,126.50	254,800,000.00	324,167,186.00	1,857,059.50+	344,400,000.00	296,150,000.00	246,400,000.00
TOTAL RECURRENT EXPENDITURE	335,704,122.19	491,354,791.25	382,208,344.00	493,805,415.00	2,450,623.75+	472,668,402.00	421,756,183.00	372,172,959.00
20007001 - OFFICE OF THE ACCOUNTANT GENERAL								
20007001/21010101	42,891,268.14	432,279,829.64	83,384,800.00	432,284,800.00	4,970.36+	2,083,384,800.00	2,086,796,700.00	2,089,684,800.00
20007001/21010103			5,178,650.00	650.00	650.00+			
20007001/21020101			17,317,050.00	50.00	50.00+	17,317,050.00	20,319,050.00	23,420,050.00
20007001/21020102			6,049,800.00	800.00	800.00+	6,049,800.00	7,050,600.00	7,860,800.00
20007001/21020103			2,668,400.00	400.00	400.00+	2,668,400.00	3,370,900.00	3,980,950.00
20007001/21020104	161,619,771.83		1,853,000.00	3,000.00	3,000.00+	1,853,000.00	2,200,300.00	2,800,500.00
20007001/21020106			8,360,950.00	50.00	50.00+	8,360,950.00	8,700,320.00	9,003,400.00
20007001/21020107			5,304,600.00	600.00	600.00+	5,304,600.00	6,305,400.00	7,400,300.00
Sub Total: Personnel Cost	204,511,039.97	432,279,829.64	130,117,250.00	432,290,350.00	10,520.36+	2,124,938,600.00	2,134,743,270.00	2,144,150,800.00
20007001/22020101	1,736,000.00	11,185,750.00	8,500,000.00	11,186,000.00	250.00+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020102	12,275,810.00	12,143,480.00	12,000,000.00	12,145,000.00	1,520.00+	12,000,000.00	12,500,000.00	12,500,000.00
20007001/22020103	15,000.00							
20007001/22020104			4,500,000.00	50,000.00	50,000.00+	4,500,000.00	5,000,000.00	5,000,000.00
20007001/22020105	3,984,000.00	6,948,000.00		6,949,000.00	1,000.00+			
20007001/22020201	45,003,190.00							
20007001/22020202	1,529,400.00	1,195,274.00	800,000.00	1,196,000.00	726.00+	800,000.00	800,000.00	800,000.00
20007001/22020203	2,678,980.00	2,416,194.00	2,350,000.00	2,417,000.00	806.00+	2,350,000.00	2,350,000.00	2,350,000.00
20007001/22020204	214,200.00	60,000.00	300,000.00	300,000.00	240,000.00+	300,000.00	300,000.00	300,000.00
20007001/22020205	130,000.00	104,000.00		106,000.00	2,000.00+			
20007001/22020207			300,000.00	10,000.00	10,000.00+	300,000.00	300,000.00	300,000.00
20007001/22020208		8,000,000.00	9,000,000.00	8,011,000.00	11,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
20007001/22020301	17,007,009.00	9,478,056.00	8,500,000.00	9,480,000.00	1,944.00+	8,500,000.00	9,000,000.00	9,000,000.00
20007001/22020302		944,000.00	200,000.00	950,000.00	6,000.00+	200,000.00	200,000.00	200,000.00
20007001/22020303	325,700.00	229,000.00	50,000.00	230,000.00	1,000.00+	50,000.00	50,000.00	50,000.00
20007001/22020305	100,000.00	1,693,300.00	18,000,000.00	1,700,000.00	6,700.00+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020306	1,170,000.00	18,120,000.00	20,000,000.00	18,140,000.00	20,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020309	30,000.00							
20007001/22020311	1,448,534.00							
20007001/22020312	227,300.00		500,000.00	50,000.00	50,000.00+	500,000.00	600,000.00	500,000.00
20007001/22020401	16,760,400.00	1,449,900.00	2,200,000.00	1,470,000.00	20,100.00+	2,200,000.00	2,500,000.00	2,500,000.00
20007001/22020402	130,650.00	131,500.00	500,000.00	136,000.00	4,500.00+	500,000.00	700,000.00	700,000.00
20007001/22020403	368,890.00	1,165,000.00	1,300,000.00	1,168,000.00	3,000.00+	1,300,000.00	1,300,000.00	1,500,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
20007001/22020404 Maintenance of Office IT Equipment	113,100.00	589,900.00	1,000,000.00	591,000.00	1,100.00+	1,000,000.00	1,000,000.00	1,200,000.00
20007001/22020405 Maintenance of Plants/Generators	431,750.00	218,500.00	800,000.00	220,000.00	1,500.00+	800,000.00	900,000.00	900,000.00
20007001/22020406 Other Maintenance Services	306,595.00	8,500.00	300,000.00	10,000.00	1,500.00+	300,000.00	400,000.00	400,000.00
20007001/22020414 Maintenance of office equipment			900,000.00	7,000.00	7,000.00+	900,000.00	900,000.00	1,000,000.00
20007001/22020501 Local Training (Orgasing IPSAS Training for Accounting offic	1,280,000.00	550,000.00	22,000,000.00	700,000.00	150,000.00+	22,000,000.00	22,000,000.00	22,000,000.00
20007001/22020503 Training & Staff Development		4,500,000.00		4,503,000.00	3,000.00+		1,500,000.00	1,500,000.00
20007001/22020506 Seminar and Conferences		360,000.00	1,500,000.00	1,500,000.00	1,140,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
20007001/22020601 Security Services	616,300.00	283,000.00		285,000.00	2,000.00+			
20007001/22020604 Security Vote		46,000.00		47,000.00	1,000.00+			
20007001/22020605 Cleaning & Fumigation Services	312,000.00	340,100.00	800,000.00	800,000.00	459,900.00+	800,000.00	800,000.00	800,000.00
20007001/22020710 Monitoring and evaluation			1,000,000.00	15,000.00	15,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20007001/22020711 Other Consulting Services		3,060,750.00		3,062,000.00	1,250.00+			
20007001/22020801 Motor Vehicle Fuel Cost	2,588,522.00	3,173,420.00	2,500,000.00	3,174,000.00	580.00+	2,500,000.00	2,500,000.00	2,800,000.00
20007001/22020803 Plant/Generator Fuel Cost	490,265.00		800,000.00	2,000.00	2,000.00+	800,000.00	800,000.00	900,000.00
20007001/22020901 Bank Charges(Other Than Interest)	195,031,162.57	182,165,721.87	150,000,000.00	218,414,266.00	36,248,544.13+	600,000,000.00	600,000,000.00	600,000,000.00
20007001/22021001 Refreshment & Meals	6,542,040.00	2,700,200.00	500,000.00	2,702,000.00	1,800.00+	500,000.00	600,000.00	600,000.00
20007001/22021002 Honorarium & Sitting Allowance	36,810,000.00	39,230,000.00	5,000,000.00	39,231,000.00	1,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/22021004 Medical Expenses		697,000.00		699,000.00	2,000.00+			
20007001/22021005 Postages and Courier Services	30,000.00	61,590.00	100,000.00	100,000.00	38,410.00+	100,000.00	100,000.00	100,000.00
20007001/22021007 Welfare Packages (Christmas gifts for Staff and well wishers	25,313,479.72	1,371,601.00	1,800,000.00	1,380,000.00	8,399.00+	1,800,000.00	2,000,000.00	2,000,000.00
20007001/22021008 Subscription To Professional Bodies (Annual subscription to	684,500.00		6,000,000.00	15,000.00	15,000.00+	6,000,000.00	7,000,000.00	7,000,000.00
20007001/22021014 Annual Budget Expenses and Administration			600,000.00	8,000.00	8,000.00+	600,000.00	700,000.00	700,000.00
20007001/22021016 Servicom			300,000.00	5,000.00	5,000.00+	300,000.00	300,000.00	300,000.00
20007001/22021020 Foreign Scholarship Scheme		54,000.00		55,000.00	1,000.00+			
20007001/22021022 Donations	11,000,000.00							
20007001/22021023 Final Account Preparation/Verification Expenses	12,057,730.00	11,273,100.00	20,000,000.00	11,278,000.00	4,900.00+	20,000,000.00	20,000,000.00	20,000,000.00
Sub-Total: Overhead	398,742,507.29	325,946,836.87	304,900,000.00	364,497,266.00	38,550,429.13+	769,400,000.00	774,600,000.00	775,400,000.00
TOTAL RECURRENT EXPENDITURE	603,253,547.26	758,226,666.51	435,017,250.00	796,787,616.00	38,560,949.49+	2,894,338,600.00	2,909,343,270.00	2,919,550,800.00
20008001 - BOAD OF INTERNAL REVENUE								
20008001/21010101 Basic Salary	112,747,063.77	101,088,582.84	146,995,542.00	101,188,582.00	99,999.16+	138,575,299.00	147,895,096.00	148,084,606.00
20008001/21020101 Housing/Rent Allowance	23,891,089.05	20,232,666.00	19,908,833.00	20,232,833.00	167.00+	31,804,214.00	34,984,635.00	38,483,099.00
20008001/21020102 Transport Allowance	8,008,900.00	7,449,800.00	6,616,600.00	7,450,600.00	800.00+	6,228,000.00	6,850,800.00	6,796,086.00
20008001/21020103 Meal Subsidy	3,514,000.00	3,232,200.00	2,723,808.00	3,232,808.00	608.00+	2,878,669.00	2,996,188.00	3,295,807.00
20008001/21020104 Utility Allowance	2,434,600.00	2,277,800.00	2,119,200.00	2,278,200.00	400.00+	2,243,400.00	2,331,120.00	2,564,232.00
20008001/21020105 Entertainment Allowance	1,570,543.53	157,680.00		158,000.00	320.00+			
20008001/21020106 Leave Allowance	8,743,564.05	10,324,846.72	14,649,773.00	14,649,773.00	4,324,926.28+	13,879,292.00	13,914,751.00	15,306,226.00
20008001/21020107 Domestic Staff Allowance	4,017,223.57	2,771,226.00	3,637,696.00	2,782,696.00	11,470.00+	3,631,704.00	3,994,874.00	4,401,612.00
20008001/21020108 Shift Allowance	949,159.95	854,244.92		855,000.00	755.08+			
20008001/21020113 Teaching Allowance	23,826.56							
20008001/21020131 Arrears (Allowances)	2,825,873.26	5,023,117.96		5,100,000.00	76,882.04+			
20008001/21020138 Auditor Allowance	400.00	1,200.00		1,300.00	100.00+			
Sub Total: Personnel Cost	168,726,243.74	153,413,364.44	196,651,452.00	157,929,792.00	4,516,427.56+	199,240,578.00	212,967,464.00	218,931,668.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
20008001/22020101	Local Transport & Travel-Training	3,426,462.00	5,918,250.00	3,500,000.00	5,919,000.00	750.00+	3,500,000.00	4,000,000.00	4,000,000.00
20008001/22020102	Local Transport & Travel-Others	8,904,500.00	10,558,556.00	3,000,000.00	10,560,000.00	1,444.00+	7,000,000.00	7,500,000.00	7,500,000.00
20008001/22020103	International Transport & Travel Training		9,015,399.00	5,500,000.00	9,018,000.00	2,601.00+	5,500,000.00	5,600,000.00	5,600,000.00
20008001/22020105	Hotel accomodation	537,000.00	1,987,400.00	300,000.00	1,989,000.00	1,600.00+	300,000.00	300,000.00	300,000.00
20008001/22020201	Electricity Charges	860,100.00	675,300.00		676,000.00	700.00+			
20008001/22020202	Telephone Charges	723,800.00	58,600.00	600,000.00	60,000.00	1,400.00+	600,000.00	600,000.00	600,000.00
20008001/22020203	Internet Access Charges	1,976,710.00	93,000.00	3,000,000.00	100,000.00	7,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020205	Water Rate			400,000.00	6,000.00	6,000.00+	400,000.00	400,000.00	500,000.00
20008001/22020206	Sewerage Charges	1,096,530.00	774,375.00		775,000.00	625.00+			
20008001/22020207	Leased Communication Lines	43,731,000.00	4,490,000.00		4,492,000.00	2,000.00+			
20008001/22020301	Office Stationeries/Computer Consumables	5,567,740.00	9,855,946.04	4,700,000.00	9,856,000.00	53.96+	7,000,000.00	7,000,000.00	7,000,000.00
20008001/22020303	Newspapers	1,161,450.00	2,280,245.00	200,000.00	2,281,000.00	755.00+	200,000.00	200,000.00	200,000.00
20008001/22020305	Printing of Non Security Documents`	684,300.00	918,500.00	3,000,000.00	920,000.00	1,500.00+	3,000,000.00	2,400,000.00	2,500,000.00
20008001/22020306	Printing of Security Documents		45,000.00	5,000,000.00	50,000.00	5,000.00+	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	160,000.00	8,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020312	Service Material	6,031,260.00	18,833,580.00		18,835,000.00	1,420.00+			
20008001/22020401	Maintenance of Motor Vehicles/Transport Equipment	96,601,650.00	1,586,500.00	1,000,000.00	1,587,000.00	500.00+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020402	Maintenance of Office Furniture	10,835,600.00	3,896,773.01	400,000.00	3,897,000.00	226.99+	400,000.00	400,000.00	400,000.00
20008001/22020403	Maintenance of Office Building Residetial Qtrs	12,782,450.00	2,066,630.00	1,000,000.00	2,067,000.00	370.00+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020404	Maintenance of Office IT Equipment	2,227,000.00	1,357,300.00	400,000.00	1,358,000.00	700.00+	400,000.00	500,000.00	500,000.00
20008001/22020405	Maintenance of Plants/Generators	1,709,500.00	12,897,711.94	200,000.00	12,898,000.00	288.06+	200,000.00	200,000.00	300,000.00
20008001/22020406	Other Maintenance Services	4,845,200.00	791,300.00	300,000.00	795,000.00	3,700.00+	300,000.00	300,000.00	300,000.00
20008001/22020501	Local Training	1,929,700.00	965,000.00	2,000,000.00	970,000.00	5,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
20008001/22020506	Seminar Conferences						50,000,000.00	50,000,000.00	50,000,000.00
20008001/22020601	Security Services	5,413,000.00	7,260,814.00	800,000.00	7,261,000.00	186.00+	800,000.00	800,000.00	800,000.00
20008001/22020602	Office Rent	1,310,000.00	3,036,000.00	4,000,000.00	3,037,000.00	1,000.00+	8,000,000.00	8,000,000.00	8,000,000.00
20008001/22020603	Residential Rent	300,000.00	676,000.00		678,000.00	2,000.00+			
20008001/22020605	Cleaning & Fumigation Services	275,000.00	1,740,700.00	500,000.00	1,741,000.00	300.00+	500,000.00	500,000.00	500,000.00
20008001/22020701	Financial Consulting	13,105,324.89	9,075,000.00	150,000,000.00	9,080,000.00	5,000.00+	300,000,000.00	300,000,000.00	300,000,000.00
20008001/22020207	Information Technology Consulting		1,230,000.00		1,231,000.00	1,000.00+			
20008001/22020703	Legal Services	8,057,160.00	401,400.00	2,000,000.00	410,000.00	8,600.00+	2,000,000.00	2,200,000.00	2,500,000.00
20008001/22020710	Monitoring and evaluation	150,000.00	1,072,500.00	1,000,000.00	1,073,000.00	500.00+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020711	Consulting Services		11,616,500.00		11,617,000.00	500.00+			
20008001/22020801	Motor Vehicle Fuel Cost	4,598,440.00	3,564,885.00	3,000,000.00	3,566,000.00	1,115.00+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020803	Plant/Generator Fuel Cost	3,512,688.00	2,863,950.00	600,000.00	2,864,000.00	50.00+	600,000.00	700,000.00	700,000.00
20008001/22020901	Bank Charges (Other Than Interests)	837,178.95	377,745.77	300,000.00	378,000.00	254.23+	300,000.00	300,000.00	300,000.00
20008001/22020902	Insurance Premium	130,000.00		100,000.00	1,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
20008001/22021001	Refreshment & Meals	5,410,070.00	5,779,475.00	500,000.00	5,780,000.00	525.00+	500,000.00	500,000.00	600,000.00
20008001/22021002	Honorarium & Sitting Allowance	4,559,686.00	3,519,000.00	400,000.00	3,520,000.00	1,000.00+	400,000.00	400,000.00	500,000.00
20008001/22021003	Publicity & Advertisements	3,528,000.00	11,076,000.00	1,000,000.00	11,077,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22021006	Postage & Courier Services	169,000.00	540,050.00	150,000.00	542,000.00	1,950.00+	150,000.00	200,000.00	200,000.00
20008001/22021007	Welfare Packages	15,681,194.00	81,958,645.61	800,000.00	81,960,000.00	1,354.39+	800,000.00	900,000.00	900,000.00
20008001/22021008	Subsription to Professional bodies	2,416,800.00	4,912,400.00		4,915,000.00	2,600.00+			
20008001/22021009	Sporting Activities		454,000.00		457,000.00	3,000.00+			

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
20008001/22021014 Annual Budget Expenses and Administration	570,000.00	3,518,380.00	250,000.00	3,520,000.00	1,620.00+	250,000.00	250,000.00	250,000.00
20008001/22021016 Servicom		256,500.00		257,000.00	500.00+			
Sub-Total: Overhead	275,655,493.84	244,147,311.37	202,900,000.00	244,234,000.00	86,688.63+	413,200,000.00	414,250,000.00	415,050,000.00
TOTAL RECURRENT EXPENDITURE	444,381,737.58	397,560,675.81	399,551,452.00	402,163,792.00	4,603,116.19+	612,440,578.00	627,217,464.00	633,981,668.00
20012001 - ENUGU GAMING COMMISSION								
20012001/21010101 Basic Salary	10,817,964.00	10,942,299.34	16,616,840.00	16,616,840.00	5,674,540.66+	9,866,750.00	10,650,320.00	10,900,230.00
20012001/21020101 Housing/Rent Allowance	2,075,742.00	2,115,384.00	2,028,552.00	2,115,552.00	168.00+	4,538,210.00	4,781,240.00	5,029,270.00
20012001/21020102 Transport Allowance	755,800.00	755,000.00	826,436.00	826,436.00	71,436.00+	1,988,424.00	2,225,194.00	2,318,168.00
20012001/21020103 Meal Subsidy	339,900.00	341,300.00	411,288.00	411,288.00	69,988.00+	1,332,470.00	1,430,220.00	1,527,970.00
20012001/21020104 Utility Allowance	243,200.00	223,200.00	287,638.00	287,638.00	64,438.00+	287,638.00	303,410.00	303,410.00
20012001/21020105 Entertainment Allowance	14,580.00	12,150.00		12,200.00	50.00+			
20012001/21020106 Leave Allowance	1,250,377.90	1,104,623.50	1,862,436.00	1,627,236.00	522,612.50+	1,904,370.00	1,996,220.00	2,088,070.00
20012001/21020107 Domestic Staff Allowance	303,696.00	253,080.00	233,253.00	253,253.00	173.00+	972,340.00	998,240.00	1,024,140.00
20012001/21020113 Teaching Allowance	15,105.75							
20012001/21020131 Arrears Allowance	105,024.10	115,890.80		116,000.00	109.20+			
Sub Total: Personnel Cost	15,921,389.75	15,862,927.64	22,266,443.00	22,266,443.00	6,403,515.36+	20,890,202.00	22,384,844.00	23,191,258.00
20012001/22020101 Local Transport & Travel-Training	102,000.00	177,000.00	1,000,000.00	1,000,000.00	823,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20012001/22020102 Local Transport & Travel-Others	339,030.00	123,000.00	1,500,000.00	1,500,000.00	1,377,000.00+	1,500,000.00	1,600,000.00	1,600,000.00
20012001/22020105 Hotel accomodation	11,000.00							
20012001/22020301 Office Stationeries/Computer Consumables	1,289,805.00	1,676,200.00	1,300,000.00	1,677,000.00	800.00+	1,300,000.00	1,300,000.00	1,500,000.00
20012001/22020305 Printing of Non Security Documents			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	300,000.00
20012001/22020306 Printing of Security Documents			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	700,000.00
20012001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20012001/22020402 Maintenance of Office Furniture	9,865.00	5,900.00	300,000.00	300,000.00	294,100.00+	300,000.00	300,000.00	400,000.00
20012001/22020403 Maintenance of Office Building/Residential Qrts.		13,400.00	500,000.00	500,000.00	486,600.00+	500,000.00	500,000.00	500,000.00
20012001/22020404 Maintenance of Office / IT Equipments		11,500.00	200,000.00	200,000.00	188,500.00+	200,000.00	200,000.00	250,000.00
20012001/22020405 Maintenance of Plants/Generators			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
20012001/22020406 Other maintenance Services	5,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
20012001/22020501 Local Training			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00	3,500,000.00	3,500,000.00
20012001/22020605 Cleaning & Fumigation Services	13,500.00	13,700.00	100,000.00	100,000.00	86,300.00+	100,000.00	100,000.00	100,000.00
20012001/22020710 Monitoring and evaluation			200,000.00	200,000.00	200,000.00+	500,000.00	600,000.00	600,000.00
20012001/22020801 Motor Vehicle Fuel Cost	225,000.00	134,000.00	900,000.00	900,000.00	766,000.00+	900,000.00	900,000.00	1,000,000.00
20012001/22020801 Plant/Generator Fuel Cost	100,000.00	77,500.00	300,000.00	300,000.00	222,500.00+	300,000.00	300,000.00	300,000.00
20012001/22020901 Bank Charges(Other Than Interest)	2,454.00	20,744.00		22,000.00	1,256.00+			
20012001/22021001 Refreshment & Meals	241,300.00	72,800.00	400,000.00	400,000.00	327,200.00+	400,000.00	500,000.00	500,000.00
20012001/22021002 Honorarium & Sitting Allowance		50,000.00	800,000.00	800,000.00	750,000.00+	800,000.00	800,000.00	800,000.00
20012001/22021003 Publicity & Adertisements			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
20012001/22021007 Welfare Packages		25,000.00	500,000.00	101,000.00	76,000.00+	500,000.00	500,000.00	500,000.00
20012001/22021014 Annual Budget Expenses and Administration	40,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
20012001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,383,954.00	2,400,744.00	20,450,000.00	20,450,000.00	18,049,256.00+	18,750,000.00	19,500,000.00	20,150,000.00
TOTAL RECURRENT EXPENDITURE	18,305,343.75	18,263,671.64	42,716,443.00	42,716,443.00	24,452,771.36+	39,640,202.00	41,934,844.00	43,341,258.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
22001001 - MINISTRY OF COMMERCE AND INDUSTRY								
22001001/21010101 Basic Salary	82,126,917.35	82,454,790.39	111,166,766.00	82,554,790.00	99,999.61+	111,166,766.00	116,725,104.00	116,725,104.00
22001001/21020101 Housing/Rent Allowance	26,931,427.35	15,690,621.00	23,165,730.00	20,075,230.00	4,384,609.00+	23,165,730.00	24,324,017.00	24,324,017.00
22001001/21020102 Transport Allowance	6,432,600.00	5,459,300.00	5,541,228.00	5,541,228.00	81,928.00+	5,541,228.00	5,818,289.00	5,818,289.00
22001001/21020103 Meal Subsidy	2,821,900.00	2,374,900.00	2,365,125.00	2,375,125.00	225.00+	2,365,125.00	2,483,381.00	2,483,381.00
22001001/21020104 Utility Allowance	1,985,600.00	1,697,400.00	2,304,170.00	2,304,170.00	606,770.00+	2,304,170.00	2,709,620.00	2,709,620.00
22001001/21020105 Entertainment Allowance	186,165.00	128,520.00		129,000.00	480.00+			
22001001/21020106 Leave Allowance	4,926,191.66	8,382,773.10	11,416,677.00	11,416,677.00	3,033,903.90+	11,416,677.00	11,672,510.00	11,672,510.00
22001001/21020107 Domestic Staff Allowance	3,188,808.00	2,227,104.00	1,346,572.00	2,227,572.00	468.00+	1,346,572.00	1,780,130.00	1,780,130.00
22001001/21020111 Hazard Allowance	910,000.00	450,000.00		451,000.00	1,000.00+			
22001001/21020112 Rural Posting Allowance	115,505.04							
22001001/21020113 Teaching Allowance	11,143.28							
22001001/21020131 Arrears Allowances	1,269,266.38	1,618,400.11		1,618,500.00	99.89+			
22001001/21020138 Auditor Allowance	400.00	900.00		1,000.00	100.00+			
Sub Total: Personnel Cost	130,905,924.06	120,484,708.60	157,306,268.00	128,694,292.00	8,209,583.40+	157,306,268.00	165,513,051.00	165,513,051.00
22001001/22020101 Local Transport & Travel-Training	789,200.00	2,220,500.00		2,221,000.00	500.00+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22020102 Local Transport & Travel-Others	1,655,000.00	631,100.00	2,000,000.00	700,000.00	68,900.00+	5,000,000.00	5,000,000.00	5,000,000.00
22001001/22020104 International Transport & Travel-Others	5,265,000.00	370,300.00	2,000,000.00	380,000.00	9,700.00+	10,000,000.00	10,000,000.00	10,000,000.00
22001001/22020105 Hotel accomodation		505,000.00		506,000.00	1,000.00+			
22001001/22020301 Office Stationeries/Computer Consumables	2,460,130.00	3,283,950.00	1,800,000.00	3,285,000.00	1,050.00+	1,800,000.00	2,000,000.00	2,000,000.00
22001001/22020303 Newspapers			100,000.00	2,000.00	2,000.00+	100,000.00	100,000.00	100,000.00
22001001/22020304 Magazines & Periodicals			100,000.00	1,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
22001001/22020305 Printing of Non Security Documents	60,000.00	997,500.00		999,000.00	1,500.00+			
22001001/22020306 Printing of Security Documents	1,470,000.00	450,000.00	1,000,000.00	453,000.00	3,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	534,500.00	332,050.00	900,000.00	336,000.00	3,950.00+	900,000.00	900,000.00	900,000.00
22001001/22020402 Maintenance of Office Furniture		161,900.00	350,000.00	164,000.00	2,100.00+	350,000.00	400,000.00	400,000.00
22001001/22020405 Maintenance of Plants/Generators			250,000.00	5,000.00	5,000.00+	250,000.00	250,000.00	250,000.00
22001001/22020406 Other Maintenance Services		5,103,200.00	500,000.00	5,105,000.00	1,800.00+	500,000.00	600,000.00	600,000.00
22001001/22020412 Maintenance of Markets/Public Places			1,500,000.00	42,000.00	42,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
22001001/22020501 Local Training		7,800,000.00	500,000.00	7,802,000.00	2,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
22001001/22020601 Security Services		900,000.00		902,000.00	2,000.00+			
22001001/22020710 Monitoring and evaluation			1,000,000.00	13,000.00	13,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020801 Motor Vehicle Fuel Cost	280,351.00		900,000.00	3,000.00	3,000.00+	900,000.00	900,000.00	900,000.00
22001001/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
22001001/22020901 Bank Charges	32,269.02	62,192.50	300,000.00	300,000.00	237,807.50+	300,000.00	300,000.00	300,000.00
22001001/22021001 Refreshment & Meals	11,214,460.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
22001001/22021003 Publicity & Advertisements	6,324,500.00	1,009,450.00	800,000.00	1,010,000.00	550.00+	800,000.00	900,000.00	900,000.00
22001001/22021007 Welfare Packages	14,680,900.00	105,561,295.00	120,000,000.00	105,570,000.00	8,705.00+	150,000,000.00	150,000,000.00	150,000,000.00
22001001/22021014 Annual Budget Expenses and Administration	13,256,500.00		150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,000.00
22001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
22001001/22021021 Special Days/Celebrations (Organising the annual Trade Fair	14,678,400.00	14,826,050.00	25,000,000.00	14,926,050.00	100,000.00+	25,000,000.00	27,000,000.00	27,000,000.00
22001001/22021022 Donations	13,435,550.00	5,000,000.00		5,002,000.00	2,000.00+			
Sub-Total: Overhead	86,136,760.02	149,214,487.50	159,850,000.00	150,577,050.00	1,362,562.50+	206,350,000.00	208,800,000.00	208,800,000.00
TOTAL RECURRENT EXPENDITURE	217,042,684.08	269,699,196.10	317,156,268.00	279,271,342.00	9,572,145.90+	363,656,268.00	374,313,051.00	374,313,051.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
22018001 - SMALL AND MEDIUM SCALE ENTERPRISES								
22018001/22020101 Local Travel and Transport - Training	246,000.00	2,872,500.00	2,200,000.00	2,875,000.00	2,500.00+	2,200,000.00	2,200,000.00	2,500,000.00
22018001/22020102 Local Transport & Travel-Others	112,750.00	489,125.00	1,200,000.00	1,200,000.00	710,875.00+	1,200,000.00	1,200,000.00	1,200,000.00
22018001/22020206 Sewerage Charges		725,000.00		726,000.00	1,000.00+			
22018001/22020301 Office Stationeries/Computer Consumables	5,813,350.00	536,600.00	1,000,000.00	1,000,000.00	463,400.00+	1,000,000.00	1,000,000.00	1,500,000.00
22018001/22020302 Book		1,400,000.00		1,402,000.00	2,000.00+			
22018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	169,000.00	145,500.00	1,000,000.00	1,000,000.00	854,500.00+	1,000,000.00	1,000,000.00	1,200,000.00
22018001/22020402 Maintenance of Office Furniture	5,000.00	68,000.00	400,000.00	400,000.00	332,000.00+	400,000.00	500,000.00	500,000.00
22018001/22020403 Maintenance of Office Building/Residential Qrts.		45,100.00	1,200,000.00	1,200,000.00	1,154,900.00+	1,200,000.00	1,200,000.00	1,200,000.00
22018001/22020404 Maintenance of Office IT Equipment		272,500.00	500,000.00	500,000.00	227,500.00+	500,000.00	500,000.00	500,000.00
22018001/22020405 Maintenance of Plants/Generators	4,420.00	37,700.00	300,000.00	300,000.00	262,300.00+	300,000.00	300,000.00	300,000.00
22018001/22020406 Other Maintenance Services	1,131,450.00	223,000.00	500,000.00	500,000.00	277,000.00+	500,000.00	500,000.00	500,000.00
22018001/22020501 Local Training	1,970,000.00	2,318,000.00	10,000,000.00	2,320,000.00	2,000.00+	50,000,000.00	50,000,000.00	50,000,000.00
22018001/22020505 ICT Training for Civil Servant	6,300.00	33,100.00		34,000.00	900.00+			
22018001/22020506 Seminar and Conferences	13,484,000.00	2,210,000.00	15,000,000.00	2,310,000.00	100,000.00+	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+	1,300,000.00	1,300,000.00	1,300,000.00
22018001/22020605 Cleaning &Fumigation Services	201,650.00	53,650.00	700,000.00	700,000.00	646,350.00+	700,000.00	700,000.00	700,000.00
22018001/22020706 Survey Services						25,000,000.00		
22018001/22020710 Monitoring and evaluation	25,000.00	79,000.00	5,000,000.00	5,000,000.00	4,921,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
22018001/22020801 Motor Vehicle Fuel Cost	248,680.00	570,250.00	900,000.00	900,000.00	329,750.00+	900,000.00	1,000,000.00	1,000,000.00
22018001/22020803 Plant/Generator Fuel Cost	248,845.00	163,625.00	600,000.00	600,000.00	436,375.00+	600,000.00	600,000.00	700,000.00
22018001/22020901 Bank Charges - Other than Interest	2,645.00	12,689.00		13,000.00	311.00+			
22018001/22021001 Refreshment & Meals		1,500,000.00		1,502,000.00	2,000.00+			
22018001/22021002 Honorarium & Sitting Allowance	100,000.00	90,000.00		91,000.00	1,000.00+			
22018001/22021003 Publicity & Advertisements	816,708.00	8,203,035.00	2,000,000.00	8,204,000.00	965.00+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22021007 Welfare Packages	2,974,100.00	6,997,700.00	800,000.00	7,000,000.00	2,300.00+	800,000.00	900,000.00	900,000.00
22018001/22021014 Annual Budget Expenses and Administration	12,200.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	150,000.00
22018001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
22018001/22021021 Special Days/Celebrations (Organising trade show and market	1,250,000.00	10,295,000.00	17,000,000.00	10,300,000.00	5,000.00+	17,000,000.00	17,000,000.00	17,000,000.00
Sub-Total: Overhead	28,822,098.00	39,341,074.00	61,800,000.00	51,577,000.00	12,235,926.00+	131,800,000.00	107,100,000.00	108,250,000.00
TOTAL RECURRENT EXPENDITURE	28,822,098.00	39,341,074.00	61,800,000.00	51,577,000.00	12,235,926.00+	131,800,000.00	107,100,000.00	108,250,000.00
22001002 - ENUGU STATE INVESTMENT DEVELOPMENT AUTHORITY								
22001002/22020101 Local Travel and Transport - Training						3,000,000.00	3,000,000.00	4,000,000.00
22001002/22020102 Local Transport & Travel-Others						4,500,000.00	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
22001002/22020204 Satellite Broadcasting Access Charges						500,000.00	600,000.00	700,000.00
22001002/22020301 Office Stationaries/Computer Consumables						600,000.00	600,000.00	600,000.00
22001002/22020303 Newspaper						100,000.00	100,000.00	150,000.00
22001002/22020304 Magazines & Periodicals						50,000.00	50,000.00	50,000.00
22001002/22020312 Service Materials						500,000.00	600,000.00	600,000.00
22001002/22020401 Maintenance of Motor Vehicles/Transport Equipment						1,500,000.00	1,500,000.00	1,600,000.00
22001002/22020404 Maintenance of Office Computers/IT equipments						500,000.00	500,000.00	500,000.00
22001002/22020405 Maintenance of Plants and Generators						50,000.00	1,600,000.00	50,000.00
22001002/22020406 Other Maintenance Services						700,000.00	700,000.00	800,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
22001002/22020501 Local Training						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
22001002/22020711 Consulting Services						75,000,000.00	75,000,000.00	75,000,000.00
22001002/22020801 Motor Vehicle Fuel Cost						1,500,000.00	1,600,000.00	1,700,000.00
22001002/22020803 Plant/Generator Fuel Cost						500,000.00	600,000.00	600,000.00
22001002/22020701 Financial Charges (Other than interest)						30,000.00	30,000.00	30,000.00
22001002/22021001 Refreshment and Meals						300,000.00	400,000.00	400,000.00
22001002/22021002 Honorarium and Sitting Allowances						17,840,000.00	17,840,000.00	17,840,000.00
22001002/22021014 Annual Budget Expenses and Administration						200,000.00	250,000.00	300,000.00
Sub-Total: Overhead						139,370,000.00	142,470,000.00	142,920,000.00
TOTAL RECURRENT EXPENDITURE						139,370,000.00	142,470,000.00	142,920,000.00
22018003 - ENUGU MARKETING COMPANY								
22018003/22020102 Local Transport & Travel-Others			1,000,000.00	1,000,000.00	1,000,000.00+	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+	300,000.00	300,000.00	300,000.00
22018003/22020205 Water Rates			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
22018003/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
22018003/22020301 Office Stationeries/Computer Consumables			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
22018003/220203012 Service Materials			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
22018003/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
22018003/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	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+	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+	100,000.00	100,000.00	100,000.00
22018003/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
22018003/22000406 Other Maitenance Services			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
22018003/22000501 Local Training			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
22018003/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
22018003/22020802 Other Transport Equipmment Fuel Cost			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
22018003/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	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+	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+	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	100,000.00	100,000.00
Sub-Total: Overhead			9,800,000.00	9,800,000.00	9,800,000.00+	9,800,000.00	9,800,000.00	9,800,000.00
TOTAL RECURRENT EXPENDITURE			9,800,000.00	9,800,000.00	9,800,000.00+	9,800,000.00	9,800,000.00	9,800,000.00
27001001 - MINISTRY OF LABOUR AND PRODUCTIVITY								
27001001/21010101 Basic Salary	6,589,620.00	5,162,952.63	12,700,870.00	5,262,952.00	99,999.37+	12,700,870.00	12,700,870.00	12,700,870.00
27001001/21020101 Housing/Rent Allowance	1,330,126.00	1,056,562.00	2,172,510.00	1,753,810.00	697,248.00+	2,172,510.00	2,172,510.00	2,172,510.00
27001001/21020102 Transport Allowance	465,200.00	373,200.00	306,700.00	373,700.00	500.00+	306,700.00	306,700.00	306,700.00
27001001/21020103 Meal Subsidy	201,254.00	159,200.00	237,100.00	170,100.00	10,900.00+	237,100.00	237,100.00	237,100.00
27001001/21020104 Utility Allowance	234,376.00	112,345.00	21,900.00	112,900.00	555.00+	21,900.00	21,900.00	21,900.00
27001001/21020105 Entertainment Allowance	11,475.00	12,825.00	1,270,080.00	1,179,080.00	1,166,255.00+	1,270,080.00	1,270,080.00	1,270,080.00
27001001/21020106 Leave Allowance	144,955.10	612,005.20	531,340.00	612,340.00	334.80+	531,340.00	531,340.00	531,340.00
27001001/21020107 Domestic Staff Allowance	189,810.00	202,464.00		202,500.00	36.00+			

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
27001001/20020131 Arrears (Allowances)	454,833.36	135,153.00		135,200.00	47.00+			
Sub Total: Personnel Cost	9,621,649.46	7,826,706.83	17,240,500.00	9,802,582.00	1,975,875.17+	17,240,500.00	17,240,500.00	17,240,500.00
27001001/22020101 Local Travel and Transport - Training			700,000.00	700,000.00	700,000.00+	2,000,000.00	2,000,000.00	700,000.00
27001001/22020102 Local Travel and Transport - Others	568,610.00	1,266,000.00	1,000,000.00	1,267,000.00	1,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
27001001/22020104 International Transport and Travels - Others	3,000.00							
27001001/22020202 Telephone Services	164,000.00	319,000.00		320,000.00	1,000.00+			
27001001/22020203 Internet Access Charges	190,000.00	71,000.00		72,000.00	1,000.00+			
27001001/22020205 Water Rates	114,000.00	45,000.00	300,000.00	300,000.00	255,000.00+	300,000.00	300,000.00	300,000.00
27001001/22020301 Office Stationeries Computer/Consumables	780,000.00	455,000.00	1,500,000.00	1,500,000.00	1,045,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
27001001/22020303 Newspapers	10,000.00	57,000.00	100,000.00	100,000.00	43,000.00+	100,000.00	100,000.00	100,000.00
27001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
27001001/22020402 Maintenance of Office Furniture	5,000.00	272,850.00	250,000.00	273,000.00	150.00+	250,000.00	250,000.00	250,000.00
27001001/22020404 Maintenance of Office/IT Equipments	17,200.00	15,000.00	400,000.00	400,000.00	385,000.00+	400,000.00	400,000.00	400,000.00
27001001/22020405 Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
27001001/22020406 Other Maintenance Services		35,000.00	700,000.00	700,000.00	665,000.00+	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+	3,000,000.00	3,000,000.00	3,000,000.00
27001001/22020506 Seminar and Conferences			2,000,000.00	1,304,955.00	1,304,955.00+	2,000,000.00	2,000,000.00	2,000,000.00
27001001/22020601 Security Services		42.00		45.00	3.00+			
27001001/22020801 Motor Vehicle Fuel Cost	642,000.00	758,060.00	900,000.00	900,000.00	141,940.00+	900,000.00	900,000.00	900,000.00
27001001/22020803 Plant Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
27001001/22020901 Bank Charges (Other Than interest)	294.11	674.00	30,000.00	30,000.00	29,326.00+	30,000.00	30,000.00	30,000.00
27001001/22021007 Welfare Packages	829,300.00	127,150.00	600,000.00	600,000.00	472,850.00+	600,000.00	600,000.00	600,000.00
27001001/22021014 Annual Budget Expenses and Administration	24,420.00	112,000.00	100,000.00	113,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
27001001/22021016 Servicom	33,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
27001001/22021021 Special Days/Celebration	4,719,050.00	6,280,000.00	6,500,000.00	6,500,000.00	220,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead	8,099,874.11	9,813,776.00	19,880,000.00	19,880,000.00	10,066,224.00+	26,680,000.00	26,680,000.00	25,380,000.00
TOTAL RECURRENT EXPENDITURE	17,721,523.57	17,640,482.83	37,120,500.00	29,682,582.00	12,042,099.17+	43,920,500.00	43,920,500.00	42,620,500.00
28001001 - MINISTRY OF SCIENCE AND TECHNOLOGY								
28001001/21010101 Basic Salary	25,029,623.92	18,647,346.62	34,172,700.00	18,747,346.00	99,999.38+	26,988,000.00	26,988,000.00	26,988,000.00
28001001/21020101 Housing/Rent Allowance	5,027,175.63	3,715,508.00	5,188,914.00	4,485,414.00	769,906.00+	6,188,914.00	6,300,000.00	6,300,000.00
28001001/21020102 Transport Allowance	1,868,500.00	1,400,100.00	1,204,800.00	1,400,300.00	200.00+	1,204,800.00	1,800,000.00	1,800,000.00
28001001/21020103 Meal Subsidy	807,500.00	601,800.00	567,600.00	602,600.00	800.00+	567,600.00	706,000.00	706,000.00
28001001/21020104 Utility Allowance	574,000.00	429,100.00	406,200.00	429,200.00	100.00+	406,200.00	615,000.00	615,000.00
28001001/21020105 Entertainment Allowance	53,325.00	35,100.00	540,200.00	286,700.00	251,600.00+	540,200.00	679,750.00	679,750.00
28001001/21020106 Leave Allowance	2,456,973.90	1,994,813.20	2,517,300.00	2,517,300.00	522,486.80+	2,695,800.00	2,695,800.00	2,695,800.00
28001001/21020107 Domestic Staff Allowance	1,012,320.00	695,970.00	403,000.00	696,000.00	30.00+	479,750.00	479,750.00	479,750.00
28001001/21020108 Shift Allowance	26,241.93	29,091.56		30,000.00	908.44+			
28001001/21020131 Arrears Allowance	1,060,382.31	380,361.14		380,500.00	138.86+			
Sub Total: Personnel Cost	37,916,042.69	27,929,190.52	45,000,714.00	29,575,360.00	1,646,169.48+	39,071,264.00	40,264,300.00	40,264,300.00
28001001/22020101 Local Travel and Transport - Training	5,249,000.00	1,636,880.00	1,000,000.00	1,637,000.00	120.00+	3,000,000.00	3,000,000.00	3,000,000.00
28001001/22020102 Local Travel and Transport - Others	547,000.00	7,168,000.00	1,000,000.00	7,170,000.00	2,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
28001001/22020103 International Transport and Travels - Training		264,000.00		265,000.00	1,000.00+			
28001001/22020104 International Transport and Travels - Others	539,000.00							

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
28001001/22020203	Internet Access Charges	17,000.00						
28001001/22020301	Office Stationeries/Computer Consumables	2,942,743.16	2,314,100.00	2,000,000.00	2,316,000.00	1,900.00+	2,000,000.00	2,200,000.00
28001001/22020303	Newspapers			100,000.00	1,000.00	1,000.00+	100,000.00	100,000.00
28001001/22020305	Printing and Non Security Documents		171,500.00		172,000.00	500.00+		
28001001/22020309	Uniform and other Materials & Supplies			500,000.00	50,000.00	50,000.00+	500,000.00	600,000.00
28001001/22020312	Materials & Supplies	10,000.00						
28001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	631,000.00	455,000.00	1,000,000.00	460,000.00	5,000.00+	1,000,000.00	1,000,000.00
28001001/22020402	Maintenance of Office Furniture	30,000.00		300,000.00	41,000.00	41,000.00+	300,000.00	300,000.00
28001001/22020404	Maintenance of Office/IT Equipments	238,000.00	530,000.00	800,000.00	535,000.00	5,000.00+	800,000.00	800,000.00
28001001/22020405	Maintenance of Plants & Generators			200,000.00	5,000.00	5,000.00+	200,000.00	200,000.00
28001001/22020406	Other Maintenance Services	3,452,775.00	15,461,200.00	800,000.00	15,462,000.00	800.00+	800,000.00	800,000.00
28001001/22020501	Local Training			1,000,000.00	13,000.00	13,000.00+	6,000,000.00	6,000,000.00
28001001/22020502	International Training		95,000.00		96,000.00	1,000.00+		
28001001/22020503	Training and Staff Development		200,000.00		202,000.00	2,000.00+		
28001001/22020605	Cleaning & Fumigation Services	35,800.00	13,000.00		14,000.00	1,000.00+		
28001001/22020706	Surveying Services			2,000,000.00	12,000.00	12,000.00+	2,000,000.00	2,000,000.00
28001001/22020709	Research and Studies			2,000,000.00	3,000.00	3,000.00+	5,000,000.00	5,000,000.00
28001001/22020710	Monitoring and Evaluation			1,500,000.00	50,000.00	50,000.00+	1,500,000.00	1,500,000.00
28001001/22020711	Other Consulting Services			1,000,000.00	12,000.00	12,000.00+	1,000,000.00	1,000,000.00
28001001/22020801	Motor Vehicle Fuel Cost	484,400.00	715,000.00	800,000.00	717,000.00	2,000.00+	800,000.00	800,000.00
28001001/22020803	Plant/Generator Fuel Cost	50,000.00		350,000.00	2,000.00	2,000.00+	350,000.00	400,000.00
28001001/22020901	Bank Charges (Other than Interest)	41,286.03	26,630.18		27,000.00	369.82+		
28001001/22021001	Refreshment & Meals	14,800.00	518,000.00	400,000.00	520,000.00	2,000.00+	400,000.00	400,000.00
28001001/22021003	Publicity and Advertisements	21,800.00	824,400.00	500,000.00	825,000.00	600.00+	500,000.00	500,000.00
28001001/22021006	Postages & Courier Services			500,000.00	5,000.00	5,000.00+	500,000.00	600,000.00
28001001/22021007	Welfare Packages		5,094,000.00	500,000.00	5,095,000.00	1,000.00+	500,000.00	600,000.00
28001001/22021014	Annual Budget Expenses and Administration			500,000.00	8,000.00	8,000.00+	500,000.00	500,000.00
28001001/22021016	Servicom			200,000.00	3,000.00	3,000.00+	200,000.00	200,000.00
Sub-Total: Overhead		14,304,604.19	35,486,710.18	18,950,000.00	35,718,000.00	231,289.82+	30,950,000.00	31,500,000.00
TOTAL RECURRENT EXPENDITURE		52,220,646.88	63,415,900.70	63,950,714.00	65,293,360.00	1,877,459.30+	70,021,264.00	71,764,300.00
29001001 - MINISTRY OF TRANSPORT								
29001001/21010101	Basic Salary	60,739,683.63	134,258,992.00	91,450,780.00	134,259,080.00	88.00+	92,450,450.00	92,450,450.00
29001001/21010103	Consolidated Revenue Fund Charges - Salaries			10,728,150.00	150.00	150.00+		
29001001/21020101	Housing/Rent Allowance	3,628,844.54	3,345,503.00	5,746,193.00	3,346,193.00	690.00+	5,746,193.00	5,746,193.00
29001001/21020102	Transport Allowance	1,398,300.00	1,289,900.00	1,607,364.00	1,290,364.00	464.00+	1,607,364.00	1,915,025.00
29001001/21020103	Meal Subsidy	600,800.00	554,600.00	747,780.00	631,080.00	76,480.00+	747,780.00	747,780.00
29001001/21020104	Utility Allowance	427,900.00	401,800.00	436,200.00	402,200.00	400.00+	436,200.00	436,200.00
29001001/21020105	Entertainment Allowance	67,905.00	55,620.00		55,700.00	80.00+		
29001001/21020106	leave allowances	1,363,641.57	1,699,882.90	3,086,117.00	1,700,117.00	234.10+	3,086,117.00	3,486,917.00
29001001/21020107	Domestic Staff Allowance	1,189,476.00	1,024,974.00	768,471.00	1,025,471.00	497.00+	768,471.00	768,471.00
29001001/21000111	Hazard Allowance						87,360,000.00	
29001001/21020131	Arrears Allowance	395,221.81	120,061.00		121,000.00	939.00+		
Sub Total: Personnel Cost		69,836,457.95	142,751,332.90	114,571,055.00	142,831,355.00	80,022.10+	192,202,575.00	105,243,375.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
29001001/22020101 Local Travel and Transport - Training	39,045,347.72	246,986.83	2,000,000.00	250,000.00	3,013.17+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020102 Local Travel and Transport - Others	157,000.00	5,309,000.00	1,000,000.00	5,310,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
29001001/22020202 Telephone Charges	89,000.00	7,000.00	100,000.00	8,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
29001001/22020203 Internet Access Charges	94,000.00	231,000.00	100,000.00	232,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
29001001/22020205 Water Rates		12,000.00	350,000.00	20,000.00	8,000.00+	350,000.00	400,000.00	400,000.00
29001001/22020206 Sewerage Charges	250,000.00		300,000.00	2,000.00	2,000.00+	300,000.00	300,000.00	300,000.00
29001001/22020301 Office Stationeries/Computer Consumables	23,200,301.95	20,136,700.00	1,000,000.00	20,137,000.00	300.00+	1,000,000.00	1,000,000.00	1,000,000.00
29001001/22020306 Printing of Security Documents	9,000.00	1,600,200.00	500,000.00	1,605,000.00	4,800.00+	500,000.00	500,000.00	500,000.00
29001001/22020309 Uniforms & Other Clothing	4,790,000.00		5,000,000.00	541,000.00	541,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/22020312 Service Materials	16,300.00	290,000.00	1,000,000.00	300,000.00	10,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
29001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	383,500.00	4,347,600.00	900,000.00	4,348,000.00	400.00+	900,000.00	900,000.00	900,000.00
29001001/22020402 Maintenance of Office Furniture			350,000.00	2,000.00	2,000.00+	350,000.00	400,000.00	400,000.00
29001001/22020403 Maintenance of Office Building/Residential Qtrs	6,500.00	1,010,000.00	400,000.00	1,011,000.00	1,000.00+	400,000.00	400,000.00	400,000.00
29001001/22020404 Maintenance of Office/IT Equipments	40,000.00	10,300.00	350,000.00	20,000.00	9,700.00+	350,000.00	400,000.00	400,000.00
29001001/22020405 Maintenance of Plants & Generators			400,000.00	8,000.00	8,000.00+	400,000.00	500,000.00	500,000.00
29001001/22020501 Local Training	180,000.00		5,000,000.00	50,000.00	50,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/22020801 Motor Vehicle Fuel Cost	5,170,060.00	16,508,180.00	900,000.00	16,509,000.00	820.00+	900,000.00	900,000.00	900,000.00
29001001/22020803 Plant/Generator Fuel Cost	49,500.00		350,000.00	20,000.00	20,000.00+	350,000.00	400,000.00	400,000.00
29001001/22020901 Bank Charges (Other Than Interest)	97,919.20	57,178.98	80,000.00	59,000.00	1,821.02+	80,000.00	80,000.00	80,000.00
29001001/22021001 Refreshment & Meals	509,500.00	4,654,500.00	400,000.00	4,655,000.00	500.00+	400,000.00	400,000.00	500,000.00
29001001/22021003 Publicity and Advertisements	52,500.00	3,316,000.00	2,000,000.00	3,318,000.00	2,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22021007 Welfare Packages		85,320.00	600,000.00	87,000.00	1,680.00+	600,000.00	700,000.00	700,000.00
29001001/22021014 Annual Budget Expenses and Administration	184,000.00		100,000.00	1,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
29001001/22021016 Servicom			150,000.00	20,000.00	20,000.00+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	74,324,428.87	57,821,965.81	23,330,000.00	58,513,000.00	691,034.19+	23,330,000.00	23,730,000.00	23,830,000.00
TOTAL RECURRENT EXPENDITURE	144,160,886.82	200,573,298.71	137,901,055.00	201,344,355.00	771,056.29+	215,532,575.00	128,973,375.00	130,692,397.00
29053001 - ENTRACO								
29053001/21010101 Basic Salary			7,089,235.00	7,089,235.00	7,089,235.00+	7,089,235.00	7,089,235.00	7,089,235.00
29053001/21010103 consolidated fund charges			4,780,640.00	4,780,640.00	4,780,640.00+	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+	2,014,408.00	2,014,408.00	2,014,408.00
29053001/21020102 Transport Allowance			1,044,448.00	1,044,448.00	1,044,448.00+	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+	703,232.00	703,232.00	703,232.00
29053001/21020104 Utility Allowance			541,616.00	541,616.00	541,616.00+	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+	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	491,814.00	491,814.00
Sub Total: Personnel Cost			18,259,849.00	18,259,849.00	18,259,849.00+	18,259,849.00	18,259,849.00	18,259,849.00
29053001/22020102 Local Travel and Transport - Others			1,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
29053001/22020205 Water Rates			500,000.00			500,000.00	500,000.00	500,000.00
29053001/22020206 Sewerage Charges			500,000.00			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	1,000,000.00
29053001/22020312 Service Materials			500,000.00			500,000.00	500,000.00	500,000.00
29053001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00			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	500,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
29053001/22020403 Maintenance of Office Building Residential Qtrs			500,000.00			500,000.00	500,000.00	500,000.00
29053001/22020405 Maintenance of Plants & Generators			300,000.00			300,000.00	300,000.00	300,000.00
29053001/22020406 Other Maintenance Services			500,000.00			500,000.00	500,000.00	500,000.00
29053001/22020501 Local Training			1,000,000.00			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	600,000.00
29053001/22020605 Cleaning &Fumigation Services			900,000.00			900,000.00	900,000.00	900,000.00
29053001/22020801 Motor Vehicle Fuel Cost			1,000,000.00			4,000,000.00	4,000,000.00	4,000,000.00
29053001/22020803 Plant /Generator Fuel Cost			500,000.00			500,000.00	500,000.00	500,000.00
29053001/22021002 Honorarium & Sitting Allowance			900,000.00			900,000.00	900,000.00	900,000.00
29053001/22021003 Publicity & Advertisements			600,000.00			600,000.00	600,000.00	600,000.00
29053001/22021014 Annual Budget Expenses and Administration			350,000.00			350,000.00	350,000.00	350,000.00
Sub-Total: Overhead			12,150,000.00			34,150,000.00	34,150,000.00	34,150,000.00
TOTAL RECURRENT EXPENDITURE			30,409,849.00	18,259,849.00	18,259,849.00+	52,409,849.00	52,409,849.00	52,409,849.00
29053002 - COAL CITY TRANSPORT								
29053002/21010101 Basic Salary	30,246,447.32	67,446,541.56	48,343,604.00	68,143,604.00	697,062.44+	48,343,604.00	50,760,784.00	51,727,656.00
29053002/21010103 Consolidqated Fund Charges - Salaries	6,135,733.15		4,780,640.00	2,780,640.00	2,780,640.00+	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+	7,762,123.00	8,150,229.00	8,305,475.00
29053002/21020102 Transport Allowance			2,840,400.00	2,840,400.00	2,840,400.00+	2,840,400.00	2,982,420.00	3,039,228.00
29053002/21020103 Meal Subsidy			1,296,000.00	1,296,000.00	1,296,000.00+	1,296,000.00	1,386,800.00	1,386,720.00
29053002/21020104 Utility Allowance			787,200.00	787,200.00	787,200.00+	787,200.00	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	80,000.00	80,000.00+	17,880,000.00	18,774,000.00	19,131,600.00
Sub Total: Personnel Cost	36,382,180.47	67,446,541.56	83,689,967.00	83,689,967.00	16,243,425.44+	83,689,967.00	89,229,889.00	90,808,079.00
29053002/22020101 Local Travel & Transport - Training			900,000.00	900,000.00	900,000.00+	900,000.00	900,000.00	900,000.00
29053002/22020102 Local Transport & Travel-Others	1,654,000.00	2,191,000.00	1,000,000.00	2,192,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
29053002/22020201 Electricity Charges	19,000.00							
29053002/22020202 Telephone Charges	1,512,000.00	1,782,000.00	300,000.00	1,783,000.00	1,000.00+	300,000.00	300,000.00	300,000.00
29053002/22020205 Water Rates			250,000.00	5,000.00	5,000.00+	250,000.00	250,000.00	250,000.00
29053002/22020206 Sewerage Charges			300,000.00	46,000.00	46,000.00+	300,000.00	400,000.00	400,000.00
29053002/22020301 Office Stationeries/Computer Consumables	751,850.00	333,900.00	700,000.00	340,000.00	6,100.00+	700,000.00	750,000.00	800,000.00
29053002/22020302 Uniforms & Other Clothing			1,000,000.00	11,000.00	11,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
29053002/22020305 Printing of Non Security Documents	770,000.00	125,000.00	2,500,000.00	200,000.00	75,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
29053002/22020306 Printing of Security Documents	1,940,572.00	280,000.00	1,800,000.00	300,000.00	20,000.00+	1,800,000.00	1,800,000.00	1,800,000.00
29053002/22020312 Service Materials	94,000.00		300,000.00	46,000.00	46,000.00+	300,000.00	350,000.00	400,000.00
29053002/22020401 Maintenance of Motor Vehicles/Transport Equipment	75,063,347.00	94,354,587.00	6,500,000.00	94,355,000.00	413.00+	6,500,000.00	6,700,000.00	6,800,000.00
29053002/22020402 Maintenance of Office Furniture	1,399,550.00		300,000.00	5,000.00	5,000.00+	300,000.00	300,000.00	300,000.00
29053002/22020403 Maintenance of Office Building Residential Quarters	1,112,800.00		1,000,000.00	13,000.00	13,000.00+	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	10,000.00	2,500.00+	250,000.00	250,000.00	250,000.00
29053002/22020405 Maintenance of Plants/Generators	201,300.00	109,700.00	300,000.00	114,000.00	4,300.00+	300,000.00	300,000.00	300,000.00
29053002/22020406 Other Maintenance Services	888,750.00	35,400.00	800,000.00	40,000.00	4,600.00+	800,000.00	800,000.00	800,000.00
29053002/22020415 Maintenance of Other Infrastructure	161,950.00		200,000.00	2,000.00	2,000.00+	200,000.00	200,000.00	200,000.00
29053002/22020501 Local Training			700,000.00	50,000.00	50,000.00+	700,000.00	700,000.00	700,000.00
29053002/22020601 Security Services	1,591,775.00	1,920,000.00	2,000,000.00	1,925,000.00	5,000.00+	2,000,000.00	2,000,000.00	2,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
29053002/22020605 Cleaning & Fumigation Services	510,000.00	365,000.00	250,000.00	367,000.00	2,000.00+	250,000.00	250,000.00	300,000.00
29053002/22020710 Monitoring and evaluation			50,000.00	5,000.00	5,000.00+	50,000.00	500,000.00	500,000.00
29053002/22020801 Motor Vehicle Fuel Cost	12,156,500.00	2,030,129.71	2,250,000.00	2,032,000.00	1,870.29+	2,250,000.00	2,400,000.00	2,400,000.00
29053002/22020803 Plant/Generator Fuel Cost	533,000.00		600,000.00	11,000.00	11,000.00+	600,000.00	600,000.00	600,000.00
29053002/22020901 Bank Charges			100,000.00	1,000.00	1,000.00+	100,000.00	150,000.00	150,000.00
29053002/22020902 Insurance Premium			15,000,000.00	500,000.00	500,000.00+	15,000,000.00	15,000,000.00	15,000,000.00
29053002/22021001 Refreshment & Meals	6,111,454.70	10,000.00	300,000.00	15,000.00	5,000.00+	300,000.00	300,000.00	300,000.00
29053002/22021003 Publicity & Advertisements		8,100.00	300,000.00	10,000.00	1,900.00+	300,000.00	400,000.00	400,000.00
29053002/22021004 Medical Expenses			1,200,000.00	100,000.00	100,000.00+	1,200,000.00	1,300,000.00	1,500,000.00
29053002/22021007 Welfare Packages	27,528,797.63	1,477,000.00	600,000.00	1,479,000.00	2,000.00+	600,000.00	600,000.00	600,000.00
29053002/22021014 Annual Budget Expenses and Administration		1,331.73	200,000.00	3,000.00	1,668.27+	200,000.00	200,000.00	200,000.00
29053002/22021016 Servicom			100,000.00	2,000.00	2,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	134,000,646.33	105,030,648.44	42,050,000.00	106,862,000.00	1,831,351.56+	42,050,000.00	43,300,000.00	43,750,000.00
TOTAL RECURRENT EXPENDITURE	170,382,826.80	172,477,190.00	125,739,967.00	190,551,967.00	18,074,777.00+	125,739,967.00	132,529,889.00	134,558,079.00
34001001 - MINISTRY OF WORKS AND INFRASTRUCTURE								
34001001/21010101 Basic Salary	94,970,024.54	89,546,300.11	123,566,978.00	89,646,300.00	99,999.89+	123,601,978.00	125,205,500.00	127,305,500.00
34001001/21020101 Housing/Rent Allowance	19,596,222.58	13,393,213.00	17,617,860.00	17,617,860.00	4,224,647.00+	21,641,653.00	22,013,240.00	22,096,640.00
34001001/21020102 Transport Allowance	6,976,500.00	5,486,521.79	6,681,662.00	6,681,662.00	1,195,140.21+	5,031,600.00	6,912,430.00	7,012,480.00
34001001/21020103 Meal Subsidy	3,006,600.00	2,331,050.00	2,632,114.00	2,415,114.00	84,064.00+	2,319,000.00	2,923,160.00	3,123,160.00
34001001/21020104 Utility Allowance	2,164,900.00	2,187,800.00	1,971,290.00	2,188,290.00	490.00+	1,806,600.00	2,222,510.00	2,422,780.00
34001001/21020105 Entertainment Allowance	122,985.00	93,825.00		94,000.00	175.00+			
34001001/21020106 Leave Allowance	7,476,613.51	7,799,475.60	11,344,509.00	11,344,509.00	3,545,033.40+	12,459,456.00	12,844,230.00	12,844,230.00
34001001/21020107 Domestic Staff Allowance	1,872,792.00	1,391,940.00	2,167,120.00	2,167,120.00	775,180.00+	3,489,456.00	3,866,320.00	4,066,330.00
34001001/21020108 Shift Allowance	24,107.38	102,610.69		103,000.00	389.31+			
34001001/21020111 Hazard Allowance		153,200.00		153,500.00	300.00+			
34001001/21020113 Teaching Allowance	22,182.60							
34001001/21020131 Arrears Allowance	3,809,412.08	4,498,195.47		4,500,000.00	1,804.53+			
34001001/21020138 Auditor Allowance	400.00	1,200.00		1,500.00	300.00+			
Sub Total: Personnel Cost	140,042,739.69	126,985,331.66	165,981,533.00	136,912,855.00	9,927,523.34+	170,349,743.00	175,987,390.00	178,871,120.00
34001001/22020101 Local Travel and Transport - Training	4,959,520.00	9,230,915.00	2,000,000.00	9,231,000.00	85.00+	3,000,000.00	3,500,000.00	3,500,000.00
34001001/22020102 Local Travel and Transport - Others	12,829,350.00	142,000.00	1,500,000.00	1,500,000.00	1,358,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
34001001/22020201 Electricity Charges	300,000.00	151,669,653.48	400,000,000.00	151,769,653.00	99,999.52+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/22020203 Internet Access Charges		255,000.00		256,000.00	1,000.00+			
34001001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
34001001/22020205 Water Rate	413,000.00	127,000.00	150,000.00	150,000.00	23,000.00+	150,000.00	150,000.00	200,000.00
34001001/22020301 Office Stationeries/Computer Consumables	5,370,640.00	11,275,125.00	5,000,000.00	11,277,000.00	1,875.00+	5,000,000.00	5,000,000.00	5,000,000.00
34001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
34001001/22020305 Printing and Non Security Documents		20,000.00		21,000.00	1,000.00+			
34001001/22020306 Printing of Security Documents	40,000.00	470,500.00		471,000.00	500.00+			
34001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	7,457,700.00	7,876,935.00	2,500,000.00	7,877,000.00	65.00+	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+	400,000.00	400,000.00	400,000.00
34001001/22020403 Maintenance of Office Building/Residential Qtrs		2,050,000.00	500,000.00	2,051,000.00	1,000.00+	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	234,500.00+	300,000.00	300,000.00	400,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
34001001/22020405 Maintenance of Plants & Generators	2,891,500.00	7,251,550.00	100,000.00	7,252,000.00	450.00+	100,000.00	100,000.00	100,000.00
34001001/22020406 Other Maintenance Services	4,321,855.00	14,589,945.00	5,000,000.00	14,590,000.00	55.00+	5,000,000.00	5,500,000.00	6,000,000.00
34001001/22020410 Maintenance of Street Lightings	4,222,500.00	5,192,200.00	10,000,000.00	10,000,000.00	4,807,800.00+	10,000,000.00	12,000,000.00	12,000,000.00
34001001/22020413 Minor Road Maintenance	370,231,002.09							
34001001/22020000 Maintenance of Lodge and Gues Houses			800,000.00	800,000.00	800,000.00+	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+	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+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/22020506 Seminars & Conferences	217,500.00							
34001001/22020605 Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
34001001/22020704 Engeneering Consulting Services		250,000.00	1,200,000.00	1,200,000.00	950,000.00+	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+	800,000.00	1,000,000.00	1,000,000.00
34001001/22020706 Surveying Services	400,000.00	357,650.00	1,300,000.00	1,300,000.00	942,350.00+	1,300,000.00	1,300,000.00	1,300,000.00
34001001/22020710 Monitoring and evaluation		3,154,880.00	1,000,000.00	3,155,000.00	120.00+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/22020801 Motor Vehicle Fuel Cost	4,520,960.00	33,949,324.00	4,000,000.00	33,950,000.00	676.00+	4,000,000.00	4,000,000.00	4,000,000.00
34001001/22020802 Other Transport Equip Fuel Cost (Including ESWAMA Diesel)			405,000,000.00			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+	600,000.00	600,000.00	600,000.00
34001001/22020901 Bank Charges (Other Than Interest)	157,734,039.71	195,880,395.01	50,000.00	195,881,000.00	604.99+	50,000.00	50,000.00	50,000.00
34001001/22021001 Refreshment & Meals	70,600.00	1,322,850.00	300,000.00	1,323,000.00	150.00+	300,000.00	300,000.00	300,000.00
34001001/22021003 Publicity and Advertisements	2,382,000.00	10,007,864.96	800,000.00	10,008,000.00	135.04+	800,000.00	900,000.00	900,000.00
34001001/22021007 Welfare Package	1,034,600.00	30,632,628.00	500,000.00	30,635,000.00	2,372.00+	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+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/22021014 Annual Budget Expenses and Administration	130,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
34001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	579,526,766.80	485,771,915.45	849,300,000.00	502,297,653.00	16,525,737.55+	1,985,300,000.00	1,988,600,000.00	1,989,350,000.00
TOTAL RECURRENT EXPENDITURE	719,569,506.49	612,757,247.11	1,015,281,533.00	639,210,508.00	26,453,260.89+	2,155,649,743.00	2,164,587,390.00	2,168,221,120.00
36001001 - MINISTRY OF CULTURE AND TOURISM								
36001001/21010101 Basic Salary	22,211,204.03	28,283,697.59	30,122,644.00	28,284,644.00	946.41+	30,122,644.00	31,651,890.00	31,651,890.00
36001001/21020101 Housing/Rent Allowance	6,593,315.50	4,903,472.00	3,414,408.00	4,914,408.00	10,936.00+	3,414,408.00	3,866,345.00	3,866,345.00
36001001/21020102 Transport Allowance	1,830,600.00	2,200,100.00	1,623,448.00	2,200,448.00	348.00+	1,623,448.00	1,792,180.00	1,792,180.00
36001001/21020103 Meal Subsidy	731,300.00	860,700.00	616,724.00	860,724.00	24.00+	616,724.00	716,312.00	716,312.00
36001001/21020104 Utility Allowance	499,400.00	577,700.00	425,342.00	577,842.00	142.00+	425,342.00	444,231.00	444,231.00
36001001/21020105 Entertainment Allowance	38,610.00	19,980.00		20,000.00	20.00+			
36001001/21020106 Leave Allowance	1,406,406.90	2,719,587.40	2,314,502.00	2,720,502.00	914.60+	2,314,502.00	2,615,276.00	2,615,276.00
36001001/21020107 Domestic Staff Allowance	733,932.00	366,966.00	691,814.00	367,014.00	48.00+	691,814.00	691,814.00	691,814.00
36001001/21020131 Arrears Allowance	1,787,315.00	1,071,822.00		1,072,000.00	178.00+			
Sub Total: Personnel Cost	35,832,083.43	41,004,024.99	39,208,882.00	41,017,582.00	13,557.01+	39,208,882.00	41,778,048.00	41,778,048.00
36001001/22020102 Local Travel and Transport - Others	4,016,336.35	7,801,288.00	1,800,000.00	7,802,000.00	712.00+	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	400,000.00	80,000.00+	4,000,000.00	4,500,000.00	4,500,000.00
36001001/22020105 Hotel accomodation		8,228,042.00		8,230,000.00	1,958.00+			
36001001/22020205 Water Rates			350,000.00	25,000.00	25,000.00+	350,000.00	400,000.00	400,000.00
36001001/22020206 Sewerage Charges			400,000.00	5,000.00	5,000.00+	400,000.00	500,000.00	500,000.00
36001001/22020301 Office Stationeries/Computer Consumables	5,008,700.00	3,942,550.00	1,200,000.00	3,945,000.00	2,450.00+	1,200,000.00	1,200,000.00	1,200,000.00
36001001/22020302 Books			100,000.00	1,000.00	1,000.00+	100,000.00	100,000.00	100,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
36001001/22020303 Newspapers			150,000.00	5,000.00	5,000.00+	150,000.00	200,000.00	200,000.00
36001001/22020308 Field & Camping Materials Supplies			600,000.00	2,000.00	2,000.00+	600,000.00	650,000.00	650,000.00
36001001/22020309 Uniforms & Other Clothing			2,500,000.00	20,000.00	20,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
36001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,651,000.00	45,500.00	1,000,000.00	55,000.00	9,500.00+	1,000,000.00	1,000,000.00	1,000,000.00
36001001/22020402 Maintenance of Office Furniture	52,000.00	22,900.00	500,000.00	28,000.00	5,100.00+	500,000.00	600,000.00	600,000.00
36001001/22020405 Maintenance of Plants & Generators			400,000.00	5,000.00	5,000.00+	400,000.00	450,000.00	450,000.00
36001001/22020406 Other Maintenance Services		109,000.00	500,000.00	110,000.00	1,000.00+	500,000.00	600,000.00	600,000.00
36001001/22020501 Local Training			1,200,000.00	100,000.00	100,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
36001001/22020605 Cleaning & Fumigation Services		3,540,000.00	300,000.00	3,545,000.00	5,000.00+	300,000.00	350,000.00	350,000.00
36001001/22020711 Other Consulting Services		145,771,582.94		146,608,000.00	836,417.06+			
36001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	13,000.00	13,000.00+	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	879,000.00+	900,000.00	900,000.00	900,000.00
36001001/22020901 Bank Charges (Other Than Interest)		120,365.16		122,000.00	1,634.84+			
36001001/22021001 Refreshment & Meals	115,000.00	2,240,900.00		2,245,000.00	4,100.00+			
36001001/22021014 Annual Budget Expenses and Administration		114,000.00	300,000.00	120,000.00	6,000.00+	300,000.00	400,000.00	400,000.00
36001001/22021021 Special Days/Celebration		180,000.00	4,500,000.00	300,000.00	120,000.00+	4,500,000.00	4,500,000.00	4,500,000.00
Sub-Total: Overhead	11,843,036.35	172,457,128.10	21,700,000.00	174,586,000.00	2,128,871.90+	21,700,000.00	22,850,000.00	22,850,000.00
TOTAL RECURRENT EXPENDITURE	47,675,119.78	213,461,153.09	60,908,882.00	215,603,582.00	2,142,428.91+	60,908,882.00	64,628,048.00	64,628,048.00
36004001 - COUNCIL FOR ARTS AND CULTURE								
36004001/21010101 Basic Salary	11,128,023.00	11,624,400.00	6,011,243.00	11,625,243.00	843.00+	6,011,243.00	6,344,250.00	6,344,250.00
36004001/21020101 Housing/Rent Allowance			2,653,980.00	980.00	980.00+	2,653,980.00	2,911,245.00	2,911,245.00
36004001/21020102 Transport Allowance			1,002,560.00	560.00	560.00+	1,002,560.00	1,299,536.00	1,299,536.00
36004001/21020103 Meal Subsidy			569,320.00	320.00	320.00+	569,320.00	788,140.00	788,140.00
36004001/21020104 Utility Allowance			533,720.00	720.00	720.00+	533,720.00	681,240.00	681,240.00
36004001/21020106 Leave Allowance			1,377,460.00	7,460.00	7,460.00+	1,377,460.00	1,528,465.00	1,528,465.00
36004001/21020202 Contributory Pension	522,670.00	1,139,040.00		1,140,000.00	960.00+			
Total Personnel Cost	11,650,693.00	12,763,440.00	12,148,283.00	12,775,283.00	11,843.00+	12,148,283.00	13,552,876.00	13,552,876.00
36004001/22020102 Travels and Transport	640,000.00	430,000.00	2,000,000.00	2,000,000.00	1,570,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/22020202 Telephone Charges	284,000.00	220,000.00	300,000.00	300,000.00	80,000.00+	300,000.00	300,000.00	300,000.00
36004001/22020301 Office Stationary/Computer Consumables	266,500.00	350,000.00	350,000.00	350,000.00		350,000.00	400,000.00	400,000.00
36004001/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
36004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			100,000.00	100,000.00	100,000.00+	300,000.00	300,000.00	300,000.00
36004001/22020402 Maintenance of Office Furniture	508,000.00	240,276.00	400,000.00	400,000.00	159,724.00+	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+	100,000.00	100,000.00	100,000.00
36004001/22020406 Other maintenance Services	272,000.00	200,000.00	100,000.00	202,000.00	2,000.00+	100,000.00	100,000.00	100,000.00
36004001/22020801 Motor Vehicle Fuel Cost			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
36004001/22020803 Plant /Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
36004001/22021001 Refreshment & Meals	450,000.00	480,000.00	400,000.00	482,000.00	2,000.00+	400,000.00	450,000.00	450,000.00
36004001/22021002 Honorarium & Sitting Allowance			6,000,000.00	3,816,000.00	3,816,000.00+	8,000,000.00	8,000,000.00	8,000,000.00
36004001/22021007 Welfare Packages	80,159.00	36,000.00	600,000.00	600,000.00	564,000.00+	600,000.00	700,000.00	700,000.00
36004001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
36004001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,500,659.00	1,956,276.00	11,350,000.00	9,350,000.00	7,393,724.00+	13,550,000.00	13,750,000.00	13,750,000.00
TOTAL RECURRENT EXPENDITURE	14,151,352.00	14,719,716.00	23,498,283.00	22,125,283.00	7,405,567.00+	25,698,283.00	27,302,876.00	27,302,876.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
36052001 - TOURISM BOARD								
36052001/21010101 Basic Salary	537,401.03		16,888,504.00	8,504.00	8,504.00+	16,888,504.00	17,902,345.00	17,902,345.00
36052001/21010103 Consolidated Revenue Fund Charges - Salaries			5,188,050.00	5,188,050.00	5,188,050.00+	5,188,050.00	5,188,050.00	5,188,050.00
36052001/21020101 Housing/Rent Allowance	180,059.82		3,680,000.00	3,680,000.00	3,680,000.00+	3,680,000.00	3,946,780.00	3,946,780.00
36052001/21020102 Transport Allowance	46,123.88		1,405,617.00	1,405,617.00	1,405,617.00+	1,405,617.00	188,290.00	188,290.00
36052001/21020103 Meal Subsidy			947,603.00	947,603.00	947,603.00+	947,603.00	990,147.00	990,147.00
36052001/21020104 Utility Allowance	32,254.67		900,155.00	900,155.00	900,155.00+	900,155.00	1,120,805.00	1,120,805.00
36052001/21020105 Entertainment Allowance		25,091.50		26,000.00	908.50+			
36052001/21020106 Leave Allowance			1,244,480.00	1,244,480.00	1,244,480.00+	1,244,480.00	1,366,721.00	1,366,721.00
36052001/21020107 Domestic Staff Allowance			504,160.00	478,160.00	478,160.00+	504,160.00	506,160.00	506,160.00
Total Personnel Cost	795,839.40	25,091.50	30,758,569.00	13,878,569.00	13,853,477.50+	30,758,569.00	31,209,298.00	31,209,298.00
36052001/22020102 Local Transport & Travel - Others	1,244,642.30		1,000,000.00	13,000.00	13,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
36052001/22020202 Telephone Charges	15,350.00							
36052001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
36052001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	300,000.00		
36052001/22020301 Office Stationary/Computer Consumables			800,000.00	20,000.00	20,000.00+	800,000.00		
36052001/22020401 Maintenance of Motor Vehicle /Transport Equipment			800,000.00	186,000.00	186,000.00+	800,000.00		
36052001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	500,000.00		
36052001/22020403 Maintenance of Office Building Residential Qtrs			800,000.00	800,000.00	800,000.00+	800,000.00		
36052001/22020405 Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00+	200,000.00		
36052001/22020406 Other Maintenance Services		2,444,228.00	100,000.00	2,446,000.00	1,772.00+	100,000.00	100,000.00	100,000.00
36052001/22020605 Cleaning &Fumigation Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
36052001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	800,000.00	900,000.00	900,000.00
36052001/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
36052001/22020901 Bank Charges (Other than interest)	1,978.50	33,384.50		35,000.00	1,615.50+			
36052001/22021001 Refreshment & Meals	22,600.00							
36052001/22021001 Welfare Packages		29,497.75	500,000.00	500,000.00	470,502.25+	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+	100,000.00	100,000.00	100,000.00
36052001/22021016 Servicom			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	1,284,570.80	2,507,110.25	6,950,000.00	6,950,000.00	4,442,889.75+	6,950,000.00	3,650,000.00	3,650,000.00
TOTAL RECURRENT EXPENDITURE	2,080,410.20	2,532,201.75	37,708,569.00	20,828,569.00	18,296,367.25+	37,708,569.00	34,859,298.00	34,859,298.00
38001001 - STATE ECONOMIC PLANNING COMMISSION								
38001001/21010101 Basic Salary	21,367,000.62	22,910,274.36	24,312,656.00	22,910,656.00	381.64+	24,312,656.00	24,612,656.00	24,812,656.00
38001001/21010103 Consolidated Revenue Fund Charges - Salaries	100,716.00							
38001001/21020101 Housing/Rent Allowance	6,421,131.42	6,053,326.00	3,250,442.00	6,150,442.00	97,116.00+	3,250,442.00	3,283,645.00	4,233,645.00
38001001/21020102 Transport Allowance	1,709,230.00	2,230,760.00	1,680,492.00	2,231,492.00	732.00+	1,680,492.00	1,836,414.00	1,836,414.00
38001001/21020103 Meal Subsidy	740,280.00	965,360.00	333,567.00	965,567.00	207.00+	333,567.00	418,408.00	418,408.00
38001001/21020104 Utility Allowance	529,300.00	687,800.00	622,800.00	688,800.00	1,000.00+	622,800.00	634,680.00	634,680.00
38001001/21020105 Entertainment Allowance	114,345.00	121,365.00		121,500.00	135.00+			
38001001/21020106 Leave Allowance	3,749,535.90	2,488,738.10	844,800.00	2,488,800.00	61.90+	844,800.00	836,030.00	836,030.00
38001001/21020107 Domestic Staff Allowance	2,353,644.00	2,492,838.00	3,773,956.00	2,492,956.00	118.00+	3,773,956.00	2,386,512.00	2,386,512.00
38001001/21020111 Hazard Allowance	22,000.00	34,836.00		35,000.00	164.00+			
38001001/21020113 Teaching Allowance	8,183.45							
38001001/21020131 Arrears Allowance	1,592,131.53	1,871,603.66		1,872,000.00	396.34+			

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
38001001/20020138 Auditor Allowance	3,020,713.42	100.00		150.00	50.00+			
38001001/20020144 Secretarial Allowance	1,054,939.00							
Total Personnel Cost	42,783,150.34	39,857,001.12	34,818,713.00	39,957,363.00	100,361.88+	34,818,713.00	34,008,345.00	35,158,345.00
38001001/22020101 Local Travel and Transport - Training		582,000.00	1,600,000.00	1,600,000.00	1,018,000.00+	1,600,000.00	1,700,000.00	1,800,000.00
38001001/22020102 Local Travel and Transport - Others	1,402,645.00	7,280,000.00	3,500,000.00	7,282,000.00	2,000.00+	3,500,000.00	3,500,000.00	3,500,000.00
38001001/22020105 Hotel Accomodation	1,275,000.00							
38001001/22020202 Telephone Charges			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
38001001/22020203 Internet Access Charges		10,000.00	700,000.00	700,000.00	690,000.00+	700,000.00	800,000.00	800,000.00
38001001/22020204 Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
38001001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
38001001/22020301 Office Stationeries/Computer Consumables	1,558,565.00	5,713,990.00	5,000,000.00	6,527,980.00	813,990.00+	5,000,000.00	5,500,000.00	6,000,000.00
38001001/22020302 Books			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
38001001/22020303 Newspapers			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,000.00
38001001/22020304 Magazines & Periodicals			350,000.00	350,000.00	350,000.00+	350,000.00	350,000.00	350,000.00
38001001/22020305 Printing of Non Security Documents	173,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,500,000.00	7,600,000.00
38001001/22020312 service material			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00		
38001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,096,800.00	2,298,400.00	1,700,000.00	2,996,800.00	698,400.00+	1,700,000.00	1,800,000.00	1,800,000.00
38001001/22020402 Maintenance of Office Furniture			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
38001001/22020404 Maintenance of Office/IT Equipments	54,000.00		700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
38001001/22020405 Maintenance of Plant & Generator	128,100.00	417,000.00	300,000.00	420,000.00	3,000.00+	300,000.00	400,000.00	400,000.00
38001001/22020406 Other Maintenance Services	264,700.00	117,800.00	600,000.00	600,000.00	482,200.00+	600,000.00	650,000.00	650,000.00
38001001/22020501 Local Training	154,000.00	8,453,340.00	7,000,000.00	14,012,680.00	5,559,340.00+	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+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22020605 Cleaning & Fumigation Services	19,700.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
38001001/22020709 Research & Studies			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
38001001/22020710 Monitoring & Evaluation			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
38001001/22020801 Motor Vehicle Fuel Cost	1,352,278.00	1,255,000.00	1,200,000.00	1,256,000.00	1,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
38001001/22020803 Plant/Generator Fuel Cost		90,000.00	350,000.00	350,000.00	260,000.00+	350,000.00	350,000.00	400,000.00
38001001/22020901 Bank Charges	2,530.10	429.77	20,000.00	20,000.00	19,570.23+	20,000.00	20,000.00	20,000.00
38001001/22021001 Refreshment & Meals	236,800.00	576,000.00	500,000.00	704,000.00	128,000.00+	500,000.00	500,000.00	500,000.00
38001001/22021002 Honorarium & Sitting Allowance	18,050,000.00	35,570,000.00	40,000,000.00	37,626,000.00	2,056,000.00+	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+	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+	5,000,000.00	5,000,000.00	6,000,000.00
38001001/22021007 Welfare Packages	569,000.00	4,404,600.00	1,000,000.00	7,909,200.00	3,504,600.00+	1,000,000.00	1,000,000.00	1,000,000.00
38001001/22021009 Sporting Activities	176,400.00			100,000.00	100,000.00+			
38001001/22021014 Annual Budget Expenses and Administration	2,172,500.00	7,373,500.00	5,000,000.00	7,374,000.00	500.00+	5,000,000.00	5,000,000.00	5,000,000.00
38001001/22021016 Servicom			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
38001001/22021021 Special Days and Celebrations		223,970.00	500,000.00	500,000.00	276,030.00+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	29,686,018.10	74,366,029.77	93,470,000.00	114,478,660.00	40,112,630.23+	93,470,000.00	94,020,000.00	95,770,000.00
TOTAL RECURRENT EXPENDITURE	72,469,168.44	114,223,030.89	128,288,713.00	154,436,023.00	40,212,992.11+	128,288,713.00	128,028,345.00	130,928,345.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
38001002 - BUREAU OF STATISTICS								
38001002/21010101 Basic Salary	9,216,031.00	21,844,285.87	14,410,510.00	21,860,510.00	16,224.13+	14,410,510.00	15,097,540.00	15,097,540.00
38001002/21010103 Consolidated Revenue Fund Charges - Salaries			5,178,650.00	650.00	650.00+	5,178,650.00	5,178,650.00	5,178,650.00
38001002/21020101 Housing/Rent Allowance	2,019,973.00	4,258,757.12	3,277,650.00	4,259,650.00	892.88+	3,277,650.00	3,655,430.00	3,655,430.00
38001002/21020102 Transport Allowance	653,400.00	1,280,650.00	772,125.00	1,281,125.00	475.00+	772,125.00	866,540.00	866,540.00
38001002/21020103 Meal Subsidy	295,900.00	566,200.00	460,400.00	566,400.00	200.00+	460,400.00	531,900.00	531,900.00
38001002/21020104 Utility Allowance	206,400.00	396,900.00	244,650.00	397,150.00	250.00+	244,650.00	302,760.00	302,760.00
38001002/21020105 Entertainment Allowance	23,490.00	165,719.85		165,800.00	80.15+			
38001002/21020106 Leave Allowance	985,741.20	1,655,654.00	1,821,120.00	1,656,120.00	466.00+	1,821,120.00	2,133,100.00	2,133,100.00
38001002/21020107 Domestic Staff Allowance	404,928.00	881,088.00	474,750.00	881,250.00	162.00+	474,750.00	474,750.00	474,750.00
38001002/21020111 Hazard Allowance	24,000.00	24,000.00		25,000.00	1,000.00+			
38001002/21020131 Arrears Allowance	41,280.00	319,949.00		320,000.00	51.00+			
Sub Total: Personnel Cost	13,871,143.20	31,393,203.84	26,639,855.00	31,413,655.00	20,451.16+	26,639,855.00	28,240,670.00	28,240,670.00
38001002/22020101 Local Travel and Transport - Training		759,400.00		760,000.00	600.00+		1,200,000.00	1,200,000.00
38001002/22020102 Local Travel and Transport - Others	436,000.00	1,420,300.00	1,000,000.00	1,421,000.00	700.00+	1,000,000.00	1,000,000.00	1,000,000.00
38001002/22020202 Telephone Charges	16,500.00	123,000.00		124,000.00	1,000.00+			
38001002/22020301 Office Stationeries/Computer Consumables	1,250,408.00	989,250.00	800,000.00	990,000.00	750.00+	800,000.00	900,000.00	900,000.00
38001002/22020305 Printing of Non Security Documents	241,000.00	480,000.00		481,000.00	1,000.00+			
38001002/22020309 Uniforms & Other Clothing		84,000.00		86,000.00	2,000.00+			
38001002/22020312 Service Materials	13,500.00	43,500.00	500,000.00	134,880.00	91,380.00+	500,000.00	600,000.00	600,000.00
38001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	305,500.00	417,357.00	650,000.00	650,000.00	232,643.00+	650,000.00	600,000.00	600,000.00
38001002/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
38001002/22020404 Maintenance of Office/IT Equipments	73,500.00	121,600.00	500,000.00	500,000.00	378,400.00+	500,000.00	500,000.00	500,000.00
38001002/22020405 Maintenance of Plants/Generators	62,000.00	15,100.00	400,000.00	400,000.00	384,900.00+	400,000.00	400,000.00	400,000.00
38001002/22020406 Other Maintenance Services	41,850.00	15,900.00	300,000.00	300,000.00	284,100.00+	300,000.00	300,000.00	300,000.00
38001002/22020501 Local Training (Trainining and re-training on improvement of			1,200,000.00	100,000.00	100,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
38001002/22020710 Monitoring and evaluation (Intensive monitoring of MDA servi			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
38001002/22020801 Motor Vehicle Fuel Cost	279,000.00	309,000.00	800,000.00	800,000.00	491,000.00+	800,000.00	800,000.00	800,000.00
38001002/22020803 Plant/Generator Fuel Cost			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,000.00
38001002/22020901 Bank Charges (Other than Interests)	617.00	1,117.09		1,120.00	2.91+			
38001002/22021001 Refreshment & Meals	138,517.00	255,450.00	300,000.00	300,000.00	44,550.00+	300,000.00	300,000.00	300,000.00
38001002/22021002 Honorarium & Sitting Allowance	81,000.00							
38001002/22021003 Publicity & Advertisements		168,000.00	500,000.00	500,000.00	332,000.00+	500,000.00	500,000.00	500,000.00
38001002/22021007 Welfare Packages	50,500.00		600,000.00	2,000.00	2,000.00+	600,000.00	600,000.00	600,000.00
38001002/22021014 Annual Budget Expenses & Administration	10,000.00	88,400.00	150,000.00	150,000.00	61,600.00+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	2,999,892.00	5,291,374.09	8,750,000.00	8,750,000.00	3,458,625.91+	8,750,000.00	10,100,000.00	10,100,000.00
TOTAL RECURRENT EXPENDITURE	16,871,035.20	36,684,577.93	35,389,855.00	40,163,655.00	3,479,077.07+	35,389,855.00	38,340,670.00	38,340,670.00
52001001 - MINISTRY OF WATER RESOURCES								
52001001/21010101 Basic Salary	30,926,111.31	27,859,640.48	32,461,480.00	32,461,480.00	4,601,839.52+	41,958,660.00	43,213,450.00	44,213,450.00
52001001/21020101 Housing/Rent Allowance	5,787,388.97	5,226,976.00	6,537,620.00	5,573,120.00	346,144.00+	7,537,620.00	8,117,920.00	8,117,920.00
52001001/21020102 Transport Allowance	2,316,800.00	2,066,900.00	1,852,880.00	2,067,880.00	980.00+	2,152,880.00	2,172,340.00	2,172,340.00
52001001/21020103 Meal Subsidy	954,280.00	863,400.00	834,000.00	863,500.00	100.00+	834,000.00	933,430.00	933,430.00
52001001/21020104 Utility Allowance	664,880.00	601,600.00	642,600.00	642,600.00	41,000.00+	642,600.00	803,420.00	803,420.00
52001001/21020105 Entertainment Allowance	284,093.00	61,560.00		62,000.00	440.00+			

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
52001001/21020106 Leave Allowance	2,376,784.30	2,832,307.20	3,124,860.00	3,124,860.00	292,552.80+	3,124,860.00	4,452,360.00	4,452,360.00
52001001/21020107 Domestic Staff Allowance	1,265,400.00	1,050,282.00	994,460.00	1,050,460.00	178.00+	994,460.00	994,460.00	994,460.00
52001001/21020108 Shift Allowance	86,157.67	20,840.54		21,000.00	159.46+			
52001001/21020111 Hazard Allowance	2,000.00							
52001001/21020131 Arrears (Allowances)	404,683.36	580,992.31		581,000.00	7.69+			
Sub Total: Personnel Cost	45,068,578.61	41,164,498.53	46,447,900.00	46,447,900.00	5,283,401.47+	57,245,080.00	60,687,380.00	61,687,380.00
52001001/22020101 Local Travel and Transport - Training	4,043,600.00	3,134,800.00		3,135,000.00	200.00+			
52001001/22020102 Local Travel and Transport - Others	532,400.00	2,117,000.00	1,000,000.00	2,130,000.00	13,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
52001001/22020202 Telephone Charges	72,400.00	93,800.00	300,000.00	300,000.00	206,200.00+	300,000.00	300,000.00	300,000.00
52001001/22020203 Internet Access Charges		4,000.00	200,000.00	200,000.00	196,000.00+	200,000.00	250,000.00	250,000.00
52001001/22020204 Satellite Broadcasting Access Charges			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,000.00
52001001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
52001001/22020206 Sewerage Charges			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
52001001/22020301 Office Stationeries/Computer Consumables	2,133,720.00	1,191,600.00	1,400,000.00	1,400,000.00	208,400.00+	1,400,000.00	1,500,000.00	1,500,000.00
52001001/22020302 Books			1,000,000.00	11,000.00	11,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
52001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
52001001/22020312 Service Materials	33,000.00		600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	700,000.00
52001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	174,500.00	1,163,200.00	400,000.00	1,164,000.00	800.00+	400,000.00	400,000.00	400,000.00
52001001/22020402 Maintenance of Office Furniture		5,000.00		6,000.00	1,000.00+			
52001001/22020403 Maintenance of Office Building/Residential Qtrs		108,000.00		109,000.00	1,000.00+			
52001001/22020404 Maintenance of Office/IT Equipments		10,000.00	300,000.00	11,000.00	1,000.00+	300,000.00	300,000.00	300,000.00
52001001/22020405 Maintenance of Plants & Generators	2,000.00	1,500.00	400,000.00	5,000.00	3,500.00+	400,000.00	400,000.00	400,000.00
52001001/22020406 Other Maintenance Services	1,440,000.00	4,000.00	300,000.00	5,000.00	1,000.00+	300,000.00	350,000.00	350,000.00
52001001/22020501 Local Training			850,000.00	229,000.00	229,000.00+	850,000.00	900,000.00	900,000.00
52001001/22020710 Monitoring and evaluation (i Monitoring and assessment of wa	57,000.00		1,200,000.00	100,000.00	100,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
52001001/22020711 Other Consulting Services			2,000,000.00	14,000.00	14,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
52001001/22020801 Motor Vehicle Fuel Cost	3,491,375.00	1,925,000.00	400,000.00	1,926,000.00	1,000.00+	400,000.00	450,000.00	450,000.00
52001001/22020803 Plant/Generator Fuel Cost	4,873,875.00	126,078.55		127,000.00	921.45+			
52001001/22020901 Bank Charges (Other than interest)	1,380.00	124,659.13		126,000.00	1,340.87+			
52001001/22021001 Refreshment & Meals	39,700.00	5,000.00	400,000.00	8,000.00	3,000.00+	400,000.00	450,000.00	450,000.00
52001001/22021003 Publicity and Advertisements	701,000.00	2,834,925.00	500,000.00	2,837,000.00	2,075.00+	500,000.00	600,000.00	600,000.00
52001001/22021007 Welfare Packages	14,900.00	90,000.00	600,000.00	100,000.00	10,000.00+	600,000.00	600,000.00	600,000.00
52001001/22021014 Annual Budget Expenses and Administration			200,000.00	2,000.00	2,000.00+	200,000.00	200,000.00	200,000.00
52001001/22021016 Servicom		154,600.00	200,000.00	155,000.00	400.00+	200,000.00	200,000.00	200,000.00
52001001/22021021 Special Days/Celebration	485,700.00		2,500,000.00	50,000.00	50,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
Sub-Total: Overhead	18,096,550.00	13,093,162.68	15,500,000.00	15,500,000.00	2,406,837.32+	15,500,000.00	16,050,000.00	16,050,000.00
TOTAL RECURRENT EXPENDITURE	63,165,128.61	54,257,661.21	61,947,900.00	61,947,900.00	7,690,238.79+	72,745,080.00	76,737,380.00	77,737,380.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
52102001 - ENUGU STATE WATER CORPORATION								
52102001/21010101 Basic Salary	173,360,780.20	185,259,893.26	213,913,988.00	185,359,893.00	99,999.74+	192,186,657.00	214,135,660.00	214,135,660.00
52102001/21010103 Consolidated Revenue Fund Charges			4,780,640.00	4,780,640.00	4,780,640.00+	4,780,640.00	4,780,640.00	4,780,640.00
52102001/21020101 Housing/Rent Allowance			12,178,616.00	12,178,616.00	12,178,616.00+	12,178,616.00	12,782,680.00	12,782,680.00
52102001/21020102 Transport Allowance			9,260,208.00	9,260,208.00	9,260,208.00+	9,260,208.00	9,335,670.00	9,335,670.00
52102001/21020103 Meal Subsidy			3,855,066.00	3,855,066.00	3,855,066.00+	3,855,066.00	3,904,250.00	3,904,250.00
52102001/21020104 Utility Allowance			6,085,375.00	6,085,375.00	6,085,375.00+	6,085,375.00	6,452,130.00	6,452,130.00
52102001/21020106 Leave Allowance			5,567,426.00	5,567,426.00	5,567,426.00+	5,567,426.00	5,822,340.00	5,822,340.00
Sub Total: Personnel Cost	173,360,780.20	185,259,893.26	255,641,319.00	227,087,224.00	41,827,330.74+	233,913,988.00	257,213,370.00	257,213,370.00
52102001/22020101 Local Travel and Transport Training		2,000.00		3,000.00	1,000.00+			
52102001/22020102 Local Travel and Transport - Others	880,000.00	7,176,605.00	1,600,000.00	7,177,000.00	395.00+	2,000,000.00	2,000,000.00	2,000,000.00
52102001/22020201 Electricity Charges	118,400.00	134,000.00		135,000.00	1,000.00+			
52102001/22020202 Telephone Charges	92,700.00	57,000.00		58,000.00	1,000.00+	300,000.00	300,000.00	300,000.00
52102001/22020203 Internet Access Charges		4,000.00		5,000.00	1,000.00+			
52102001/22020205 Water Rates	6,620,180.00							
52102001/22020206 Sewerage Charges	5,757,950.00							
52102001/22020301 Office Stationeries/Computer Consumables	6,871,587.00	10,642,200.00	1,500,000.00	10,643,000.00	800.00+	1,500,000.00	1,500,000.00	1,500,000.00
52102001/22020305 Printing of Non Security Documents	111,250.00							
52102001/22020312 Service Materials	950,300.00	2,537,035.00		2,538,000.00	965.00+			
52102001/22020313 Chemical and Reagents	134,500.00	1,177,311.00	40,000,000.00	1,200,000.00	22,689.00+	65,000,000.00	70,000,000.00	70,000,000.00
52102001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,882,245.00	4,348,500.00	2,000,000.00	4,349,000.00	500.00+	2,000,000.00	2,200,000.00	2,500,000.00
52102001/22020402 Maintenance of Office Furniture	19,016.00		550,000.00	20,000.00	20,000.00+	550,000.00	600,000.00	600,000.00
52102001/22020403 Maintenance of Office Building Residential Qtrs	564,750.00	647,225.00	600,000.00	648,000.00	775.00+	600,000.00	600,000.00	600,000.00
52102001/22020404 Maintenance of Office/IT Equipments	121,300.00	522,676.00	2,000,000.00	600,000.00	77,324.00+	1,000,000.00	2,500,000.00	2,500,000.00
52102001/22020405 Maintenance of Plants & Generators	3,427,629.00	11,727,776.00	3,500,000.00	11,730,000.00	2,224.00+	3,500,000.00	3,500,000.00	3,500,000.00
52102001/22020406 Other Maintenance Services	4,736,470.00	49,976,575.00	2,500,000.00	49,979,000.00	2,425.00+	7,500,000.00	2,500,000.00	2,500,000.00
52102001/22020415 Maintenance of Other Infrastructure						1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020501 Local Training			1,300,000.00	50,000.00	50,000.00+	5,300,000.00	1,500,000.00	1,500,000.00
52102001/22020601 Security Services	1,788,376.00	324,400.00	4,000,000.00	350,000.00	25,600.00+	1,000,000.00	4,200,000.00	4,500,000.00
52102001/22020605 Cleaning & Fumigation Services	262,930.00	431,550.00	400,000.00	433,000.00	1,450.00+	400,000.00	400,000.00	400,000.00
52102001/22020701 Financial Consulting	2,514,772.00	5,016,491.00		5,020,000.00	3,509.00+			
52102001/22020702 Information Technology Consulting		35,067,610.00		35,069,000.00	1,390.00+			
52102001/22020703 Legal Services		367,000.00		368,000.00	1,000.00+			
52102001/22020704 Engineering Services			2,000,000.00	4,000.00	4,000.00+	2,000,000.00	2,500,000.00	2,500,000.00
52102001/22020710 Monitoring and Evaluation						2,000,000.00		
52102001/22020801 Motor Vehicle Fuel Cost	4,941,364.00	11,093,952.00	2,000,000.00	11,095,000.00	1,048.00+	2,000,000.00	2,300,000.00	2,500,000.00
52102001/22020803 Plant/Generator Fuel Cost			2,500,000.00	50,000.00	50,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020901 Bank Charges (Other than Interest)		527,514.50		528,000.00	485.50+			
52102001/22021001 Refreshment & Meals	9,541,706.17	1,321,740.00		1,324,000.00	2,260.00+			
52102001/22021002 Honorarium and Sitting Allowance	560,000.00		3,000,000.00	15,000.00	15,000.00+	1,000,000.00	3,000,000.00	3,000,000.00
52102001/22021003 Publicity and Advertisements	1,359,216.00	840,500.00	1,000,000.00	844,000.00	3,500.00+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22021004 Medical Expenses	82,090.00	100,000.00		102,000.00	2,000.00+			
52102001/22021006 Postages & Courier Services		9,200.00		10,000.00	800.00+			
52102001/22021007 Welfare Packages	1,604,475.00	12,464,489.00		12,465,000.00	511.00+			
52102001/22021008 Subscription to Professional Bodies		200,000.00		201,000.00	1,000.00+			

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
52102001/22021014 Annual Budget Expenses and Administration	425,000.00		400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
52102001/22021016 Servicom			350,000.00	20,000.00	20,000.00+	350,000.00	350,000.00	350,000.00
Sub-Total: Overhead	56,368,206.17	156,717,349.50	71,200,000.00	157,083,000.00	365,650.50+	102,900,000.00	104,850,000.00	105,650,000.00
TOTAL RECURRENT EXPENDITURE	229,728,986.37	341,977,242.76	326,841,319.00	384,170,224.00	42,192,981.24+	336,813,988.00	362,063,370.00	362,863,370.00
52103001 - ENUGU STATE RURAL WATER SUPPLY AND SANITATION AGE								
52103001/21010101 Basic Salary	8,745,969.50	9,442,557.00	6,721,340.00	9,521,340.00	78,783.00+	6,721,340.00	6,844,120.00	7,335,680.00
52103001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	1,980,640.00	1,980,640.00+	4,780,640.00	4,780,640.00	4,780,640.00
52103001/21020101 Housing/Rent Allowance			1,809,340.00	1,809,340.00	1,809,340.00+	1,809,340.00	1,902,322.00	2,014,760.00
52103001/21020102 Transport Allowance			997,630.00	997,630.00	997,630.00+	997,630.00	1,002,110.00	1,132,470.00
52103001/21020103 Meal Subsidy			720,144.00	720,144.00	720,144.00+	720,144.00	791,330.00	899,231.00
52103001/21020104 Utility Allowance			671,130.00	671,130.00	671,130.00+	671,130.00	799,120.00	822,430.00
52103001/21020106 Leave Allowance	193,855.00		581,120.00	581,120.00	581,120.00+	581,120.00	612,340.00	691,450.00
Sub Total: Personnel Cost	8,939,824.50	9,442,557.00	16,281,344.00	16,281,344.00	6,838,787.00+	16,281,344.00	16,731,982.00	17,676,661.00
52103001/22020102 Local Travel and Transport - Others	236,200.00	704,000.00	900,000.00	900,000.00	196,000.00+	900,000.00	1,000,000.00	1,000,000.00
52103001/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
52103001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	600,000.00
52103001/22020301 Office Stationeries/Computer Consumables	244,898.00	303,382.00	900,000.00	900,000.00	596,618.00+	900,000.00	900,000.00	900,000.00
52103001/22020312 Service Materials		500,000.00	700,000.00	700,000.00	200,000.00+	700,000.00	750,000.00	800,000.00
52103001/22020401 Maintenance of Motor Vehicle /Transport Equipment	380,000.00	420,000.00	800,000.00	800,000.00	380,000.00+	800,000.00	800,000.00	900,000.00
52103001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	600,000.00
52103001/22020403 Maintenance of Office Building Residential Quarters	1,500.00							
52103001/22020404 Maintenance of Office / IT Equipments			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
52103001/22020405 Maintenance of Plants & Generators	31,350.00		350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
52103001/22020406 Other maintenance Services			900,000.00	900,000.00	900,000.00+	900,000.00	900,000.00	900,000.00
52103001/22020501 Local Training		825,000.00	600,000.00	195,000.00	630,000.00-	600,000.00	600,000.00	600,000.00
52103001/22020706 Surveying Services			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,500,000.00	1,500,000.00
52103001/22020710 Monitoring and Evaluation	14,000.00	1,200,000.00	900,000.00	900,000.00	300,000.00-	900,000.00	1,000,000.00	1,000,000.00
52103001/22020711 Other Consulting Services		648,080.00	500,000.00	500,000.00	148,080.00-	500,000.00	600,000.00	600,000.00
52103001/22020801 Motor Vehicle Fuel Cost	2,023,986.00	600,000.00	800,000.00	800,000.00	200,000.00+	800,000.00	800,000.00	800,000.00
52103001/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
52103001/22020901 Bank Charges (Other Than interest)		2,023.60		3,000.00	976.40+			
52103001/22021001 Refreshment & Meals	529,007.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
52103001/22021002 Honorarium & Sitting Allowance		400,000.00		402,000.00	2,000.00+			
52103001/22021003 Publicity & Advertisements	20,000.00							
52103001/22021007 Welfare Packages		285,000.00	300,000.00	300,000.00	15,000.00+	300,000.00	300,000.00	300,000.00
52103001/22021014 Annual Budget Expenses and Administration		120,000.00	150,000.00	150,000.00	30,000.00+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead	3,480,941.00	6,007,485.60	11,300,000.00	11,300,000.00	5,292,514.40+	11,300,000.00	12,200,000.00	12,600,000.00
TOTAL RECURRENT EXPENDITURE	12,420,765.50	15,450,042.60	27,581,344.00	27,581,344.00	12,131,301.40+	27,581,344.00	28,931,982.00	30,276,661.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
52104001 - SMALL TOWN WATER AND SANITATION AGENCY								
52104001/22020102 Local Travel and Transport - Others			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	450,000.00
52104001/22020301 Office Stationeries/Computer Consumables			400,000.00	400,000.00	400,000.00+	400,000.00	450,000.00	500,000.00
52104001/22020312 service material			200,000.00	200,000.00	200,000.00+	200,000.00		
52104001/22020401 Maintenance of Motor Vehicle /Transport Equipment			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
52104001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	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+	100,000.00	100,000.00	120,000.00
52104001/22020405 Maintenance of Plants & Generators			120,000.00	120,000.00	120,000.00+	120,000.00	120,000.00	120,000.00
52104001/22020406 Other Maintenance Services			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	200,000.00
52104001/22020501 Local Training			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
52104001/22020710 Monitoring and Evaluation			900,000.00	900,000.00	900,000.00+	900,000.00	1,000,000.00	1,000,000.00
52104001/22020711 Other Consulting Services			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
52104001/22020801 Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	350,000.00	350,000.00
52104001/22020803 Plant /Generator Fuel Cost			240,000.00	240,000.00	240,000.00+	240,000.00	240,000.00	400,000.00
52104001/22020000 Refreshment & Meals			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
52104001/22021007 Welfare Packages			150,000.00	150,000.00	150,000.00+	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+	150,000.00	150,000.00	200,000.00
Sub-Total: Overhead			4,960,000.00	4,960,000.00	4,960,000.00+	4,960,000.00	5,110,000.00	5,540,000.00
TOTAL RECURRENT EXPENDITURE			4,960,000.00	4,960,000.00	4,960,000.00+	4,960,000.00	5,110,000.00	5,540,000.00
53001001 - MINISTRY OF HOUSING								
53001001/21010101 Basic Salary	10,201,166.00	10,379,736.81	8,736,391.00	10,436,391.00	5,654.19+	15,448,350.00	8,943,280.00	9,111,012.00
53001001/21010103 Consolidated Revenue Fund Charges - Salaries			10,728,150.00	7,005,150.00	7,005,150.00+		10,728,150.00	10,723,150.00
53001001/21020101 Housing/Rent Allowance	3,126,077.00	2,081,610.00	1,902,136.00	2,082,136.00	526.00+	1,902,136.00	2,010,920.00	2,377,143.00
53001001/21020102 Transport Allowance	779,600.00	756,300.00	406,800.00	756,800.00	500.00+	406,800.00	492,213.00	502,344.00
53001001/21020103 Meal Subsidy	340,500.00	327,600.00	177,600.00	328,600.00	1,000.00+	177,600.00	201,520.00	277,190.00
53001001/21020104 Utility Allowance	241,200.00	256,097.83	145,200.00	256,200.00	102.17+	145,200.00		
53001001/21020105 Entertainment Allowance	46,710.00	37,807.83		38,000.00	192.17+			
53001001/21020106 Leave Allowance	774,002.40	970,987.60	873,639.00	971,639.00	651.40+	1,544,000.00	899,480.00	904,633.00
53001001/21020107 Domestic Staff Allowance	860,472.00	432,303.87	53,064.00	433,064.00	760.13+	53,064.00	60,000.00	60,000.00
53001001/21020131 Arrears (Allowances)	315,648.34	714,878.15		715,000.00	121.85+			
Sub Total: Personnel Cost	16,685,375.74	15,957,322.09	23,022,980.00	23,022,980.00	7,065,657.91+	19,677,150.00	23,335,563.00	23,955,472.00
53001001/22020101 Local Travel and Transport - Training		415,000.00	1,000,000.00	1,000,000.00	585,000.00+	1,000,000.00	1,000,000.00	1,200,000.00
53001001/22020102 Local Travel and Transport - Others	884,720.00	114,500.00	1,000,000.00	1,000,000.00	885,500.00+	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+	200,000.00	200,000.00	200,000.00
53001001/22020203 Internet Access Charges			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
53001001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
53001001/22020301 Office Stationeries/Computer Consumables	980,520.00	1,181,080.00	1,000,000.00	1,185,000.00	3,920.00+	2,000,000.00	2,000,000.00	2,000,000.00
53001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	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+	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+	900,000.00	1,000,000.00	1,000,000.00
53001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,652,630.00	1,474,500.00	600,000.00	1,476,000.00	1,500.00+	600,000.00	700,000.00	400,000.00
53001001/22020402 Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	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+	350,000.00	400,000.00	400,000.00
53001001/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
53001001/22020406 Other maintenance Services	100,630.00		550,000.00	550,000.00	550,000.00+	550,000.00	600,000.00	600,000.00
53001001/22020501 Local Training			1,500,000.00	438,700.00	438,700.00+	1,500,000.00	1,500,000.00	1,500,000.00
53001001/22020605 Cleaning & Fimigation Services		3,000.00	150,000.00	150,000.00	147,000.00+	150,000.00	150,000.00	150,000.00
53001001/22020703 Legal Services			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
53001001/22020706 Surveying Services			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
53001001/22020710 Monitoring and evaluation			600,000.00	600,000.00	600,000.00+	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+	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+	800,000.00	800,000.00	800,000.00
53001001/22020803 Plant /Generator Fuel Cost	4,500.00		350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
53001001/22020901 Bank Charges (Other than Interest)	20,992.50	284.00		300.00	16.00+			
53001001/22021001 Refreshment & Meals	75,000.00	80,000.00	400,000.00	400,000.00	320,000.00+	400,000.00	400,000.00	400,000.00
53001001/22021003 Publicity & Advertisements	8,000.00							
53001001/22021007 Welfare Packages		120,000.00	500,000.00	500,000.00	380,000.00+	500,000.00	500,000.00	500,000.00
53001001/22021014 Annual Budget Expenses and Administration	100,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	3,826,992.50	3,388,364.00	15,750,000.00	15,750,000.00	12,361,636.00+	16,750,000.00	17,100,000.00	17,150,000.00
TOTAL RECURRENT EXPENDITURE	20,512,368.24	19,345,686.09	38,772,980.00	38,772,980.00	19,427,293.91+	36,427,150.00	40,435,563.00	41,105,472.00
54001001 - MINISTRY OF RURAL DEVELOPMENT								
54001001/21000000 Basic Salary	60,746,106.25	48,272,746.89	75,731,450.00	48,372,746.00	99,999.11+	50,132,700.00	51,811,280.00	52,811,280.00
54001001/21020101 Housing/Rent Allowance	11,759,525.96	8,454,849.00	9,118,540.00	9,118,540.00	663,691.00+	10,013,900.00	10,273,130.00	10,273,130.00
54001001/21020102 Transport Allowance	4,703,200.00	3,773,400.00	3,611,940.00	3,773,940.00	540.00+	2,598,600.00	2,881,230.00	3,881,230.00
54001001/21020103 Meal Subsidy	1,772,360.00	1,532,800.00	1,809,380.00	1,647,380.00	114,580.00+	1,809,380.00	1,894,620.00	1,894,620.00
54001001/21020104 Utility Allowance	1,371,300.00	1,107,800.00	1,329,180.00	1,329,180.00	221,380.00+	926,720.00	1,102,170.00	1,102,170.00
54001001/21020105 Entertainment Allowance	43,200.00	63,045.00		64,000.00	955.00+			
54001001/21020106 Leave Allowance	4,044,146.70	4,737,270.40	5,841,950.00	5,841,950.00	1,104,679.60+	5,052,860.00	5,972,150.00	5,972,150.00
54001001/21020107 Domestic Staff Allowance	695,970.00	1,151,514.00	566,120.00	1,152,120.00	606.00+	566,120.00	566,120.00	566,120.00
54001001/21020108 Shift Allowance	4,630,167.00	3,945,740.50		3,946,000.00	259.50+	4,594,900.00	6,212,900.00	6,212,900.00
54001001/21020111 Hazard Allowance	3,336,000.00	3,864,000.00		3,874,000.00	10,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
54001001/21020131 Arrears (Allowances)	1,996,910.35	1,873,075.77		1,874,000.00	924.23+			
Sub Total: Personnel Cost	95,098,886.26	78,776,241.56	98,008,560.00	80,993,856.00	2,217,614.44+	79,695,180.00	84,713,600.00	86,713,600.00
54001001/22020101 Local Travel and Transport - Others	303,000.00		2,000,000.00	558,970.00	558,970.00+	2,000,000.00	2,500,000.00	2,500,000.00
54001001/22020205 Water Rates			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
54001001/22020206 Sewerage Charges	16,000.00							
54001001/22020301 Office Stationeries/Computer Consumables	1,976,120.00	985,500.00	4,000,000.00	4,000,000.00	3,014,500.00+	4,000,000.00	4,000,000.00	4,000,000.00
54001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
54001001/22020312 Service Materials	10,000.00		800,000.00	800,000.00	800,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
54001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	23,000.00	196,000.00	600,000.00	600,000.00	404,000.00+	600,000.00	600,000.00	600,000.00
54001001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	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+	400,000.00	400,000.00	400,000.00
54001001/22020405 Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
54001001/22020406 Other maintenance Services	2,202,000.00	1,482,857.50	1,000,000.00	1,485,000.00	2,142.50+	1,000,000.00	1,000,000.00	1,000,000.00
54001001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
54001001/22020506 Seminar and Conferences		210,000.00	3,000,000.00	3,000,000.00	2,790,000.00+	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+	300,000.00	300,000.00	300,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
54001001/22020710 Monitoring and Evaluation			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
54001001/22020801 Motor Vehicle Fuel Cost	2,067,299.00	1,855,000.00	900,000.00	1,856,000.00	1,000.00+	900,000.00	672,500.00	672,500.00
54001001/22020803 Plant /Generator Fuel Cost	150,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	350,000.00	350,000.00
54001001/22020901 Bank Charges (Other than interest)		28.00		30.00	2.00+			
54001001/22021007 Welfare Packages	15,000.00		900,000.00	900,000.00	900,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
54001001/22021014 Annual Budget Expenses and Administration	1,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	6,763,419.00	4,729,385.50	19,100,000.00	19,100,000.00	14,370,614.50+	37,400,000.00	37,722,500.00	37,722,500.00
TOTAL RECURRENT EXPENDITURE	101,862,305.26	83,505,627.06	117,108,560.00	100,093,856.00	16,588,228.94+	117,095,180.00	122,436,100.00	124,436,100.00
54001002 - COMMUNITY AND SOCIAL DEVELOPMENT AGENCY								
54001002/22020102 Local Transport & Travel-Others			1,000,000.00	1,000,000.00	1,000,000.00+	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+	1,000,000.00	1,000,000.00	1,000,000.00
54001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
54001002/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	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+	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+	250,000.00	250,000.00	250,000.00
54001002/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
54001002/22020601 Security Services			350,000.00	350,000.00	350,000.00+	350,000.00	350,000.00	350,000.00
54001002/22020710 Monitoring and evaluation			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
54001002/22020801 Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
54001002/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead			6,300,000.00	6,300,000.00	6,300,000.00+	6,300,000.00	6,300,000.00	6,300,000.00
TOTAL RECURRENT EXPENDITURE			6,300,000.00	6,300,000.00	6,300,000.00+	6,300,000.00	6,300,000.00	6,300,000.00
54001003 - COMMUNITY DEVELOPMENT AGENCY								
54001003/22020102 Local Transport & Travel-Others	106,700.00							
54001003/22020301 Office Stationeries/Computer Consumables	375,779.00	517,000.00		518,000.00	1,000.00+			
54001003/22020303 Newspaper	15,005.00	10,000.00		11,000.00	1,000.00+			
54001003/22020401 Maintenance of Motor Vehicles/Transport Equipment	44,020.00	2,000.00		3,000.00	1,000.00+			
54001003/22020403 Maintenance of Office Building/Residential Qrts.	20.00							
54001003/22020405 Maintenance of Plants/Generators		7,000.00		8,000.00	1,000.00+			
54001003/22020601 Security Services	588,700.00	40,000.00		41,000.00	1,000.00+			
54001003/22020605 Cleaning & Fumigation Services	4.00	2,000.00		3,000.00	1,000.00+			
54001003/22020801 Motor Vehicle Fuel Cost	65,000.00	132,000.00		135,000.00	3,000.00+			
54001003/22020803 Plant/Generator Fuel Cost	3,035.00	10,000.00		12,000.00	2,000.00+			
54001003/22020901 Bank Charges (Other than Interest)	70,000.00							
54001003/22021001 Refreshment & Meals	35,000.00							
54001003/22021014 Annual Budget Expenses and Administration	483,436.00							
Sub-Total: Overhead	1,786,699.00	720,000.00		731,000.00	11,000.00+			
TOTAL RECURRENT EXPENDITURE	1,786,699.00	720,000.00		731,000.00	11,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
54007001 - RURAL ELECTRIFICATION BOARD (REB)								
54003001/21010101 Basic Salary	17,549,273.00	19,444,380.41	16,501,838.00	19,446,838.00	2,457.59+	16,429,838.00	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+	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+	1,355,720.00	1,468,790.00	1,468,790.00
54003001/21020102 Transport Allowance			2,892,840.00	592,840.00	592,840.00+	2,892,840.00	2,921,960.00	2,921,960.00
54003001/21020103 Meal Subsidy			1,736,810.00	1,736,810.00	1,736,810.00+	1,736,810.00	1,822,190.00	1,822,190.00
54003001/21020104 Utility Allowance			907,401.00	907,401.00	907,401.00+	907,401.00	934,280.00	934,280.00
54003001/21020106 Leave Allowance			1,898,640.00	1,898,640.00	1,898,640.00+	1,898,640.00	1,904,480.00	1,904,480.00
54003001/21020107 Domestic Staff Allowance			960,840.00	315,840.00	315,840.00+	960,840.00	960,840.00	960,840.00
Sub Total: Personnel Cost	17,549,273.00	19,444,380.41	31,034,729.00	31,034,729.00	11,590,348.59+	30,962,729.00	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+	2,000,000.00	2,000,000.00	2,000,000.00
54003001/22020104 International Transport and Travels – Others			6,000,000.00	692,000.00	692,000.00+	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+	500,000.00	500,000.00	500,000.00
54003001/22020206 Sewerage Charges			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
54003001/22020301 Office Stationeries/Computer Consumables		5,297,580.00	1,000,000.00	5,299,000.00	1,420.00+	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+	2,500,000.00	2,700,000.00	3,000,000.00
54003001/22020401 Maintenance of Motor Vehicle /Transport	250,000.00	45,054.00	2,500,000.00	2,500,000.00	2,454,946.00+	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+	600,000.00	700,000.00	800,000.00
54003001/22020403 Maintenance of Office Building Residential			900,000.00	900,000.00	900,000.00+	900,000.00	900,000.00	900,000.00
54003001/22020405 Maintenance of Plants & Generators			800,000.00	800,000.00	800,000.00+	800,000.00	900,000.00	900,000.00
54003001/22020406 Other maintenance Services		97,013.00	1,000,000.00	1,000,000.00	902,987.00+	1,000,000.00	1,000,000.00	1,000,000.00
54003001/22020410 Maintenance of street lightings (Enugu/Nsukka)						100,000,000.00	100,000,000.00	100,000,000.00
54003001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
54003001/22020601 Security Services		305,040.00	300,000.00	306,000.00	960.00+	300,000.00	300,000.00	350,000.00
54003001/22020605 Cleaning &Fumigation Services		4,000.00	400,000.00	400,000.00	396,000.00+	400,000.00	400,000.00	400,000.00
54003001/22020701 Financial Consulting		1,000,000.00		1,003,000.00	3,000.00+			
54003001/22020710 Monitoring and Evaluation			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	3,300,000.00
54003001/22020801 Motor Vehicle Fuel Cost		133,030.00	1,200,000.00	1,200,000.00	1,066,970.00+	1,200,000.00	1,200,000.00	1,200,000.00
54003001/22020803 Plant /Generator Fuel Cost		63,000.00	400,000.00	400,000.00	337,000.00+	400,000.00	400,000.00	400,000.00
54003001/22020902 Insurance Premium			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
54003001/22021007 Welfare Packages			600,000.00	600,000.00	600,000.00+	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+	400,000.00	450,000.00	450,000.00
54003001/22021016 Servicom			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	250,000.00	6,944,717.00	26,400,000.00	26,400,000.00	19,455,283.00+	126,400,000.00	126,850,000.00	127,600,000.00
TOTAL RECURRENT EXPENDITURE	17,799,273.00	26,389,097.41	57,434,729.00	57,434,729.00	31,045,631.59+	157,362,729.00	158,421,270.00	159,171,270.00
54007001 - FIRE SERVICE DEPARTMENT								
54007001/22020101 Local Travel and Transport – Training			1,200,000.00	100,000.00	100,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
54007001/22020102 Local Transport & Travel-Others	80,000.00	247,000.00	900,000.00	250,000.00	3,000.00+	900,000.00	900,000.00	900,000.00
54007001/22020104 International Transport and travel						18,200,000.00	2,200,000.00	2,200,000.00
54007001/22020205 Water Rates			2,200,000.00	100,000.00	100,000.00+			
54007001/22020206 Sewerage Charges			400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
54007001/22020301 Office Stationeries/Computer Consumables	642,500.00	1,257,900.00	1,000,000.00	1,260,000.00	2,100.00+	1,000,000.00	1,000,000.00	1,000,000.00
54007001/22020308 Field & Camping Materials Supplies	6,142,200.00	7,000.00	1,200,000.00	10,000.00	3,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
54007001/22020309 Uniforms & Other Clothing	1,743,125.00		1,000,000.00	14,000.00	14,000.00+	1,000,000.00	1,000,000.00	1,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
54007001/22020312 Service Materials	4,645,000.00	14,161,500.00	600,000.00	14,163,000.00	1,500.00+	600,000.00	600,000.00	600,000.00
54007001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,122,400.00	770,000.00	10,000,000.00	800,000.00	30,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
54007001/22020402 Maintenance of Office Furniture	202,000.00	50,000.00	900,000.00	100,000.00	50,000.00+	900,000.00	900,000.00	900,000.00
54007001/22020403 Maintenance of Office Building Residential	75,000.00		1,000,000.00	11,000.00	11,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
54007001/22020405 Maintenance of Plants & Generators		1,075,500.00	600,000.00	1,079,000.00	3,500.00+	600,000.00	600,000.00	600,000.00
54007001/22020406 Other maintenance Services	591,500.00	107,000.00	600,000.00	110,000.00	3,000.00+	600,000.00	600,000.00	600,000.00
54007001/22020501 Local Training	126,000.00	868,000.00	1,500,000.00	870,000.00	2,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
54007001/22020506 Seminars and Conferences						2,000,000.00		
54007001/22020605 Cleaning &Fumigation Services			600,000.00	50,000.00	50,000.00+	600,000.00	600,000.00	600,000.00
54007001/22020801 Motor Vehicle Fuel Cost	2,381,800.00	2,780,000.00	900,000.00	2,781,000.00	1,000.00+	900,000.00	900,000.00	900,000.00
54007001/22020802 Other Transport Equipment Fuel Cost	465,000.00	6,971,000.00	6,000,000.00	6,972,000.00	1,000.00+	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	1,838,000.00	1,000.00+	500,000.00	500,000.00	500,000.00
54007001/22020901 Bank Charges (other than interest)		41,623.30		42,000.00	376.70+			
54007001/22021001 Refreshment & Meals		2,288,000.00		2,290,000.00	2,000.00+			
54007001/22021003 Publicity and Advertisement						2,000,000.00		
54007001/22021007 Welfare Packages		3,000,000.00		3,003,000.00	3,000.00+			
54007001/22021014 Annual Budget Expenses and Administration	229,000.00	91,850.00	200,000.00	92,000.00	150.00+	200,000.00	200,000.00	200,000.00
54007001/22021016 Servicom		130,000.00	500,000.00	135,000.00	5,000.00+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	20,445,525.00	35,683,373.30	31,800,000.00	36,120,000.00	436,626.70+	51,800,000.00	31,800,000.00	31,800,000.00
TOTAL RECURRENT EXPENDITURE	20,445,525.00	35,683,373.30	31,800,000.00	36,120,000.00	436,626.70+	51,800,000.00	31,800,000.00	31,800,000.00
60001001 - MINISTRY OF LANDS AND URBAN DEVELOPMENT								
60001001/21010101 Basic Salary	151,119,511.01	140,609,375.19	180,784,440.00	140,709,375.00	99,999.81+	195,908,489.00	241,183,364.00	277,360,860.00
60001001/21020101 Housing/Rent Allowance	27,992,708.38	25,881,937.00	20,951,800.00	25,951,800.00	69,863.00+	37,951,800.00	38,122,310.00	39,122,310.00
60001001/21020102 Transport Allowance	11,137,337.00	10,289,900.00	7,054,010.00	10,354,010.00	64,110.00+	11,054,010.00	11,244,920.00	11,244,920.00
60001001/21020103 Meal Subsidy	4,733,191.80	4,356,300.00	2,992,770.00	4,392,770.00	36,470.00+	4,992,770.00	5,107,480.00	5,107,480.00
60001001/21020104 Utility Allowance	3,275,653.00	3,013,700.00	2,458,660.00	3,014,660.00	960.00+	7,258,660.00	7,670,140.00	7,670,140.00
60001001/21020105 Entertainment Allowance	1,321,390.10	148,905.00		149,000.00	95.00+			
60001001/21020106 leave allowances	6,594,331.40	14,366,834.50	14,784,700.00	14,784,700.00	417,865.50+	17,849,700.00	17,944,560.00	17,944,560.00
60001001/21020107 Domestic Staff Allowance	3,239,424.00	2,391,606.00	2,350,000.00	2,392,000.00	394.00+	2,350,000.00	2,350,000.00	2,350,000.00
60001001/21020108 Shift Allowance	419,813.74	440,033.51		441,000.00	966.49+			
60001001/21020111 Hazard Allowance		22,730.60						
60001001/21020113 Teaching Allowance	13,866.33	47,094.30		48,000.00	905.70+			
60001001/21020130 Medical Allowance	2,191.80							
60001001/21020131 Arrears (Allowances)	3,099,354.00	2,915,696.93		3,000,000.00	84,303.07+			
60001001/21020135 Wardrobe & Outfit Allowance	2,191.80							
60001001/21020143 Furniture Allowance	3,653.00							
Sub Total: Personnel Cost	212,977,347.96	204,461,382.43	231,376,380.00	205,237,315.00	775,932.57+	277,365,429.00	323,622,774.00	360,800,270.00
60001001/22020101 Local Travel and Transport - Training	440,000.00	16,000.00	600,000.00	600,000.00	584,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020102 Local Travel and Transport - Others	274,025.00	42,000.00	1,000,000.00	1,000,000.00	958,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020301 Office Stationeries/Computer Consumables	2,353,998.00	1,358,600.00	1,200,000.00	1,360,000.00	1,400.00+	4,000,000.00	4,000,000.00	4,000,000.00
60001001/22020302 Books			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
60001001/22020303 Newspapers	27,750.00		180,000.00	180,000.00	180,000.00+	200,000.00	200,000.00	200,000.00
60001001/22020305 Printing of Non Security Documents			600,000.00	600,000.00	600,000.00+	1,000,000.00	1,000,000.00	1,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
60001001/22020306 Printing of Security Documents			900,000.00	900,000.00	900,000.00+	900,000.00	900,000.00	900,000.00
60001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,087,273.98	3,811,730.00	600,000.00	7,123,429.00	3,311,699.00+	600,000.00	700,000.00	700,000.00
60001001/22020402 Maintenance of Office Furniture	74,000.00		300,000.00	515,000.00	515,000.00+	300,000.00	400,000.00	400,000.00
60001001/22020403 Maintenance of Office Building Residential Quarters	116,700.00					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+	600,000.00	600,000.00	600,000.00
60001001/22020405 Maintenance of Plants & Generators	308,500.00	195,870.00	600,000.00	600,000.00	404,130.00+	600,000.00	600,000.00	600,000.00
60001001/22020406 Other Maintenance Services	125,300.00		1,000,000.00	1,000,000.00	1,000,000.00+	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+	800,000.00	800,000.00	800,000.00
60001001/22020605 Cleaning and Fumigation Services			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
60001001/22020702 Information Technology Consulting	241,000.00	15,000.00		16,000.00	1,000.00+			
60001001/22020703 Legal Services			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
60001001/22020706 Surveying Services			4,000,000.00	4,000,000.00	4,000,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
60001001/22020710 Monitoring and Evaluation	160,000.00		1,500,000.00	1,038,969.00	1,038,969.00+	1,500,000.00	1,600,000.00	1,600,000.00
60001001/22020801 Motor Vehicle Fuel Cost	1,006,500.00	350,500.00	900,000.00	900,000.00	549,500.00+	900,000.00	900,000.00	900,000.00
60001001/22020803 Plant/Generator Fuel Cost	607,050.00	27,000.00	400,000.00	400,000.00	373,000.00+	400,000.00	400,000.00	400,000.00
60001001/22020901 Bank Charges (Other than Interest)		28,790.96		30,000.00	1,209.04+			
60001001/22021006 Postages and Courier Services		38,300.00		40,000.00	1,700.00+			
60001001/22021007 Welfare Packages			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
60001001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
60001001/22021016 Servicom			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	6,822,096.98	5,883,790.96	21,380,000.00	27,903,398.00	22,019,607.04+	124,000,000.00	124,300,000.00	124,300,000.00
TOTAL RECURRENT EXPENDITURE	219,799,444.94	210,345,173.39	252,756,380.00	233,140,713.00	22,795,539.61+	401,365,429.00	447,922,774.00	485,100,270.00
64001001 - MINISTRY OF BUDGET AND PLANNING								
64001001/21010101 Basic Salary	12,015,770.00	13,812,323.08	15,657,320.00	14,125,820.00	313,496.92+	14,657,320.00	15,921,110.00	16,121,110.00
64001001/21020101 Housing/Rent Allowance	3,439,018.00	2,462,002.00	1,848,320.00	2,462,320.00	318.00+	1,848,320.00	2,178,330.00	2,578,330.00
64001001/21020102 Transport Allowance	939,800.00	1,034,200.00	748,320.00	1,034,320.00	120.00+	748,320.00	773,210.00	773,210.00
64001001/21020103 Meal Subsidy	416,280.00	448,800.00	1,247,900.00	1,247,900.00	799,100.00+	1,247,900.00	1,334,590.00	1,334,590.00
64001001/21020104 Utility Allowance	282,180.00	282,200.00	233,465.00	282,465.00	265.00+	233,465.00	304,112.00	993,540.00
64001001/21020105 Entertainment Allowance	14,580.00	18,360.00		18,500.00	140.00+			
64001001/21020106 leave allowances	1,177,286.00	1,479,466.60	1,261,730.00	1,479,730.00	263.40+	1,261,730.00	1,885,670.00	2,885,670.00
64001001/21000107 Domestic Staff Allowance	303,696.00	354,312.00	240,526.00	354,526.00	214.00+	240,526.00	240,526.00	240,526.00
64001001/21020131 Arrears (Allowances)	210,432.00	231,909.00		232,000.00	91.00+			
Sub Total: Personnel Cost	18,799,042.00	20,123,572.68	21,237,581.00	21,237,581.00	1,114,008.32+	20,237,581.00	22,637,548.00	24,926,976.00
64001001/22020101 Local Transport & Travel-Training			3,000,000.00	500,000.00	500,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
64001001/22020102 Local Transport & Travel-Others	1,900,900.00	4,548,550.00	1,500,000.00	4,550,000.00	1,450.00+	10,000,000.00	10,000,000.00	10,000,000.00
64001001/22020104 International Transport and Travels – Training	3,198,000.00					10,000,000.00		
64001001/22020203 Internet Access Charges		43,000.00	300,000.00	50,000.00	7,000.00+	300,000.00	300,000.00	300,000.00
64001001/22020204 Satellite Broadcasting Access Charges			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
64001001/22020205 Water Rate			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
64001001/22020206 Sewerage Charges							10,000,000.00	10,000,000.00
64001001/22020301 Office Stationeries/Computer Consumables	6,736,330.00	5,042,150.00	10,000,000.00	5,100,000.00	57,850.00+	10,000,000.00	10,000,000.00	10,000,000.00
64001001/22020303 Newspapers	42,000.00	73,000.00	300,000.00	80,000.00	7,000.00+	300,000.00	300,000.00	300,000.00
64001001/22020304 Magazines & Periodicals		16,600.00		18,000.00	1,400.00+			

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

		Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
64001001/22020305	Printing of Non Security Documents (Printing of Budget bookl	9,088,600.00	139,500.00	16,000,000.00	200,000.00	60,500.00+	30,000,000.00	30,000,000.00	30,000,000.00
64001001/22020312	Service Materials			2,000,000.00	500,000.00	500,000.00+	400,000.00	500,000.00	500,000.00
64001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	751,500.00	1,631,350.00	1,200,000.00	1,632,000.00	650.00+	2,500,000.00	2,500,000.00	2,500,000.00
64001001/22020402	Maintenance of Office Furniture	913,000.00	601,000.00	300,000.00	602,000.00	1,000.00+	300,000.00	300,000.00	
64001001/22020404	Maintenance of Office IT Equipment	4,269,430.00	9,233,800.00	800,000.00	9,234,000.00	200.00+	800,000.00	800,000.00	800,000.00
64001001/22020405	Maintenance of Plants/Generators	98,000.00	121,300.00	500,000.00	130,000.00	8,700.00+	500,000.00	500,000.00	500,000.00
64001001/22020406	Other Maintenance Services	2,946,050.00	3,968,600.00	500,000.00	4,000,000.00	31,400.00+	500,000.00	500,000.00	500,000.00
64001001/22020501	Local Training (Organising the Periodic budget review for th		517,000.00	7,200,000.00	520,000.00	3,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22020506	Seminar & Conferences			10,000,000.00	16,000.00	16,000.00+	30,000,000.00	30,000,000.00	30,000,000.00
64001001/22020605	Cleaning & Fumigation Services	310,000.00					400,000.00	400,000.00	400,000.00
64001001/22020710	Monitoring and evaluation			1,000,000.00	13,000.00	13,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
64001001/22020801	Motor Vehicle Fuel Cost	885,910.00	841,300.00	1,000,000.00	850,000.00	8,700.00+	1,000,000.00	1,000,000.00	1,000,000.00
64001001/22020803	Plant/Generator Fuel Cost	571,000.00	511,550.00	500,000.00	515,000.00	3,450.00+	500,000.00	500,000.00	500,000.00
64001001/22021001	Refreshment & Meals	703,550.00	9,080,600.00	800,000.00	9,100,000.00	19,400.00+	800,000.00	900,000.00	900,000.00
64001001/22021007	Welfare Packages (Christmas gifts for Staff and Other Well W	2,981,000.00	1,033,000.00	2,000,000.00	1,040,000.00	7,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
64001001/22021014	Annual Budget Expenses & Administration (Joint bilateral dis	30,494,000.00	55,940,500.00	20,000,000.00	55,980,000.00	39,500.00+	30,000,000.00	40,000,000.00	40,000,000.00
64001001/22021016	Servicom			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead		65,889,270.00	93,342,800.00	80,000,000.00	94,780,000.00	1,437,200.00+	140,400,000.00	150,600,000.00	150,300,000.00
TOTAL RECURRENT EXPENDITURE		84,688,312.00	113,466,372.68	101,237,581.00	116,017,581.00	2,551,208.32+	160,637,581.00	173,237,548.00	175,226,976.00
18002001 - THE STATE JUDICIARY									
18002001/21010101	Basic Salary	153,521,389.16	169,741,298.60	374,582,091.00	169,841,298.00	99,999.40+	374,582,091.00	400,458,209.00	415,667,209.00
18002001/21020101	Housing/Rent Allowance(Including Judges Accomodation Allow	33,303,608.09	42,254,451.36	97,867,718.00	42,255,718.00	1,266.64+	99,042,340.00	100,867,738.00	100,867,738.00
18002001/21020102	Transport Allowance	1,416,130.00	29,087,104.25	81,867,738.00	29,667,738.00	580,633.75+	93,805,044.00	95,140,867.00	99,149,867.00
18002001/21020103	Meal Subsidy	18,591,153.85	23,280,133.90	53,530,180.00	23,380,133.00	99,999.10+	55,158,099.00	57,601,777.00	61,501,888.00
18002001/21020104	Utility Allowance	520,293.49	32,949,332.18	36,141,812.00	36,141,812.00	3,192,479.82+	91,890,317.00	96,141,812.00	98,545,633.00
18002001/21020105	Entertainment Allowance	4,085,358.47	4,691,351.74	748,722.00	4,748,722.00	57,370.26+	748,722.00	759,722.00	856,222.00
18002001/21020106	Leave Allowance	14,522,695.85	24,022,198.40	49,191,724.00	24,122,198.00	99,999.60+	86,779,386.00		
18002001/21020107	Domestic Staff Allowance	30,636,314.32	32,912,844.94	43,660,810.00	34,993,810.00	2,080,965.06+	72,854,210.00	75,856,099.00	77,956,101.00
18002001/21020108	Shift Duty Allowance	37,402.87	105,990.69		106,000.00	9.31+			
18002001/21020111	Hazard Allowance	81,467,670.54	92,582,006.60		93,000,000.00	417,993.40+			
18002001/21020115	Annual Allowance (Members)	666,846.45							
18002001/21020119	Personnel Assistant	301,977.37							
18002001/21020126	Journal Allowance (Newspapers)	636,346.91	61,498.80		62,000.00	501.20+			
18002001/21020130	Medical Allowance	17,908,643.31	5,850,460.80		5,900,000.00	49,539.20+			
18002001/21020131	Arrears (Allowances)	12,645,484.95	116,294,379.83		116,500,000.00	205,620.17+			
18002001/21020132	Professional Duty Allowance	389,959.35	77,991.87		78,000.00	8.13+			
18002001/21020133	Jud Magistrates	306,406.00							
18002001/21020135	Wardrobe & Outfit Allowance	5,116,061.45	1,120,510.60		1,121,000.00	489.40+			
18002001/21020140	Hardship Allowance			166,385,927.00	58,407,927.00	58,407,927.00+	111,485,164.00	177,381,927.00	181,411,281.00
18002001/21020143	Furniture Allowance	36,367,678.92	3,274,440.50		3,300,000.00	25,559.50+	49,225,817.00	53,400,991.00	54,400,991.00
18002001/21020146	Newspaper Allowance	374,360.88	155,089.02		156,000.00	910.98+			
18002001/21020147	Veh Mntce Allowance		233,975.61		234,000.00	24.39+			
Sub Total: Personnel Cost		412,815,782.23	578,695,059.69	903,976,722.00	644,016,356.00	65,321,296.31+	1,035,571,190.00	1,057,609,142.00	1,090,356,930.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
18002001/22020101	Local Travel and Transport - Training	26,324,350.00	24,473,870.00	25,000,000.00	24,500,000.00	26,130.00+	25,000,000.00	25,000,000.00	25,000,000.00
18002001/22020102	Local Travel and Transport - Others	14,525,580.00	8,599,900.00	21,000,000.00	8,700,000.00	100,100.00+	25,000,000.00	25,000,000.00	25,000,000.00
18002001/22020103	International Transport and Travels - Training	58,500,000.00	76,363,920.00	62,000,000.00	76,370,000.00	6,080.00+	70,000,000.00	70,000,000.00	70,000,000.00
18002001/22020104	International Transport and Travels - Others		10,000.00	60,600,000.00	100,000.00	90,000.00+	60,000,000.00	61,000,000.00	61,000,000.00
18002001/22020105	Hotel Accomodation	109,500.00	1,875,000.00		1,879,000.00	4,000.00+			
18002001/22020201	Electricity Charges	8,467,260.00	9,266,230.00	500,000.00	9,267,000.00	770.00+	2,000,000.00	2,000,000.00	2,000,000.00
18002001/22020202	Telephone Charges	9,793,850.00	9,939,350.00	7,000,000.00	9,940,000.00	650.00+	7,000,000.00	7,000,000.00	7,000,000.00
18002001/22020203	Internet Access Charges	10,000.00	10,000.00	500,000.00	15,000.00	5,000.00+	500,000.00	500,000.00	600,000.00
18002001/22020204	Satellite Broadcasting Access Charges	13,950.00		350,000.00	10,000.00	10,000.00+	350,000.00	400,000.00	400,000.00
18002001/22020205	Water Rate	6,535,000.00	2,590,700.00	5,000,000.00	2,592,000.00	1,300.00+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22020206	Sewerage Charges	10,000.00	142,000.00	800,000.00	143,000.00	1,000.00+	800,000.00	900,000.00	900,000.00
18002001/22020208	Software Charges/Renewal			800,000.00	50,000.00	50,000.00+	800,000.00	900,000.00	900,000.00
18002001/22020301	Office Stationeries/Computer Consumables	28,155,765.00	71,342,760.86	18,000,000.00	71,345,000.00	2,239.14+	20,000,000.00	20,000,000.00	20,000,000.00
18002001/22020302	Books	1,596,000.00	150,000.00	1,000,000.00	200,000.00	50,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
18002001/22020303	Newspapers			600,000.00	50,000.00	50,000.00+	600,000.00	600,000.00	600,000.00
18002001/22020304	Magazines and Periodicals			1,000,000.00	18,000.00	18,000.00+	1,000,000.00	1,200,000.00	1,200,000.00
18002001/22020305	Printing of Non Security Documents	3,566,400.00	5,002,590.00	2,550,000.00	5,005,000.00	2,410.00+	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	30,000.00	3,000.00+	3,300,000.00	3,500,000.00	3,500,000.00
18002001/22020309	Uniforms and Other Clothing		262,375.00	7,000,000.00	300,000.00	37,625.00+	7,000,000.00	7,000,000.00	8,000,000.00
18002001/22020312	Service Materials			1,300,000.00	1,300,000.00	1,300,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
18002001/22020401	Maintenance of Motor Vehicle/Transport Equipment	38,250.00	678,390.00	4,000,000.00	700,000.00	21,610.00+	4,000,000.00	4,000,000.00	4,000,000.00
18002001/22020402	Maintenance of Office Furniture	750,600.00	3,762,250.00	3,500,000.00	3,765,000.00	2,750.00+	3,500,000.00	3,500,000.00	4,000,000.00
18002001/22020403	Maintenance of Office Building Residential Quarters	4,199,580.00	11,043,851.00	8,000,000.00	11,045,000.00	1,149.00+	8,000,000.00	8,000,000.00	9,000,000.00
18002001/22020404	Maintenance of Office / IT Equipments	1,143,160.00	6,812,080.00	2,000,000.00	6,815,000.00	2,920.00+	2,000,000.00	2,000,000.00	2,200,000.00
18002001/22020405	Maintenance of Plants and Generators	706,027.00	458,450.00	1,500,000.00	460,000.00	1,550.00+	1,500,000.00	1,500,000.00	1,600,000.00
18002001/22020406	Other Maintenance Services	397,300.00	507,800.00	3,000,000.00	600,000.00	92,200.00+	3,000,000.00	3,000,000.00	3,000,000.00
18002001/22020415	Maintenance of other infrastructure			4,000,000.00	3,650,000.00	3,650,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
18002001/22020501	Local Training			10,000,000.00	14,000.00	14,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22020502	International Training			30,000,000.00	500,000.00	500,000.00+	30,000,000.00	30,000,000.00	30,000,000.00
18002001/22020506	Seminar and Conferences			13,000,000.00	500,000.00	500,000.00+	30,000,000.00	30,000,000.00	30,000,000.00
18002001/22020601	Security Services	362,000.00	3,189,855.00	2,000,000.00	3,190,000.00	145.00+	2,000,000.00	2,000,000.00	2,500,000.00
18002001/22020605	Cleaning and Fumigation Services	471,450.00	2,979,667.00	600,000.00	2,980,000.00	333.00+	600,000.00	700,000.00	700,000.00
18002001/22020703	Legal Services	80,000.00	60,000.00	2,400,000.00	61,000.00	1,000.00+	2,400,000.00	2,500,000.00	2,500,000.00
18002001/22020706	Surveying Services		110,600.00		115,000.00	4,400.00+			
18002001/22020709	Research and Studies		20,000.00	5,500,000.00	100,000.00	80,000.00+	5,500,000.00	6,000,000.00	6,000,000.00
18002001/22020710	Monitoring and Evaluation		40,000.00	1,200,000.00	100,000.00	60,000.00+	1,200,000.00	1,200,000.00	1,400,000.00
18002001/22020711	Other Consulting Services			3,300,000.00	100,000.00	100,000.00+	3,300,000.00	3,500,000.00	3,500,000.00
18002001/22020801	Motor Vehicle Fuel Cost	684,500.00	1,332,600.00	1,500,000.00	1,500,000.00	167,400.00+	1,500,000.00	1,500,000.00	1,500,000.00
18002001/22020803	Plant/Generator Fuel Cost	15,227,490.00	8,288,585.00	15,000,000.00	8,300,000.00	11,415.00+	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	200,000.00	20,180.00+	700,000.00	700,000.00	700,000.00
18002001/22021001	Refreshment and Meals	67,071,797.00	47,344,040.00	6,300,000.00	47,345,000.00	960.00+	7,000,000.00	7,000,000.00	7,000,000.00
18002001/22021002	Honorarium and Sitting Allowance	260,000.00	10,722,200.00	1,900,000.00	10,725,000.00	2,800.00+	30,000,000.00	30,000,000.00	30,000,000.00
18002001/22021003	Publicity and Advertisements	1,224,871.00	5,724,128.00	300,000.00	5,725,000.00	872.00+	300,000.00	400,000.00	400,000.00
18002001/22021004	Medical Expenses	2,139,671.94		9,000,000.00	8,200,000.00	8,200,000.00+	9,000,000.00	9,000,000.00	9,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
18002001/22021006 Postages and Courier Services	928,331.00	5,654,080.00		5,656,000.00	1,920.00+			
18002001/22021007 Welfare Packages	98,048,856.00	95,669,120.00	15,000,000.00	95,670,000.00	880.00+	15,000,000.00	15,000,000.00	15,000,000.00
18002001/22021008 Subscription to Professional Bodies		75,000.00	700,000.00	80,000.00	5,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22021014 Annual Budget Expenses and Administration			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
18002001/22021016 Servicom			800,000.00	50,000.00	50,000.00+	800,000.00	800,000.00	800,000.00
18002001/22021021 Special Days/Celebrations	19,502,535.00	1,731,510.00	10,000,000.00	1,800,000.00	68,490.00+	20,000,000.00	20,000,000.00	20,000,000.00
18002001/22021022 Donnations		4,665,730.00		4,667,000.00	1,270.00+			
Sub-Total: Overhead	370,844,073.94	421,105,451.86	374,000,000.00	436,477,000.00	15,371,548.14+	454,700,000.00	457,350,000.00	462,400,000.00
TOTAL RECURRENT EXPENDITURE	783,659,856.17	999,800,511.55	1,277,976,722.00	1,080,493,356.00	80,692,844.45+	1,490,271,190.00	1,514,959,142.00	1,552,756,930.00
18011001 - JUDICIARY SERVICE COMMISSION								
18011001/21010101 Basic Salary	1,682,535.00	1,643,376.00	25,445,860.00	1,743,376.00	100,000.00+	25,445,860.00	26,644,786.00	26,644,786.00
18011001/21020101 Housing/Rent Allowance	711,793.75	410,844.00	1,388,014.00	484,014.00	73,170.00+	1,388,014.00	1,911,340.00	1,911,340.00
18011001/21020102 Transport Allowance	385,007.75	410,844.00	582,832.00	582,832.00	171,988.00+	582,832.00	544,675.00	544,675.00
18011001/21020103 Meal Subsidy	226,544.65	246,506.40	392,263.00	392,263.00	145,756.60+	392,263.00	494,335.00	694,335.00
18011001/21020104 Utility Allowance	360,307.75	410,844.00	678,441.00	678,441.00	267,597.00+	678,441.00	904,337.00	904,337.00
18011001/21020105 Entertainment Allowance	99,492.40	128,158.20		129,000.00	841.80+			
18011001/21020106 Leave Allowance	174,754.97	238,895.40	607,110.00	478,110.00	239,214.60+	607,110.00	699,112.00	699,112.00
18011001/21020107 Domestic Staff Allowance	455,535.12	474,185.34	422,140.00	475,140.00	954.66+	422,140.00	422,140.00	422,140.00
18011001/21020111 Hazard Allowance	70,081.55	82,168.80		83,000.00	831.20+			
18011001/21020115 Annual Allowance (Members)	8,333.40							
18011001/21020130 Medical Allowance	210,244.65	246,506.40		247,000.00	493.60+			
18011001/21020131 Arrears (Allowances)	165,729.55	60,882.65		61,000.00	117.35+			
18011001/21020135 Wardrobe/Outfit Allowance	70,081.55	82,168.80		83,000.00	831.20+			
18011001/21020143 Furniture Allowance	350,407.75	376,773.00		377,000.00	227.00+			
Sub Total: Personnel Cost	4,970,849.84	4,812,152.99	29,516,660.00	5,814,176.00	1,002,023.01+	29,516,660.00	31,620,725.00	31,820,725.00
18011001/22020101 Local Travel and Transport - Training	60,000.00	10,599,000.00	2,000,000.00	10,600,000.00	1,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
18011001/22020102 Local Travel and Transport - Others	1,045,000.00	4,281,440.00	3,000,000.00	4,300,000.00	18,560.00+	3,000,000.00	3,500,000.00	3,500,000.00
18011001/22020104 International Transport and Travels - Others			5,000,000.00	502,000.00	502,000.00+	5,000,000.00	5,200,000.00	5,200,000.00
18011001/22020105 Hotel Accomodation		244,000.00	500,000.00	250,000.00	6,000.00+	500,000.00	500,000.00	500,000.00
18011001/22020205 Water Rates			120,000.00	5,000.00	5,000.00+	120,000.00	250,000.00	250,000.00
18011001/22020206 Sewerage Charges			120,000.00	5,000.00	5,000.00+	120,000.00	150,000.00	200,000.00
18011001/22020301 Office Stationeries/Computer Consumables	405,300.00	344,450.00	3,000,000.00	350,000.00	5,550.00+	3,000,000.00	3,000,000.00	3,000,000.00
18011001/22020302 Books	10,000.00		50,000.00	5,000.00	5,000.00+	50,000.00	50,000.00	50,000.00
18011001/22020303 Newspapers			100,000.00	1,000.00	1,000.00+	100,000.00	100,000.00	100,000.00
18011001/22020305 Printing of Non Security Document	102,500.00	27,000.00	570,000.00	30,000.00	3,000.00+	570,000.00	600,000.00	600,000.00
18011001/22020312 Service Material	482,000.00	120,000.00	3,000,000.00	200,000.00	80,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
18011001/22020401 Maintenance of Motor Vehicle/Transport Equipment			800,000.00	50,000.00	50,000.00+	800,000.00	800,000.00	800,000.00
18011001/22020402 Maintenance of Office Furniture			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	600,000.00
18011001/22020403 Maintenance of Office Building Residential		4,879,500.00	300,000.00	4,880,000.00	500.00+	300,000.00	400,000.00	400,000.00
18011001/22020404 Maintenance of Office / IT Equipments	233,500.00	100,000.00	300,000.00	150,000.00	50,000.00+	300,000.00	400,000.00	400,000.00
18011001/22020405 Maintenance of Plants and Generators			250,000.00	50,000.00	50,000.00+	250,000.00	300,000.00	300,000.00
18011001/22020406 Other maintenance Services	119,750.00	140,000.00	800,000.00	200,000.00	60,000.00+	800,000.00	900,000.00	900,000.00
18011001/22020501 Local Training			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	600,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
18011001/22020601 Security Services		5,058,000.00	700,000.00	5,060,000.00	2,000.00+	700,000.00	700,000.00	800,000.00
18011001/22020605 Cleaning &Fumigation Services		1,000,000.00	300,000.00	1,002,000.00	2,000.00+	300,000.00	300,000.00	300,000.00
18011001/22020703 Legal Services			1,000,000.00	2,000.00	2,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
18011001/22020710 Monitoring and Evaluation	220,000.00	230,000.00		231,000.00	1,000.00+			
18011001/22020711 Other Consulting Services			1,000,000.00	11,000.00	11,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
18011001/22020801 Motor Vehicle Fuel Cost	225,000.00	14,150.00	400,000.00	20,000.00	5,850.00+	400,000.00	400,000.00	400,000.00
18011001/22020803 Plant/Generator Fuel Cost			400,000.00	207,000.00	207,000.00+	400,000.00	400,000.00	400,000.00
18011001/22020901 Bank Charges (Other Than interest)	54,904.30	195,736.80		196,000.00	263.20+			
18011001/22021001 Refreshment and Meals	682,869.49	4,566,550.00		4,567,000.00	450.00+			
18011001/22021002 Honorarium and Sitting Allowance	2,908,515.00	2,821,600.00	1,000,000.00	2,822,000.00	400.00+	1,000,000.00	1,000,000.00	1,000,000.00
18011001/22021003 Publicity and Advertisements	133,400.00	169,800.00	800,000.00	200,000.00	30,200.00+	800,000.00	900,000.00	900,000.00
18011001/22021006 Postages and Courier Services	124,935.00	223,572.70		224,000.00	427.30+			
18011001/22021007 Welfare Packages	100,000.00	100,000.00	350,000.00	150,000.00	50,000.00+	350,000.00	400,000.00	400,000.00
18011001/22021011 Recruitment and Appointment (Service Wide)	10,815,960.00	4,236,000.00	15,000,000.00	5,300,000.00	1,064,000.00+	15,000,000.00	15,000,000.00	15,000,000.00
18011001/22021013 Promotion (Service Wide)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	200,000.00	200,000.00
18011001/22021014 Annual Budget Expenses and Administration	57,550.00	90,000.00	150,000.00	150,000.00	60,000.00+	150,000.00	150,000.00	150,000.00
18011001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
18011001/22021026 Common Services (Committee/Commissions)		189,000.00		190,000.00	1,000.00+			
Sub-Total: Overhead	17,781,183.79	39,629,799.50	43,110,000.00	43,110,000.00	3,480,200.50+	43,110,000.00	43,700,000.00	44,050,000.00
TOTAL RECURRENT EXPENDITURE	22,752,033.63	44,441,952.49	72,626,660.00	48,924,176.00	4,482,223.51+	72,626,660.00	75,320,725.00	75,870,725.00
26001001 - MINISTRY OF JUSTICE								
26001001/21010101 Basic Salary	100,257,915.68	114,680,156.29	170,014,740.00	114,714,740.00	34,583.71+	170,014,740.00	171,514,740.00	173,014,740.00
26001001/21020101 Housing/Rent Allowance	21,276,045.89	24,414,333.00	13,138,750.00	24,638,750.00	224,417.00+	13,138,750.00	13,638,750.00	17,138,750.00
26001001/21020102 Transport Allowance	38,914,984.00	48,154,535.00	21,510,980.00	48,154,580.00	45.00+	21,510,980.00	23,560,980.00	24,010,950.00
26001001/21020103 Meal Subsidy	3,154,560.00	26,537,460.00	2,906,400.00	26,538,400.00	940.00+	2,906,400.00	2,946,400.00	2,956,400.00
26001001/21020104 Utility Allowance	2,256,300.00	2,631,400.00	2,545,500.00	2,631,500.00	100.00+	2,545,500.00	2,550,500.00	2,550,500.00
26001001/21020105 Entertainment Allowance	379,890.00	482,355.00	335,080.00	483,080.00	725.00+	335,080.00	335,080.00	335,080.00
26001001/21020106 Leave Allowance	16,436,382.00	54,141,072.60	31,498,850.00	54,141,100.00	27.40+	31,498,850.00	31,993,830.00	32,503,850.00
26001001/21020107 Domestic Staff Allowance	53,435,949.08	69,396,649.66	26,211,000.00	69,396,700.00	50.34+	26,211,000.00	27,261,600.00	28,281,600.00
26001001/21020108 Shift Allowance	86,564.15	91,818.57		91,850.00	31.43+			
26001001/21020111 Hazard Allowance	239,826,000.00	261,034,000.00		261,035,000.00	1,000.00+			
26001001/21020131 Arrears (Allowances)	47,105,377.45	19,023,617.76		19,024,000.00	382.24+			
26001001/21020136 Secondment Allowance			102,000,000.00	50,000.00	50,000.00+	102,000,000.00	102,000,000.00	102,000,000.00
Sub Total: Personnel Cost	523,129,968.25	620,587,397.88	370,161,300.00	620,899,700.00	312,302.12+	370,161,300.00	375,801,880.00	382,791,870.00
26001001/22020101 Local Travel and Transport - Training	238,500.00	9,570,000.00	8,000,000.00	9,571,000.00	1,000.00+	8,000,000.00	8,000,000.00	8,000,000.00
26001001/22020102 Local Travel and Transport - Others	31,843,000.00	5,965,000.00	7,000,000.00	6,000,000.00	35,000.00+	7,000,000.00	7,000,000.00	7,000,000.00
26001001/22020103 International Transport and Travels - Training	2,169,000.00	4,737,800.00	12,000,000.00	4,800,000.00	62,200.00+	12,000,000.00	12,000,000.00	12,000,000.00
26001001/22020104 International Transport and Travels - Others	96,200.00		8,000,000.00	500,000.00	500,000.00+	8,000,000.00	8,000,000.00	9,000,000.00
26001001/22020105 Hotel Accomodation			5,000,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
26001001/22020203 Internet Access Charges	4,000.00	674,500.00	600,000.00	676,000.00	1,500.00+	600,000.00	600,000.00	700,000.00
26001001/22020301 Office Stationeries/Computer Consumables	32,652,637.00	61,591,610.00	4,000,000.00	61,592,000.00	390.00+	4,000,000.00	4,000,000.00	4,000,000.00
26001001/22020302 Books	340,000.00	1,442,500.00	3,000,000.00	1,500,000.00	57,500.00+	18,000,000.00	20,000,000.00	20,000,000.00
26001001/22020303 Newspapers	46,500.00	10,500.00	300,000.00	20,000.00	9,500.00+	300,000.00	300,000.00	400,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
26001001/22020304 Magazines and Periodicals	25,000.00	2,000.00	300,000.00	20,000.00	18,000.00+	300,000.00	300,000.00	300,000.00
26001001/22020305 Printing of Non Security Documents			2,000,000.00	110,000.00	110,000.00+	12,000,000.00	2,000,000.00	2,000,000.00
26001001/22020306 Printing of Security Documents			2,000,000.00	18,000.00	18,000.00+	2,000,000.00	1,500,000.00	1,500,000.00
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	40,691,300.00		1,500,000.00	50,000.00	50,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
26001001/22020402 Maintenance of Office Furniture	74,500.00		1,000,000.00	13,000.00	13,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22020403 Maintenance of Office Building Residential Quarters	73.00		2,000,000.00	18,000.00	18,000.00+	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
26001001/22020405 Maintenance of Plants and Generators	108,000.00		500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
26001001/22020406 Other Maintenance Services	41,617,700.00	2,616,450.00	800,000.00	2,620,000.00	3,550.00+	800,000.00	800,000.00	800,000.00
26001001/22020501 Local Training			4,000,000.00	550,000.00	550,000.00+	4,000,000.00	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+	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+	3,000,000.00	3,000,000.00	3,000,000.00
26001001/22020601 Security Services		295,000.00		296,000.00	1,000.00+			
26001001/22020605 Cleaning and Fumigation Services	16,000.00		600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	3,550,020.00
26001001/22020703 Legal Services	117,208,232.05	3,317,000.00	130,000,000.00	3,400,000.00	83,000.00+	250,000,000.00	250,000,000.00	250,000,000.00
26001001/22020710 Monitoring and Evaluation	54,764,270.00	164,854,102.20		164,855,000.00	897.80+	10,000,000.00	10,000,000.00	10,000,000.00
26001001/22020711 Other Consulting Services		2,850,000.00		2,851,000.00	1,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
26001001/22020801 Motor Vehicle Fuel Cost	2,759,000.00	74,000.00	1,200,000.00	100,000.00	26,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
26001001/22020803 Plant/Generator Fuel Cost	52,000.00		800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
26001001/22020901 Bank Charges	2,924.00	6,651.00		7,000.00	349.00+			
26001001/22021001 Refreshment & Meals	24,500.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22021002 Honorarium and Sitting Allowance		2,800,000.00		2,802,000.00	2,000.00+	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+	800,000.00	1,000,000.00	1,000,000.00
26001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	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	43,581,000.00	1,000.00+	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+	300,000.00	300,000.00	300,000.00
26001001/22021016 Servicom			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
Sub-Total: Overhead	324,733,336.05	304,387,113.20	206,050,000.00	315,350,000.00	10,962,886.80+	386,950,000.00	378,900,000.00	382,950,020.00
TOTAL RECURRENT EXPENDITURE	847,863,304.30	924,974,511.08	576,211,300.00	936,249,700.00	11,275,188.92+	756,211,300.00	754,701,880.00	765,741,890.00
26001001 - LEGAL AID COUNCIL								
26003001/21010101 Basic Salary		420,000.00		421,000.00	1,000.00+			
Sub Total: Personnel Cost		420,000.00		421,000.00	1,000.00+			
26003001/22020101 Local Travels & Transport - Ttaining	46,750.00	50,000.00	500,000.00	266,800.00	216,800.00+	500,000.00	550,000.00	550,000.00
26003001/22020102 Local Travel & Transport - Others		230,000.00	700,000.00	700,000.00	470,000.00+	700,000.00	800,000.00	800,000.00
26003001/22020201 Electricity Charges	5,000.00	9,000.00		9,000.00				
26003001/22020202 Telephone Charges	3,000.00	70,000.00		70,000.00				
26003001/22020203 Internet Access	10,000.00	42,000.00		42,000.00				
26003001/22020301 Office Statineries/Computer Consumables	3,000.00	51,000.00	800,000.00	800,000.00	749,000.00+	800,000.00	800,000.00	800,000.00
26003001/22020303 Newspapers	4,500.00	48,000.00	50,000.00	50,000.00	2,000.00+	50,000.00	50,000.00	50,000.00
26003001/22020304 Magazines & Periodicals			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
26003001/22020402 Maintenance of Office Furniture	12,750.00	140,000.00	300,000.00	300,000.00	160,000.00+	300,000.00	400,000.00	400,000.00
26003001/22020405 Maintenance of Plants/Generators	10,000.00	140,000.00	300,000.00	300,000.00	160,000.00+	300,000.00	300,000.00	300,000.00
26003001/22020406 Other Mainteance Services	5,000.00		150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
26003001/22020605 Cleaning & Fumigation Services		57,000.00		57,100.00	100.00+			
26003001/22020801 Moto Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
26003001/22020803 Plant & Generator Fuel Cost	5,000.00	88,000.00	250,000.00	250,000.00	162,000.00+	250,000.00	250,000.00	250,000.00
26003001/22021001 Refreshments & Meals			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
26003001/22021006 Postages & Courier Services		55,000.00		55,100.00	100.00+			
Sub-Total: Overhead	105,000.00	980,000.00	4,650,000.00	4,650,000.00	3,670,000.00+	4,650,000.00	4,900,000.00	4,900,000.00
TOTAL RECURRENT EXPENDITURE	105,000.00	1,400,000.00	4,650,000.00	5,071,000.00	3,671,000.00+	4,650,000.00	4,900,000.00	4,900,000.00
26007001 - CITIZENS RIGHTS AND MEDICATION CENTRE								
26007001/22020102 Local Travel and Transport - Others	71,000.00	219,190.00	500,000.00	500,000.00	280,810.00+	500,000.00	500,000.00	500,000.00
26007001/22020105 Hotel Accommodation	100,000.00							
26007001/22020201 Electricity Charges	192,100.00	162,000.00		281,900.00	119,900.00+			
26007001/22020202 Telephone Charges	25,600.00	13,500.00		13,600.00	100.00+			
26007001/22020203 Internet Access Charges		15,600.00	150,000.00	150,000.00	134,400.00+	150,000.00	150,000.00	150,000.00
26007001/22020205 Water Rates	12,000.00							
26007001/22020301 Office Stationeries/Computer Consumables	379,650.00	463,500.00	900,000.00	900,000.00	436,500.00+	1,000,000.00	1,000,000.00	1,000,000.00
26007001/22020303 Newspapers	23,200.00	335,200.00	100,000.00	443,500.00	108,300.00+	100,000.00	100,000.00	100,000.00
26007001/22020304 Magazines & Periodicals	365,000.00	302,500.00	500,000.00	500,000.00	197,500.00+	500,000.00	500,000.00	500,000.00
26007001/22020305 Printing of Non Security Documents	6,800.00	55,700.00	350,000.00	350,000.00	294,300.00+	350,000.00	350,000.00	350,000.00
26007001/22020312 Service Materials			600,000.00	600,000.00	600,000.00+	800,000.00	800,000.00	800,000.00
26007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	355,650.00	623,200.00	800,000.00	800,000.00	176,800.00+	800,000.00	800,000.00	800,000.00
26007001/22020402 Maintenance of Office Furniture	450,000.00	40,000.00	250,000.00	250,000.00	210,000.00+	250,000.00	250,000.00	250,000.00
26007001/22020403 Maintenance of Office Building Residential Quarters	15,600.00							
26007001/22020404 Maintenance of Office / IT Equipments		15,000.00	200,000.00	200,000.00	185,000.00+	200,000.00	200,000.00	200,000.00
26007001/22020405 Maintenance of Plants and Generators	60,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
26007001/22020406 Other Maintenance Services	235,700.00	284,400.00		643,850.00	359,450.00+			
26007001/22020501 Local Training		13,900.00	400,000.00	400,000.00	386,100.00+	400,000.00	400,000.00	400,000.00
26007001/22020503 Training and Staff Development			160,000.00	160,000.00	160,000.00+	160,000.00	160,000.00	160,000.00
26007001/22020506 Seminar and Conferences	203,500.00	100,000.00		100,000.00		2,000,000.00	2,000,000.00	2,000,000.00
26007001/22020605 Cleaning and Fumigation Services	165,200.00	171,900.00		200,000.00	28,100.00+	400,000.00	400,000.00	400,000.00
26007001/22020703 Legal Services		5,000.00	800,000.00	100,000.00	95,000.00+	800,000.00	800,000.00	800,000.00
26007001/22020801 Motor Vehicle Fuel Cost	478,700.00	412,300.00	600,000.00	600,000.00	187,700.00+	600,000.00	600,000.00	600,000.00
26007001/22020803 Plant/Generator Fuel Cost	58,000.00	59,300.00	180,000.00	180,000.00	120,700.00+	180,000.00	200,000.00	200,000.00
26007001/22020901 Bank Charges (Other Than interest)	1,293,370.00	790.00		800.00	10.00+			
26007001/22021001 Refreshment & Meals	363,300.00	56,000.00		57,000.00	1,000.00+	400,000.00	400,000.00	400,000.00
26007001/22021002 Honorarium & Sitting Allowance	8,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
26007001/22021003 Publicity & Advertisements	461,000.00	169,410.00	2,000,000.00	2,000,000.00	1,830,590.00+	2,000,000.00	2,000,000.00	2,000,000.00
26007001/22021007 Welfare Packages		41,000.00	400,000.00	400,000.00	359,000.00+	400,000.00	400,000.00	400,000.00
26007001/22021014 Annual Budget Expenses and Administration	20,000.00	60,000.00	100,000.00	100,000.00	40,000.00+	100,000.00	100,000.00	100,000.00
26007001/22021016 Servicom			150,000.00	84,650.00	84,650.00+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	5,343,370.00	3,619,390.00	9,340,000.00	10,215,300.00	6,595,910.00+	12,440,000.00	12,460,000.00	12,460,000.00
TOTAL RECURRENT EXPENDITURE	5,343,370.00	3,619,390.00	9,340,000.00	10,215,300.00	6,595,910.00+	12,440,000.00	12,460,000.00	12,460,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
26052001 - ENUGU STATE CUSTOMARY COURT OF APPEAL								
26052001/21010101 Basic Salary	159,818,150.50	136,152,273.92	562,358,377.00	136,252,273.00	99,999.08+	474,021,057.00	488,241,688.00	502,888,940.00
26052001/21010131 Consolidated Rev. Fund Charges – Salaries	62,870.76							
26052001/21020101 Housing/Rent Allowance	24,766,627.08	51,515,417.30	96,788,490.00	51,615,417.00	99,999.70+	127,864,429.00	131,700,351.00	135,651,362.00
26052001/21020102 Transport Allowance	3,791,330.00	19,705,141.00	24,779,254.00	24,779,254.00	5,074,113.00+	127,556,958.00	131,383,660.00	135,325,176.00
26052001/21020103 Meal Subsidy	17,105,396.65	20,219,121.35	10,022,450.00	20,222,450.00	3,328.65+	70,783,730.00	72,907,241.00	75,094,458.00
26052001/21020104 Utility Allowance	1,912,271.32	28,183,095.14	8,436,299.00	28,436,299.00	253,203.86+	127,660,800.00	131,490,630.00	135,435,350.00
26052001/21020105 Entertainment Allowance	798,989.02	784,341.56		784,500.00	158.44+			
26052001/21020106 Leave Allowance	17,375,281.98	20,270,163.75	52,669,179.00	20,370,163.00	99,999.25+	64,990,000.00	66,030,700.00	688,947,890.00
26052001/21020107 Domestic Staff Allowance	6,374,336.62	3,218,238.56	11,973,320.00	3,318,238.00	99,999.44+	11,973,320.00	11,973,320.00	11,973,320.00
26052001/21020108 Shift Duty (Allowance)	2,984.54	19,540.30		20,000.00	459.70+			
26052001/21020111 Hazard Allowance	15,712,223.88	9,378,540.45		9,378,600.00	59.55+	575,310,790.00	592,570,110.00	610,347,210.00
26052001/21020112 Rural Posting Allowance	1,593,648.00							
26052001/21020113 Teaching Allowance	9,673.68							
26052001/21020115 Annual Allowance (Members)	530,186.85							
26052001/21020119 Personnel Assistant	233,975.61							
26052001/21020126 Newspapers Allowance	56,277.24	2,562.45		3,000.00	437.55+			
26052001/21020130 Medical Allowance	16,110,796.65	3,274,994.70		3,275,000.00	5.30+			
26052001/21020131 Arrears (Allowances)	23,866,823.89	84,475,609.26		84,475,700.00	90.74+			
26052001/21020132 Professional Duty Allowance	129,986.45							
26052001/21020133 Jud_Magistrate	1,871,805.00							
26052001/21020135 Wardrobe/Outfit Allowance	4,975,623.75	458,566.10		458,600.00	33.90+			
26052001/21020138 Auditor Allowance	2,508.05							
26052001/21020143 Furniture Allowance	26,869,887.32	9,201,934.50		9,202,000.00	65.50+			
26052001/21020146 Newspaper Allowance	187,180.44	33,759.19		34,000.00	240.81+			
26052001/21020147 Veh Mntce Allowance	311,967.48							
Sub Total: Personnel Cost	324,470,802.76	386,893,299.53	767,027,369.00	392,625,494.00	5,732,194.47+	1,580,161,084.00	1,626,297,700.00	2,295,663,706.00
26052001/22020101 Local Transport & Travel-Training	493,180.00	242,500.00	3,000,000.00	243,000.00	500.00+	3,000,000.00	3,500,000.00	3,500,000.00
26052001/22020102 Local Transport & Travel-Others	3,750,000.00	2,180,000.00	3,000,000.00	2,180,000.00		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	7,500,000.00
26052001/22020201 Electricity Charges	20,500.00	91,500.00	3,000,000.00	100,000.00	8,500.00+	3,000,000.00	3,400,000.00	3,400,000.00
26052001/22020202 Telephone Charges	3,483,715.00	4,384,700.00		4,384,800.00	100.00+		100,000.00	100,000.00
26052001/22020203 Internet Access Charges	287,780.00	465,500.00		470,000.00	4,500.00+		200,000.00	250,000.00
26052001/22020204 Satellite Broadcasting Access Charges	10,000.00							
26052001/22020205 Water Rate	106,000.00	108,000.00	500,000.00	122,600.00	14,600.00+	500,000.00	600,000.00	600,000.00
26052001/22020206 Sewage Charges	150,000.00	125,000.00	600,000.00	130,000.00	5,000.00+	600,000.00	600,000.00	600,000.00
26052001/22020301 Office Stationeries/Computer Consumables	25,429,610.65	26,264,000.00	20,000,000.00	26,264,000.00		20,000,000.00	20,000,000.00	20,000,000.00
26052001/22020302 Books			2,000,000.00			2,000,000.00	2,200,000.00	2,200,000.00
26052001/22020303 Newspapers	1,478,400.00	1,610,400.00	200,000.00	1,610,500.00	100.00+	200,000.00	200,000.00	200,000.00
26052001/22020304 Magazines and Periodicals	2,432,400.00	2,345,000.00	200,000.00	2,345,100.00	100.00+	200,000.00	200,000.00	200,000.00
26052001/22020305 Printing of Non Security Documents	41,000.00		1,000,000.00			1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020309 Uniforms & Other Clothing	18,500.00							
26052001/22020312 Service Materials			2,000,000.00			2,000,000.00	2,000,000.00	2,000,000.00
26052001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,136,919.35	530,902.50	1,600,000.00	531,000.00	97.50+	1,600,000.00	1,600,000.00	1,600,000.00
26052001/22020402 Maintenance of Office Furniture	1,263,000.00	355,000.00	800,000.00	355,000.00		800,000.00	600,000.00	600,000.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
26052001/22020403	Maintenance of Office Building/Residential Qrts.	377,875.00	149,200.00	1,000,000.00	159,900.00	10,700.00+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020404	Maintenance of Office IT Equipment	91,100.00	240,000.00	1,000,000.00	1,000,000.00	760,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020405	Maintenance of Plants/Generators	1,891,400.00	217,200.00	600,000.00	600,000.00	382,800.00+	600,000.00	600,000.00	600,000.00
26052001/22020406	Other Maintenance Services	425,621.00	226,000.00	400,000.00	400,000.00	174,000.00+	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	4,500,000.00
26052001/22020506	Seminar and Conferences	25,000.00		3,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
26052001/22020601	Security Services	67,800.00		1,200,000.00			1,200,000.00	1,200,000.00	1,200,000.00
26052001/22020605	Cleaning & Fumigation Services	1,324,000.00	1,340,000.00	500,000.00	1,340,100.00	100.00+	500,000.00	600,000.00	600,000.00
26052001/22020703	Legal Services			1,200,000.00			1,200,000.00	1,500,000.00	1,500,000.00
26052001/22020709	Research and Studies			500,000.00	51,100.00	51,100.00+	500,000.00	1,500,000.00	1,500,000.00
26052001/22020801	Motor Vehicle Fuel Cost	2,724,000.00	1,948,800.00	1,500,000.00	1,948,900.00	100.00+	1,500,000.00	1,000,000.00	1,000,000.00
26052001/22020803	Plant/Generator Fuel Cost	4,000.00	955,500.00	1,000,000.00	1,000,000.00	44,500.00+	1,000,000.00	300,000.00	300,000.00
26052001/22020901	Bank Charges (Other than Interest)	82,793.00	95,847.79		100,000.00	4,152.21+		15,000,000.00	15,000,000.00
26052001/22021001	Refreshment & Meals	16,990,389.00	27,518,397.50	15,000,000.00	27,518,400.00	2.50+	15,000,000.00	10,000,000.00	10,000,000.00
26052001/22021002	Honorarium & Sitting Allowance	11,870,000.00	19,401,000.00	10,000,000.00	19,401,100.00	100.00+	10,000,000.00	600,000.00	600,000.00
26052001/22021003	Publicity & Advertisements			1,000,000.00			1,000,000.00	1,000,000.00	1,000,000.00
26052001/22021006	Postage & Courier Services	53,500.00	44,400.00		44,500.00	100.00+			
26052001/22021007	Welfare Packages			2,000,000.00			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	1,000,000.00
26052001/22021014	Annual Budget Expenses and Administration	3,600.00		800,000.00			800,000.00	800,000.00	800,000.00
26052001/22021016	Servicom			700,000.00			700,000.00	800,000.00	800,000.00
Sub-Total: Overhead		77,032,083.00	90,838,847.79	92,300,000.00	92,300,000.00	1,461,152.21+	92,300,000.00	94,500,000.00	94,550,000.00
TOTAL RECURRENT EXPENDITURE		401,502,885.76	477,732,147.32	859,327,369.00	484,925,494.00	7,193,346.68+	1,672,461,084.00	1,720,797,700.00	2,390,213,706.00
26007003 - ENUGU STATE JUSTICE REFORM TEAM									
26007003/22020102	Local Travel and Transport - Others			2,500,000.00	2,500,000.00	2,500,000.00+	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+	100,000.00	100,000.00	100,000.00
26007003/22020203	Internet Access Charges			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	250,000.00
26007003/22020301	Office Stationeries/Computer Consumables		320,000.00	1,200,000.00	1,200,000.00	880,000.00+	3,700,000.00	3,700,000.00	4,000,000.00
26007003/22020303	Newspapers			50,000.00	50,000.00	50,000.00+	1,150,000.00	1,150,000.00	1,150,000.00
26007003/22020305	Printing of Non Security Documents		600,000.00		600,000.00				
26007003/22020312	Service Materials (Witness Support Unit expenses)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
26007003/22020401	Maintenance of Motor Vehicle/Transport Equipment			800,000.00	800,000.00	800,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
26007003/22020402	Maintenance of Office Furniture		800,000.00	350,000.00	800,000.00		600,000.00	700,000.00	700,000.00
26007003/22020404	Maintenance of Office / IT Equipments		1,320,000.00	150,000.00	1,320,000.00		150,000.00	150,000.00	150,000.00
26007003/22020405	Maintenance of Plants and Generators		250,000.00		250,000.00				
26007003/22020503	Training and Staff Development		375,000.00	1,000,000.00	1,000,000.00	625,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
26007003/22020703	Legal Services (Payment to Consultants)		800,000.00	2,000,000.00	2,000,000.00	1,200,000.00+	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+	1,500,000.00	1,700,000.00	1,700,000.00
26007003/22020710	Monitoring and Evaluation			2,500,000.00	18,000.00	18,000.00+	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+	300,000.00	300,000.00	300,000.00
26007003/22020901	Bank Charges (Other than Interest)		11,905.89		12,000.00	94.11+			
26007003/22021001	Refreshment & Meals			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
26007003/22021002	Honorarium & Sitting Allowance		1,400,000.00	8,640,000.00	1,500,000.00	100,000.00+	9,000,000.00	9,000,000.00	9,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
26007003/22021003 Publicity & Advertisements		80,000.00	2,000,000.00	2,000,000.00	1,920,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
26007003/22021014 Annual Budget Expenses and Administration			80,000.00	80,000.00	80,000.00+	80,000.00	80,000.00	80,000.00
Sub-Total: Overhead		5,956,905.89	34,570,000.00	27,430,000.00	21,473,094.11+	42,980,000.00	43,280,000.00	43,630,000.00
TOTAL RECURRENT EXPENDITURE		5,956,905.89	34,570,000.00	27,430,000.00	21,473,094.11+	42,980,000.00	43,280,000.00	43,630,000.00
65001001 - MINISTRY OF ENUGU CAPITAL TERRITORY								
65001001/21010101 Basic Salary	47,786,149.56	35,265,696.74	67,162,397.00	35,365,696.00	99,999.26+	67,162,397.00	67,162,397.00	67,162,397.00
65001001/21020101 Housing/Rent Allowance	3,019,999.00	4,016,579.00	5,089,226.00	5,089,226.00	1,072,647.00+	5,089,226.00	5,089,226.00	5,089,226.00
65001001/21020102 Transport Allowance	1,311,180.00	1,819,860.00	2,265,800.00	1,970,300.00	150,440.00+	2,265,800.00	2,265,800.00	2,265,800.00
65001001/21020103 Meal Subsidy	575,160.00	719,360.00	902,400.00	902,400.00	183,040.00+	902,400.00	902,400.00	902,400.00
65001001/21020104 Utility Allowance	408,800.00	533,911.76	660,000.00	660,000.00	126,088.24+	660,000.00	660,000.00	660,000.00
65001001/21020105 Entertainment Allowance	13,365.00	2,430.00		2,500.00	70.00+			
65001001/21020106 Leave Allowance	490,512.60	2,149,163.00	16,062,261.00	2,249,163.00	100,000.00+	16,062,261.00	16,062,261.00	16,062,261.00
65001001/21020107 Domestic Staff Allowance	278,388.00	50,616.00		51,000.00	384.00+			
65001001/21020111 Hazard Allowance	12,000.00	24,000.00		25,000.00	1,000.00+			
65001001/21020113 Teaching Allowance	132,130.00							
65001001/21020131 Arreas (Allowance)	419,174.27	216,567.93		217,000.00	432.07+			
65001001/21020138 Auditors Allowance	14,465.12							
Sub Total: Personnel Cost	54,461,323.55	44,798,184.43	92,142,084.00	46,532,285.00	1,734,100.57+	92,142,084.00	92,142,084.00	92,142,084.00
65001001/22020101 Local Transport & Travel-Training	293,550.00	1,250,000.00		2,600,000.00	1,350,000.00+			
65001001/22020102 Local Transport & Travel - Others	1,929,200.00	1,330,405.57	4,000,000.00	4,000,000.00	2,669,594.43+	4,000,000.00	4,000,000.00	4,500,000.00
65001001/22020202 Telephone Charges		20,000.00		140,000.00	120,000.00+			
65001001/22020203 Internet Access Charges	2,331,000.00	1,827,000.00	100,000.00	3,654,000.00	1,827,000.00+	100,000.00	200,000.00	200,000.00
65001001/22020205 Water Rates			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	300,000.00
65001001/22020206 Sewerage Charges	394,000.00							
65001001/22020301 Office Stationeries/Computer Consumables	7,781,950.00	7,346,295.00		14,792,590.00	7,446,295.00+	2,000,000.00	2,000,000.00	2,000,000.00
65001001/22020303 Newspapers	217,000.00	5,186,625.00	100,000.00	10,373,250.00	5,186,625.00+	100,000.00	120,000.00	120,000.00
65001001/22020305 Printing of Non Security Documents	50,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
65001001/22020306 Printing of Security Documents		16,000.00	3,000,000.00	3,000,000.00	2,984,000.00+			
65001001/22020309 Uniforms & Other Clothing			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
65001001/22020312 Service Materials	1,688,080.00	237,500.00	900,000.00	900,000.00	662,500.00+	900,000.00	1,000,000.00	1,000,000.00
65001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	37,860,150.91	33,359,541.29	10,000,000.00	56,819,082.00	23,459,540.71+	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+	300,000.00	300,000.00	400,000.00
65001001/22020404 Maintenance of Office IT Equipment	11,939,541.08	42,000.00	300,000.00	300,000.00	258,000.00+	300,000.00	300,000.00	400,000.00
65001001/22020405 Maintenance of Plants/Generators			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
65001001/22020403 Other Maintenance Services	257,000.00	26,625,097.22	2,000,000.00	51,350,194.00	24,725,096.78+	3,000,000.00	3,000,000.00	3,000,000.00
65001001/22020501 Local Training	2,862,500.00	165,000.00	1,000,000.00	1,000,000.00	835,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
65001001/22020506 Seminar and Conferences	1,881,000.00	4,487,125.00	1,200,000.00	7,874,250.00	3,387,125.00+	1,200,000.00	1,200,000.00	1,200,000.00
65001001/22020605 Cleaning & Fumigation Services	2,007,000.00	1,272,000.00	8,200,000.00	1,372,000.00	100,000.00+	8,200,000.00	8,200,000.00	8,200,000.00
65001001/22020703 Legal Services	20,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
65001001/22020710 Monitoring and evaluation	1,182,000.00	2,000,000.00	2,500,000.00	2,500,000.00	500,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
65001001/22020801 Motor Vehicle Fuel Cost	3,668,250.00	11,198,146.67	5,000,000.00	17,496,293.00	6,298,146.33+	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	250,000.00+	300,000.00	300,000.00	400,000.00
65001001/22020901 Bank Charges (Other than Interest)	182,107.75	114,355.46	50,000.00	278,710.00	164,354.54+	50,000.00	50,000.00	50,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
65001001/22021001 Refreshment & Meals	625,400.00	829,700.00	2,000,000.00	2,000,000.00	1,170,300.00+	2,000,000.00	2,000,000.00	2,000,000.00
65001001/22021003 Publicity & Advertisements	3,157,800.00	529,800.00	3,500,000.00	3,500,000.00	2,970,200.00+	3,500,000.00	3,500,000.00	3,500,000.00
65001001/22021006 Postages & Courier Services		26,000.00		152,000.00	126,000.00+			
65001001/22021007 Welfare Packages	863,000.00	554,390.00	600,000.00	600,000.00	45,610.00+	600,000.00	600,000.00	700,000.00
65001001/22021014 Annual Budget Expenses and Administration		1,087,770.00	200,000.00	2,075,540.00	987,770.00+	200,000.00	200,000.00	200,000.00
65001001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	81,190,529.74	99,554,751.21	56,100,000.00	198,227,909.00	98,673,157.79+	58,100,000.00	58,320,000.00	59,270,000.00
TOTAL RECURRENT EXPENDITURE	135,651,853.29	144,352,935.64	148,242,084.00	244,760,194.00	100,407,258.36+	150,242,084.00	150,462,084.00	151,412,084.00
13001001 - MINISTRY OF YOUTH AND SPORTS								
13001001/21010101 Basic Salary	49,765,629.80	47,879,997.07	703,888,573.00	47,979,997.00	99,999.93+	54,907,586.00	54,888,573.00	55,888,573.00
13001001/21020101 Housing/Rent Allowance	11,172,728.54	9,893,239.54	8,051,883.00	9,893,383.00	143.46+	10,168,508.00	13,051,883.00	13,051,883.00
13001001/21020102 Transport Allowance	3,362,500.00	3,055,300.00	2,891,200.00	3,056,200.00	900.00+	2,891,200.00	3,891,200.00	4,891,200.00
13001001/21020103 Meal Subsidy	1,480,100.00	2,185,755.00	1,548,400.00	2,185,900.00	145.00+	1,548,400.00	2,548,400.00	3,548,400.00
13001001/21020104 Utility Allowance	1,003,300.00	881,800.00	3,146,884.00	3,146,884.00	2,265,084.00+	3,146,884.00	3,722,464.00	3,722,464.00
13001001/21020105 Entertainment Allowance	223,020.00	325,210.00		325,500.00	290.00+			
13001001/21020106 Leave Allowance	4,086,648.80	4,758,885.00	5,968,518.00	4,898,518.00	139,633.00+	6,968,518.00	6,968,518.00	7,968,518.00
13001001/21020107 Domestic Staff Allowance	3,555,774.00	3,623,265.00	5,751,578.00	5,751,578.00	2,128,313.00+	5,751,578.00	5,751,578.00	5,751,578.00
13001001/21020108 Shift Allowance	27,153.94	292,353.94		293,000.00	646.06+			
13001001/21020131 Arrears (Allowances)	1,648,333.61	776,514.16		777,000.00	485.84+			
Sub Total: Personnel Cost	76,325,188.69	73,672,319.71	731,247,036.00	78,307,960.00	4,635,640.29+	85,382,674.00	90,822,616.00	94,822,616.00
13001001/22020101 Local Transport & Travel-Training			3,500,000.00			3,500,000.00	4,000,000.00	4,000,000.00
13001001/22020102 Local Transport & Travel-Others	2,760,500.00	3,653,000.00	3,000,000.00	3,653,000.00		3,000,000.00	3,000,000.00	3,500,000.00
13001001/22020104 International Transport & Travel-Others			5,500,000.00			5,500,000.00	6,000,000.00	6,000,000.00
13001001/22020105 Hotel Accomodation	4,780,000.00							
13001001/22020203 Internet Access Charges		200,000.00		200,000.00				
13001001/22020301 Office Stationeries/Computer Consumables	203,770.00	92,000.00	1,000,000.00	100,000.00	8,000.00+	1,000,000.00	1,500,000.00	1,500,000.00
13001001/22020306 Printing of Security Documents	11,000.00							
13001001/22020308 Field & Camping Materials Supplies			1,500,000.00			1,500,000.00	2,000,000.00	2,500,000.00
13001001/22020309 Uniforms & Other Clothing			1,500,000.00			1,500,000.00	2,500,000.00	3,000,000.00
13001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	412,000.00		1,000,000.00			1,000,000.00	2,500,000.00	3,000,000.00
13001001/22020402 Maintenance of Office Furniture	4,697,500.00	32,000.00	500,000.00	32,000.00		500,000.00	600,000.00	600,000.00
13001001/22020404 Maintenance of Office IT Equipment	37,000.00		2,000,000.00			2,000,000.00	1,000,000.00	3,000,000.00
13001001/22020405 Maintenance of Plants/Generators	989,500.00	437,000.00	5,000,000.00	440,000.00	3,000.00+	5,000,000.00	1,000,000.00	5,000,000.00
13001001/22020415 Maintenance of other Infrastructures	2,090,000.00	11,163,400.00		11,163,500.00	100.00+			
13001001/22020501 Local Training			2,000,000.00			2,000,000.00	3,000,000.00	3,000,000.00
13001001/22020506 Seminars and Conferences (Youth Seminars)			12,000,000.00	500,000.00	500,000.00+	12,000,000.00	12,000,000.00	12,000,000.00
13001001/22020605 Cleaning &Fumigation Services	120,230.00	226,000.00		226,000.00				
13001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	100,000.00	100,000.00+	1,000,000.00	1,500,000.00	2,000,000.00
13001001/22020803 Plant/Generator Fuel Cost			1,000,000.00	100,000.00	100,000.00+	1,000,000.00	1,500,000.00	2,000,000.00
13001001/22020901 Bank Charges (other than interest)	199.50	577.50		600.00	22.50+			
13001001/22020902 Insurance Premium		15,125,000.00	1,500,000.00	15,125,000.00		1,500,000.00	1,500,000.00	2,000,000.00
13001001/22021001 Refreshment & Meals	1,320,000.00	1,399,000.00	3,500,000.00	1,400,000.00	1,000.00+	3,500,000.00	4,000,000.00	5,000,000.00
13001001/22021002 Honorarium and Sitting Allowance		125,000.00		125,000.00				

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
13001001/22021003	2,420,021.00	60,000.00	3,000,000.00	1,000,000.00	940,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
13001001/22021004	15,000.00		1,500,000.00	500,000.00	500,000.00+	1,500,000.00	2,000,000.00	2,000,000.00
13001001/22021007		130,000.00	2,500,000.00	130,000.00		2,500,000.00	2,500,000.00	3,000,000.00
13001001/22021009	106,445,750.00	191,149,150.00	120,000,000.00	191,149,150.00		120,000,000.00	128,000,000.00	130,000,000.00
13001001/22021013	36,000.00							
13001001/22021014	225,000.00	343,513.00	200,000.00	343,513.00		200,000.00	200,000.00	200,000.00
13001001/22021016	30,000.00		500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
13001001/22021021	6,372,500.00	500,000.00	4,000,000.00	600,000.00	100,000.00+	4,000,000.00	4,500,000.00	4,000,000.00
Sub-Total: Overhead	132,965,970.50	224,635,640.50	177,200,000.00	226,937,763.00	2,302,122.50+	177,200,000.00	188,300,000.00	200,800,000.00
TOTAL RECURRENT EXPENDITURE	209,291,159.19	298,307,960.21	908,447,036.00	305,245,723.00	6,937,762.79+	262,582,674.00	279,122,616.00	295,622,616.00
13002001 - RANGERS MANAGEMENT CORPORATION								
13002001/21010101			93,877,896.00	93,877,896.00	93,877,896.00+	93,877,896.00	94,896,429.00	94,896,429.00
13002001/21020101			8,655,830.00	8,655,830.00	8,655,830.00+	8,655,830.00	8,927,120.00	8,927,120.00
13002001/21020102			3,920,149.00	3,920,149.00	3,920,149.00+	3,920,149.00	4,382,130.00	4,382,130.00
13002001/21020103			729,186.00	729,186.00	729,186.00+	729,186.00	9,221,138.00	9,221,138.00
13002001/21020104			1,728,330.00	1,728,330.00	1,728,330.00+	1,728,339.00	1,999,250.00	1,999,250.00
Sub Total: Personnel Cost			108,911,391.00	108,911,391.00	108,911,391.00+	108,911,400.00	119,426,067.00	119,426,067.00
13002001/22020101	4,050,000.00		18,000,000.00			18,000,000.00	18,000,000.00	18,000,000.00
13002001/22020102	59,068,500.00	8,110,000.00	70,000,000.00	8,320,000.00	210,000.00+	70,000,000.00	75,000,000.00	75,000,000.00
13002001/22020104	10,118,450.00	944,100.00	35,000,000.00	1,161,800.00	217,700.00+	35,000,000.00	35,000,000.00	40,000,000.00
13002001/22020202	6,480,000.00	2,030,000.00		2,375,000.00	345,000.00+			
13002001/22020205	932,000.00	1,288,000.00	600,000.00	1,549,000.00	261,000.00+	600,000.00	600,000.00	600,000.00
13002001/22020206			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
13002001/22020301	3,550,000.00	2,380,000.00	1,500,000.00	2,690,000.00	310,000.00+	1,500,000.00	1,800,000.00	1,800,000.00
13002001/22020307	3,809,210.00	840,405.00		1,045,405.00	205,000.00+			
13002001/22020308	3,400,000.00							
13002001/22020309	23,986,800.00							
13002001/22020401	1,785,000.00	982,000.00	2,200,000.00	1,673,000.00	691,000.00+	2,200,000.00	2,200,000.00	2,200,000.00
13002001/22020402	3,096,000.00	1,150,000.00	1,000,000.00	1,400,000.00	250,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020403			1,000,000.00	264,595.00	264,595.00+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020404			600,000.00	600,000.00	600,000.00+	600,000.00	800,000.00	800,000.00
13002001/22020405	50,000.00		300,000.00	150,000.00	150,000.00+	300,000.00	400,000.00	400,000.00
13002001/22020406	1,800,000.00	970,000.00	600,000.00	1,170,000.00	200,000.00+	600,000.00	600.00	600.00
13002001/22020501	11,636,113.00	8,100,968.00	10,000,000.00	9,201,336.00	1,100,368.00+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020601	2,800,000.00	1,600,000.00	2,500,000.00	2,230,000.00	630,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020605	2,400,000.00	800,000.00	400,000.00	1,000,000.00	200,000.00+	400,000.00	400,000.00	400,000.00
13002001/22020703	1,650,000.00	1,200,000.00	5,000,000.00	1,450,000.00	250,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
13002001/22020801	4,596,000.00	1,998,000.00	2,200,000.00	2,200,000.00	202,000.00+	2,200,000.00	2,500,000.00	2,500,000.00
13002001/22020803	2,550,000.00	1,800,000.00	800,000.00	2,150,000.00	350,000.00+	800,000.00	800,000.00	800,000.00
13002001/22020901	1,808,772.00	1,154,548.70		1,309,097.00	154,548.30+			
13002001/22021001	4,009,336.00	988,778.00	6,000,000.00	1,188,556.00	199,778.00+	6,000,000.00	6,000,000.00	6,000,000.00
13002001/22021002		100,000.00	5,000,000.00	100,000.00		5,000,000.00	5,000,000.00	5,000,000.00
13002001/22021003	1,100,000.00	800,000.00	3,000,000.00	1,000,000.00	200,000.00+	3,000,000.00	3,500,000.00	3,500,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
13002001/22021004 Medical Expenses	4,835,664.00	280,000.00		380,000.00	100,000.00+			
13002001/22021006 Postages and Couriers Services	560,000.00	840,000.00		1,080,000.00	240,000.00+			
13002001/22021007 Welfare Packages	1,514,000.00		6,000,000.00			6,000,000.00	6,000,000.00	6,000,000.00
13002001/22021008 Subscription to Professional Bodies	5,600,000.00							
13002001/22021009 Sporting Activities	180,924,667.72	157,685,367.95	140,000,000.00	159,928,535.00	2,243,167.05+	140,000,000.00	145,000,000.00	145,000,000.00
13002001/22021014 Annual Budget Expenses and Administration	1,200,000.00	400,000.00	200,000.00	550,000.00	150,000.00+	200,000.00	200,000.00	200,000.00
13002001/22021016 Servicom			300,000.00	20,000.00	20,000.00+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	349,310,512.72	196,442,167.65	312,600,000.00	206,586,324.00	10,144,156.35+	312,600,000.00	323,400,600.00	328,400,600.00
TOTAL RECURRENT EXPENDITURE	349,310,512.72	196,442,167.65	421,511,391.00	315,497,715.00	119,055,547.35+	421,511,400.00	442,826,667.00	447,826,667.00
13003001 - NATIONAL YOUTH SERVICE CORP (NYSC)								
13003001/21010101 Basic Salary		314,129,185.93		314,229,185.00	99,999.07+			
Sub Total: Personnel Cost		314,129,185.93		314,229,185.00	99,999.07+			
13003001/22020102 Local Travels and Transport - others			1,000,000.00			1,000,000.00	1,000,000.00	1,000,000.00
13003001/22020201 Electricity Charges			300,000.00			300,000.00	350,000.00	350,000.00
13003001/22020204 Satellite Broadcasting Access Charges			250,000.00			250,000.00	300,000.00	300,000.00
13003001/22020205 Water Rate			500,000.00			500,000.00	500,000.00	500,000.00
13003001/22020301 Office Stationeries/Computer Consumables			2,000,000.00			2,000,000.00	2,200,000.00	2,200,000.00
13003001/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00			800,000.00	900,000.00	900,000.00
13003001/22020901 Bank Charges (Other than interests)			150,000.00			150,000.00	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		
13003001/22021006 Postages and Courier Services			500,000.00			500,000.00	500,000.00	500,000.00
13003001/22021007 Welfare Packages			5,000,000.00			5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead			62,500,000.00			62,500,000.00	60,930,000.00	60,930,000.00
TOTAL RECURRENT EXPENDITURE		314,129,185.93	62,500,000.00	314,229,185.00	99,999.07+	62,500,000.00	60,930,000.00	60,930,000.00
13003002 - YSFON								
13001002/22020102 Local Travel and Transport - Others	200,000.00	345,000.00		345,000.00				
13001002/22020105 Hotel Accommodation		305,000.00		305,000.00				
13001002/22020301 Office Stationeries/Computer Consumables	17,000.00	12,000.00		12,000.00				
13001002/22020309 Uniform & Other Clothing	50,000.00							
13001002/22020503 Training & Staff Development	182,000.00							
13001002/22020901 Bank Charges (Other Than Interest)		984.54		985.00	0.46+			
13001002/22021001 Refreshment & Meals	80,000.00	203,500.00		203,500.00				
13001002/22021003 Publicity & Advertisement	152,500.00	160,000.00		160,000.00				
13001002/22021006 Postage & Courier Services	30,000.00	6,500.00		6,500.00				
13001002/22021009 Sporting Activities	55,000.00	15,000.00		15,000.00				
Sub-Total: Overhead	766,500.00	1,047,984.54		1,047,985.00	0.46+			
TOTAL RECURRENT EXPENDITURE	766,500.00	1,047,984.54		1,047,985.00	0.46+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
14001001 - MINISTRY OF GENDER AFFAIRS AND SOCIAL DEVELOPMENT								
14001001/21010101 Basic Salary	24,205,181.96	34,382,077.84	35,467,941.00	34,382,941.00	863.16+	28,467,279.00	30,886,433.00	33,010,400.00
14001001/21020101 Housing/Rent Allowance	7,568,135.59	7,210,293.00	4,607,610.00	7,210,310.00	17.00+	3,607,610.00	3,400,667.00	4,899,500.00
14001001/21020102 Transport Allowance	1,813,668.00	2,571,428.00	1,843,603.00	2,571,503.00	75.00+	2,043,603.00	2,507,220.00	3,044,730.00
14001001/21020103 Meal Subsidy	764,700.00	1,101,780.00	743,744.00	1,102,744.00	964.00+	5,743,744.00	5,877,423.00	5,934,560.00
14001001/21020104 Utility Allowance	1,065,138.00	786,380.00	556,730.00	786,430.00	50.00+	756,730.00	800,420.00	812,470.00
14001001/21020105 Entertainment Allowance	62,775.00	84,375.00		85,000.00	625.00+			
14001001/21020106 Leave Allowance	1,435,147.80	3,557,085.10	4,104,080.00	3,558,080.00	994.90+	2,104,080.00	2,344,902.00	2,607,820.00
14001001/21020107 Domestic Staff Allowance	1,822,176.00	2,214,450.00	1,922,990.00	2,214,490.00	40.00+	2,022,990.00	2,022,990.00	2,022,990.00
14001001/21020108 Shift Allowances	463,335.90	550,739.10		551,000.00	260.90+			
14001001/21020109 Call Duty Allowance	52,840.00							
14001001/21020111 Hazard Allowance	136,640.00	116,000.00		117,000.00	1,000.00+			
14001001/21020117 Incentive Allowance (Budget)	10,277.40							
14001001/21020125 Inducement Allowance	81,804.80	95,302.00		96,000.00	698.00+			
14001001/21020131 Arrears (Allowance)	1,601,334.20	2,329,252.61		2,329,500.00	247.39+			
Sub Total: Personnel Cost	41,083,154.65	54,999,162.65	49,246,698.00	55,004,998.00	5,835.35+	44,746,036.00	47,840,055.00	52,332,470.00
14001001/22020101 Local Transport & Travel-Training	70,000.00	2,873,000.00		2,873,000.00		2,000,000.00	2,000,000.00	2,000,000.00
14001001/22020102 Local Transport & Travel-Others	1,453,850.00	375,000.00	1,300,000.00	400,000.00	25,000.00+	1,300,000.00	1,500,000.00	1,500,000.00
14001001/22020104 International Transport & Travel-Others			7,000,000.00	500,000.00	500,000.00+	4,000,000.00	4,000,000.00	4,500,000.00
14001001/22020105 Hotel Accomodation	121,000.00							
14001001/22020203 Internet Access Charges	216,700.00	144,000.00		144,000.00		300,000.00	300,000.00	300,000.00
14001001/22020204 Satellite Broadcasting Access Charges						400,000.00	400,000.00	400,000.00
14001001/22020205 Water Rates			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	475,010.00
14001001/22020206 Sewerage Charges			150,000.00	50,000.00	50,000.00+	150,000.00	200,000.00	200,000.00
14001001/22020301 Office Stationeries/Computer Consumables	5,325,195.00	5,506,010.00	1,200,000.00	5,506,010.00		1,200,000.00	1,200,000.00	1,200,000.00
14001001/22020302 Books		61,000.00	150,000.00	80,000.00	19,000.00+	150,000.00	200,000.00	200,000.00
14001001/22020303 Newspapers	199,800.00	58,000.00	70,000.00	70,000.00	12,000.00+	70,000.00	80,000.00	100,000.00
14001001/22020304 Magazines & Periodicals	81,200.00	76,000.00	50,000.00	76,000.00		50,000.00	50,000.00	50,000.00
14001001/22020305 Printing of Non Security Documents		150,000.00	600,000.00	200,000.00	50,000.00+	600,000.00	600,000.00	1,150,020.00
14001001/22020311 Food Stuff & Catering Material Supplies	8,684,770.00	8,522,790.00	3,000,000.00	8,522,790.00		3,000,000.00	3,500,000.00	4,250,100.00
14001001/22020312 Service Materials - (Provision for Tamar Sarc & OVC Progr.)	75,511,891.70	26,479,823.73	10,000,000.00	26,479,824.00	0.27+	10,000,000.00	10,000,000.00	10,000,000.00
14001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	137,650.00	105,200.00	1,000,000.00	300,000.00	194,800.00+	1,000,000.00	1,000,000.00	2,500,000.00
14001001/22020402 Maintenance of Office Furniture	434,000.00		600,000.00	100,000.00	100,000.00+	600,000.00	600,000.00	600,000.00
14001001/22020403 Maintenance of Office Building/Residential Qrts.	5,820,600.00		1,500,000.00	500,000.00	500,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
14001001/22020404 Maintenance of Office IT Equipment	12,000.00	97,000.00	500,000.00	100,000.00	3,000.00+	500,000.00	500,000.00	600,000.00
14001001/22020405 Maintenance of Plants/Generators	52,200.00	1,582,500.00	400,000.00	1,582,500.00		400,000.00	400,000.00	450,000.00
14001001/22020406 Other Maintenance Service	368,093.30	142,850.00	600,000.00	200,000.00	57,150.00+	600,000.00	700,000.00	800,000.00
14001001/22020501 Local Training	4,101,000.00	2,328,000.00	2,000,000.00	2,328,000.00		2,000,000.00	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
14001001/22020601 Security Services	329,200.00	229,000.00		229,000.00				
14001001/22020605 Cleaning & Fumigation Services			350,000.00	100,000.00	100,000.00+	350,000.00	350,000.00	400,000.00
14001001/22020703 Legal Services			600,000.00	100,000.00	100,000.00+	600,000.00	600,000.00	650,000.00
14001001/22020710 Monitoring and evaluation			2,000,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
14001001/22020801 Motor Vehicle Fuel Cost	5,071,100.00	3,140,000.00	1,000,000.00	3,140,000.00		1,000,000.00	1,000,000.00	1,000,000.00
14001001/22020803 Plant/Generator Fuel Cost	1,281,910.00	196,000.00	500,000.00	200,000.00	4,000.00+	500,000.00	500,000.00	500,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
14001001/22020901 Bank Charges(Other Than Interest)	147,594.17	149,952.06	50,000.00	149,953.00	0.94	50,000.00	50,000.00	50,000.00
14001001/22021001 Refreshments & Meals	2,241,190.00	5,137,500.00		5,137,500.00				
14001001/22021002 Honorarium and Sitting Allowance (Children Parliament)						5,000,000.00	5,000,000.00	5,000,000.00
14001001/22021003 Publicity & Advertisements	367,400.00	211,300.00	600,000.00	300,000.00	88,700.00+	600,000.00	600,000.00	750,000.00
14001001/22021007 Welfare Packages	824,000.00	11,850,000.00	2,000,000.00	11,850,000.00		22,000,000.00	23,000,000.00	25,000,000.00
14001001/22021014 Annual Budget Expenses & Administration	337,500.00	405,000.00	250,000.00	405,000.00		250,000.00	300,000.00	300,000.00
14001001/22021016 Servicom			350,000.00	50,000.00	50,000.00+	350,000.00		
14001001/22021021 Special Days/Celebrations (organisation of children's day)	17,003,000.00	15,031,500.00	17,000,000.00	15,100,000.00	68,500.00+	50,000,000.00		
Sub-Total: Overhead	130,192,844.17	84,851,425.79	55,120,000.00	87,323,577.00	2,472,151.21+	147,820,000.00	99,930,000.00	105,925,130.00
TOTAL RECURRENT EXPENDITURE	171,275,998.82	139,850,588.44	104,366,698.00	142,328,575.00	2,477,986.56+	192,566,036.00	147,770,055.00	158,257,600.00
14001002 - VOCATIONAL AND REHABILITATION CENTRE EMENE								
14001002/22020102 Local Transport & Travel-Others			600,000.00			800,000.00	800,000.00	800,000.00
14001002/22020205 Water Rates			300,000.00			300,000.00	300,000.00	300,000.00
14001002/22020206 Sewerage Charges			200,000.00			200,000.00	300,000.00	300,000.00
14001002/22020301 Office Stationeries/Computer Consumables			800,000.00			800,000.00	600,000.00	600,000.00
14001002/22020307 Drugs & Medical Supplies			400,000.00			400,000.00	500,000.00	500,000.00
14001002/22020311 Food Stuff / Catering Materials Supplies			1,500,000.00			2,000,000.00	2,000,000.00	2,000,000.00
14001002/22020312 Service Materials			500,000.00			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	300,000.00
14001002/22020402 Maintenance of Office Furniture			150,000.00	150,000.00	150,000.00+	150,000.00	200,000.00	200,000.00
14001002/22020403 Maintenance of Office Building/Residential Qrts.			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
14001002/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
14001002/22020406 Other maintenance Services			200,000.00	200,000.00	200,000.00+	200,000.00	300,000.00	300,000.00
14001002/22020501 Local Training			700,000.00			700,000.00	700,000.00	700,000.00
14001002/22020605 Cleaning &Fumigation Services			400,000.00			400,000.00	500,000.00	500,000.00
14001002/22020801 Motor Vehicle Fuel Cost			500,000.00			500,000.00	600,000.00	600,000.00
14001002/22020803 Plant/Generator Fuel Cost			300,000.00			300,000.00	400,000.00	400,000.00
14001002/22021003 Publicity & Advertisements			500,000.00			500,000.00	600,000.00	600,000.00
14001002/22021004 Medical Expenses			1,000,000.00			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	800,000.00
14001002/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
14001002/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			9,900,000.00	1,100,000.00	1,100,000.00+	10,600,000.00	11,250,000.00	11,250,000.00
TOTAL RECURRENT EXPENDITURE			9,900,000.00	1,100,000.00	1,100,000.00+	10,600,000.00	11,250,000.00	11,250,000.00
14001003 - REMAND HOME								
14001003/22020102 Local Transport & Travel-Others			200,000.00			200,000.00	250,000.00	250,000.00
14001003/22020205 Water Rates			250,000.00			250,000.00	300,000.00	300,000.00
14001003/22020206 Sewerage Charges			300,000.00			300,000.00	300,000.00	300,000.00
14001003/22020301 Office Stationeries/Computer Consumables			600,000.00			600,000.00	700,000.00	700,000.00
14001003/22020307 Drugs & Medical Supplies			1,000,000.00	900,000.00	900,000.00+	1,000,000.00	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
14001003/22020312 Service Materials			500,000.00			500,000.00	600,000.00	600,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
14001003/22020401 Maintenance of Motor Vehicles/Transport Equipment			400,000.00			400,000.00	400,000.00	400,000.00
14001003/22020405 Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
14001003/22020406 Other maintenance Services			200,000.00	200,000.00	200,000.00+	200,000.00	300,000.00	300,000.00
14001003/22020601 Security Services			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
14001003/22020801 Motor Vehicle Fuel Cost			600,000.00	600,000.00	600,000.00+	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	500,000.00	500,000.00
Sub-Total: Overhead			5,150,000.00	2,800,000.00	2,800,000.00+	6,150,000.00	6,850,000.00	6,850,000.00
TOTAL RECURRENT EXPENDITURE			5,150,000.00	2,800,000.00	2,800,000.00+	6,150,000.00	6,850,000.00	6,850,000.00
14002001 - SKILLS ACQUISITION CENTRE UWANI								
14002001/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
14002001/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
14002001/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00+	200,000.00	300,000.00	300,000.00
14002001/22020301 Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
14002001/22020312 Service Materials			200,000.00	200,000.00	200,000.00+	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+	600,000.00	600,000.00	600,000.00
14002001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
14002001/22020403 Maintenance of Office Building/Residential Qrts.			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	700,000.00
14002001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
14002001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
14002001/22020501 Local Training			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
14002001/22020506 Seminar and Conferences			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
14002001/22020601 Security Services			300,000.00	300,000.00	300,000.00+	300,000.00	350,000.00	350,000.00
14002001/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
14002001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
14002001/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
14002001/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00+	500,000.00	550,000.00	550,000.00
14002001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	400,000.00
14002001/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	50,000.00	60,000.00	60,000.00
14002001/22021016 Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	120,000.00	120,000.00
Sub-Total: Overhead			6,850,000.00	6,850,000.00	6,850,000.00+	6,850,000.00	7,880,000.00	7,880,000.00
TOTAL RECURRENT EXPENDITURE			6,850,000.00	6,850,000.00	6,850,000.00+	6,850,000.00	7,880,000.00	7,880,000.00
14002003 - SOCIAL WELFARE CENTER EMENE								
14002003/22020102 Local Transport & Travel-Others			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
14002003/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
14002003/22020206 Sewerage Charges			350,000.00	350,000.00	350,000.00+	350,000.00	350,000.00	350,000.00
14002003/22020301 Office Stationeries/Computer Consumables			850,000.00	850,000.00	850,000.00+	850,000.00	850,000.00	850,000.00
14002003/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
14002003/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	800,000.00	800,000.00+	800,000.00	850,000.00	850,000.00
14002003/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	250,000.00	250,000.00
14002003/22020403 Maintenance of Office Building Residential			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
14002003/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
14002003/22020406 Other maintenance Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
14002003/22020501	Local Training			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
14002003/22020506	Seminar and Conferences			800,000.00	800,000.00	800,000.00+	800,000.00	1,000,000.00	1,000,000.00
14002003/22020601	Security Services			700,000.00	700,000.00	700,000.00+	700,000.00	750,000.00	750,000.00
14002003/22020605	Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	400,000.00	450,000.00	450,000.00
14002003/22020703	Legal Services			850,000.00	850,000.00	850,000.00+	850,000.00	900,000.00	900,000.00
14002003/22020801	Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
14002003/22020803	Plant/Generator Fuel Cost			550,000.00	550,000.00	550,000.00+	550,000.00	600,000.00	600,000.00
14002003/22021003	Publicity & Advertisements			900,000.00	900,000.00	900,000.00+	900,000.00	1,000,000.00	1,000,000.00
14002003/22021007	Welfare Packages			600,000.00	600,000.00	600,000.00+	600,000.00	650,000.00	650,000.00
14002003/22021014	Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00
14002003/22021016	Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead									
TOTAL RECURRENT EXPENDITURE									
17001001 - MINISTRY OF EDUCATION									
17001001/21010101	Basic Salary	73,916,659.61	68,871,018.86	105,466,180.00	68,971,018.00	99,999.14+	84,433,730.00	86,332,459.00	87,290,812.00
17001001/21020101	Housing/Rent Allowance	16,223,086.00	14,584,108.00	15,580,790.00	15,580,790.00	996,682.00+	17,308,970.00	17,581,700.00	18,334,250.00
17001001/21020102	Transport Allowance	5,228,484.00	4,960,200.00	3,285,480.00	4,960,280.00	80.00+	3,979,540.00	3,603,020.00	4,532,020.00
17001001/21020103	Meal Subsidy	2,287,000.00	2,147,800.00	1,545,600.00	2,148,100.00	300.00+	1,738,200.00	2,237,260.00	2,471,390.00
17001001/21020104	Utility Allowance	1,571,100.00	1,485,400.00	1,224,600.00	1,485,600.00	200.00+	1,424,600.00	1,233,400.00	1,998,500.00
17001001/21020105	Entertainment Allowance	506,250.00	432,540.00		433,000.00	460.00+			
17001001/21020106	Leave Allowance	6,272,011.00	6,907,738.70	7,475,380.00	7,475,380.00	567,641.30+	8,433,710.00	7,965,900.00	9,192,530.00
17001001/21020107	Domestic Staff Allowance	7,465,860.00	6,352,308.00	6,201,300.00	6,353,300.00	992.00+	5,442,900.00	6,333,570.00	6,462,702.00
17001001/21020108	Shift Allowance	2,373.50							
17001001/21020111	Hazard Allowance	22,000.00							
17001001/21020113	TSS Allowance		27,563.80		28,000.00	436.20+			
17001001/21020131	Arrears (Allowances)	1,608,838.70	6,038,250.81		6,038,500.00	249.19+			
17001001/21020138	Auditor Allowance	400.00	1,100.00		1,200.00	100.00+			
Sub Total: Personnel Cost		115,104,062.81	111,808,028.17	140,779,330.00	113,475,168.00	1,667,139.83+	122,761,650.00	125,287,309.00	130,282,204.00
17001001/22020101	Local Transport & Travel-Training	2,153,200.00	20,000.00	1,000,000.00	100,000.00	80,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22020102	Local Transport & Travel-Others	401,500.00	3,752,000.00	2,500,000.00	3,752,000.00		4,000,000.00	4,000,000.00	4,000,000.00
17001001/22020103	International Transport & Travel-Training	679,000.00							
17001001/22020104	International Transport & Travel-Others			3,500,000.00	500,000.00	500,000.00+	6,000,000.00	6,500,000.00	6,500,000.00
17001001/22020105	Hotel accomodation		56,270.00		56,270.00				
17001001/22020202	Telephone Charges		2,000.00	200,000.00	100,000.00	98,000.00+	200,000.00	200,000.00	200,000.00
17001001/22020203	Internet Access Charges			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
17001001/22020204	Satellite Broadcasting Access Charges			200,000.00	50,000.00	50,000.00+	200,000.00	200,000.00	200,000.00
17001001/22020205	Water Rates			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
17001001/22020206	Sewerage Charges			300,000.00	300,000.00	300,000.00+	300,000.00	400,000.00	500,000.00
17001001/22020301	Office Stationeries/Computer Consumables	3,249,100.00	3,934,000.00	1,800,000.00	3,934,000.00		3,000,000.00	3,000,000.00	3,000,000.00
17001001/22020302	Books	6,200.00		300,000.00	300,000.00	300,000.00+			
17001001/22020303	Newspapers			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
17001001/22020304	Magazines & Periodicals			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17001001/22020305	Printing of Non Security Documents	42,550.00	309,700.00	10,000,000.00	400,000.00	90,300.00+	15,000,000.00	15,000,000.00	15,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
17001001/22020306 Printing of Security Documents (Printing of school census fo		1,200.00	2,000,000.00	100,000.00	98,800.00+	2,000,000.00	2,000,000.00	2,000,000.00
17001001/22020310 Teaching Aids/Instruction Materials	7,400.00		7,000,000.00			7,000,000.00	8,000,000.00	8,000,000.00
17001001/22020312 Service Materials			1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
17001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	231,600.00	2,884,000.00	1,200,000.00	2,884,000.00		1,200,000.00	1,200,000.00	1,200,000.00
17001001/22020402 Maintenance of Office Furniture			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
17001001/22020403 Maintenance of Office Building/Residential Qrts.	26,500.00							
17001001/22020404 Maintenance of Office IT Equipment	123,000.00	12,000.00	600,000.00	100,000.00	88,000.00+	600,000.00	600,000.00	600,000.00
17001001/22020405 Maintenance of Plants/Generators	20,000.00		400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
17001001/22020406 Other Maintenance Services	25,000.00		600,000.00	100,000.00	100,000.00+	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	3,000,000.00	7,334,000.00		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	300,000.00	300,000.00+	3,300,000.00		
17001001/22020506 Seminar and Conferences			1,000,000.00	100,000.00	100,000.00+	1,000,000.00	1,200,000.00	1,200,000.00
17001001/22020605 Cleaning & Fumigation Services			200,000.00	50,000.00	50,000.00+	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
17001001/22020709 Research and Studies		10,000.00	1,000,000.00	100,000.00	90,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22020710 Monitoring and evaluation(i Development of whole school eval			1,200,000.00	200,000.00	200,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
17001001/22020801 Motor Vehicle Fuel Cost	36,820,470.00	1,823,500.00	1,500,000.00	1,823,500.00		1,500,000.00	1,500,000.00	1,500,000.00
17001001/22020802 Other Transport Equipment Fuel Cost		408,000.00		408,000.00				
17001001/22020803 Plant/Generator Fuel Cost	30,600.00	742,800.00	300,000.00	742,800.00		300,000.00	300,000.00	300,000.00
17001001/22021001 Refreshments & Meals	1,823,203.00	244,850.00	1,000,000.00	400,000.00	155,150.00+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22021002 Honorarium & Sitting Allowance	408,770.00							
17001001/22021003 Publicity & Advertisements	135,450.00	5,663,200.00	800,000.00	5,663,200.00		800,000.00	800,000.00	800,000.00
17001001/22021005 Service School Fees Payment		31,850,000.00		31,850,000.00				
17001001/22021007 Welfare Packages	2,009,100.00	127,650.00	800,000.00	200,000.00	72,350.00+	10,000,000.00	10,000,000.00	10,000,000.00
17001001/22021014 Annual Budget Expenses & Administration			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
17001001/22021016 Servicom			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
17001001/22021020 Scholarship Scheme(Scholarship award to 680 indemens from 1		255,000.00		255,000.00				
17001001/22021021 Special Days/Celebrations	150,000.00							
Sub-Total: Overhead	48,342,643.00	59,430,170.00	49,000,000.00	63,302,770.00	3,872,600.00+	83,900,000.00	82,500,000.00	82,600,000.00
TOTAL RECURRENT EXPENDITURE	163,446,705.81	171,238,198.17	189,779,330.00	176,777,938.00	5,539,739.83+	206,661,650.00	207,787,309.00	212,882,204.00
17003001 - ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD								
17003001/21010101 Basic Salary	93,219,033.14	100,237,767.67	65,749,240.00	100,238,240.00	472.33+	57,340,740.00	64,508,332.00	72,571,874.00
17003001/21020101 Housing/Rent Allowance			12,044,049.00	12,044,049.00	12,044,049.00+	9,747,489.00	10,965,925.00	12,336,666.00
17003001/21020102 Transport Allowance			6,166,894.00	3,777,894.00	3,777,894.00+	5,909,693.00	6,648,405.00	7,479,456.00
17003001/21020103 Meal Subsidy			1,273,200.00	1,273,200.00	1,273,200.00+	1,197,600.00	1,347,300.00	1,515,712.00
17003001/21020104 Utility Allowance			1,883,705.00	1,883,705.00	1,883,705.00+	1,811,705.00	2,038,168.00	2,292,939.00
17003001/21020106 Leave Allowance	318,771,740.44		32,186,129.00	86,129.00	86,129.00+	5,533,724.00	6,225,440.00	7,003,620.00
17003001/21020107 Domestic Staff Allowance			6,374,512.00	6,374,512.00	6,374,512.00+	34,421,837.00	7,968,140.00	9,960,174.00
17003001/21020205 Housing Fund Contribution	594,449.99							
Sub Total: Personnel Cost	412,585,223.57	100,237,767.67	125,677,729.00	125,677,729.00	25,439,961.33+	115,962,788.00	99,701,710.00	113,160,441.00
17003001/22020101 Local Travel and Transport – Training	6,930,184.04	2,930,164.00	2,800,000.00	2,930,164.00		2,800,000.00	3,000,000.00	3,000,000.00
17003001/22020102 Local Travel and Transport – Others	4,020,812.54	9,961,180.00	10,000,000.00	10,000,000.00	38,820.00+	5,000,000.00	6,000,000.00	6,000,000.00
17003001/22020201 Electricity Charges	11,700.00	694,200.00	7,500,000.00	1,500,000.00	805,800.00+	7,500,000.00	8,000,000.00	8,000,000.00

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17003001/22020203	Internet Charges			500,000.00	369,836.00	369,836.00+	500,000.00	
17003001/22020205	Water Rates	341,000.00	239,000.00	900,000.00	900,000.00	661,000.00+	900,000.00	900,000.00
17003001/22020206	Sewerage Charges	195,000.00		650,000.00	50,000.00	50,000.00+	650,000.00	650,000.00
17003001/22020301	Office Stationeries/Computer Consumables	3,241,790.00	1,835,550.00	21,250,000.00	2,250,000.00	414,450.00+	20,000,000.00	20,000,000.00
17003001/22020302	Books	50,000.00	67,000.00	1,200,000.00	200,000.00	133,000.00+	1,200,000.00	1,200,000.00
17003001/22020303	Newspapers	300,000.00	50,000.00	200,000.00	100,000.00	50,000.00+	200,000.00	200,000.00
17003001/22020305	Printing of Non Security Documents	4,979,278.16	8,140,454.00	1,600,000.00	8,140,454.00		1,600,000.00	2,000,000.00
17003001/22020310	Teaching Aids/Instruction Materials(Instructional materials	83,999,578.19	14,155,265.80	3,100,000.00	14,155,300.00	34.20+	3,100,000.00	4,000,000.00
17003001/22020312	Service Materials	526,360.00	2,864,610.00	2,000,000.00	2,864,610.00		2,000,000.00	2,000,000.00
17003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	10,511,050.39	29,618,600.00	4,200,000.00	29,618,600.00		4,200,000.00	5,000,000.00
17003001/22020402	Maintenance of Office Furniture	258,000.00	235,000.00	1,200,000.00	300,000.00	65,000.00+	1,200,000.00	1,200,000.00
17003001/22020403	Maintenance of Office Building/Residential Qrts.	3,775,030.85	1,805,620.00	1,400,000.00	1,805,620.00		1,400,000.00	1,700,000.00
17003001/22020404	Maintenance of Office IT Equipment	1,818,400.00	1,001,800.00	800,000.00	1,001,800.00		800,000.00	1,000,000.00
17003001/22020405	Maintenance of Plants/Generators	729,300.00	269,000.00	1,600,000.00	600,000.00	331,000.00+	1,600,000.00	1,800,000.00
17003001/22020406	Other Maintenance Services	10,465,737.00	16,714,600.00	1,250,000.00	16,714,600.00		1,250,000.00	1,500,000.00
17003001/22020501	Local Training			7,500,000.00	500,000.00	500,000.00+	7,500,000.00	9,300,000.00
17003001/22020502	International Training		5,268,784.00	15,000,000.00	6,000,000.00	731,216.00+	15,000,000.00	15,000,000.00
17003001/22020503	Training and Staff Development	3,345,132.06	321,500.00	7,500,000.00	500,000.00	178,500.00+	7,500,000.00	8,000,000.00
17003001/22020506	Seminar and Conferences	2,726,550.00	145,300.00	5,000,000.00	1,000,000.00	854,700.00+	5,000,000.00	5,000,000.00
17003001/22020601	Security Services	3,494,897.48	6,610,040.00	1,000,000.00	6,610,040.00		1,000,000.00	1,000,000.00
17003001/22020605	Cleaning & Fumigation Services	289,200.00	128,500.00	600,000.00	200,000.00	71,500.00+	600,000.00	800,000.00
17003001/22020701	Financial Consulting	9,225,000.00	9,568,000.00		9,568,000.00			
17003001/22020703	Legal Services		311,250.00	1,200,000.00	400,000.00	88,750.00+	1,200,000.00	1,200,000.00
17003001/22020710	Monitoring and evaluation	681,500.00	8,480,000.00	2,500,000.00	8,480,000.00		2,500,000.00	2,800,000.00
17003001/22020801	Motor Vehicle Fuel Cost	13,988,058.64	19,536,411.57	4,200,000.00	19,536,412.00	0.43+	4,200,000.00	4,200,000.00
17003001/22020803	Plant/Generator Fuel Cost	10,437,387.75	4,237,144.00	1,000,000.00	4,237,144.00		1,000,000.00	1,000,000.00
17003001/22020901	Bank Charges (Other than interest)	363,317.87	133,176.00	150,000.00	140,000.00	6,824.00+	150,000.00	150,000.00
17003001/22020902	Insurance Premium	3,560,266.59	5,000,000.00	2,000,000.00	5,000,000.00		2,000,000.00	2,000,000.00
17003001/22021001	Refreshments & Meals	17,305,257.44	12,104,310.00	2,000,000.00	12,104,310.00		2,000,000.00	2,000,000.00
17003001/22021002	Honorarium & Sitting Allowance	2,944,000.00	7,424,600.00	2,000,000.00	7,424,600.00		2,000,000.00	2,000,000.00
17003001/22021003	Publicity & Advertisements	8,460,650.00	2,452,500.00	1,500,000.00	2,452,500.00		1,500,000.00	1,500,000.00
17003001/22021004	Medical Expenses	3,352,250.00	325,000.00	5,000,000.00	1,000,000.00	675,000.00+	5,000,000.00	5,000,000.00
17003001/22021006	Postages & Courier Services	93,160.00	85,515.00	250,000.00	85,515.00		250,000.00	250,000.00
17003001/22021007	Welfare Packages	7,308,440.00	13,711,800.00	5,000,000.00	13,711,800.00		5,000,000.00	5,000,000.00
17003001/22021014	Annual Budget Expenses and Administration	620,000.00	300,000.00	1,500,000.00	500,000.00	200,000.00+	1,500,000.00	1,500,000.00
17003001/22021016	Servicom	45,000.00		650,000.00	50,000.00	50,000.00+	650,000.00	650,000.00
Sub-Total: Overhead		220,393,289.00	186,725,874.37	127,700,000.00	193,001,305.00	6,275,430.63+	121,450,000.00	128,500,000.00
TOTAL RECURRENT EXPENDITURE		632,978,512.57	286,963,642.04	253,377,729.00	318,679,034.00	31,715,391.96+	237,412,788.00	227,460,441.00

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17008001 - ENUGU STATE LIBRARY BOARD								
17008001/21010101 Basic Salary	38,353,581.95	37,362,869.44	24,069,631.00	43,780,107.00	6,417,237.56+	24,069,631.00	30,035,404.00	31,938,945.00
17008001/21010102 Overtime Payments			248,000.00	248,000.00	248,000.00+	248,000.00	248,000.00	248,000.00
17008001/21020101 Housing/Rent Allowance			4,356,629.00	629.00	629.00+	4,356,629.00	5,495,609.00	6,047,572.00
17008001/21020102 Transport Allowance			1,150,450.00	450.00	450.00+	1,150,450.00	1,296,517.00	1,425,169.00
17008001/21020103 Meal Subsidy			385,300.00	385,300.00	385,300.00+	385,300.00	575,300.00	632,830.00
17008001/21020104 Utility Allowance	28,500.00	174,114.42	513,600.00	513,600.00	339,485.58+	513,600.00	500,400.00	540,140.00
17008001/21020105 Entertainment Allowance			33,600.00	33,600.00	33,600.00+	33,600.00	35,600.00	36,200.00
17008001/21020106 Leave Allowance	439,310.00	288,303.23	2,284,466.00	814,466.00	526,162.77+	2,284,466.00	3,003,540.00	3,193,890.00
17008001/21020107 Domestic Staff Allowance			625,392.00	625,392.00	625,392.00+	625,392.00	661,212.00	661,212.00
Sub Total: Personnel Cost	38,821,391.95	37,825,287.09	33,667,068.00	46,401,544.00	8,576,256.91+	33,667,068.00	41,851,582.00	44,723,958.00
17008001/22020101 Local Travel and Transport - Training			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	500,000.00
17008001/22020102 Local Travel and Transport	290,000.00	107,000.00	400,000.00	400,000.00	293,000.00+	400,000.00	400,000.00	500,000.00
17008001/22020201 Electricity Charges			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
17008001/22020202 Telephone Charges			150,000.00	150,000.00	150,000.00+	150,000.00	200,000.00	200,000.00
17008001/22020205 Water Rate	6,500.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17008001/22020301 Office Stationeries/Computer Consumables	196,800.00	53,000.00	4,000,000.00	160,000.00	107,000.00+	4,000,000.00	4,000,000.00	4,500,000.00
17008001/22020302 Books			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17008001/22020303 Newspapers	450,600.00	494,000.00	500,000.00	500,000.00	6,000.00+	500,000.00	500,000.00	500,000.00
17008001/22020304 Magazines & Periodicals			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17008001/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17008001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17008001/22020403 Maintenance of Office Building/Residential Qrts.			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
17008001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17008001/22020405 Maintenance of Plants/Generators	126,500.00		250,000.00	250,000.00	250,000.00+	250,000.00	300,000.00	300,000.00
17008001/22020406 Other Maintenance Services	389,100.00	359,300.00	500,000.00	500,000.00	140,700.00+	500,000.00	500,000.00	500,000.00
17008001/22020413 Minor Road Maintenance			250,000.00	250,000.00	250,000.00+	250,000.00	300,000.00	300,000.00
17008001/22020601 Security Services			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
17008001/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
17008001/22020801 Motor Vehicle Fuel Cost	356,489.61	170,300.00	250,000.00	250,000.00	79,700.00+	250,000.00	300,000.00	300,000.00
17008001/22020803 Plant /Generator Fuel Cost	423,500.00	586,600.00	300,000.00	756,564.00	169,964.00+	300,000.00	300,000.00	300,000.00
17008001/22021001 Refreshment and Meals			400,000.00	183,364.00	183,364.00+	400,000.00	400,000.00	400,000.00
17008001/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
17008001/22021006 Postages & Courier Services			150,000.00	150,000.00	150,000.00+	150,000.00	200,000.00	200,000.00
17008001/22021007 Welfare Package		110,000.00	400,000.00	400,000.00	290,000.00+	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	100,000.00	100,000.00
Sub-Total: Overhead	2,239,489.61	1,880,200.00	11,900,000.00	8,299,928.00	6,419,728.00+	11,900,000.00	12,200,000.00	12,900,000.00
TOTAL RECURRENT EXPENDITURE	41,060,881.56	39,705,487.09	45,567,068.00	54,701,472.00	14,995,984.91+	45,567,068.00	54,051,582.00	57,623,958.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17009001 - EXAMINATIONS DEVELOPMENT CENTRE								
17009001/21010101 Basic Salary	9,815,907.00	13,579,398.00	13,310,230.00	13,580,230.00	832.00+	14,938,500.00	15,925,400.00	16,310,230.00
17009001/21020101 Housing/Rent Allowance	3,361,082.80	2,873,579.00	2,391,510.00	2,874,510.00	931.00+	1,744,220.00	1,931,220.00	2,866,400.00
17009001/21020102 Transport Allowance	761,400.00	875,649.80	1,518,000.00	876,000.00	350.20+	918,000.00	1,218,000.00	1,207,300.00
17009001/21020103 Meal Subsidy	337,820.00	394,009.80	412,560.00	394,560.00	550.20+	490,560.00	596,680.00	596,680.00
17009001/21020104 Utility Allowance	255,120.00	353,308.60	274,760.00	353,760.00	451.40+	290,760.00	348,920.00	429,810.00
17009001/21020105 Entertainment Allowance	55,755.00	77,154.80	51,600.00	77,600.00	445.20+	51,600.00	51,600.00	51,600.00
17009001/21020106 Leave Allowance	687,892.50	1,173,928.20	1,231,690.00	1,174,690.00	761.80+	1,485,250.00	1,676,830.00	1,706,890.00
17009001/21020107 Domestic Staff Allowance	797,202.00	1,088,244.00	1,366,640.00	1,088,640.00	396.00+	1,366,640.00	1,366,640.00	1,366,640.00
17009001/21020111 Hazard Allowance	8,000.00	24,000.00		25,000.00	1,000.00+			
17009001/21020131 Arrears (Allowances)	607,204.64	1,047,529.87		1,047,600.00	70.13+			
Sub Total: Personnel Cost	16,687,383.94	21,486,802.07	20,556,990.00	21,492,590.00	5,787.93+	21,285,530.00	23,115,290.00	24,535,550.00
17009001/22020102 Local Transport & Travel-Others	40,505,094.00	10,482,903.00	1,200,000.00	10,482,903.00		1,200,000.00	1,200,000.00	1,200,000.00
17009001/22020103 Local Travel and Transport - Training	110,000.00		1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
17009001/22020105 Hotel Accomodation	662,500.00	1,877,000.00		1,877,000.00				
17009001/22020201 Electricity Charges	2,100.00	6,000.00		6,000.00				
17009001/22020203 Internet Access Charges		60,000.00	180,000.00	80,000.00	20,000.00+	180,000.00	200,000.00	200,000.00
17009001/22020204 Satellite Broadcasting Access Charges	125,000.00		300,000.00	50,000.00	50,000.00+	300,000.00	400,000.00	400,000.00
17009001/22020205 Water Rate	18,500.00	19,500.00	500,000.00	100,000.00	80,500.00+	500,000.00	600,000.00	600,000.00
17009001/22020206 Sewerage Charges	10,800.00		400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
17009001/22020301 Office Stationeries/Computer Consumables	3,558,850.00	1,539,420.00	5,500,000.00	1,600,000.00	60,580.00+	5,500,000.00	6,000,000.00	6,000,000.00
17009001/22020302 Books	95,339,800.00	77,475,050.00	2,000,000.00	77,475,050.00		2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020305 Printing of Non Security Documents	26,520,985.00	42,641,714.28	4,500,000.00	42,641,715.00	0.72+	4,500,000.00	5,000,000.00	5,000,000.00
17009001/22020306 Printing of Security Documents (Exam Papers)		33,744,000.00	25,000,000.00	33,744,000.00		25,000,000.00	25,000,000.00	25,000,000.00
17009001/22020311 Food Stuff/Catering Materials Supplies	266,200.00	497,520.00		497,520.00				
17009001/22020312 Service Materials	6,435.00	462,000.00	2,200,000.00	500,000.00	38,000.00+	2,200,000.00	2,300,000.00	2,300,000.00
17009001/22020401 Maintenance of Motor Vehicles/Transport Equipment	221,750.00	990,150.00	1,200,000.00	1,000,000.00	9,850.00+	1,200,000.00	1,300,000.00	1,300,000.00
17009001/22020402 Maintenance of Office Furniture			900,000.00	100,000.00	100,000.00+	900,000.00	900,000.00	900,000.00
17009001/22020403 Maintenance of Office Building/Residential Qrts.	4,300.00		900,000.00	100,000.00	100,000.00+	900,000.00	900,000.00	900,000.00
17009001/22020404 Maintenance of Office IT Equipment	107,300.00	204,000.00	700,000.00	300,000.00	96,000.00+	700,000.00	700,000.00	700,000.00
17009001/22020405 Maintenance of Plants/Generators			600,000.00	100,000.00	100,000.00+	600,000.00	600,000.00	600,000.00
17009001/22020406 Other maintenance Services	465,400.00	162,900.00	700,000.00	200,000.00	37,100.00+	700,000.00	700,000.00	700,000.00
17009001/22020501 Local Training	1,280,000.00		1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,300,000.00	1,300,000.00
17009001/22020506 Seminar and Conferences	134,000.00	2,176,100.00		2,176,100.00				
17009001/22020601 Security Services	2,682,966.00	22,006,252.00	600,000.00	22,006,252.00		600,000.00	600,000.00	600,000.00
17009001/22020605 Cleaning & Fumigation Services	80,700.00	172,450.00	500,000.00	200,000.00	27,550.00+	500,000.00	600,000.00	600,000.00
17009001/22020709 Research and Studies		14,922,430.00		14,922,430.00				
17009001/22020710 Monitoring and Evaluation		2,045,550.00	3,500,000.00	2,500,000.00	454,450.00+	3,500,000.00	3,500,000.00	3,500,000.00
17009001/22020801 Motor Vehicle Fuel Cost	3,064,025.00	692,900.00	900,000.00	700,000.00	7,100.00+	900,000.00	900,000.00	900,000.00
17009001/22020803 Plant/Generator Fuel Cost	66,675.00	113,000.00	500,000.00	200,000.00	87,000.00+	500,000.00	600,000.00	600,000.00
17009001/22020901 Bank Charges(Other Than Interest)		11,704.00		11,704.00				
17009001/22021001 Refreshment & Meals		304,200.00		304,200.00				
17009001/22021007 Welfare Packages			700,000.00	100,000.00	100,000.00+	700,000.00	700,000.00	700,000.00
17009001/22021014 Annual Budget Expenses and Administration			350,000.00	50,000.00	50,000.00+	350,000.00		
17009001/22021016 Servicom			400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	175,324,080.00	212,606,743.28	56,630,000.00	214,524,874.00	1,918,130.72+	56,630,000.00	58,000,000.00	58,000,000.00
TOTAL RECURRENT EXPENDITURE	192,011,463.94	234,093,545.35	77,186,990.00	236,017,464.00	1,923,918.65+	77,915,530.00	81,115,290.00	82,535,550.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
17010001 - AGENCY FOR MASS LITERACY								
17010001/22020101 Local Travel and Transport - Training	315,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
17010001/22020102 Local Transport & Travel-Others	613,833.00	493,100.00	1,500,000.00	1,500,000.00	1,006,900.00+	1,500,000.00	1,500,000.00	1,500,000.00
17010001/22020103 Local Travel and Transport - Others	35,000.00	79,500.00		79,500.00				
17010001/22020203 Internet Access Charge	6,000.00							
17010001/22020205 Water Rates		20,000.00	400,000.00	320,500.00	300,500.00+	400,000.00	500,000.00	500,000.00
17010001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
17010001/22020301 Office Stationeries/Computer Consumables	292,762.00	344,600.00	1,000,000.00	1,000,000.00	655,400.00+	1,000,000.00	1,200,000.00	1,200,000.00
17010001/22020310 Teaching aids/ Instruction Materials			2,500,000.00	2,500,000.00	2,500,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
17010001/22020312 Service Materials			800,000.00	800,000.00	800,000.00+	800,000.00	700,000.00	700,000.00
17010001/22020401 Maintenance of Motor Vehicles/Transport Equipment	48,500.00		800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
17010001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
17010001/22020403 Maintenance of Office Building Residential Qtrs			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17010001/22020405 Maintenance of Plants and Generators			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
17010001/22020406 Other Maintenance Services	22,000.00	30,800.00	900,000.00	900,000.00	869,200.00+	900,000.00	900,000.00	900,000.00
17010001/22020501 Local Training		8,000.00	1,500,000.00	1,500,000.00	1,492,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
17010001/22020506 Seminar and Conferences			1,000,000.00	1,000,000.00	1,000,000.00+	800,000.00	800,000.00	800,000.00
17010001/22020601 Security Services			600,000.00	600,000.00	600,000.00+	500,000.00	500,000.00	500,000.00
17010001/22020605 Cleaning and Fumigation Services	48,800.00	175,500.00	450,000.00	450,000.00	274,500.00+	450,000.00	500,000.00	500,000.00
17010001/22020702 Information Technology Consulting		39,500.00		39,500.00				
17010001/22020710 Monitoring and Evaluation			800,000.00	760,500.00	760,500.00+	800,000.00	800,000.00	800,000.00
17010001/22020801 Motor Vehicle Fuel Cost	13,000.00		800,000.00	800,000.00	800,000.00+	800,000.00	900,000.00	900,000.00
17010001/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
17010001/22020901 Bank Charges (Other Than Interest)		684.05	120,000.00	120,000.00	119,315.95+	100,000.00	100,000.00	100,000.00
17010001/22021001 Refreshment & Meals		7,300.00	600,000.00	600,000.00	592,700.00+	600,000.00	700,000.00	700,000.00
17010001/22021002 Honorarium & Sitting Allowance	5,000.00							
17010001/22021003 Publicity & Advertisements			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
17010001/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17010001/22021010 Direct Teaching & Laboratory Cost			600,000.00	600,000.00	600,000.00+	600,000.00		
17010001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
17010001/22021016 Servicom			200,000.00	200,000.00	200,000.00+	200,000.00	300,000.00	300,000.00
17010001/22021021 Special Days/Celebrations			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
Sub-Total: Overhead	1,399,895.00	1,198,984.05	19,320,000.00	19,320,000.00	18,121,015.95+	18,000,000.00	18,300,000.00	18,300,000.00
TOTAL RECURRENT EXPENDITURE	1,399,895.00	1,198,984.05	19,320,000.00	19,320,000.00	18,121,015.95+	18,000,000.00	18,300,000.00	18,300,000.00
17010002 - SPECIAL EDUCATION CENTRE OJI-RIVER								
17010002/21010101 Basic Salary		490,000.00		491,000.00	1,000.00+			
Sub Total: Personnel Cost		490,000.00		491,000.00	1,000.00+			
17010002/22020102 Local Transport & Travel-Others		20,000.00	400,000.00	400,000.00	380,000.00+	400,000.00	400,000.00	400,000.00
17010002/22020201 Electricity Charges		5,000.00	250,000.00	250,000.00	245,000.00+	250,000.00	250,000.00	250,000.00
17010002/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
17010002/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00+	600,000.00	600,000.00	600,000.00
17010002/22020301 Office Stationeries/Computer Consumables		400,000.00	700,000.00	700,000.00	300,000.00+	700,000.00		
17010002/22020302 Books			500,000.00	500,000.00	500,000.00+	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+	500,000.00	500,000.00	500,000.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
17010002/22020312	Service Materials			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17010002/22020401	Maintenance of Motor Vehicle /Transport Equipment			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
17010002/22020402	Maintenance of Office Furniture		25,000.00	300,000.00	300,000.00	275,000.00+	300,000.00	400,000.00	400,000.00
17010002/22020403	Maintenance of Office Building/Residential Qrts.			800,000.00	800,000.00	800,000.00+	800,000.00	900,000.00	900,000.00
17010002/22020404	Maintenance of Office IT Equipment			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
17010002/22020405	Maintenance of Plants and Generators			400,000.00	400,000.00	400,000.00+			
17010002/22020406	Other maintenance Services		60,000.00	400,000.00	400,000.00	340,000.00+	400,000.00	500,000.00	500,000.00
17010002/22020501	Local Training			700,000.00	700,000.00	700,000.00+	700,000.00	800,000.00	800,000.00
17010002/22020601	Security Services			500,000.00	500,000.00	500,000.00+	500,000.00	600,000.00	600,000.00
17010002/22020605	Cleaning and Fumigation Services			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17010002/22020801	Motor Vehicle Fuel Cost			700,000.00	2,300,000.00	2,300,000.00+	700,000.00	800,000.00	800,000.00
17010002/22020803	Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
17010002/22021001	Refreshment and Meals	4,800,000.00	2,950,000.00	50,000.00	2,950,000.00		50,000.00	600,000.00	600,000.00
17010002/22020310	Direct Teaching & Laboratory Cost						400,000.00	500,000.00	500,000.00
17010002/22021014	Annual Budget Expenses and Administration						100,000.00	100,000.00	100,000.00
17010002/22021016	Servicom						100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		4,800,000.00	3,460,000.00	9,300,000.00	13,800,000.00	10,340,000.00+	9,700,000.00	10,450,000.00	10,450,000.00
TOTAL RECURRENT EXPENDITURE		4,800,000.00	3,950,000.00	9,300,000.00	14,291,000.00	10,341,000.00+	9,700,000.00	10,450,000.00	10,450,000.00
17010003 - SPECIAL EDUCATION CENTRE OGBETE									
17010003/22020102	Local Transport & Travel-Others	23,100.00	32,900.00	700,000.00	700,000.00	667,100.00+	700,000.00	700,000.00	700,000.00
17010003/22020202	Telephone Charges	30,200.00	24,200.00		24,200.00				
17010003/22020205	Water Rates			500,000.00	475,800.00	475,800.00+	500,000.00	500,000.00	500,000.00
17010003/22020206	Sewerage Charges			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
17010003/22020301	Office Stationeries/Computer Consumables	46,500.00	51,200.00	1,000,000.00	1,000,000.00	948,800.00+	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	3,000,000.00	9,460,800.00		2,000,000.00	2,000,000.00	2,000,000.00
17010003/22020312	Service Materials			800,000.00	100,000.00	100,000.00+	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+	800,000.00	800,000.00	800,000.00
17010003/22020402	Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17010003/22020403	Maintenance of Office Building/Residential Qrts.			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
17010003/22020404	Maintenance of Office IT Equipment	36,200.00	30,900.00	250,000.00	250,000.00	219,100.00+	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+	300,000.00	300,000.00	300,000.00
17010003/22020406	Other maintenance Services			400,000.00	400,000.00	400,000.00+	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	1,000,000.00
17010003/22020506	Seminar and Conferences			1,000,000.00			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+	400,000.00	400,000.00	400,000.00
17010003/22020605	Cleaning and Fumigation Services			150,000.00	150,000.00	150,000.00+	100,000.00	100,000.00	100,000.00
17010003/22020801	Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
17010003/22020803	Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17010003/22021010	Direct Teaching & Laboratory Cost			600,000.00	600,000.00	600,000.00+	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+	50,000.00	50,000.00	50,000.00
17010003/22021016	Servicom			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		9,596,800.00	9,600,000.00	13,050,000.00	16,810,800.00	7,210,800.00+	12,000,000.00	12,000,000.00	12,000,000.00
TOTAL RECURRENT EXPENDITURE		9,596,800.00	9,600,000.00	13,050,000.00	16,810,800.00	7,210,800.00+	12,000,000.00	12,000,000.00	12,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17019001 - ENUGU STATE COLLAGE OF EDUCATION (TECHNICAL)								
17019001/21010101 Basic Salary	59,995,515.05	31,642,845.00	306,321,408.00	31,742,845.00	100,000.00+	306,321,408.00	310,441,763.00	394,441,763.00
17019001/21010102 Overtime Payments	57,500.00							
17019001/21020101 Housing/Rent Allowance		425,000.00		426,000.00	1,000.00+			
17019001/21020102 Transport Allowance		52,500.00		52,600.00	100.00+			
17019001/21020202 Contributory Pension		60,000.00		60,500.00	500.00+			
Sub Total: Personnel Cost	60,053,015.05	32,180,345.00	306,321,408.00	32,281,945.00	101,600.00+	306,321,408.00	310,441,763.00	394,441,763.00
17019001/22020101 Local Transport & Travel-Training	6,155,965.00	2,881,808.00	5,000,000.00	3,000,000.00	118,192.00+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020102 Local Transport & Travel-Others	769,206.00	30,500.00	3,000,000.00	1,000,000.00	969,500.00+	3,000,000.00	3,200,000.00	3,200,000.00
17019001/22020104 International Transport & Travels - Others		338,000.00		338,000.00				
17019001/22020105 Hotel Accomodation	5,330,500.00	7,888,700.00	700,000.00	7,888,700.00		700,000.00	700,000.00	700,000.00
17019001/22020201 Electricity Charges	5,604,345.43	7,981,841.00	6,000,000.00	7,981,841.00		6,000,000.00	6,200,000.00	6,200,000.00
17019001/22020202 Telephone Charges	2,088,896.00	2,714,904.00	3,000,000.00	2,800,000.00	85,096.00+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020203 Internet Access Charges	2,379,750.00	229,919.00	2,000,000.00	300,000.00	70,081.00+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020205 Water Rates	983,219.25	480,000.00	2,500,000.00	500,000.00	20,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020301 Office Stationeries/Computer Consumables	35,175,044.20	33,993,326.45	11,000,000.00	33,993,350.00	23.55+	11,000,000.00	12,000,000.00	12,000,000.00
17019001/22020302 Books	769,180.00	10,724,080.00	2,000,000.00	10,724,080.00		2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020303 Newspapers	14,808,788.35	1,070,300.00	400,000.00	1,070,300.00		400,000.00	400,000.00	400,000.00
17019001/22020304 Magazines & Periodicals	3,100.00		600,000.00	1,100,000.00	1,100,000.00+	600,000.00	700,000.00	700,000.00
17019001/22020305 Printing of Non Security Documents	3,537,600.00		11,000,000.00	1,000,000.00	1,000,000.00+	11,000,000.00	11,000,000.00	11,000,000.00
17019001/22020306 Printing of Security Documents	2,790,100.00	18,900,000.00	10,000,000.00	18,900,000.00		10,000,000.00	10,000,000.00	10,000,000.00
17019001/22020307 Magazines & Periodicals		42,650.00	300,000.00	100,000.00	57,350.00+	300,000.00	350,000.00	350,000.00
17019001/22020309 Uniforms and Other Clothing			550,000.00	50,000.00	50,000.00+	550,000.00	600,000.00	600,000.00
17019001/22020310 Teaching Aids/Instructional Materials		28,252,340.00	5,000,000.00	28,252,340.00		5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020312 Service Materials	567,900.00	13,831,372.72	8,000,000.00	13,831,375.00	2.28+	8,000,000.00	8,000,000.00	8,000,000.00
17019001/22020313 Chemical and Reagents		24,950.00	4,000,000.00	500,000.00	475,050.00+	4,000,000.00	4,000,000.00	4,000,000.00
17019001/22020401 Maintenance of Motor Vehicles/Transport Equipment	10,291,151.97	2,389,798.00	6,000,000.00	2,500,000.00	110,202.00+	6,000,000.00	6,000,000.00	6,000,000.00
17019001/22020402 Maintenance of Office Furniture	3,676,850.00	710,440.00	4,500,000.00	1,000,000.00	289,560.00+	4,500,000.00	5,000,000.00	5,000,000.00
17019001/22020403 Maintenance of Office Building/Residential Qrts.	37,850,450.65	14,411,173.00	5,000,000.00	14,411,173.00		5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020404 Maintenance of Office IT Equipment	186,250.00	3,224,800.00	1,500,000.00	3,224,800.00		1,500,000.00	1,800,000.00	1,800,000.00
17019001/22020405 Maintenance of Plants/Generators	10,999,390.00	80,300.00	2,000,000.00	275,200.00	194,900.00+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020406 Other Maintenance Services	5,024,175.00	8,795,649.00	3,500,000.00	8,795,649.00		3,500,000.00	4,000,000.00	4,000,000.00
17019001/22020412 Maintenance of Public Building		4,146,275.00		4,146,275.00				
17019001/22020501 Local Training	43,665,091.60	3,442,790.00	6,500,000.00	3,542,790.00	100,000.00+	6,500,000.00	6,800,000.00	6,800,000.00
17019001/22020503 Training & Staff Development		25,640,600.00		25,640,600.00				
17019001/22020506 Seminar and Conferences	300,000.00		3,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020601 Security Services	700,000.00	8,250,500.00	2,500,000.00	8,250,500.00		2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020603 Residential Rent	435,700.00	4,220,000.00		4,220,000.00				
17019001/22020604 Security Vote (Including Operations)	1,705,300.00	60,000.00		60,000.00				
17019001/22020605 Cleaning & Fumigation Services	2,677,069.00	389,510.00	2,200,000.00	1,200,000.00	810,490.00+	2,200,000.00	2,500,000.00	2,500,000.00
17019001/22020701 Financial Consulting		5,669,500.00		5,669,500.00				
17019001/22020702 Information Technology Consulting			3,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020703 Legal Services	1,800,000.00	11,097,000.00	2,500,000.00	11,097,000.00		2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020704 Engineering Services		364,000.00	1,200,000.00	400,000.00	36,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22020705 Architectural Services		380,000.00	1,200,000.00	400,000.00	20,000.00+	1,200,000.00	1,200,000.00	1,200,000.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
17019001/22020706	Surveying Services			1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22020707	Agricultural Consulting			1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22020709	Research and Studies	10,366,600.00	4,324,000.00		4,324,000.00		2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020710	Monitoring and Evaluation			1,000,000.00	100,000.00	100,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
17019001/22020711	Other Consulting Services	2,839,125.00			8,000,000.00	8,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020801	Motor Vehicle Fuel Cost	17,978,616.58	13,340,676.74	2,000,000.00	13,340,680.00	3.26+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020802	Other Transport Equipment Fuel Cost	1,403,160.00							
17019001/22020803	Plant/Generator Fuel Cost	8,697,287.77	4,629,850.00	1,500,000.00	4,629,850.00		1,500,000.00	1,500,000.00	1,500,000.00
17019001/22020806	Cooking Gas/Fuel Cost	1,230,260.00	440,970.00		440,970.00				
17019001/22020901	Bank Charges (Other Than interest)			1,900,000.00	900,000.00	900,000.00+	1,900,000.00	2,000,000.00	2,000,000.00
17019001/22020902	Insurance Premium			13,000,000.00	1,000,000.00	1,000,000.00+	13,000,000.00	13,000,000.00	13,000,000.00
17019001/22021001	Refreshments & Meals	30,752,303.50	4,084,279.76	1,200,000.00	4,084,300.00	20.24+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/22021002	Honorarium & Sitting Allowance	20,241,910.00	47,908,545.00	13,000,000.00	47,908,545.00		13,000,000.00	15,000,000.00	15,000,000.00
17019001/22021003	Publicity & Advertisements	628,550.00	1,048,250.00	3,500,000.00	1,500,000.00	451,750.00+	3,500,000.00	3,800,000.00	3,800,000.00
17019001/22021004	Medical Expenses-Local		6,280,996.36		6,280,997.00	0.64+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22021005	Service School Fees Payment	244,410.00	34,795.00	3,000,000.00	1,000,000.00	965,205.00+	3,000,000.00	3,500,000.00	3,500,000.00
17019001/22021006	Postages & Courier Services	215,850.00	61,984.00	200,000.00	100,000.00	38,016.00+	200,000.00	200,000.00	200,000.00
17019001/22021007	Welfare Packages	34,198,052.00	6,890,706.00	4,000,000.00	6,890,706.00		4,000,000.00	4,000,000.00	4,000,000.00
17019001/22021008	Subscription To Professional Bodies	9,260,095.00	1,000,000.00	600,000.00	1,000,000.00		600,000.00	600,000.00	600,000.00
17019001/22021009	Sporting Activities	25,000.00		3,000,000.00	109,294.00	109,294.00+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22021013	Annual Budget expenses and Administration	300,000.00	200,000.00	600,000.00	250,000.00	50,000.00+	600,000.00	700,000.00	700,000.00
17019001/22021016	Servicom			600,000.00	200,000.00	200,000.00+	600,000.00	700,000.00	700,000.00
17019001/22021021	Special Days/Celebrations	10,293,330.00	4,728,500.00	13,000,000.00	5,000,000.00	271,500.00+	15,000,000.00	15,000,000.00	15,000,000.00
17019001/22021022	Donnations		150,000.00		150,000.00				
17019001/22021036	Supervision of Student on Industrial Training		52,500.00		52,500.00				
17019001/22030105	Spectacle Advances	67,684,665.63	51,948,386.00		51,984,386.00	36,000.00+			
Sub-Total: Overhead		416,634,237.93	369,781,465.03	184,150,000.00	389,809,701.00	20,028,235.97+	195,150,000.00	201,750,000.00	201,750,000.00
TOTAL RECURRENT EXPENDITURE		476,687,252.98	401,961,810.03	490,471,408.00	422,091,646.00	20,129,835.97+	501,471,408.00	512,191,763.00	596,191,763.00
17021001 - ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY									
17021001/21010101	Basic Salary	5,938,000.07	4,664,659,760.65	1,050,000,000.00	4,664,660,000.00	239.35+	1,600,000,000.00	1,700,000,000.00	1,700,000,000.00
17021001/21010102	Overtime Payments		26,000.00		27,000.00	1,000.00+			
17021001/21020102	Transport Allowance	1,116,000.00							
17021001/21020106	Leave Allowance	58,700,599.31	2,895,037.86		2,899,000.00	3,962.14+			
17021001/21020135	Wardrobe & Outfit Allowances		6,001,284.45		6,005,000.00	3,715.55+			
Sub Total: Personnel Cost		65,754,599.38	4,673,582,082.96	1,050,000,000.00	4,673,591,000.00	8,917.04+	1,600,000,000.00	1,700,000,000.00	1,700,000,000.00
17021001/22020101	Local Travel and Transport – Training	380,310,248.41		5,500,000.00			5,500,000.00	5,500,000.00	5,500,000.00
17021001/22020102	Local Travel and Transport – Others	12,335,372.38	202,516,379.97	5,000,000.00	202,516,400.00	20.03+	5,000,000.00	5,000,000.00	5,000,000.00
17021001/22020104	International Transport and Travels – Others	1,058,750.00	10,621,300.00	7,000,000.00	10,621,300.00		7,000,000.00	7,000,000.00	7,000,000.00
17021001/22020201	Electricity Charges	61,682,159.90	42,385,090.68	6,000,000.00	42,385,100.00	9.32+	6,000,000.00	6,000,000.00	6,000,000.00
17021001/22020202	Telephone Charges	28,665,557.00	7,299,115.00	2,500,000.00	7,299,115.00		2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020203	Internet Access Charges	43,383,976.42	16,705,700.00	4,500,000.00	16,705,700.00		4,500,000.00	4,500,000.00	4,500,000.00
17021001/22020205	Water Rates	6,507,122.50	11,787,114.55	2,400,000.00	11,787,115.00	0.45+	2,400,000.00	2,400,000.00	2,400,000.00
17021001/22020301	Office Stationeries/Computer Consumables	6,054,700.00	29,169,063.00	5,000,000.00	29,169,063.00		5,000,000.00	5,000,000.00	5,000,000.00

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
17021001/22020302	Books		17,504,350.00	2,000,000.00	17,504,350.00		2,000,000.00	2,000,000.00	2,000,000.00
17021001/22020303	Newspapers	6,832,900.00	1,158,400.00	350,000.00	1,158,400.00		350,000.00	350,000.00	350,000.00
17021001/22020304	Magazines & Periodicals			800,000.00	100,000.00	100,000.00+	800,000.00	800,000.00	800,000.00
17021001/22020205	Printing of Non Security Documents	30,290,802.21	48,034,878.21	11,000,000.00	48,100,000.00	65,121.79+	11,000,000.00	11,000,000.00	11,000,000.00
17021001/22020307	Drugs & Medical Supplies	3,415,240.00		300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
17021001/22020309	Uniforms & Other Clothing			600,000.00	100,000.00	100,000.00+	600,000.00	600,000.00	600,000.00
17021001/22020310	Teaching aids/Instruction Materials		50,000.00	9,000,000.00	100,000.00	50,000.00+	9,000,000.00	9,000,000.00	9,000,000.00
17021001/22020311	Food Stuff / Catering Materials Supplies		1,130,810.00		1,130,810.00				
17021001/22020312	Service Materials	140,000.00	51,859,042.38	8,000,000.00	51,859,100.00	57.62+	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	9,000,000.00
17021001/22020401	Maintenance of Motor Vehicle /Transport Equipment	48,560,969.19	14,072,073.16	9,000,000.00	14,072,080.00	6.84+	9,000,000.00	9,000,000.00	9,000,000.00
17021001/22020402	Maintenance of Office Furniture	4,563,107.86	2,461,270.00	5,000,000.00	2,462,000.00	730.00+	5,000,000.00	5,000,000.00	5,000,000.00
17021001/22020403	Maintenance of Office Building Residential Qtrs	2,176,908.40	11,940,295.80	6,000,000.00	11,940,300.00	4.20+	6,000,000.00	6,000,000.00	6,000,000.00
17021001/22020404	Maintenance of Office / IT Equipments	6,869,477.64	5,343,683.20	2,500,000.00	5,343,685.00	1.80+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020405	Maintenance of Plants & Generators	18,839,378.15	25,631,668.25	2,000,000.00	25,631,670.00	1.75+	2,000,000.00	2,000,000.00	2,000,000.00
17021001/22020406	Other maintenance Services	73,423,743.52	65,573,698.20	2,500,000.00	65,573,700.00	1.80+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020501	Local Training	934,601.24	8,450,000.00	1,300,000.00	8,450,000.00		1,300,000.00	1,300,000.00	1,300,000.00
17021001/22020506	Seminar and Conferences	15,360,729.63	3,885,732.50	9,000,000.00	3,900,000.00	14,267.50+	9,000,000.00		
17021001/22020601	Security Services	15,544,124.07	27,545,640.00	2,500,000.00	27,545,640.00		2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020603	Residential Rent	5,523,500.00	6,959,336.00	2,500,000.00	6,959,336.00		2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020605	Cleaning &Fumigation Services	14,756,398.01	820,000.00	2,200,000.00	1,200,000.00	380,000.00+	2,200,000.00	2,200,000.00	2,200,000.00
17021001/22020701	Financial Consulting	9,320,856.00	3,952,700.00	6,000,000.00	4,000,000.00	47,300.00+	6,000,000.00	6,000,000.00	6,000,000.00
17021001/22020702	Information Technology Consulting	4,129,390.00		3,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
17021001/22020703	Legal Services	4,285,740.00	2,444,000.00	2,200,000.00	2,444,000.00		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	3,500,000.00
17021001/22020705	Architectural Services	2,740,000.00							
17021001/22020709	Research and Studies	4,874,000.00		5,000,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
17021001/22020710	Monitoring and Evaluation	60,000.00	140,000.00	2,500,000.00	500,000.00	360,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020711	Other Consulting Services (Annual Auditing)	1,500,000.00	11,685,593.76	4,000,000.00	11,685,594.00	0.24+	4,000,000.00	4,000,000.00	4,000,000.00
17021001/22020801	Motor Vehicle Fuel Cost	2,700,300.00							
17021001/22020802	Other Transport Equipment Fuel Cost	6,000,000.00							
17021001/22020803	Plant/Generator Fuel Cost	18,829,052.50	87,765,041.25		87,765,042.00	0.75+			
17021001/22020901	Bank Charges (Other Than interest)		28,400.00		28,400.00				
17021001/22020902	Insurance Premium	11,423,409.00	47,076,735.00		47,076,735.00				
17021001/22021001	Refreshment & Meals	10,030,180.00	6,826,000.00	1,200,000.00	6,826,000.00		1,200,000.00	1,200,000.00	1,200,000.00
17021001/22021002	Honorarium & Sitting Allowance	63,587,117.85	108,009,330.10	13,000,000.00	108,009,340.00	9.90+	13,000,000.00	13,000,000.00	13,000,000.00
17021001/22021003	Publicity & Advertisements	10,702,424.65	9,093,000.00	4,000,000.00	9,093,000.00		4,000,000.00	4,000,000.00	4,000,000.00
17021001/22021004	Medical Expenses	141,600.00	1,411,200.00		1,411,200.00				
17021001/22021005	Service School Fees Payment	16,001,176.26	604,150.00	180,000.00	604,150.00		180,000.00	180,000.00	180,000.00
17021001/22021006	Postages & Courier Services	8,631,339.47	22,530,709.19		22,530,710.00	0.81+			
17021001/22021007	Welfare Packages	5,757,722.29	11,342,166.97	4,000,000.00	11,342,167.00	0.03+	4,000,000.00	4,000,000.00	4,000,000.00
17021001/22021008	Subscription To Professional Bodies	2,618,415.00	4,093,850.00	600,000.00	4,093,850.00		600,000.00	600,000.00	600,000.00
17021001/22021009	Sporting Activities	10,681,383.55		7,000,000.00			7,000,000.00	7,000,000.00	7,000,000.00
17021001/22021010	Direct Teaching & Laboratory Cost		1,542,032.49		1,542,033.00	0.51+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17021001/22021011 Recruitment and Appointment (Service Wide)			600,000.00			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	900,000.00
17021001/22021016 Servicom			800,000.00			800,000.00	800,000.00	800,000.00
17021001/22021021 Special Days/Celebrations	57,641,262.46	14,238,857.50	14,000,000.00	14,238,858.00	0.50+	14,000,000.00	14,000,000.00	14,000,000.00
17021001/22021033 Accreditation		32,729,985.00		32,729,985.00				
17021001/22040101 Grant to State Governments - Current	2,065,000.00	13,292,350.00		13,292,350.00				
Sub-Total: Overhead	1,040,950,135.56	991,710,742.16	195,930,000.00	993,378,278.00	1,667,535.84+	195,930,000.00	186,930,000.00	186,930,000.00
TOTAL RECURRENT EXPENDITURE	1,106,704,734.94	5,665,292,825.12	1,245,930,000.00	5,666,969,278.00	1,676,452.88+	1,795,930,000.00	1,886,930,000.00	1,886,930,000.00
17051001 - POST PRIMARY SCHOOLS MANAGEMENT BOARD (PPSMB)								
17051001/21010101 Basic Salary	3,381,710,431.78	3,426,432,791.00	3,339,355,698.00	3,426,433,698.00	907.00+	4,428,409,799.00	4,271,955,698.00	5,271,955,698.00
17051001/21010102 Overtime Payments		40,000.00		40,050.00	50.00+			
17051001/21010103 Consolidated Revenue Fund Charges - Salaries		500,000.00		500,050.00	50.00+			
17051001/21010105 Wages - (Volunteer Teachers)		720,000.00	117,790,405.00	820,000.00	100,000.00+	117,790,405.00		
17051001/21020101 Housing/Rent Allowance	792,552,325.52	1,214,455,767.55	554,391,139.00	1,214,456,139.00	371.45+	554,391,139.00	554,391,139.00	554,391,139.00
17051001/21020102 Transport Allowance	270,514,300.00	278,046,630.04	215,949,076.00	278,046,676.00	45.96+	215,949,076.00	215,949,076.00	215,949,076.00
17051001/21020103 Meal Subsidy	116,993,200.00	142,808,976.00	884,858,667.00	142,809,667.00	691.00+	884,858,667.00	884,858,667.00	884,858,667.00
17051001/21020104 Utility Allowance	80,945,600.00	79,128,173.04	62,167,158.00	79,129,158.00	984.96+	62,167,158.00	62,167,158.00	62,167,158.00
17051001/21020105 Entertainment Allowance	19,332,540.00	24,941,662.83		24,942,000.00	337.17+			
17051001/21020106 Leave Allowance	187,622,635.32	380,577,610.75	515,562,838.00	380,577,838.00	227.25+	515,562,838.00	515,562,838.00	515,562,838.00
17051001/21020107 Domestic Staff Allowance	317,944,404.00	467,630,637.87	703,470,475.00	467,631,475.00	837.13+	703,470,475.00	703,470,475.00	703,470,475.00
17051001/21020108 Shift Allowance	7,986,108.90	8,211,318.02		8,211,500.00	181.98+			
17051001/21020110 Clinical Allowance	76,800.00							
17051001/21020111 Hazard Allowance	220,000.00	3,697.00		3,700.00	3.00+			
17051001/21020112 Rural Posting Allowance	122,497.22							
17051001/21020113 TSS Allowance	934,075,003.82	313,182,231.14	801,629,146.00	313,183,146.00	914.86+	801,629,146.00	801,629,146.00	801,629,146.00
17051001/21020119 Personal Assistant	76,034.64							
17051001/21020127 Learned Society Allowance	110,608.80							
17051001/21020131 Arrears (Allowances)	54,849,449.73	736,001,997.74		736,050,000.00	48,002.26+			
17051001/21020132 Professional Allowance	237,697.34							
Sub Total: Personnel Cost	6,165,369,637.07	7,072,681,492.98	7,195,174,602.00	7,072,835,097.00	153,604.02+	8,284,228,703.00	8,009,984,197.00	9,009,984,197.00
17051001/22020101 Local Transport & Travel-Training		5,000.00	2,500,000.00	500,000.00	495,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
17051001/22020102 Local Transport & Travel-Others	345,500.00	621,500.00	4,000,000.00	1,000,000.00	378,500.00+	4,000,000.00	4,000,000.00	4,500,000.00
17051001/22020201 Electricity Charges	76,700.00	134,404.00	850,000.00	150,000.00	15,596.00+	850,000.00	850,000.00	850,000.00
17051001/22020202 Telephone Charges	541,740.00	200,000.00	350,000.00	250,000.00	50,000.00+	350,000.00	400,000.00	400,000.00
17051001/22020203 Internet Access Charges		40,000.00	400,000.00	100,000.00	60,000.00+	400,000.00	450,000.00	450,000.00
17051001/22020204 Satellite Broadcasting Access Charges			450,000.00	50,000.00	50,000.00+	450,000.00	500,000.00	500,000.00
17051001/22020205 Water Rates	10,000.00	60,000.00	450,000.00	150,000.00	90,000.00+	450,000.00	450,000.00	450,000.00
17051001/22020206 Sewerage Charges		55,000.00	500,000.00	100,000.00	45,000.00+	500,000.00	600,000.00	600,000.00
17051001/22020301 Office Stationeries/Computer Consumables	47,640,830.35	16,271,090.00	10,000,000.00	16,271,090.00		10,000,000.00	12,000,000.00	12,000,000.00
17051001/22020302 Books			800,000.00	100,000.00	100,000.00+	800,000.00	850,000.00	850,000.00
17051001/22020304 Magazines & Periodicals	30,000.00	5,000.00	500,000.00	100,000.00	95,000.00+	500,000.00	500,000.00	500,000.00
17051001/22020305 Printing of Non Security Documents	201,420.00	48,000.00	1,500,000.00	500,000.00	452,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
17051001/22020312 Service Materials	95,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
17051001/22020401	Maintenance of Motor Vehicles/Transport Equipment	3,567,940.00	3,809,196.00	2,500,000.00	3,809,196.00	2,500,000.00	2,500,000.00	2,500,000.00
17051001/22020402	Maintenance of office Furniture	15,000.00	138,000.00	500,000.00	500,000.00	362,000.00+	500,000.00	500,000.00
17051001/22020403	Maintenance of Office Building/Residential Qrts.	50,209,725.00	40,000.00	1,200,000.00	1,200,000.00	1,160,000.00+	1,200,000.00	1,500,000.00
17051001/22020404	Maintenance of Office IT Equipment	38,600.00	40,000.00	600,000.00	600,000.00	560,000.00+	600,000.00	600,000.00
17051001/22020405	Maintenance of Plants/Generators	71,000.00				800,000.00	800,000.00	800,000.00
17051001/22020406	Other Maintenance Services	17,739,300.00	13,875,150.00	3,000,000.00	13,875,150.00	3,000,000.00	3,000,000.00	3,000,000.00
17051001/22020413	Minor Road Maintenance	5,255,000.00				4,000,000.00	4,000,000.00	4,000,000.00
17051001/22020501	Local Training	565,000.00	3,689,500.00	12,000,000.00	5,728,910.00	2,039,410.00+	12,000,000.00	12,000,000.00
17051001/22020601	Security Services	572,000.00	40,000.00	1,000,000.00	1,000,000.00	960,000.00+	1,000,000.00	1,000,000.00
17051001/22020605	Cleaning & Fumigation Services	25,000.00	113,000.00	500,000.00	500,000.00	387,000.00+	500,000.00	600,000.00
17051001/22020703	Legal Services	50,000.00						
17051001/22020410	Monitoring and evaluation	1,836,260.00	22,000.00	3,000,000.00	5,000,000.00	4,978,000.00+	3,000,000.00	3,000,000.00
17051001/22020801	Motor Vehicle Fuel Cost	2,129,239.00	1,205,027.00	2,500,000.00	2,500,000.00	1,294,973.00+	2,500,000.00	3,000,000.00
17051001/22020803	Plant/Generator Fuel Cost	156,000.00	16,000.00	700,000.00	167,130.00	151,130.00+	700,000.00	700,000.00
17051001/22020901	Bank Charges (Other Than interest)			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00
17051001/22021001	Refreshments & Meals	1,937,610.00	532,870.00		532,870.00			
17051001/22021002	Honorarium & Sitting Allowance	3,676,917.00	10,233,306.00	5,000,000.00	10,233,306.00		5,000,000.00	5,000,000.00
17051001/22021003	Publicity & Advertisements	163,000.00	403,000.00	800,000.00	769,700.00	366,700.00+	800,000.00	800,000.00
17051001/22021004	Medical Expenses-Local			1,200,000.00			1,200,000.00	1,300,000.00
17051001/22021006	Postages & Courier Services		50,000.00		50,000.00			
17051001/22021007	Welfare Packages	60,000.00	300,000.00	2,000,000.00	1,950,000.00	1,650,000.00+	2,000,000.00	2,500,000.00
17051001/22021009	Sporting Activities			4,000,000.00	7,000,000.00	7,000,000.00+	4,000,000.00	4,000,000.00
17051001/22021011	Recruitment & Appointment (SERVICE WIDE)		30,300.00		30,300.00			
17051001/22021013	Promotion (Service Wide)	122,000.00	96,220.00	1,000,000.00	1,000,000.00	903,780.00+	1,000,000.00	1,200,000.00
17051001/22021014	Annual Budget expenses and Administration	366,880.00	80,000.00	800,000.00	800,000.00	720,000.00+	800,000.00	800,000.00
17051001/22021016	Servicom	1,128,500.00		600,000.00	580,000.00	580,000.00+	600,000.00	700,000.00
17051001/22021021	Special Days/Celebrations	50,000.00						
17051001/22021022	Donations		20,000.00		20,000.00			
Sub-Total: Overhead	138,676,161.35	52,173,563.00	67,400,000.00	79,317,652.00	27,144,089.00+	72,200,000.00	76,300,000.00	76,800,000.00
TOTAL RECURRENT EXPENDITURE	6,304,045,798.42	7,124,855,055.98	7,262,574,602.00	7,152,152,749.00	27,297,693.02+	8,356,428,703.00	8,086,284,197.00	9,086,784,197.00
17054001 - ENUGU STATE SCIENCE TECHNICAL & VOCATIONAL SCHOOL								
17054001/21010101	Basic Salary	486,883,588.99	418,992,282.77	627,146,202.00	419,092,282.00	99,999.23+	439,102,340.00	
17054001/21020101	Housing/Rent Allowance	99,507,690.19	86,539,256.00	67,089,090.00	86,540,090.00	834.00+	92,196,130.00	
17054001/21020102	Transport Allowance	24,039,100.00	27,971,600.00	24,764,070.00	27,972,070.00	470.00+	31,850,400.00	
17054001/21020103	Meal Subsidy	11,501,400.00	13,091,900.00	11,144,560.00	13,092,560.00	660.00+	13,957,200.00	
17054001/21020104	Utility Allowance	8,180,817.90	11,813,500.00	7,908,600.00	11,813,600.00	100.00+	9,844,800.00	
17054001/21020105	Entertainment Allowanc	1,964,267.90	2,080,755.00		2,080,800.00	45.00+		
17054001/21020106	Leave Allowance	41,994,635.50	42,253,598.05	43,498,040.00	43,498,040.00	1,244,441.95+	43,908,900.00	
17054001/21020107	Domestic Staff Allowance	32,837,242.15	33,292,674.00	32,422,136.00	33,293,136.00	462.00+	32,422,136.00	
17054001/21020108	Shift Allowance	644,992.21	741,910.93	400,000.00	742,000.00	89.07+	400,000.00	
17054001/21020109	Call Duties Allowance	24,772,992.00						
17054001/21020110	Clinical Allowance	1,701,899.90						
17054001/21020111	Hazard Allowance	2,240,536.20						

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

		Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦		₦	₦	₦
17054001/21020113	TSS Allowance	79,115,591.19	43,933,537.67	72,374,884.00	44,033,537.00	99,999.33+	171,772,990.00		
17054001/21020119	Personnel Assistant	50,638.44							
17054001/21020131	Arrears (Allowances)	24,294,003.12	79,131,934.17		79,806,000.00	674,065.83+			
17054001/21020132	Professional Duty Allowance	6,546,617.81							
17054001/21020144	Secretarial Allowance			1,800.00	1,800.00	1,800.00+	1,800.00		
17054001/21020146	Newspaper Allowance	40,510.72							
17054001/21020147	Vehicle Maintenance Allowance	202,553.72							
Sub Total: Personnel Cost		846,519,077.94	759,842,948.59	886,749,382.00	761,965,915.00	2,122,966.41+	835,456,696.00		
17054001/22020102	Local Transport & Travel-Others	1,475,315.00	390,000.00	1,200,000.00	500,000.00	110,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
17054001/22020202	Telephone Charges	14,000.00	271,500.00	300,000.00	271,500.00		300,000.00	300,000.00	300,000.00
17054001/22020205	Water Rates	41,700.00	28,000.00		28,000.00				
17054001/22020301	Office Stationeries/Computer Consumables	6,342,730.00	8,117,720.00	3,000,000.00	8,117,720.00		3,000,000.00	3,500,000.00	3,500,000.00
17054001/22020302	Books		50,000.00	1,000,000.00	100,000.00	50,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/22020303	Newspapers		12,000.00		12,000.00				
17054001/22020305	Printing of Non Security Documents	1,498,000.00	1,629,044.00		1,629,044.00		10,000,000.00	10,000,000.00	10,000,000.00
17054001/22020310	Teaching aids/ Instruction Materials	3,541,070.00		2,500,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
17054001/22020401	Maintenance of Motor Vehicles/Transport Equipment	2,590,600.00	90,500.00	1,000,000.00	200,000.00	109,500.00+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/22020402	Maintenance of Office Furniture	1,036,000.00	132,000.00	800,000.00	300,000.00	168,000.00+	800,000.00	800,000.00	900,000.00
17054001/22020403	Maintenance of Office Building/Residential Qtrs.	12,272,000.00		1,500,000.00	500,000.00	500,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020404	Maintenance of Office IT Equipment	2,043,250.00	416,156.00	350,000.00	416,156.00		6,000,000.00	6,000,000.00	6,000,000.00
17054001/22020405	Maintenance of Plants/Generators	2,381,860.00	1,067,800.00	400,000.00	1,067,800.00		400,000.00	400,000.00	500,000.00
17054001/22020406	Other Maintenance Services	83,971,814.00	14,295,565.00	2,000,000.00	14,295,565.00		2,000,000.00	2,000,000.00	2,200,000.00
17054001/22020501	Local Training	4,000.00	757,200.00	4,000,000.00	1,000,000.00	242,800.00+	4,000,000.00	4,000,000.00	4,000,000.00
17054001/22020601	Security Services	262,800.00	240,000.00	500,000.00	300,000.00	60,000.00+	500,000.00	500,000.00	500,000.00
17054001/22020605	Cleaning and Fumigation Services	273,000.00	762,500.00	600,000.00	762,500.00		600,000.00	600,000.00	600,000.00
17054001/22020709	Research and Studies	4,178,500.00							
17054001/22020710	Monitoring and Evaluation	165,500.00	611,000.00	1,500,000.00	700,000.00	89,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/22020801	Motor Vehicle Fuel Cost	1,161,560.00	961,400.00	800,000.00	961,400.00		800,000.00	800,000.00	850,000.00
17054001/22020803	Plant /Generator Fuel Cost	199,855.00	1,820,100.00	500,000.00	1,820,100.00		500,000.00	500,000.00	600,000.00
17054001/22020901	Bank Charges (Other Than Interest)	198,250.24	68,246.68	600,000.00	100,000.00	31,753.32+	600,000.00	600,000.00	600,000.00
17054001/22021001	Refreshment & Meals	697,500.00	3,902,770.00	2,000,000.00	3,902,770.00		2,000,000.00	2,000,000.00	2,000,000.00
17054001/22021002	Honorarium & Sitting Allowance		143,900.00	2,000,000.00	1,000,000.00	856,100.00+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/22021003	Publicity and Advertisement	49,000.00	1,136,405.00	700,000.00	1,136,405.00		700,000.00	700,000.00	700,000.00
17054001/22021007	Welfare Packages	51,000.00	727,000.00	3,000,000.00	1,000,000.00	273,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
17054001/22021014	Annual Budget Expenses and Administration	191,500.00	261,740.00	250,000.00	261,740.00		250,000.00	300,000.00	300,000.00
17054001/22021016	Servicom			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
17054001/22021021	Special Days/Celebrations		189,000.00	4,000,000.00	500,000.00	311,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
Sub-Total: Overhead		124,640,804.24	38,081,546.68	34,800,000.00	41,432,700.00	3,351,153.32+	52,950,000.00	53,500,000.00	54,050,000.00
TOTAL RECURRENT EXPENDITURE		971,159,882.18	797,924,495.27	921,549,382.00	803,398,615.00	5,474,119.73+	888,406,696.00	53,500,000.00	54,050,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
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+	2,000,000.00	2,000,000.00	2,000,000.00
17056001/22020301 Office Stationeries/Computer Consumables			1,200,000.00			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	1,500,000.00	1,500,000.00
17056001/22020402 Maintenance of Office Furniture			700,000.00	700,000.00	700,000.00+	700,000.00	800,000.00	800,000.00
17056001/22020404 Maintenance of Office IT Equipment			250,000.00	250,000.00	250,000.00+	250,000.00	300,000.00	300,000.00
17056001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17056001/22020406 Other Maintenance Services			500,000.00	500,000.00	500,000.00+	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	1,200,000.00
17056001/22020803 Plant /Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	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	1,600,000.00
17056001/22021002 Honorarium & Sitting Allowance			6,000,000.00			6,000,000.00	6,000,000.00	6,000,000.00
17056001/22021027 Local Scholarship Schemes			60,000,000.00			60,000,000.00	72,000,000.00	79,000,000.00
Sub-Total: Overhead			75,350,000.00	3,950,000.00	3,950,000.00+	75,350,000.00	87,600,000.00	94,600,000.00
TOTAL RECURRENT EXPENDITURE			75,350,000.00	3,950,000.00	3,950,000.00+	75,350,000.00	87,600,000.00	94,600,000.00
17033001 - INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)								
17033001/21010101 Basic Salary	1,701,262,999.61	1,850,163,141.34	1,300,000,000.00	1,850,164,000.00	858.66+	1,433,008,156.00	1,571,448,808.00	1,648,169,134.00
17033001/21010102 Overtime Payments	14,146,382.79	100,000.00		100,050.00	50.00+			
17033001/21020101 Housing/Rent Allowance	365,561,901.92	417,519,203.78		417,520,000.00	796.22+			
17033001/21020103 Meal Subsidy	34,538,160.05	5,747,283.93		5,748,000.00	716.07+			
17033001/21020104 Utility Allowance	23,571,157.89							
17033001/21020134 Academic Allowance	12,136,176.91							
17033001/21020204 Employer's Compensations Fund		3,011,931.70		3,012,000.00	68.30+			
Sub Total: Personnel Cost	2,151,216,779.17	2,276,541,560.75	1,300,000,000.00	2,276,544,050.00	2,489.25+	1,433,008,156.00	1,571,448,808.00	1,648,169,134.00
17033001/22020101 Local Travel and Transport - Training	29,663,085.82		4,000,000.00			4,000,000.00	4,000,000.00	4,000,000.00
17033001/22020102 Local Travel and Transport - Others	716,430.00	3,424,400.00	5,000,000.00	5,000,000.00	1,575,600.00+			
17033001/22020103 International Transport and Travels - Training	10,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020104 International Transport and Travels - Others	285,000.00					5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020105 Hotel Accommodation	3,426,487.00	4,945,699.68		4,945,700.00	0.32+			
17033001/22020201 Electricity Charges	688,520.00	10,012,573.42	8,000,000.00	10,112,573.00	99,999.58+	8,000,000.00	8,000,000.00	8,000,000.00
17033001/22020202 Telephone Charges	20,865.00	30,000.00	2,500,000.00	500,000.00	470,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020203 Internet Access Charges	200,000.00	3,000.00	2,300,000.00	300,000.00	297,000.00+	2,300,000.00	2,300,000.00	2,300,000.00
17033001/22020205 Water Rates	3,250,000.00	4,398,100.00	2,500,000.00	4,398,100.00		2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020301 Office Stationeries/Computer Consumables	967,170.00	14,601,746.00	12,000,000.00	14,601,746.00		12,000,000.00	12,000,000.00	12,000,000.00
17033001/22020302 Books			2,000,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020303 Newspapers	477,308.50	566,100.00	400,000.00	566,100.00		400,000.00	400,000.00	400,000.00
17033001/22020304 Magazines & Periodicals			600,000.00	100,000.00	100,000.00+	600,000.00	600,000.00	600,000.00
17033001/22020305 Printing of Non Security Documents	1,844,600.00	20,439,390.00	5,000,000.00	20,439,390.00		5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020306 Printing of Security Documents	372,060.00	18,898,926.00	3,000,000.00	18,898,926.00		3,000,000.00	3,000,000.00	3,000,000.00
17033001/22020307 Drugs & Medical Supplies	237,500.00		2,300,000.00	300,000.00	300,000.00+	2,300,000.00	2,500,000.00	2,500,000.00
17033001/22020309 Uniforms & Other Clothing			1,000,000.00			1,000,000.00	1,000,000.00	1,000,000.00
17033001/22020310 Teaching aids/ Instruction Materials		9,275,500.00	5,000,000.00	9,275,500.00		5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020312 Service Materials		2,606,700.00	2,000,000.00	2,606,700.00		2,000,000.00	2,500,000.00	2,500,000.00
17033001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,785,450.00	13,242,400.00	5,000,000.00	13,242,400.00		5,000,000.00	5,000,000.00	5,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
17033001/22020402 Maintenance of Office Furniture	118,750.00	93,700.00	4,000,000.00	1,000,000.00	906,300.00+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22020403 Maintenance of Office Building Residential Qtrs	2,479,461.12	4,318,220.43	5,000,000.00	4,393,300.00	75,079.57+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020404 Maintenance of Office / IT Equipments	2,532,975.20	1,727,220.00	2,500,000.00	1,800,000.00	72,780.00+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020405 Maintenance of Plants & Generators	198,700.00	348,050.00	2,000,000.00	500,000.00	151,950.00+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020406 Other maintenance Services	211,220.00	9,524,760.00	2,500,000.00	9,524,760.00		2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020413 Minor Road Maintainance		2,911,000.00		2,911,000.00				
17033001/22020501 Local Training	400,000.00	176,000.00	2,000,000.00	500,000.00	324,000.00+	2,000,000.00	2,500,000.00	2,500,000.00
17033001/22020503 Training & Staff Development		2,788,315.00		2,788,315.00				
17033001/22020506 Seminar and Conferences	548,500.00	835,000.00	7,000,000.00	1,000,000.00	165,000.00+	7,000,000.00	7,200,000.00	7,500,000.00
17033001/22020601 Security Services	8,818,600.00	5,202,900.00		5,202,900.00				
17033001/22020605 Cleaning &Fumigation Services	7,618,524.50	18,268,740.00	2,400,000.00	18,268,740.00		2,400,000.00	2,400,000.00	2,400,000.00
17033001/22020701 Financial Consulting		7,770,000.00		7,770,000.00				
17033001/22020702 Information Technology Consulting	20,000,000.00	35,501,350.00	3,200,000.00	35,501,350.00		3,200,000.00	3,200,000.00	3,200,000.00
17033001/22020703 Legal Services	1,577,272.22	1,010,000.00	2,300,000.00	1,300,000.00	290,000.00+	2,300,000.00	2,300,000.00	2,300,000.00
17033001/22020704 Engineering Services			1,300,000.00	300,000.00	300,000.00+	1,300,000.00	1,500,000.00	1,500,000.00
17033001/22020705 Architectural Services			1,300,000.00	300,000.00	300,000.00+	1,300,000.00	1,500,000.00	1,500,000.00
17033001/22020706 Surveying Services			1,300,000.00	2,600,000.00	2,600,000.00+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22020707 Agricultural Consulting			1,300,000.00	300,000.00	300,000.00+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22020711 Other Consulting Services (Annual Auditing)	230,000.00		3,300,000.00	300,000.00	300,000.00+	3,300,000.00	3,300,000.00	3,300,000.00
17033001/22020801 Motor Vehicle Fuel Cost	3,975,950.00	4,500.00	1,800,000.00	800,000.00	795,500.00+	1,800,000.00	2,000,000.00	2,000,000.00
17033001/22020803 Plant /Generator Fuel Cost	7,423,125.00	7,874,500.00	3,600,000.00	7,874,500.00		3,600,000.00	3,600,000.00	3,600,000.00
17033001/22020901 Bank Charges (Other Than interest)	654,804.31	10,795.27	2,000,000.00	1,000,000.00	989,204.73+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020902 Insurance Premium	150,000.00		1,300,000.00	300,000.00	300,000.00+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22021001 Refreshment & Meals	959,370.00	11,813,670.00	1,200,000.00	11,813,670.00		1,200,000.00	1,200,000.00	1,200,000.00
17033001/22021002 Honorarium & Sitting Allowance (Including external examiners	38,406,293.50	53,303,539.00	1,600,000.00	53,303,539.00		1,600,000.00	1,600,000.00	1,600,000.00
17033001/22021003 Publicity & Advertisements	7,541,091.00	4,856,930.50	4,000,000.00	4,856,940.00	9.50+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22021004 Medical Expenses		31,800.00		31,800.00				
17033001/22021005 Service School Fees Payment		1,615,500.00	3,000,000.00	2,000,000.00	384,500.00+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021006 Postages & Courier Services	43,020.00	3,936,172.34	200,000.00	3,936,175.00	2.66+	200,000.00	200,000.00	200,000.00
17033001/22021007 Welfare Packages	4,324,026.00	2,881,201.20	4,000,000.00	3,000,000.00	118,798.80+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22021008 Subscription To Professional Bodies	25,000.00	11,797,825.00	600,000.00	11,797,825.00		600,000.00	600,000.00	600,000.00
17033001/22021009 Sporting Activities	3,019,700.00	807,850.00	3,000,000.00	1,000,000.00	192,150.00+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021014 Annual Budget Expenses and Administration	1,052,960.00		900,000.00	100,000.00	100,000.00+	900,000.00	900,000.00	900,000.00
17033001/22021016 Servicom			1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
17033001/22021021 Special Days/Celebrations	351,000.00	45,647,068.00	6,000,000.00	45,648,000.00	932.00+	6,000,000.00	6,000,000.00	6,000,000.00
17033001/22021026 Common Services (Committe/Commissions)		1,018,780.00		1,018,780.00				
17033001/22021033 Accreditation	6,393,608.00	13,556,090.00		13,556,090.00				
17033001/22020103 Staff Loans and Advances	50,261,877.50	21,249,980.00		21,249,980.00				
Sub-Total: Overhead	223,250,304.67	373,325,991.84	140,400,000.00	387,534,799.00	14,208,807.16+	140,400,000.00	142,400,000.00	142,700,000.00
TOTAL RECURRENT EXPENDITURE	2,374,467,083.84	2,649,867,552.59	1,440,400,000.00	2,664,078,849.00	14,211,296.41+	1,573,408,156.00	1,713,848,808.00	1,790,869,134.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21001001 - MINISTRY OF HEALTH								
21001001/21010101 Basic Salary	144,072,876.98	181,667,671.19	315,425,551.00	181,668,551.00	879.81+	152,778,360.00	162,766,360.00	162,766,360.00
21001001/21020101 Housing/Rent Allowance	73,601,932.65	66,551,237.00	68,261,298.00	66,551,298.00	61.00+	9,702,162.00	9,961,470.00	9,961,470.00
21001001/21020102 Transport Allowance	8,979,412.00	10,235,074.00	7,671,120.00	10,235,120.00	46.00+	4,244,220.00	4,671,120.00	4,671,120.00
21001001/21020103 Meal Subsidy	3,988,320.00	4,165,860.00	3,551,540.00	4,166,540.00	680.00+	3,551,540.00	3,551,540.00	3,551,540.00
21001001/21020104 Utility Allowance	3,035,960.00	5,143,740.00	18,344,631.00	5,144,631.00	891.00+	18,344,631.00	18,344,631.00	18,344,631.00
21001001/21020105 Entertainment Allowance	899,640.00	931,095.00		932,000.00	905.00+			
21001001/21020106 Leave Allowance	9,453,371.93	14,685,067.33	15,566,991.00	14,685,991.00	923.67+	28,566,991.00	28,566,991.00	28,566,991.00
21001001/21020107 Domestic Staff Allowance	32,567,511.00	39,795,888.24		39,795,900.00	11.76+			
21001001/21020108 Shift Allowance	5,446,712.22	7,006,503.21		7,006,600.00	96.79+			
21001001/21020109 Call Duties Allowance	62,818,007.86	65,074,766.28		65,075,000.00	233.72+			
21001001/21020110 Clinical Allowance	1,768,930.00							
21001001/21020111 Hazard Allowance	9,451,994.97	9,875,920.00		9,876,000.00	80.00+			
21001001/21020112 Rural Posting Allowance	2,698,402.00	742,083.00		743,000.00	917.00+			
21001001/21020113 Teaching Allowance	13,004.05	8,335.00		8,500.00	165.00+			
21001001/21020114 Admin Allowance	4,211,205.60	4,473,681.60		4,473,682.00	0.40+			
21001001/21020117 Incentive Allowance (Budget)	637,870.80							
21001001/21020125 Inducement Allowance	6,277,875.20	5,911,947.00		5,912,000.00	53.00+			
21001001/21020126 Journal Allowance	7,352.00	4,014.00		4,015.00	1.00+			
21001001/21020131 Arrears (Allowances)	17,385,180.49	20,297,534.02		20,297,600.00	65.98+			
21001001/21020132 Professional Duty Allowance	4,943,678.00	3,445,905.50		3,446,000.00	94.50+			
21001001/21020138 Auditor Allowance	499.98	1,666.60		1,700.00	33.40+			
Sub Total: Personnel Cost	392,259,737.73	440,017,988.97	428,821,131.00	440,024,128.00	6,139.03+	217,187,904.00	227,862,112.00	227,862,112.00
21001001/22020101 Local Transport & Travel-Training		117,000.00		117,000.00		2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020102 Local Transport & Travel-Others		153,400.00	2,200,000.00	1,200,000.00	1,046,600.00+	2,200,000.00	2,500,000.00	2,500,000.00
21001001/22020103 International Transport & Travel-Training	73,000.00							
21001001/22020104 International Transport & Travel-Others			4,000,000.00	1,000,000.00	1,000,000.00+	4,000,000.00	4,500,000.00	4,500,000.00
21001001/22020201 Electricity Charges	135,000.00							
21001001/22020202 Telephone Charges		10,000.00		10,000.00				
21001001/22020205 Water Rates	20,000.00		400,000.00	390,000.00	390,000.00+	400,000.00	400,000.00	400,000.00
21001001/22020301 Office Stationeries/Computer Consumables	3,963,100.00	2,674,050.00	4,000,000.00	3,000,000.00	325,950.00+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020302 Books			800,000.00	100,000.00	100,000.00+	800,000.00	1,000,000.00	1,000,000.00
21001001/22020303 Newspapers		30,000.00	150,000.00	50,000.00	20,000.00+	150,000.00	150,000.00	150,000.00
21001001/22020304 Magazines & Periodicals			250,000.00	50,000.00	50,000.00+	250,000.00	300,000.00	300,000.00
21001001/22020305 Printing of Non Security Documents	8,132,582.50							
21001001/22020306 Printing of Security Documents			1,300,000.00	300,000.00	300,000.00+	1,300,000.00	1,500,000.00	1,500,000.00
21001001/22020307 Drugs/Laboratory/Medical Supplies			3,000,000.00	500,000.00	500,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22020312 Service Materials	1,040,000.00	255,600.00	600,000.00	300,000.00	44,400.00+	600,000.00	600,000.00	600,000.00
21001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	40,724,271.00	704,375.00	4,000,000.00	1,000,000.00	295,625.00+	4,000,000.00	4,000,000.00	2,000,000.00
21001001/22020402 Maintenance of Office Furniture	34,300.00		400,000.00	100,000.00	100,000.00+	400,000.00	400,000.00	400,000.00
21001001/22020403 Maintenance of Office Building/Residential Qrts.	11,030,967.50	15,900,000.00	600,000.00	15,900,000.00		600,000.00	600,000.00	600,000.00
21001001/22020404 Maintenance of Office IT Equipment	746,720.00	18,200.00	300,000.00	100,000.00	81,800.00+	300,000.00	300,000.00	300,000.00
21001001/22020405 Maintenance of Plants/Generators	490,310.00	27,000.00	400,000.00	100,000.00	73,000.00+	400,000.00	400,000.00	400,000.00
21001001/22020406 Other Maintenance Services	1,345,050.00	128,111,600.00	500,000.00	128,111,600.00		500,000.00	500,000.00	600,000.00
21001001/22020501 Local Training	7,149,950.00	1,674,375.00	1,200,000.00	1,674,375.00		1,200,000.00	1,300,000.00	1,300,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
21001001/22020506 Seminars & Conferences	19,184,250.00	23,000.00	5,000,000.00	100,000.00	77,000.00+	5,000,000.00	3,000,000.00	3,000,000.00
21001001/22020605 Cleaning & Fumigation Services			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	400,000.00
21001001/22020708 Medical Consulting	80,062,530.58	8,624,260.00	4,000,000.00	8,624,260.00		4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020709 Research and Studies	2,008,000.00	3,310,000.00		3,310,000.00		3,000,000.00		
21001001/22020710 Monitoring and evaluation	1,990,640.00		400,000.00	50,000.00	50,000.00+	400,000.00	500,000.00	500,000.00
21001001/22020801 Motor Vehicle Fuel Cost	462,400.00	46,031,182.60	1,300,000.00	46,031,190.00	7.40+	1,300,000.00	1,500,000.00	1,500,000.00
21001001/22020803 Plant/Generator Fuel Cost	376,540.00	332,000.00	500,000.00	400,000.00	68,000.00+	500,000.00	500,000.00	500,000.00
21001001/22020901 Bank Charges (Other Than Interest)	20,945.11	5,239.83	50,000.00	10,000.00	4,760.17+	50,000.00	50,000.00	50,000.00
21001001/22020902 Insurance Premium	3,717,000.00	3,717,000.00		3,717,000.00				
21001001/22021001 Refreshments & Meals	1,565,000.00	2,148,700.00	500,000.00	2,148,700.00		500,000.00	500,000.00	600,000.00
21001001/22021003 Publicity & Advertisements	658,000.00	891,880.00	3,000,000.00	1,000,000.00	108,120.00+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22021004 Medical Expenses-Local	7,614,412.00	8,148,000.00		8,148,000.00				
21001001/22021006 Postages & Courier Services	51,000.00	38,000.00		38,000.00		8,000,000.00	8,000,000.00	8,000,000.00
21001001/22021007 Welfare Packages	1,139,800.00					1,000,000.00	1,000,000.00	1,000,000.00
21001001/22021014 Annual Budget Expenses and Administration	221,050.00	361,700.00	200,000.00	361,700.00		500,000.00	500,000.00	500,000.00
21001001/22021019 Medical Expenses . -International		5,376,750.00		5,376,750.00				
21001001/22021021 Special Days/Celebrations	19,138,050.00	4,934,960.00	3,000,000.00	4,934,960.00		3,000,000.00	3,000,000.00	3,000,000.00
21001001/22021022 Donations			1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
Sub-Total: Overhead	213,094,868.69	233,618,272.43	43,550,000.00	238,503,535.00	4,885,262.57+	57,850,000.00	54,500,000.00	52,800,000.00
TOTAL RECURRENT EXPENDITURE	605,354,606.42	673,636,261.40	472,371,131.00	678,527,663.00	4,891,401.60+	275,037,904.00	282,362,112.00	280,662,112.00
14001004 - FSP								
14001004/22020101 Local Transport & Travel-Training						800,000.00	900,000.00	900,000.00
14001004/22020102 Local Transport & Travel-Others			800,000.00	800,000.00	800,000.00+			
14001004/22020103 International Transport & Travel-Training	1,302,000.00							
14001004/22020203 Internet Access Charges	17,000.00							
14001004/22020205 Water Rates			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
14001004/22020206 Sewerage Charges			350,000.00	350,000.00	350,000.00+	350,000.00	350,000.00	350,000.00
14001004/22020301 Office Stationeries/Computer Consumables	10,000.00	15,300.00	1,000,000.00	1,000,000.00	984,700.00+	1,000,000.00	1,200,000.00	1,200,000.00
14001004/22020312 Service Materials			500,000.00	500,000.00	500,000.00+	500,000.00	800,000.00	800,000.00
14001004/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	800,000.00	800,000.00+	800,000.00	850,000.00	850,000.00
14001004/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	250,000.00	250,000.00
14001004/22020403 Maintenance of Office Building/Residential Qrts.			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
14001004/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
14001004/22020406 Other Maintenance Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
14001004/22020501 Local Training			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
14001004/22020506 Seminar and Conferences			800,000.00	800,000.00	800,000.00+	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+	700,000.00	750,000.00	750,000.00
14001004/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00+	400,000.00	450,000.00	450,000.00
14001004/22020703 Legal Services			850,000.00	850,000.00	850,000.00+	850,000.00	900,000.00	900,000.00
14001004/22020801 Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00+	700,000.00	700,000.00	700,000.00
14001004/22020803 Plant/Generator Fuel Cost			550,000.00	550,000.00	550,000.00+	550,000.00	600,000.00	600,000.00
14001004/22021001 Refreshments & Meals		28,000.00		28,000.00				
14001004/22021003 Publicity & Advertisements			900,000.00	900,000.00	900,000.00+	900,000.00	1,000,000.00	1,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
14001004/22021007 Welfare Packages			600,000.00	600,000.00	600,000.00+	600,000.00	650,000.00	650,000.00
14001004/22021014 Annual Budget Expenses and Admin			50,000.00	50,000.00	50,000.00+	50,000.00	200,000.00	200,000.00
14001004/22021016 Servicom			100,000.00	72,000.00	72,000.00+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,329,000.00	43,300.00	11,600,000.00	11,600,000.00	11,556,700.00+	11,800,000.00	13,100,000.00	13,100,000.00
TOTAL RECURRENT EXPENDITURE	1,329,000.00	43,300.00	11,600,000.00	11,600,000.00	11,556,700.00+	11,800,000.00	13,100,000.00	13,100,000.00
21026001 - ESUT COLLEGE OF MEDICINE (TEACHING HOSPITAL)								
21026001/21010101 Basic Salary		8,533,150.00		8,534,000.00	850.00+			
21026001/21020102 Transport Allowance	200,000.00							
21026001/21020104 Utility Allowance	3,175,000.00							
21026001/21020111 Hazard Allowance	130,000.00							
Sub Total: Personnel Cost	3,505,000.00	8,533,150.00		8,534,000.00	850.00+			
21026001/22020101 Local Transport & Travel-Training	112,050.00		1,800,000.00	300,000.00	300,000.00+	1,800,000.00	4,000,000.00	4,000,000.00
21026001/22020102 Local Transport & Travel-Others	1,150,125.00	1,854,770.00	2,000,000.00	1,900,000.00	45,230.00+	4,000,000.00	1,800,000.00	1,800,000.00
21026001/22020104 International Transport & Travel - Others	6,205,000.00					10,000,000.00	10,000,000.00	10,000,000.00
21026001/22020105 Hotel Accomodation	6,012,059.50	264,900.00		264,900.00				
21026001/22020201 Electricity Charges	660,400.00	6,295,460.00	1,300,000.00	6,295,460.00		1,300,000.00	1,300,000.00	1,300,000.00
21026001/22020202 Telephone Charges	877,000.00	1,277,700.00		1,277,700.00		300,000.00		
21026001/22020203 Internet Access Charges	1,335,750.00	396,950.00	900,000.00	500,000.00	103,050.00+	900,000.00	500,000.00	500,000.00
21026001/22020205 Water Rate	766,700.00	862,275.00		862,275.00		500,000.00	500,000.00	500,000.00
21026001/22020206 Sewerage Charges	1,174,700.00		900,000.00	200,000.00	200,000.00+	900,000.00	900,000.00	900,000.00
21026001/22020301 Office Stationeries/Computer Consumables	6,578,150.00	2,297,890.00	20,000,000.00	3,000,000.00	702,110.00+	20,000,000.00	20,000,000.00	20,000,000.00
21026001/22020302 Books	25,000.00		450,000.00	50,000.00	50,000.00+	450,000.00	500,000.00	500,000.00
21026001/22020303 Newspapers		8,600.00	50,000.00	10,000.00	1,400.00+	50,000.00	50,000.00	50,000.00
21026001/22020304 Magazines & Periodicals		5,200.00		5,200.00				
21026001/22020305 Printing of Non Security Documents	815,000.00					2,000,000.00	2,000,000.00	2,000,000.00
21026001/22020306 Printing of Security Documents	3,690,000.00					2,000,000.00	2,000,000.00	2,000,000.00
21026001/22020307 Drugs/Laboratory/Medical Supplies	2,081,600.00	1,834,100.00	3,000,000.00	2,000,000.00	165,900.00+	6,000,000.00	6,000,000.00	6,000,000.00
21026001/22020309 Uniforms & Other Clothings	30,000.00	365,000.00		365,000.00				
21026001/22020311 Food Stuff/Catering Materials Supplies		156,000.00		156,000.00				
21026001/22020312 Service Materials	142,500.00	3,604,940.00		3,604,940.00		5,000,000.00	5,000,000.00	5,000,000.00
21026001/22020401 Maintenance of Motor Vehicles/Transport Equipment	4,038,410.00	4,732,450.00	1,000,000.00	4,732,450.00		1,000,000.00	1,200,000.00	1,200,000.00
21026001/22020402 Maintenance of Office Furniture	1,082,000.00		500,000.00	50,000.00	50,000.00+	500,000.00	600,000.00	600,000.00
21026001/22020403 Maintenance of Office Building/Residential Qrts.		5,557,810.00		5,557,810.00		500,000.00	500,000.00	500,000.00
21026001/22020404 Maintenance of Office IT Equipment	366,700.00	1,288,100.00		1,288,100.00		500,000.00	500,000.00	500,000.00
21026001/22020405 Maintenance of Plants/Generators	4,563,300.00	2,588,875.00		2,588,875.00		400,000.00	400,000.00	400,000.00
21026001/22020406 Other Maintenance Services	5,203,127.38	7,065,740.00	5,500,000.00	7,065,740.00		5,500,000.00	5,500,000.00	5,500,000.00
21026001/22020501 Local Training			2,000,000.00	500,000.00	500,000.00+	2,200,000.00	2,200,000.00	2,200,000.00
21026001/22020502 International Training		15,000.00		15,000.00				
21026001/22020506 Seminar and Conferences	1,153,130.00	496,000.00	1,000,000.00	1,500,000.00	1,004,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
21026001/22020601 Security Services		1,685,000.00		1,685,000.00				
21026001/22020605 Cleaning & Fumigation Services	1,801,825.00	6,261,675.00	1,000,000.00	6,261,675.00		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+	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+	4,500,000.00	4,500,000.00	4,500,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
21026001/22020710 Monitoring and evaluation		1,020,500.00	800,000.00	1,020,500.00		800,000.00	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
21026001/22020803 Plant /Generator Fuel Cost						1,000,000.00	1,000,000.00	1,000,000.00
21026001/22020901 Bank Charges (Other than Interest)	98,374.80	192,221.05		192,222.00	0.95+	100,000.00	100,000.00	100,000.00
21026001/22021001 Refreshment & Meals	1,152,360.00	5,551,800.00		5,551,800.00		800,000.00	800,000.00	800,000.00
21026001/22021002 Honorarium & Sitting Allowance	11,375,325.00	13,396,750.00	2,800,000.00	13,396,750.00		2,800,000.00	3,400,000.00	3,400,000.00
21026001/22021003 Publicity & Advertisement	517,370.00	1,400,600.00		1,400,600.00		2,000,000.00	2,000,000.00	2,000,000.00
21026001/22021004 Medical Expenses	100,000.00		1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
21026001/22021005 Services School Fees Payment		21,000.00		21,000.00				
21026001/22021006 Postages & Courier Services		40,650.00		80,650.00	40,000.00+			
21026001/22021007 Welfare Packages	1,442,200.00	853,850.00	1,500,000.00	900,000.00	46,150.00+	1,500,000.00	1,500,000.00	1,500,000.00
21026001/22021008 Subscription To Professional Bodies	174,000.00	250,000.00		250,000.00				
21026001/22021014 Annual Budget Expenses			200,000.00	44,000.00	44,000.00+	200,000.00	200,000.00	200,000.00
21026001/22021016 Servicom			500,000.00	50,000.00	50,000.00+	500,000.00	600,000.00	600,000.00
21026001/22021021 Special Day Celebration	2,705,000.00	937,050.00	5,000,000.00	1,395,060.00	458,010.00+	5,000,000.00	6,000,000.00	6,000,000.00
21026001/22021033 Accreditation		4,497,050.00		4,497,050.00				
21026001/22030105 Spectacle Advances		159,000.00		159,000.00				
Sub-Total: Overhead	67,429,156.68	77,234,906.05	62,900,000.00	82,694,757.00	5,459,850.95+	94,200,000.00	95,750,000.00	95,750,000.00
TOTAL RECURRENT EXPENDITURE	70,934,156.68	85,768,056.05	62,900,000.00	91,228,757.00	5,460,700.95+	94,200,000.00	95,750,000.00	95,750,000.00
21026002 - PARK LANE SPECIALIST HOSPITAL								
21027015/21010101 Basic Salary	1,419,663,750.30	2,327,099,977.60	1,911,273,094.00	2,327,100,094.00	116.40+	1,089,092,334.00		
21027015/21010103 Consolidated Revenue Fund Charges - Salaries			8,398,500.00	500.00	500.00+			
21027015/21020101 Housing/Rent Allowance	209,695,823.54	230,122,660.38	227,252,351.00	230,123,351.00	690.62+	284,065,439.00		
21027015/21020102 Transport Allowance	2,645,600.00		109,574,315.00	315.00	315.00+	136,967,895.00		
21027015/21020103 Meal Subsidy	1,134,600.00							
21027015/21020104 Utility Allowance	2,865,700.00							
21027015/21020105 Entertainment Allowance	181,575.00							
21027015/21020106 Leave Allowance	5,509,000.00							
21027015/21020107 Domestic Staff Allowance	3,100,230.00		594,495,902.00	902.00	902.00+	543,119,878.00		
21027015/21020108 Shift Allowance	78,290,651.80	91,319,398.86		91,320,000.00	601.14+			
21027015/21020109 Call Duties Allowance	281,891,107.00	337,805,397.74		337,806,000.00	602.26+			
21027015/21020110 Clinical Allowance	20,287,597.60	1,934,166.90		1,935,000.00	833.10+			
21027015/21020111 Hazard Allowance	25,568,985.72	30,779,528.35		30,779,600.00	71.65+			
21027015/21020113 Teaching Allowance	45,706,024.17	17,257,785.00		17,258,000.00	215.00+			
21027015/21020131 Arrears (Allowances)	90,643,006.51	194,011,511.72		194,012,000.00	488.28+			
21027015/21020132 Professional Duty Allowance	70,258,229.71	7,398,793.81		7,399,000.00	206.19+			
21027015/21020141 Responsibility Allowance	641,955.00							
21027015/21020201 NHIS Contribution			1,546,305.00	305.00	305.00+	1,546,305.00		
Sub Total: Personnel Cost	2,258,083,836.35	3,237,729,220.36	2,852,540,467.00	3,237,735,067.00	5,846.64+	2,054,791,851.00		
21026002/22020201 Local Transport & Travel-Training	1,334,175.00							
21026002/22020102 Local Transport & Travel-Others	5,303,000.00	1,780,877.00		1,780,900.00	23.00+			
21026002/21020105 Hotel Accommodation	283,165.00	255,353.00		255,400.00	47.00+			
21026002/22020201 Electricity Charges	25,993,984.00	26,546,349.00		26,546,400.00	51.00+			

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

		Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
		₦	₦	₦	₦		₦	₦	₦
21026002/22020203	Internet Access Charges	4,741,026.00	1,872,650.00		1,872,700.00	50.00+			
21026002/22020205	Water Rates	8,345,135.00	7,582,000.00		7,582,000.00				
21026002/22020301	Office Stationeries/Computer Consumables	15,872,837.00	7,370,894.00		7,370,900.00	6.00+			
21026002/22020305	Printing of Non Security Documents	12,231,329.00	7,252,250.00		7,255,250.00	3,000.00+			
21026002/22020306	Printing of Security Documents	7,894,817.00							
21026002/21020307	Drugs & Medical Supplies	197,950,556.00	92,585,269.00		92,585,300.00	31.00+			
21026002/22020310	Teaching Aids/Instruction Materials		1,969,900.00		1,969,900.00				
21026002/21020311	Food Stuff/Catering Materials Supplies	11,644,370.00							
21026002/21020312	Service Materials	24,275,470.00	94,065,638.00		94,065,700.00	62.00+			
21026002/22020401	Maintenance of Motor Vehicles/Transport Equipment	6,714,630.00	2,152,995.00		2,152,995.00				
21026002/22020402	Maintenance of Office Furniture	1,435,945.00	387,550.00		387,600.00	50.00+			
21026002/22020403	Maintenance of Office Building/Residential Qrts.	27,556,886.00	26,902,457.00		26,902,500.00	43.00+			
21026002/22020404	Maintenance of Office IT Equipment	17,286,457.00	4,388,910.00		4,388,910.00				
21026002/22020405	Maintenance of Plants/Generators	67,260,403.00	5,574,124.00		5,574,130.00	6.00+			
21026002/22020406	Other Maintenance Services	22,505,592.00	8,060,043.00		8,060,045.00	2.00+			
21026002/22020501	Local Training	6,003,950.00							
21026002/22020502	International Training	5,746,710.00							
21026002/21020503	Training & Staff Development		15,674,680.00		15,674,700.00	20.00+			
21026002/21020601	Security Services	10,768,390.00	200,000.00		200,000.00				
21026002/22020605	Cleaning & Fumigation Services	18,738,178.00	7,124,939.00		7,124,940.00	1.00+			
21026002/21020701	Financial Consulting	1,870,000.00							
21026002/21020702	Information Tec Consulting	20,857,895.00	4,502,059.00		4,502,060.00	1.00+			
21026002/21020703	Legal Services		370,000.00		370,000.00				
21026002/21020708	Medical Consulting		380,000.00		380,000.00				
21026002/22020801	Motor Vehicle Fuel Cost	1,200,650.00							
21026002/22020803	Plant/Generator Fuel Cost	21,334,210.00	24,071,500.00		24,071,500.00				
21026002/21020806	Cooking Gas/Fuel Cost	6,389,600.00	1,459,400.00		1,459,400.00				
21026002/21020901	Bank Charges (Other than interest)	56,058.00	14,588.50		14,600.00	11.50+			
21026002/21020902	Insurance Premium	1,482,389.00	2,002,665.00		2,002,700.00	35.00+			
21026002/22021001	Refreshments & Meals	25,636,790.00	34,318,390.00		34,318,400.00	10.00+			
21026002/21021002	Honorarium & Sitting Allowance	4,901,200.00	2,891,000.00		2,891,000.00				
21026002/21021003	Publicity & Advertising	1,715,455.00	2,974,966.00		2,974,966.00				
21026002/21021004	Medical Expenses	3,628,555.00	3,771,369.00		3,771,400.00	31.00+			
21026002/22021006	Postage & Courier Services	294,205.00	100,000.00		100,000.00				
21026002/22021007	Welfare Packages	3,301,420.00	300,000.00		300,000.00				
21026002/21021013	Promotion (Service Wide)	6,498,543.00							
21026002/21021014	Annual Budget Expenses and Administration	501,300.00	400,000.00		400,000.00				
21026002/21021022	Donations		2,950,000.00		2,950,000.00				
21026002/21021026	Common Services (Committee/Commissions)	105,000.00	29,344,950.00		29,344,950.00				
21026002/21021033	Accreditation	450,000.00	1,165,900.00		1,165,900.00				
Sub-Total: Overhead		600,110,275.00	422,763,665.50		422,767,146.00	3,480.50+			
TOTAL RECURRENT EXPENDITURE		2,858,194,111.35	3,660,492,885.86	2,852,540,467.00	3,660,502,213.00	9,327.14+	2,054,791,851.00		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21102001 - STATE HEALTH BOARD (SHB)								
21102001/21010101 Basic Salary (including Provision for payment t of HATTIS)	537,410,788.07	530,604,742.90	1,888,465,890.00	530,704,742.00	99,999.10+	1,888,465,890.00	1,893,442,213.00	1,893,442,213.00
21102001/21010103 Consolidated Revenue Fund Charges - Salaries			5,178,650.00	5,178,650.00	5,178,650.00+	5,178,650.00	5,178,650.00	5,178,650.00
21102001/21020101 Housing/Rent Allowance	215,685,332.49	145,636,402.07	121,844,560.00	145,636,560.00	157.93+	121,844,560.00	122,794,530.00	122,794,530.00
21102001/21020102 Transport Allowance	16,886,340.00	20,943,408.94	141,662,350.00	21,043,408.00	99,999.06+	141,662,350.00	144,332,769.00	144,332,769.00
21102001/21020103 Meal Subsidy	9,765,265.00	9,574,530.00	97,644,960.00	9,674,530.00	100,000.00+	97,644,960.00	99,005,674.00	99,005,674.00
21102001/21020104 Utility Allowance	685,940.00	4,618,880.00	21,988,730.00	4,718,880.00	100,000.00+	21,988,730.00	23,040,766.00	23,040,766.00
21102001/21020105 Entertainment Allowance	1,947,915.00	2,026,620.00		2,026,800.00	180.00+			
21102001/21020106 Leave Allowance	21,499,311.50	34,383,019.49	63,558,944.00	34,483,019.00	99,999.51+	63,558,944.00	65,772,198.00	65,772,198.00
21102001/21020107 Domestic Staff Allowance	75,070,513.01	69,267,996.00		69,268,000.00	4.00+			
21102001/21020108 Shift Allowance	58,990,474.13	51,756,793.75		51,757,000.00	206.25+			
21102001/21020109 Call Duties Allowance	126,683,365.90	115,587,628.44		115,588,000.00	371.56+			
21102001/21020110 Clinical Allowance	17,144,474.30	38,246.00		39,000.00	754.00+			
21102001/21020111 Hazard Allowance	27,512,033.09	35,420,797.52		35,421,000.00	202.48+			
21102001/21020112 Rural Posting Allowance	17,985,036.00	1,510,594.00		1,511,000.00	406.00+			
21102001/21020113 Teaching Allowance	219,533.00	159,334.00		160,000.00	666.00+			
21102001/21020114 Admin Allowance	10,624,022.00	13,896,013.26		13,897,000.00	986.74+			
21102001/21020117 Incentive Allowance (Budget)	445,799.60							
21102001/21020125 Inducement Allowance	10,053,022.92							
21102001/21020126 Journal Allowance	332,000.00	28,000.00		29,000.00	1,000.00+			
21102001/21020131 Arrears (Allowances)	38,250,525.08	106,360,601.70		106,361,000.00	398.30+			
21102001/21020132 Professional Duty Allowance	35,407,086.86	5,650,528.00		5,651,000.00	472.00+			
21102001/21020140 Hardship Allowance	5,473,129.00							
Sub Total: Personnel Cost	1,228,071,906.95	1,147,464,136.07	2,340,344,084.00	1,153,148,589.00	5,684,452.93+	2,340,344,084.00	2,353,566,800.00	2,353,566,800.00
21102001/22020101 Local Transport & Travel-Training	10,000.00		1,300,000.00	1,300,000.00	1,300,000.00+	1,300,000.00	1,300,000.00	1,300,000.00
21102001/22020102 Local Transport & Travel-Others		46,300.00	1,000,000.00	1,000,000.00	953,700.00+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22020201 Electricity Charges			600,000.00	115,800.00	115,800.00+	600,000.00	600,000.00	600,000.00
21101001/22020202 Telephone Charges	543,000.00	484,200.00		484,200.00				
21102001/22020203 Internet Access Charges	169,000.00	216,000.00		216,000.00				
21102001/22020205 Water Rates			500,000.00	284,000.00	284,000.00+	500,000.00	500,000.00	500,000.00
21102001/22020206 Sewerage Charges			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
21102001/22020301 Office Stationeries/Computer Consumables	2,542,500.00	2,482,100.00	1,800,000.00	2,482,100.00		1,800,000.00	1,800,000.00	1,800,000.00
21102001/22020303 Newspapers		5,000.00	120,000.00	120,000.00	115,000.00+	120,000.00	120,000.00	120,000.00
21102001/22020304 Magazines & Periodicals			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,000.00
21102001/22020305 Printing of Non Security Documents	65,001.00	61,900.00	700,000.00	700,000.00	638,100.00+	700,000.00	700,000.00	700,000.00
21102001/22020310 Teaching Aids/Instruction Materials			3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	3,500,000.00	3,500,000.00
21102001/22020312 Service Materials	68,000.00	53,000.00	1,200,000.00	1,200,000.00	1,147,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
21102001/22020401 Maintenance of Motor Vehicles/Transport Equipment			900,000.00	217,900.00	217,900.00+	900,000.00	900,000.00	900,000.00
21102001/22020402 Maintenance of Office Furniture		4,000.00	600,000.00	600,000.00	596,000.00+	600,000.00	600,000.00	600,000.00
21102001/22020403 Maintenance of Office Building/Residential Qrts.			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
21102001/22020405 Maintenance of Plants/Generators		16,500.00	500,000.00	500,000.00	483,500.00+	500,000.00	500,000.00	500,000.00
21102001/22020406 Other Maintenance Services	126,000.00	145,000.00	1,000,000.00	1,000,000.00	855,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020506 Seminar and Conferences			2,000,000.00	2,000,000.00	2,000,000.00+	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+	800,000.00	800,000.00	800,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
21102001/22020605			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
21102001/22020801	42,000.00	34,000.00	900,000.00	900,000.00	866,000.00+	900,000.00	900,000.00	900,000.00
21102001/22020803		4,000.00	700,000.00	700,000.00	696,000.00+	700,000.00	700,000.00	700,000.00
21102001/22020901	6,875.03	4,312.93		4,313.00	0.07+			
21102001/22021001		30,000.00	600,000.00	595,687.00	565,687.00+	600,000.00	600,000.00	600,000.00
21102001/22021002			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22021003			850,000.00	850,000.00	850,000.00+	850,000.00	850,000.00	850,000.00
21102001/22021007			1,300,000.00	1,300,000.00	1,300,000.00+	1,300,000.00	1,300,000.00	1,300,000.00
21102001/22021014			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
21102001/22021016			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	3,572,376.03	3,586,312.93	27,320,000.00	27,320,000.00	23,733,687.07+	27,320,000.00	27,320,000.00	27,320,000.00
TOTAL RECURRENT EXPENDITURE	1,231,644,282.98	1,151,050,449.00	2,367,664,084.00	1,180,468,589.00	29,418,140.00+	2,367,664,084.00	2,380,886,800.00	2,380,886,800.00
21003001 - STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY								
21003001/22020101	44,980.00	40,100.00	1,000,000.00	480,350.00	440,250.00+	1,000,000.00	1,000,000.00	1,000,000.00
21003001/22020102	347,700.00	514,650.00	1,000,000.00	875,000.00	360,350.00+	1,000,000.00	1,000,000.00	1,000,000.00
21003001/22020103			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00		
21003001/22020102			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,500,000.00	4,000,000.00
21003001/22020105	155,780.00	619,650.00		719,650.00	100,000.00+			
21003001/22020202	80,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	250,000.00
21003001/22020203	40,000.00	225,000.00	100,000.00	225,000.00		100,000.00	100,000.00	100,000.00
21003001/22020301	120,000.00	248,500.00	1,000,000.00	1,000,000.00	751,500.00+	1,000,000.00	1,200,000.00	1,200,000.00
21003001/22020305	10,000.00	66,950.00	5,000,000.00	5,000,000.00	4,933,050.00+	5,000,000.00	5,000,000.00	6,000,000.00
21003001/22020306	12,240.00	87,000.00		87,000.00				
21003001/22020307		2,000,000.00	20,000,000.00	2,100,000.00	100,000.00+	20,000,000.00	22,000,000.00	25,000,000.00
21003001/22020309		42,600.00		42,600.00				
21003001/22020401		60,000.00	1,500,000.00	1,500,000.00	1,440,000.00+	1,500,000.00	1,500,000.00	1,500,000.00
21003001/22020402	140,000.00		500,000.00	413,000.00	413,000.00+	500,000.00	500,000.00	600,000.00
21003001/22020403			2,000,000.00			2,000,000.00	2,200,000.00	2,500,000.00
21003001/22020404	46,500.00		400,000.00	357,400.00	357,400.00+	400,000.00	500,000.00	500,000.00
21003001/22020405		56,700.00	500,000.00	500,000.00	443,300.00+	500,000.00	600,000.00	600,000.00
21003001/22020406		10,000.00	2,000,000.00	2,000,000.00	1,990,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
21003001/22020501		1,065,000.00	6,000,000.00	5,200,000.00	4,135,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
21003001/22020502			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,200,000.00	1,200,000.00
21003001/22020506	135,000.00							
21003001/22020601			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	600,000.00
21003001/22020605			300,000.00	297,720.00	297,720.00+	300,000.00	300,000.00	400,000.00
21003001/22020702			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	700,000.00
21003001/22020710	150,000.00	4,824,000.00	6,000,000.00	5,836,300.00	1,012,300.00+	10,000,000.00	10,000,000.00	10,000,000.00
21003001/22020801	24,500.00	53,350.00	800,000.00	176,530.00	123,180.00+	800,000.00	800,000.00	900,000.00
21003001/22020803		49,500.00	500,000.00	250,000.00	200,500.00+	500,000.00	600,000.00	600,000.00
21003001/22020901	1,513.00	2,279.50		2,280.00	0.50+			
21003001/22021001	183,300.00	981,970.00		1,023,470.00	41,500.00+			
21003001/22021003		476,200.00	40,000,000.00	501,200.00	25,000.00+	50,000,000.00	50,000,000.00	50,000,000.00

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21003001/22021007 Welfare Packages		250,000.00		250,000.00				
21003001/22021014 Annual Budget Expenses & Administration		163,700.00		163,700.00				
21003001/22021021 Special Days/Celebrations		3,561,085.00		3,584,085.00	23,000.00+			
Sub-Total: Overhead	1,491,513.00	15,398,234.50	96,900,000.00	40,885,285.00	25,487,050.50+	114,900,000.00	115,300,000.00	120,650,000.00
TOTAL RECURRENT EXPENDITURE	1,491,513.00	15,398,234.50	96,900,000.00	40,885,285.00	25,487,050.50+	114,900,000.00	115,300,000.00	120,650,000.00
35001001 - MINISTRY OF ENVIRONMENT & MINERAL RESOURCES								
35001001/21010101 Basic Salary	50,328,135.85	103,262,277.52	64,269,198.00	103,263,198.00	920.48+	33,415,020.00	37,444,598.00	37,444,598.00
35001001/21010105 Wages - (Road Sweeper Salaries)			300,000,000.00	4,050,000.00	4,050,000.00+	65,000,000.00		
35001001/21020101 Housing/Rent Allowance	16,104,156.45	6,692,970.00	6,483,204.00	6,693,004.00	34.00+	8,208,250.00	8,862,843.00	8,862,843.00
35001001/21020102 Transport Allowance	2,295,860.00	2,102,500.00	1,993,283.00	2,102,783.00	283.00+	1,645,200.00	1,756,920.00	1,756,920.00
35001001/21020103 Meal Subsidy	964,690.00	872,420.00	843,122.00	873,122.00	702.00+	747,600.00	797,280.00	797,280.00
35001001/21020104 Utility Allowance	706,080.00	647,760.00	628,432.00	648,432.00	672.00+	606,450.00	649,935.00	649,935.00
35001001/21020105 Entertainment Allowance	74,925.00	81,241.30		81,500.00	258.70+			
35001001/21020106 Leave Allowance	2,501,292.60	2,978,545.60	4,126,919.00	4,126,919.00	1,148,373.40+	3,336,610.00	3,576,705.00	3,576,705.00
35001001/21020107 Domestic Staff Allowance	3,973,356.00	2,946,116.84	2,725,034.00	2,947,034.00	917.16+	2,725,034.00	2,862,130.00	2,862,130.00
35001001/21020108 Shift Allowance	1,285,442.40	1,400,675.40		1,400,700.00	24.60+			
35001001/21020109 Call Duties Allowance	3,944,005.44	2,898,741.40	3,119,340.00	3,119,340.00	220,598.60+	3,119,340.00	3,421,674.00	3,421,674.00
35001001/21020110 Clinical Allowance	126,863.40							
35001001/21020111 Hazard Allowance	280,000.00	244,000.00		245,000.00	1,000.00+			
35001001/21020114 Admin Allowance	250,448.00	180,508.40	200,000.00	200,000.00	19,491.60+	200,000.00	200,000.00	200,000.00
35001001/21020117 Incentive Allowance (Budget)	50,402.80	37,209.00		37,500.00	291.00+			
35001001/21020125 Inducement Allowance	479,945.10	311,261.20	450,000.00	450,000.00	138,738.80+	450,000.00	450,000.00	450,000.00
35001001/21020131 Arrears (Allowances)	1,093,632.24	1,199,479.46	1,328,876.00	1,328,876.00	129,396.54+	1,328,876.00	1,576,338.00	1,576,338.00
35001001/21020144 Sec Allowance			360.00	360.00	360.00+	360.00	360.00	360.00
Sub Total: Personnel Cost	84,459,235.28	125,855,706.12	386,167,768.00	131,567,768.00	5,712,061.88+	120,782,740.00	61,598,783.00	61,598,783.00
35001001/22020101 Local Transport & Travel-Training	528,000.00		1,000,000.00	625,000.00	625,000.00+	1,000,000.00	1,200,000.00	1,200,000.00
35001001/22020102 Local Transport & Travel-Others	2,615,860.00	4,215,400.00	1,200,000.00	4,215,400.00		1,200,000.00	1,200,000.00	1,500,000.00
35001001/22020104 International Transport & Travel-Others			5,000,000.00	1,984,600.00	1,984,600.00+			
35001001/22020205 Water Rates	162,000.00	60,000.00		60,000.00				
35001001/22020301 Office Stationeries/Computer Consumables	3,295,200.00	1,875,000.00	1,500,000.00	1,875,000.00		1,500,000.00	1,500,000.00	1,700,000.00
35001001/22020303 Newspapers			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
35001001/22020305 Printing of Non Security Documents		1,920,000.00		1,920,000.00				
35001001/22020308 Field & Camping Materials Supplies			4,000,000.00	2,080,000.00	2,080,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
35001001/22020309 Uniforms & Other Clothing	950,500.00	341,500.00	2,000,000.00	2,000,000.00	1,658,500.00+	2,000,000.00	2,000,000.00	2,000,000.00
35001001/22020312 Service Materials	6,062,300.00	7,109,000.00	3,000,000.00	7,109,000.00		3,000,000.00	3,000,000.00	3,000,000.00
35001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,030,508.00	929,500.00	1,500,000.00	1,500,000.00	570,500.00+	1,500,000.00	1,500,000.00	1,500,000.00
35001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,200,000.00
35001001/22020404 Maintenance of Office IT Equipment	65,000.00		500,000.00	230,000.00	230,000.00+	500,000.00	500,000.00	
35001001/22020405 Maintenance of Plants/Generators			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	3,500,000.00
35001001/22020406 Other Maintenance Services	1,587,000.00	12,270,000.00	12,000,000.00	12,270,000.00		12,000,000.00	12,000,000.00	12,000,000.00
35001001/22020501 Local Training			5,000,000.00	1,632,680.00	1,632,680.00+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020506 Seminar and Conferences			3,000,000.00	2,024,000.00	2,024,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
35001001/22020605 Cleaning & Fumigation Services (Vector and pest control)	48,907,427.00	17,362,000.00	150,000,000.00	17,362,000.00		10,000,000.00	10,000,000.00	10,000,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
35001001/22020703 Legal Services	4,510,720.00		4,500,000.00	391,000.00	391,000.00+	4,500,000.00	5,000,000.00	5,000,000.00
35001001/22020710 Monitoring and evaluation (Environmental monitoring & surveil	9,512,000.00		800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
35001001/22020801 Motor Vehicle Fuel Cost	9,157,500.00	11,112,250.00	1,000,000.00	11,112,250.00		1,000,000.00	1,200,000.00	1,300,000.00
35001001/22020803 Plant/Generator Fuel Cost		1,479,000.00	500,000.00	1,480,000.00	1,000.00+	500,000.00	500,000.00	600,000.00
35001001/22020901 Bank Charges(Other Than Interest)	15,741.50	4,976.00	50,000.00	50,000.00	45,024.00+	50,000.00	50,000.00	50,000.00
35001001/22021001 Refreshments & Meals	71,800.00							
35001001/22021003 Publicity & Advertisements (sensitization of on emerging envi	32,000.00	6,367,320.00	3,000,000.00	6,367,320.00		3,000,000.00	3,000,000.00	3,000,000.00
35001001/22021004 Medical Expenses		900,000.00		900,000.00				
35001001/22021007 Welfare Packages	1,876,550.00		1,000,000.00	100,000.00	100,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22021014 Annual Budget Expenses and Administration			200,000.00	50,000.00	50,000.00+	200,000.00	200,000.00	200,000.00
35001001/22021016 Servicom			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	90,380,106.50	65,945,946.00	205,350,000.00	82,488,250.00	16,542,304.00+	60,350,000.00	61,250,000.00	62,150,000.00
TOTAL RECURRENT EXPENDITURE	174,839,341.78	191,801,652.12	591,517,768.00	214,056,018.00	22,254,365.88+	181,132,740.00	122,848,783.00	123,748,783.00
35053001 - ENUGU STATE WASTE MANAGEMENT AUTHORITY								
35053001/21010101 Basic Salary	117,724,070.91	119,138,582.87	31,626,920.00	119,138,920.00	337.13+	38,070,662.00	35,000,000.00	35,000,000.00
35053001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	640.00	640.00+	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+	69,250,000.00	70,000,000.00	70,000,000.00
35053001/21020101 Housing/Rent Allowance			2,566,590.00	590.00	590.00+	2,566,590.00	2,566,590.00	2,566,590.00
35053001/21020102 Transport Allowance			1,422,200.00	200.00	200.00+	1,422,200.00	1,422,200.00	1,422,200.00
35053001/21020103 Meal Subsidy			710,000.00	10,000.00	10,000.00+	710,000.00	710,000.00	710,000.00
35053001/21020104 Utility Allowance			550,000.00	50,000.00	50,000.00+	550,000.00	570,000.00	570,000.00
35053001/21020106 Leave Allowance	24,821,037.66		3,300,000.00	300,000.00	300,000.00+	3,300,000.00	3,500,000.00	3,500,000.00
35053001/21020107 Domestic Staff Allowance			1,300,000.00	300,000.00	300,000.00+	1,300,000.00	1,300,000.00	1,300,000.00
Sub Total: Personnel Cost	142,545,108.57	119,138,582.87	115,506,350.00	120,050,350.00	911,767.13+	121,950,092.00	119,849,430.00	119,849,430.00
35053001/22020101 Local Travel and Transport – Training		90,000.00	1,000,000.00	880,000.00	790,000.00+	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	1,182,000.00+	1,200,000.00	1,200,000.00	1,200,000.00
35053001/22020201 Electricity Charges		120,000.00		120,000.00				
35053001/22020203 Internet Access Charges	83,000.00	100,000.00		100,000.00				
35053001/22020205 Water Rates	328,200.00	260,000.00	400,000.00	300,000.00	40,000.00+	400,000.00	400,000.00	400,000.00
35053001/22020301 Office Stationeries/Computer Consumables	3,393,650.00	735,385.00	10,000,000.00	835,385.00	100,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
35053001/22020305 Printing of Non Security Documents	144,250.00							
35053001/22020306 Printing of Security Documents			8,000,000.00			8,000,000.00	8,000,000.00	8,000,000.00
35053001/22020308 Field & Camping Materials Supplies			2,400,000.00			2,400,000.00	2,400,000.00	2,400,000.00
35053001/22020309 Uniforms & Other Clothing			3,500,000.00			3,500,000.00	3,500,000.00	3,500,000.00
35053001/22020401 Maintenance of Motor Vehicles/Transport Equipment	106,056,736.54	959,366.54	48,000,000.00	1,000,000.00	40,633.46+	48,000,000.00	50,000,000.00	50,000,000.00
35053001/22020402 Maintenance of Office Furniture			800,000.00			800,000.00	800,000.00	800,000.00
35053001/22020403 Maintenance of Office Building/Residential Qrts.	13,122,222.34	78,735.00	1,000,000.00	79,000.00	265.00+	1,000,000.00	1,000,000.00	1,000,000.00
35053001/22020404 Maintenance of Office IT Equipment			600,000.00	50,000.00	50,000.00+	600,000.00	600,000.00	600,000.00
35053001/22020405 Maintenance of Plants/Generators			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
35053001/22020406 Other Maintenance Services		35,500.00	10,000,000.00	36,000.00	500.00+	10,000,000.00	10,000,000.00	10,000,000.00
35053001/22020501 Local Training	271,000.00		2,000,000.00	50,000.00	50,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
35053001/22020601 Security Services	1,680,000.00	2,812,000.00	600,000.00	2,812,000.00		600,000.00	600,000.00	600,000.00
35053001/22020605 Cleaning & Fumigation Services		93,000.00	300,000.00	300,000.00	207,000.00+	300,000.00	300,000.00	300,000.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
35053001/22020703 Legal Services	1,362,500.00	8,113,981.28	3,000,000.00	8,113,982.00	0.72+	3,000,000.00	3,000,000.00	3,000,000.00
35053001/22020710 Monitoring and evaluation	100,000.00		1,800,000.00	50,000.00	50,000.00+	1,800,000.00	1,800,000.00	1,800,000.00
35053001/22020801 Motor Vehicle Fuel Cost	22,573,328.15	87,000.00	38,000,000.00	100,000.00	13,000.00+	38,000,000.00	38,000,000.00	38,000,000.00
35053001/22020803 Plant/Generator Fuel Cost	10,116,390.00	574,215.00	1,000,000.00	837,320.00	263,105.00+	1,000,000.00	1,000,000.00	1,000,000.00
35053001/22020901 Bank Charges (Other than Interest)	61,512.33	162,670.99		162,680.00	9.01+			
35053001/22021002 Honorarium and Sitting Allowance		221,000.00		221,000.00				
35053001/22021003 Publicity & Advertisements			8,000,000.00	50,000.00	50,000.00+	8,000,000.00	8,000,000.00	8,000,000.00
35053001/22021004 Medical Expenses		200,000.00		200,000.00				
35053001/22021007 Welfare Packages	285,050.00	336,700.00	900,000.00	336,700.00		900,000.00	1,000,000.00	1,000,000.00
35053001/22021014 Annual Budget Expenses and Administration		400,000.00	300,000.00	400,000.00		300,000.00	300,000.00	300,000.00
35053001/22021016 Servicom			400,000.00			400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	159,577,839.36	15,397,553.81	143,700,000.00	18,284,067.00	2,886,513.19+	143,700,000.00	145,800,000.00	145,800,000.00
TOTAL RECURRENT EXPENDITURE	302,122,947.93	134,536,136.68	259,206,350.00	138,334,417.00	3,798,280.32+	265,650,092.00	265,649,430.00	265,649,430.00
13053001 - SPORT COUNCIL								
39051001/21010101 Basic Salary	201,621,663.42	159,161,869.21		179,590,738.00	20,428,868.79+			
39051001/21010102 Overtime Payments	8,566,000.00	5,460,000.00		6,064,000.00	604,000.00+			
39051001/21010103 Consolidated Revenue Fund Charges - Salaries				100,000.00	100,000.00+			
39051001/21020101 Housing/Rent Allowance	201,262.00	1,207,572.00		1,508,144.00	300,572.00+			
39051001/21020106 Leave Allowance	2,213,882.00	406,262.00		407,000.00	738.00+			
39051001/21020111 Hazard Allowance	2,020,000.00	3,112,000.00		3,511,000.00	399,000.00+			
39051001/21020112 Rural Posting Allowance	11,000,000.00							
Sub Total: Personnel Cost	225,622,807.42	169,347,703.21		191,180,882.00	21,833,178.79+			
TOTAL RECURRENT EXPENDITURE	225,622,807.42	169,347,703.21		191,180,882.00	21,833,178.79+			
13053002 - AWGU GAMES VILLAGE								
13053001/22020102 Local Travel & Transport - Others			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
13053001/22020201 Electricity Charges			300,000.00	300,000.00	300,000.00+	300,000.00	350,000.00	350,000.00
13053001/22020301 Office Stationaries/Computers Consumables			800,000.00	800,000.00	800,000.00+	800,000.00	900,000.00	900,000.00
13053001/22020401 Maintenance of Motor Vehicle/Transport Eq			650,000.00	650,000.00	650,000.00+	650,000.00	650,000.00	650,000.00
13053001/22020402 Maintenance of OfficeFurniture			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
13053001/22020403 Maintenance of Office Building Residetial Qtrs			750,000.00	750,000.00	750,000.00+	750,000.00	750,000.00	750,000.00
13053001/22020406 Other Maintenance Services			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
Sub-Total: Overhead			4,200,000.00	4,200,000.00	4,200,000.00+	4,200,000.00	4,350,000.00	4,350,000.00
TOTAL RECURRENT EXPENDITURE			4,200,000.00	4,200,000.00	4,200,000.00+	4,200,000.00	4,350,000.00	4,350,000.00
51001001 - MINISTRY OF LOCAL GOVERNMENT MATTERS								
51001001/21010101 Basic Salary	18,427,383.04	13,713,349.03	23,890,000.00	13,813,349.00	99,999.97+	29,890,000.00	30,063,270.00	31,063,270.00
51001001/21020101 Housing/Rent Allowance	3,771,197.00	2,667,088.00	6,452,000.00	6,159,000.00	3,491,912.00+	5,452,000.00	5,942,650.00	5,942,650.00
51001001/21020102 Transport Allowance	1,268,800.00	964,000.00	1,860,000.00	1,860,000.00	896,000.00+	1,860,000.00	1,942,350.00	1,942,350.00
51001001/21020103 Meal Subsidy	569,200.00	424,600.00	612,400.00	612,400.00	187,800.00+	612,400.00	744,312.00	744,312.00
51001001/21020104 Utility Allowance	377,300.00	281,500.00	527,000.00	527,000.00	245,500.00+	527,000.00	733,120.00	733,120.00
51001001/21020105 Entertainment Allowance	64,395.00	40,365.00		40,500.00	135.00+			
51001001/21020106 Leave Allowance	1,509,280.90	1,434,321.60	2,682,740.00	2,682,740.00	1,248,418.40+	3,182,740.00	3,317,690.00	3,417,690.00

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

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Final Budget 2018 ₦	Variance 2018	Approved Budget 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
51001001/21020107 Domestic Staff Allowance	1,151,514.00	784,548.00	618,132.00	784,632.00	84.00+	618,132.00	618,132.00	618,132.00
51001001/21020131 Arrears (Allowances)	341,655.22	85,682.48		86,000.00	317.52+			
Sub Total: Personnel Cost	27,480,725.16	20,395,454.11	36,642,272.00	26,565,621.00	6,170,166.89+	42,142,272.00	43,361,524.00	44,461,524.00
51001001/22020101 Local Transport & Travel-Training			1,200,000.00	200,000.00	200,000.00+	1,200,000.00	1,500,000.00	1,500,000.00
51001001/22020102 Local Transport & Travel-Others		82,400.00	2,000,000.00	1,000,000.00	917,600.00+	2,000,000.00	2,000,000.00	2,000,000.00
51001001/22020104 International Transport & Travel-Others		9,000.00		9,000.00				
51001001/22020203 Internet Access Charges		4,000.00		4,000.00				
51001001/22020301 Office Stationeries/Computer Consumables	2,926,477.34	6,126,515.00	2,000,000.00	6,126,515.00		2,000,000.00	2,000,000.00	2,000,000.00
51001001/22020303 Newspapers		5,000.00	100,000.00	10,000.00	5,000.00+	100,000.00	100,000.00	100,000.00
51001001/22020312 Service Materials			800,000.00	100,000.00	100,000.00+	800,000.00	900,000.00	900,000.00
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment		15,000.00	800,000.00	100,000.00	85,000.00+			
51001001/22020402 Maintenance of Office Furniture			400,000.00	50,000.00	50,000.00+	800,000.00	800,000.00	800,000.00
51001001/22020404 Maintenance of Office IT Equipment			300,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
51001001/22020405 Maintenance of Plants & Generators		20,000.00	300,000.00	100,000.00	80,000.00+	300,000.00	300,000.00	300,000.00
51001001/22020406 Other maintenance Services		17,500.00	800,000.00	100,000.00	82,500.00+	300,000.00	300,000.00	300,000.00
51001001/22020501 Local Training			2,000,000.00	500,000.00	500,000.00+	800,000.00	800,000.00	800,000.00
51001001/22020605 Cleaning & Fumigation Services	8,000.00	85,000.00	2,000,000.00	500,000.00	415,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
51001001/22020703 Legal Services						2,000,000.00	2,000,000.00	2,000,000.00
51001001/22020801 Motor Vehicle Fuel Cost	550,000.00	892,397.42	1,000,000.00	900,000.00	7,602.58+	1,000,000.00	1,000,000.00	1,000,000.00
51001001/22020803 Plant /Generator Fuel Cost		70,000.00	400,000.00	100,000.00	30,000.00+	400,000.00	400,000.00	400,000.00
51001001/22020901 Bank Charges(Other Than Interest)	3,209.74	148,924.17		148,930.00	5.83+			
51001001/22021001 Refreshments & Meals	12,000.00	5,000.00	1,000,000.00	100,000.00	95,000.00+	500,000.00	500,000.00	500,000.00
51001001/22021007 Welfare Packages		7,897,000.00	700,000.00	7,897,000.00		700,000.00	700,000.00	700,000.00
51001001/22021014 Annual Budget Expenses and Administration		485.00	200,000.00	100,000.00	99,515.00+	200,000.00	200,000.00	200,000.00
51001001/22021016 Servicom			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	3,499,687.08	15,378,221.59	16,300,000.00	18,145,445.00	2,767,223.41+	17,800,000.00	18,200,000.00	18,200,000.00
TOTAL RECURRENT EXPENDITURE	30,980,412.24	35,773,675.70	52,942,272.00	44,711,066.00	8,937,390.30+	59,942,272.00	61,561,524.00	62,661,524.00
62001001 - MINISTRY OF CHIEFTAINCY MATTERS								
62001001/21000000 Basic Salary	11,354,046.68	10,691,299.35	12,224,362.00	11,734,262.00	1,042,962.65+	12,224,362.00	13,000,000.00	14,000,000.00
62001001/21010103 Consolidated Revenue Fund Charges - Salaries			10,728,150.00	10,728,150.00	10,728,150.00+	10,728,150.00	10,728,150.00	10,728,150.00
62001001/21020101 Housing/Rent Allowance	3,709,884.67	2,189,446.00	2,500,952.00	2,500,952.00	311,506.00+	2,500,952.00	3,513,103.00	3,732,883.00
62001001/21020102 Transport Allowance	890,900.00	767,900.00	589,200.00	768,000.00	100.00+	589,200.00	848,400.00	921,100.00
62001001/21020103 Meal Subsidy	388,600.00	335,800.00	272,400.00	336,400.00	600.00+	272,400.00	380,400.00	404,400.00
62001001/21020104 Utility Allowance	277,100.00	238,900.00	212,400.00	239,400.00	500.00+	212,400.00	351,700.00	402,600.00
62001001/21020105 Entertainment Allowance	29,160.00	25,515.00		25,800.00	285.00+			
62001001/21020106 Leave Allowance	985,024.30	1,040,819.40	1,221,479.00	1,221,479.00	180,659.60+	1,221,479.00	1,825,351.00	1,961,748.00
62001001/21020107 Domestic Staff Allowance	607,392.00	531,468.00	628,992.00	628,992.00	97,524.00+	628,992.00	784,240.00	863,743.00
62001001/21020131 Arrears Allowance	128,091.33	194,196.81		194,500.00	303.19+			
Sub Total: Personnel Cost	18,370,198.98	16,015,344.56	28,377,935.00	28,377,935.00	12,362,590.44+	28,377,935.00	31,431,344.00	33,014,624.00
62001001/22020102 Local Transport & Travel-Others	1,211,100.00	12,000.00	1,000,000.00	100,000.00	88,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
62001001/22020205 Water Rates	300,000.00							
62001001/22020301 Office Stationeries/Computer Consumables	6,874,487.59	3,263,700.00	1,200,000.00	3,263,700.00		1,200,000.00	1,200,000.00	1,300,000.00
62001001/22020303 Newspapers			50,000.00	50,000.00	50,000.00+	50,000.00	50,000.00	50,000.00

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

	Actual	Actual	Budget	Final	Variance	Approved	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	Budget 2021
	₦	₦	₦	₦		₦	₦	₦
62001001/22020305 Printing of Non Security Documents	3,665,000.00							
62001001/22020312 Service Materials			400,000.00	50,000.00	50,000.00+	400,000.00	400,000.00	500,000.00
62001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			700,000.00	50,000.00	50,000.00+	700,000.00	700,000.00	800,000.00
62001001/22020402 Maintenance of Office Furniture			500,000.00	50,000.00	50,000.00+	500,000.00	500,000.00	500,000.00
62001001/22020404 Maintenance of Office IT Equipment			200,000.00	50,000.00	50,000.00+	200,000.00	200,000.00	200,000.00
62001001/22020405 Maintenance of Plants/Generators			200,000.00	50,000.00	50,000.00+	200,000.00	200,000.00	200,000.00
62001001/22020406 Other Maintenance Services		480,850,000.00	500,000.00	480,850,000.00		500,000.00	500,000.00	500,000.00
62001001/22020501 Local Training			900,000.00	100,000.00	100,000.00+	900,000.00	900,000.00	900,000.00
62001001/22020506 Seminar and Conferences			2,500,000.00	500,000.00	500,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
62001001/22020605 Cleaning & Fumigation Services			300,000.00	50,000.00	50,000.00+	300,000.00	300,000.00	300,000.00
62001001/22020801 Motor Vehicle Fuel Cost	140,000.00	235,000.00	900,000.00	300,000.00	65,000.00+	900,000.00	1,000,000.00	1,000,000.00
62001001/22020803 Plant/Generator Fuel Cost		55,000.00	250,000.00	150,000.00	95,000.00+	250,000.00	250,000.00	250,000.00
62001001/22020901 Bank Charges(Other Than Interest)	8,029.40	22,601.58	20,000.00	22,602.00	0.42+	20,000.00	20,000.00	20,000.00
62001001/22021001 Refreshments & Meals			700,000.00	100,000.00	100,000.00+	700,000.00	700,000.00	800,000.00
62001001/22021002 Honorarium & Sitting Allowance		2,250,000.00	600,000.00	2,250,000.00		600,000.00	600,000.00	600,000.00
62001001/22021003 Publicity & Advertisements		250,000.00	400,000.00	300,000.00	50,000.00+	400,000.00	400,000.00	400,000.00
62001001/22021007 Welfare Packages		1,000,000.00	2,000,000.00	1,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00
62001001/22021014 Annual Budget Expenses and Administration			250,000.00	50,000.00	50,000.00+	250,000.00	250,000.00	250,000.00
62001001/22021016 Servicom			200,000.00	50,000.00	50,000.00+	200,000.00	200,000.00	200,000.00
62001001/22021021 Special Days/Celebrations			2,000,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	12,198,616.99	487,938,301.58	15,770,000.00	489,886,302.00	1,948,000.42+	28,770,000.00	28,870,000.00	29,270,000.00
TOTAL RECURRENT EXPENDITURE	30,568,815.97	503,953,646.14	44,147,935.00	518,264,237.00	14,310,590.86+	57,147,935.00	60,301,344.00	62,284,624.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
DOMESTIC CAPITAL GRANTS								
11033001 - ENSACA								
11033001/13000001 Grants for ENSACA						300,000,000.00	390,000,000.00	507,000,000.00
TOTAL						300,000,000.00	390,000,000.00	507,000,000.00
DOMESTIC CAPITAL GRANTS								
15001001 - MINISTRY OF AGRICULTURE								
15001001/13000001 Federal Government Grant for Food Security NPFS						200,000,000.00	103,400,000.00	134,420,000.00
TOTAL						200,000,000.00	103,400,000.00	134,420,000.00
DOMESTIC CAPITAL GRANTS								
17001001 - MINISTRY OF EDUCATION								
17001001/13000001 Education Tax Fund for Primary Sec & Tertiary Inst. Dev.						600,000,000.00	780,000,000.00	1,014,000,000.00
TOTAL						600,000,000.00	780,000,000.00	1,014,000,000.00
DOMESTIC CAPITAL GRANTS								
17003001 - ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD								
17003001/13000001 Federal Government Grant for UBE			1,300,000,000.00	1,300,000,000.00	1,300,000,000.00-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
TOTAL			1,300,000,000.00	1,300,000,000.00	1,300,000,000.00-	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)	2,200,000.00	714,971,000.00				714,971,000.00+		
TOTAL	2,200,000.00	714,971,000.00				714,971,000.00+		
TOTAL - DOMESTIC GRANTS	2,200,000.00	714,971,000.00	1,300,000,000.00	1,300,000,000.00	585,029,000.00-	3,100,000,000.00	3,273,400,000.00	3,655,420,000.00
FORIEGN GRANTS								
38001001 - PLANNING COMMISSION								
38001001/13000001 Grants from UNICEF			100,000,000.00	100,000,000.00	100,000,000.00-	350,000,000.00	300,000,000.00	200,000,000.00
38001001/13000002 Federal Government Grant for SDGs		250,000,000.00	600,000,000.00	600,000,000.00	350,000,000.00-	550,000,000.00	650,000,000.00	800,000,000.00
TOTAL		250,000,000.00	700,000,000.00	700,000,000.00	450,000,000.00-	900,000,000.00	950,000,000.00	1,000,000,000.00
TOTAL FOREIGN GRANTS		250,000,000.00	700,000,000.00	700,000,000.00	450,000,000.00-	900,000,000.00	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	15,731,758,500.16	30,435,157,420.89	35,346,476,000.00	46,046,476,000.00	15,611,318,579.11-	27,993,343,000.00	28,369,090,750.00	24,000,000,000.00
TOTAL	15,731,758,500.16	30,435,157,420.89	35,346,476,000.00	46,046,476,000.00	15,611,318,579.11-	27,993,343,000.00	28,369,090,750.00	24,000,000,000.00
DOMESTIC LOANS								
20007001 - OFFICE OF THE ACCOUNTANT GENERAL								
20007001/14030101 Loan from Commercial Banks			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	5,000,000,000.00	7,000,000,000.00	9,100,000,000.00
20007001/14030103 Federal Government - Budget Facility (Bond Support etc)	9,366,000,000.00							
TOTAL	9,366,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	5,000,000,000.00	7,000,000,000.00	9,100,000,000.00
FOREIGN LOANS								
15102001 - ENUGU STATE ADP								
15102001/14030201 World Bank Loan for FADAMA	1,367,661,416.99		450,000,000.00	450,000,000.00	450,000,000.00-	750,000,000.00	500,000,000.00	650,000,000.00
15102001/14030202 World Bank Loan for Commercial Agriculture	4,411,549,734.78					750,000,000.00	1,500,000,000.00	1,000,000,000.00
TOTAL	5,779,211,151.77		450,000,000.00	450,000,000.00	450,000,000.00-	1,500,000,000.00	2,000,000,000.00	1,650,000,000.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION – CONT'D.

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
FOREIGN LOANS								
34001001 - RURAL ACCESS MOBILITY AGENCY (RAMP)								
34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMP)	780,375,455.51	404,094,458.96	500,000,000.00	500,000,000.00	95,905,541.04-	1,500,000,000.00	1,000,000,000.00	1,300,000,000.00
TOTAL	780,375,455.51	404,094,458.96	500,000,000.00	500,000,000.00	95,905,541.04-	1,500,000,000.00	1,000,000,000.00	1,300,000,000.00
FOREIGN LOANS								
54001002 - COMMUNITY AND SOCIAL DEVELOPMENT AGENCY								
54001002/14030201 World Bank Assistance to Community & Social Dev Project	284,778,304.81	409,941,550.19	550,000,000.00	550,000,000.00	140,058,449.81-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
TOTAL	284,778,304.81	409,941,550.19	550,000,000.00	550,000,000.00	140,058,449.81-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
FOREIGN LOANS								
21001001 - MINISTRY OF HEALTH								
21001001/14030201 HIV/AIDs Development Project	826,649,178.82							
TOTAL	826,649,178.82							
FOREIGN LOANS								
35001001 - MINISTRY OF ENVIRONMENT								
35001001/14030201 NEWMAP	1,533,444,068.49	218,251,596.15	500,000,000.00	500,000,000.00	281,748,403.85-	2,000,000,000.00	2,000,000,000.00	1,000,000,000.00
TOTAL	1,533,444,068.49	218,251,596.15	500,000,000.00	500,000,000.00	281,748,403.85-	2,000,000,000.00	2,000,000,000.00	1,000,000,000.00
TOTAL FOREIGN LOANS	9,204,458,159.40	1,032,287,605.30	2,000,000,000.00	2,000,000,000.00	967,712,394.70-	6,000,000,000.00	6,000,000,000.00	4,950,000,000.00
MISCELLANEOUS								
11001002 - DEPUTY GOVERNOR'S OFFICE								
60001001/14020201 Commercialisation/Privatisation of Govt Companies						100,000,000.00	130,000,000.00	169,000,000.00
TOTAL						100,000,000.00	130,000,000.00	169,000,000.00
MISCELLANEOUS								
11001002 - MINISTRY OF LANDS AND SURVEY								
60001001/14020001 Development Charge - Statutory Right of Occupancy			100,000,000.00	100,000,000.00	100,000,000.00-	50,000,000.00	65,000,000.00	84,500,000.00
TOTAL						100,000,000.00	130,000,000.00	169,000,000.00
MISCELLANEOUS								
17001001 - MINISTRY OF AGRICULTURE								
15001001/14020201 San Carlos Agricultural Programme						50,000,000.00	65,000,000.00	84,500,000.00
15001001/14020202 Songhai Enugu Initiative			100,000,000.00	100,000,000.00	100,000,000.00-	100,000,000.00	130,000,000.00	169,000,000.00
TOTAL			100,000,000.00	100,000,000.00	100,000,000.00-	150,000,000.00	195,000,000.00	253,500,000.00
MISCELLANEOUS								
38001001 - PLANNING COMMISSION								
38001001/14020201 Road Partnership (LG)			200,000,000.00	200,000,000.00	200,000,000.00-			
38001001/14020202 Health Reform Programme			100,000,000.00	100,000,000.00	100,000,000.00-	50,000,000.00	65,000,000.00	84,500,000.00
38001001/14020203 Rural Electrification Partnership						50,000,000.00	65,000,000.00	84,500,000.00
38001001/14020204 Micro Credit Scheme						50,000,000.00	65,000,000.00	84,500,000.00
38001001/14020205 Sports (Support to Ranger FC)		7,604,100.00			7,604,100.00+	50,000,000.00	65,000,000.00	84,500,000.00
TOTAL		7,604,100.00	300,000,000.00	300,000,000.00	292,395,900.00-	200,000,000.00	260,000,000.00	338,000,000.00
TOTAL MISCELLANEOUS		7,604,100.00	400,000,000.00	400,000,000.00	392,395,900.00-	350,000,000.00	455,000,000.00	591,500,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11001001 - OFFICE OF THE EXECUTIVE GOVERNOR								
11001001/23010127/01000001 Purchase of Agricultural inputs and Consumables		34,500.00		44,500.00	10,000.00+			
11001001/23030112/01000002 Renovation of cattle lairage Government house						2,000,000.00	2,000,000.00	2,000,000.00
11001001/23030112/01000003 Renovation of animal building in Government House						4,000,000.00	4,000,000.00	5,000,000.00
11001001/23010122/04000001 Procurement of medical equipment for Government House						33,760,000.00	33,760,000.00	35,000,000.00
11001001/23010128/04000002 Upgrading of Government House Clinic to one storey building			50,000,000.00			30,000,000.00	50,000,000.00	53,000,000.00
11001001/23010104/13000003 Fumigation of Govt House & lodge			2,700,000.00			2,835,000.00	3,000,000.00	3,000,000.00
11001001/23010125/05000002 Purchase of 5 metal book shelves						250,000.00	250,000.00	500,000.00
11001001/23010113/11000001 Purchase of office equipment for Focal Person office (Photoc						2,200,000.00	2,200,000.00	1,000,000.00
11001001/23010136/11000002 Provision of internet facility for connectivity between Stat						3,000,000.00	3,000,000.00	
11001001/23010112/13000001 Purchase of Office Furniture	8,323,500.00	77,081,532.00		77,091,532.00	10,000.00+	5,000,000.00	10,500,000.00	10,500,000.00
11001001/23010128/13000004 Purchase of Security Gadgets	261,858,220.00	88,973,000.00	23,000,000.00	88,973,000.00		15,000,000.00	15,200,000.00	16,000,000.00
11001001/23010105/13000005 Purchase of Road Motor Vehicle	970,320,000.00	119,513,000.00		119,523,000.00	10,000.00+			
11001001/23010129/13000007 Procurement of grass mowing equipment						800,000.00	850,000.00	900,000.00
11001001/23010113/13000008 Purchase of Computer Equipment	1,434,000.00	20,919,000.00		20,929,000.00	10,000.00+			
11001001/23010119/13000009 Power Generating Plant	3,426,468.50	129,716,000.00		129,726,000.00	10,000.00+			
11001001/23020101/13000012 Renovation of Office Building	43,063,525.00	184,369,629.00		184,379,629.00	10,000.00+			
11001001/23050101/13000015 Governor's Special Project donation and intervention	19,770,000.00	229,487,389.80	1,000,000,000.00	1,229,488,000.00	1,000,000,610.20+	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
11001001/23010101/13000016 Procurement of working equipment and accessories for Public		2,579,300.00		2,589,300.00	10,000.00+	500,000.00	500,000.00	
11001001/23020104/13000017 Construction of Conference Hall	5,976,790.00	64,165,606.00		64,175,606.00	10,000.00+			
11001001/23010115/13000018 Procurement of 1no photocopying machines	653,000.00	111,389,129.63	1,000,000.00	111,389,200.00	70.37+			
11001001/23010117/13000019 Purchase of Shredding Machine	305,500.00							
11001001/23010136/13000020 Purch. of Pub. Addr. Eqt. for Out Door Sensitiza. & enlightn actv			5,000,000.00	650,100.00	650,100.00+			
11001001/23040101/13000021 Trimming of palm trees and cutting of over grown trees in Gov						3,500,000.00	3,500,000.00	3,700,000.00
11001001/23040104/13000022 Fumigation of Govt. House and Lodge		978,000.00		988,000.00	10,000.00+			
11001001/23010121/13000023 Purchase of Washing Machine		6,970,000.00	4,200,000.00	6,970,000.00				
11001001/23010136/13000024 Purch of 1No video camera (Sony HD) with full Access.-Nicon			10,000,000.00	10,000,000.00	10,000,000.00+			
11001001/23010136/13000025 Purchase of steel camera 2No (NICON D810 Camera with Framed		388,000.00		398,000.00	10,000.00+			
11001001/23020102/13000027 Construction of car parks and land scaping of Government Hou	14,175,000.00							
11001001/23020107/13000030 Construction of Staff lounge						8,000,000.00	8,500,000.00	9,000,000.00
11001001/23030101/13000031 Renovation of Old Govt's lodge in Enugu	20,150,000.00	10,723,150.00		10,733,150.00	10,000.00+			
11001001/23010118/13000032 Construction of plant House				10,000.00	10,000.00+			
11001001/23010118/13000033 Upgrading of lion Building (Additional features)		4,349,830.50		4,359,830.00	9,999.50+			
11001001/23010114/13000034 Reconstruction/expansion of Governor's lodge road			100,000,000.00	41,350.00	41,350.00+	70,000,000.00	150,000,000.00	100,000,000.00
11001001/23010103/13000035 Renovation of Government staff house		87,883,000.00	500,000.00	88,383,000.00	500,000.00+	7,000,000.00	7,000,000.00	8,000,000.00
11001001/23020118/13000037 Security fencing of Government House (see through fence)			3,300,000.00					
11001001/23030125/13000038 Renov. of fuel dump office to accom an office for Govt House		647,400.00	4,000,000.00	4,000,000.00	3,352,600.00+			
11001001/23020118/13000039 Construction of Security Posts at Entrance of Government Hou		5,005,300.00	6,000,000.00	5,021,900.00	16,600.00+	10,000,000.00	10,000,000.00	11,000,000.00
11001001/23010106/13000001 Purchase of 1No Hilux Van for Agric Unit			20,000,000.00	20,000,000.00	20,000,000.00+	24,000,000.00	25,000,000.00	25,000,000.00
11001001/23030127/13000041 Upgrading of call centre to one storey building						30,000,000.00	30,000,000.00	53,000,000.00
11001001/23010113/13000043 Purchase of office equipment (3No photocopiers 8No computer						3,090,000.00	3,090,000.00	3,142,000.00
11001001/23020118/13000044 Construction of 2No water corrosion resistance						13,000,000.00	13,000,000.00	13,650,000.00
11001001/23010106/13000045 Purchase of 1No project vehicle for works dept						24,000,000.00	24,000,000.00	25,000,000.00
11001001/23010108/13000046 Purchase of mini bus/vehicle for disp						2,000,000.00	2,000,000.00	2,500,000.00
11001001/23010141/13000047 Procurement of 2 tanks dry cleaning machine for suits						10,000,000.00	10,000,000.00	19,000,000.00
11001001/23010106/13000048 Purchase of 1No Hilux Van for office of the Focal Person Soc						25,000,000.00	25,000,000.00	
11001001/23030112/13000049 Renovation/expansion of the slaughter house Government hous						5,000,000.00	5,000,000.00	5,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11001001/23010112/13000050 Provision of office furniture and fittings for Focal person						300,000.00	300,000.00	
11001001/23010119/14000001 Purchase of 350KVA Generator						10,000,000.00	10,000,000.00	20,000,000.00
11001001/23010119/14000002 Purchase of 60KVA Power Generating Set for Focal Person Offi						220,000.00	220,000.00	
Sub Total	1,349,456,003.50	1,145,172,766.93	1,229,700,000.00	2,179,864,097.00	1,034,691,330.07+	1,344,455,000.00	2,451,870,000.00	2,424,892,000.00
11001002 - OFFICE OF THE DEPUTY GOVERNOR								
11001002/23010112/13000002 Purch of office furni for 6 Rm office blocks (table seats)	1,733,000.00		3,500,000.00	3,500,000.00	3,500,000.00+			
11001002/23010113/13000003 Purchase of Computer Equipment and accessories (desktop comp	470,000.00		1,580,000.00	350,000.00	350,000.00+	390,000.00	500,000.00	500,000.00
11001002/23010112/13000004 Purchase of office equipment	1,817,500.00	1,230,000.00		1,240,000.00	10,000.00+	1,300,000.00	2,000,000.00	2,000,000.00
11001002/23010112/13000005 Furnishing of Deputy Gov's Lodge	7,000,000.00							
11001002/23030121/13000007 Rehabilitation of Deputy Governor's Lodge and boys Quarters			1,500,000.00	1,500,000.00	1,500,000.00+			
11001002/23030121/13000008 Rehab of 6 Rm office blocks (annex) of the Dep Gov's Office			2,000,000.00	2,000,000.00	2,000,000.00+			
11001002/23010130/13000009 Purchase and installation of overhead tank (2000 litres)			890,000.00			1,200,000.00	500,000.00	
11001002/23010115/13000012 Purchase of 2No Photocopying Machine						1,000,000.00	500,000.00	
11001002/23010105/00000013 Purchase of Road Motor Vehicle for Boundary Committee			25,000,000.00	25,000,000.00	25,000,000.00+			
11001002/23010108/00000014 Purchase of 1No Toyota Hiace bus						20,000,000.00	20,000,000.00	
11001002/23000021/13000020 Purchase of Residential furniture and fitting			2,300,000.00					
11001002/23000020/13000021 Purchase of kitchen equipment			1,500,000.00	1,500,000.00	1,500,000.00+			
11001002/23010123/13000022 Purchase of fire fighting equipment			60,000.00					
11001002/23010136/13000023 Purchase of communication equipment			120,000.00			960,000.00	900,000.00	1,000,000.00
11001002/23010106/13000024 Purchase of 1No Hilux Van for Privatisation and Commercialis						26,000,000.00	26,000,000.00	
Sub Total	11,020,500.00	1,230,000.00	38,450,000.00	35,090,000.00	33,860,000.00+	50,850,000.00	50,400,000.00	3,500,000.00
11008001 - ENUGU STATE EMERGENCY MANAGEMENT AGENCY								
11008001/23010129/13000001 Purchase of relief/ rehabilitation materials			15,000,000.00	15,000,000.00	15,000,000.00+	30,000,000.00	30,000,000.00	25,000,000.00
11008001/23010112/13000002 Purch of Pub Address Equip for Outdoor Sen & Enlight			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	500,000.00
11008001/23010112/13000004 Purchase and installation of 7 No Computers laptops and acc			600,000.00	600,000.00	600,000.00+	3,400,000.00	600,000.00	700,000.00
11008001/23010107/13000006 Purchase of 1 No Hilux Vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	20,000,000.00	25,000,000.00
11008001/23000018/13000008 Construction of Camps in the 17 LGAs			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/23010138/13000009 Purchase of 1 No GP tank			100,000.00			100,000.00		
11008001/23010134/13000010 Purchase of Search and Rescue and Personal Protective Equipm			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	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+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/23010108/13000012 Purchase of 1No Bus						20,000,000.00		
Sub Total			57,700,000.00	57,600,000.00	57,600,000.00+	103,500,000.00	76,100,000.00	76,200,000.00
110010001 - BUDGET MONITORING & DUE PROCESS (BMDP)								
11010001/23010105/13000001 Purchase of vehicle spare parts						700,000.00	700,000.00	700,000.00
11010001/23010112/13000002 Purch of Office Equip (cam proj computs steel cab ACs)			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	4,000,000.00	4,000,000.00
11010001/23010112/13000003 Purch of Office Furni (tables seats files/document racks)			1,000,000.00	1,000,000.00	1,000,000.00+	1,190,000.00	1,000,000.00	1,000,000.00
11010001/23010111/13000004 Prov of Internet fac for effec & effi mkt intelligent report			2,800,000.00			3,000,000.00	3,600,000.00	4,000,000.00
11010001/23000001/13000006 Due process publications						2,200,000.00	2,300,000.00	2,350,000.00
Sub Total			6,800,000.00	4,000,000.00	4,000,000.00+	10,590,000.00	11,600,000.00	12,050,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11013001 - OFFICE OF THE SSG								
11013001/23010105/13000001 Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	1,066,939,550.00	922,507,067.00	1,000,000,000.00	922,508,000.00	933.00+			
11013001/23010112/13000002 Purchase of Office Furniture		107,130,826.00		107,140,826.00	10,000.00+			
11013001/23010113/13000004 Purchase of Flat '17' monitor computer p4		450,000.00		460,000.00	10,000.00+			
11013001/23010112/13000011 Purch of Office Equipments(6no photocopiers 5no Desktops 8No UPS			4,000,000.00			5,000,000.00	2,000,000.00	1,000,000.00
11013001/23010112/13000012 Construction and furnishing of executive council secretariat						60,000,000.00		
11013001/23000005/13000017 Purchase of vehicles for the State Government		165,508,658.00		565,518,658.00	400,010,000.00+	1,000,000,000.00	1,425,000,000.00	1,400,000,000.00
11013001/23000012/13000019 Purchase of Furnitures and Fittings for SSG's office			3,000,000.00			4,000,000.00	2,000,000.00	1,500,000.00
11013001/23000003/13000021 Rehab of damaged windows doors etc at Abuja building			10,000,000.00					
11013001/23020105/13000024 Construction of 2 No overhead tanks for water supply in Abuja						10,000,000.00	5,000,000.00	2,000,000.00
Sub Total	1,066,939,550.00	1,195,596,551.00	1,017,000,000.00	1,595,627,484.00	400,030,933.00+	18,734,615,704.00	1,434,000,000.00	1,404,500,000.00
11033001 - ENUGU STATE AGENCY FOR THE CONTROL OF HIV/AIDS (ENSACA)								
11033001/23000022/04000001 Purchase of Haematology Reagents			3,000,000.00	3,000,000.00	3,000,000.00+			
11033001/23020106/04000004 Establish 17 Youth friendly centres across the State						20,000,000.00	20,000,000.00	10,000,000.00
11033001/23010112/13000001 Purchase of office equipment			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,000,000.00	500,000.00
11033001/23020101/13000003 Construction of office building			10,000,000.00	10,000,000.00	10,000,000.00+			
11033001/23010122/00000013 procurement and distribute HIV Testing and Counseling (HTC)			5,000,000.00	5,000,000.00	5,000,000.00+			
Sub Total			20,000,000.00	20,000,000.00	20,000,000.00+	21,500,000.00	21,000,000.00	10,500,000.00
11101001 - PROJECT DEVELOPMENT & IMPLEMENTATION DEPT.(PDI)								
11101001/23010106/13000002 Purchase of 1no Hillux van for PDI						20,000,000.00	22,000,000.00	23,000,000.00
11101001/23030128/13000006 Reconstruction of Works Workshop to have Offices with Sanita						2,500,000.00	3,000,000.00	3,500,000.00
11101001/23020118/13000011 Fencing of Akpuoga Emene Cemetery						5,750,000.00	6,000,000.00	7,000,000.00
11101001/23030128/13000012 Renovation of the Slaughter House and Store/meat processing						5,000,000.00	7,000,000.00	8,000,000.00
11101001/23020118/13000013 Construction of apartment for herdsmen						3,000,000.00	4,000,000.00	5,000,000.00
11101001/23030128/13000015 Construction of Govt House Public Toilets of 6 rooms						2,500,000.00	3,000,000.00	3,500,000.00
11101001/23030103/13000018 Renovation of Govt House 13 No Staff Quarters						100,000,000.00	200,000,000.00	235,000,000.00
11101001/23020118/13000020 Renovation of Public Buildings (Boys Quarters)						5,150,000.00	5,500,000.00	6,000,000.00
Sub Total						143,900,000.00	250,500,000.00	291,000,000.00
11184001 - VOLUNTEER SERVICE AGENCY (VSA)								
11184001/23000001/13000001 Rehabilitation of VSA skill acquisition centre						7,000,000.00	5,000,000.00	5,000,000.00
11184001/23010112/13000003 Purchase of Office Furniture						1,500,000.00	1,000,000.00	1,000,000.00
11184001/23010129/13000005 Procurement of set of machine for waterproof extrusion						1,500,000.00	1,500,000.00	1,000,000.00
Sub Total						10,000,000.00	7,500,000.00	7,000,000.00
11009001 - COUNCIL ON PRIVATIZATION AND COMMERCIALIZATION								
11009001/23010105/13000002 Purchase of 1No Hilux Van and 1No Bus			50,000,000.00	50,000,000.00	50,000,000.00+			
11009001/23020112/13000003 Purchase of office equipment (fridge water dispenser)			250,000.00					
Sub Total			50,250,000.00	50,000,000.00	50,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
67001001 - MINISTRY OF INTER-GOVERNMENTAL AFFAIRS								
67001001/23050101/03000001 Rehabilitation and empowerment of deportees internally disp						13,000,000.00	15,000,000.00	15,000,000.00
67001001/23010129/12000001 Purchase of ancilliary accessories for Procession and havest						8,400,000.00	9,500,000.00	10,000,000.00
67001001/23010105/13000001 Purchase of office equipment (desktops Printers Photocopy		684,500.00	1,500,000.00	1,500,000.00	815,500.00+			
67001001/23010114/13000002 Purchase of 17 Desktops with printers						4,000,000.00	5,000,000.00	5,000,000.00
67001001/23010115/13000003 Purhcase of 2 Photocopying Machines		698,400.00		708,400.00	10,000.00+			
67001001/23010105/13000004 Purhcase of 1 unit Hilix vehicle van			25,000,000.00	24,301,600.00	24,301,600.00+			
67001001/23010105/13000005 Purchase of 17No Motorcycles						3,400,000.00	3,500,000.00	3,000,000.00
67001001/23010112/13000006 Purhcase 3 Regfrigerators			300,000.00	252,900.00	252,900.00+			
67001001/23010107/13000007 Purhcase 3 No. Standing Fans			54,000.00					
67001001/23010114/13000008 Purchase of sooths and field booths						1,200,000.00	1,500,000.00	1,500,000.00
67001001/23010112/13000009 Purchase of 3 No Steel Cabinet			210,000.00			230,000.00	200,000.00	
67001001/23010112/13000010 Purchase of 3 No Television Sets		287,100.00	240,000.00	287,100.00				
67001001/23050101/13000011 Purchase of 255 artificial bee-hives						10,000,000.00	12,000,000.00	12,000,000.00
Sub Total		1,670,000.00	27,304,000.00	27,050,000.00	25,380,000.00+	40,230,000.00	46,700,000.00	46,500,000.00
12003001 - THE LEGISLATURE (HOUSE OF ASSEMBLY)								
12003001/23050102/11000001 Reactivation of internet facility in ENHA			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	1,000,000.00	1,000,000.00
12003001/23010113/11000002 Procurment of 55 Nos HP Lap top Computers and accessories						10,486,000.00		
12003001/23010114/11000003 Procurement of 55 Nos of HP Laserjet M30 {3 in 1} Printer						3,304,000.00		
12003001/23010136/11000005 Procurement of 31 Nos Thermocool 32" Plasma Television Set						2,550,000.00		
12003001/23000000/11000006 Purchase of 34 Nos Sharp-5623N Photocopier						15,300,000.00		
12003001/23010136/11000007 Procurement of 34 Nos GOTv Decoder						221,000.00	20,000.00	
12003001/23010136/11000008 Purchase of 31 Nos External Hard Disk						930,000.00		
12003001/23010136/11000018 Provision of Electronic documentation System			10,000,000.00	10,000,000.00	10,000,000.00+			
12003001/23010128/13000001 Procurement of Security equipment {wire g bomb detector tel			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	30,000,000.00	10,000,000.00
12003001/23010122/13000002 Purchase of Multimedia Equipments			13,724,000.00				2,000,000.00	1,000,000.00
12003001/23030121/13000003 Renovation of Other Public Buildings			30,000,000.00	30,000,000.00	30,000,000.00+	60,000,000.00	30,000,000.00	30,000,000.00
12003001/23010105/13000004 Purchase of 4No vehicles			96,700,000.00					
12003001/23010112/13000005 Construction and Purchases of 2 No Ultral Modern Conference			10,000,000.00	10,000,000.00	10,000,000.00+	1,840,000.00		
12003001/23010129/13000006 Purchase of Office Equipment			16,000,000.00	16,000,000.00	16,000,000.00+			
12003001/23020105/13000010 Provision of water borehole and water tank							30,000,000.00	30,000,000.00
12003001/23010136/13000011 Purchase of 20 Nos Sony Mini Digital Tape Recorder {for Offi			400,000.00			6,000,000.00		
12003001/23010119/13000012 Purchase of 2 Nos 100kva Mikano Power Generating Set						16,000,000.00	15,000,000.00	15,000,000.00
12003001/23020111/13000016 Provision of e-library			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	15,000,000.00	15,000,000.00
12003001/23020118/13000019 Procurement of 4 Nos Motor Rolling Mowing Machine						6,000,000.00	3,000,000.00	3,000,000.00
12003001/23010136/13000023 Provision of intercom facility in ENHA			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00		
12003001/23010122/13000024 Procurement of Hospital equipment			150,000.00			1,000,000.00	2,000,000.00	2,000,000.00
12003001/23020118/13000026 Provision of Bill Board			500,000.00	500,000.00	500,000.00+	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+	150,000,000.00	200,000,000.00	150,000,000.00
12003001/23020106/13000032 Construction of 1No Mini Medical Centre at ENHA						100,000,000.00	60,000,000.00	40,000,000.00
12003001/23010113/13000033 Procurement of 14 No HP Desktop Computers Mini Tower Intel			6,100,000.00			2,492,000.00		2,000,000.00
12003001/23010125/13000034 Procure of 7No sets of rev editions of laws of the Fed of Ni			6,000,000.00	6,000,000.00	6,000,000.00+	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			1,000,000.00	1,000,000.00	1,000,000.00+	700,000.00		
12003001/23010117/13000036 Purchase of 34 Nos Paper Shredder			25,000.00			850,000.00		
12003001/23030128/13000037 General renovation of ENHA building			150,000,000.00	150,000,000.00	150,000,000.00+	150,000,000.00	30,000,000.00	20,000,000.00
12003001/23020119/13000038 1 No House Of Assembly Guest House						100,000,000.00	50,000,000.00	10,000,000.00
12003001/23010105/13000039 Procurement of 28 Nos Toyota Prado Jeep for Hon. Members / C						725,000,000.00		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
12003001/23010105/13000040 Procurement of 3 Nos Hyundai Elenra Salon Car For 3 Deputy						30,000,000.00		
12003001/23010106/13000041 Procurement of 4 Nos 4-WD Fabric Seat Hilux Van for ENHA						87,440,000.00		
12003001/23010108/13000042 Purchase of 2 Nos High Roof AC Toyota Hiace Buses {Official						55,120,000.00		
12003001/23010112/13000043 Procurement of 74 Nos Seats for the Top Conference Hall and						1,480,000.00		
12003001/23010112/13000044 Procurement of 1 No Mace Safe						2,000,000.00		
12003001/23010112/13000045 Procurement of 1 No Fire Insulated Best Safety Safe						200,000.00		
12003001/23010136/13000046 Procurement of 1 No Counting Machine						190,000.00		
12003001/23010112/13000047 Procurement of 34 Nos Executive and Official Tables and Seats						6,800,000.00		
12003001/23010112/13000048 Procurement of 68 Nos visitors seats for the Hon. Members Off						2,040,000.00		
12003001/23010112/13000049 Procurement of 31 Nos Set of Upholstry Seats						6,200,000.00	750,000.00	
12003001/23010112/13000050 Purchase of 1 No Projector Polyester Stand and Accesories						26,000.00		
12003001/23010112/13000051 Procurement of 1 No Flipchart Stand and Board						20,000.00		
12003001/23010112/13000052 Purchase of 34 Nos Mini Thermocool Refridgirator HR142						2,074,000.00		
12003001/23010112/13000053 Purchase of 34 Nos Steel File Cabinet {Newcline Model}						1,700,000.00		
12003001/23010112/13000054 Procurement of 34 Nos 3 Doors Wooden Book Shelve						5,890,000.00		
12003001/23010112/13000055 Procurement of 34 Nos OX 26" Standing Fan						850,000.00		
12003001/23010112/13000056 Procurement of 34 Nos Wallclock						170,000.00		
12003001/23010129/13000057 Procurement of 5 Nos Handle Mowing Machine						600,000.00	1,000,000.00	1,000,000.00
12003001/23010121/14000001 Procurement of 34 Nos 200w Stablizer						510,000.00		
Sub Total			535,599,000.00	418,500,000.00	418,500,000.00+	1,610,483,000.00	475,770,000.00	24,532,486,690.00
12003002 - HOUSE OF ASSEMBLY SERVICE COMMISSION								
12003001/23010113/11000001 Procurement of 5 Nos Laptop Computers and its Accessories						2,000,000.00	1,000,000.00	1,000,000.00
12003001/23010114/11000002 Procurement of 5 Nos Laserjet Printers						600,000.00	500,000.00	500,000.00
12003001/23010114/11000003 Procurement of 1 No Sharp Product Printer						450,000.00	250,000.00	250,000.00
12003001/23010113/11000004 Procurement of 5 Nos Desktop Computers and its Accessories						890,000.00	1,000,000.00	1,000,000.00
12003001/23010136/11000005 Procurement of 5 Nos Plasma Televisions						375,000.00		
12003001/23010136/11000006 Purchase of 5 Nos GoTv Decoder						32,000.00		
12003001/23010105/13000001 Procurement of 5 Nos Toyota Prado Jeep						224,000,000.00	250,000,000.00	250,000,000.00
12003001/23010105/13000002 Procurement of 1 No Hyundai Salon Car						10,000,000.00	10,000,000.00	10,000,000.00
12003001/23010106/13000003 Procurement of 2 Nos Hilux Van						43,720,000.00	50,000,000.00	50,000,000.00
12003001/23010108/13000004 Procurement of 1 No 16 Seaters Toyota Hiace Bus						28,038,000.00	30,000,000.00	30,000,000.00
12003001/23010112/13000005 Procurement of 5 Nos Executive Tables						700,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000006 Procurement of 1 No Conference Tables						170,000.00	250,000.00	250,000.00
12003001/23010112/13000007 Procurement of 10 Nos Office Tables						500,000.00	250,000.00	250,000.00
12003001/23010112/13000008 Procurement of 20 Nos Armchair						300,000.00	200,000.00	200,000.00
12003001/23010112/13000009 Procurement of 30 Nos Airmless Chair						390,000.00	200,000.00	200,000.00
12003001/23010112/13000010 Procurement of 6 Nos sets of Uphostery seat						1,200,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000011 Procurement of 10 Nos Thermocool Airconditioner 1horse powe						900,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000012 Procurement of 5 Nos Steel Cabinets						250,000.00	200,000.00	200,000.00
12003001/23020101/13000013 Construction of 1 No ENHA Service Commission Office Block						100,000,000.00	150,000,000.00	150,000,000.00
Sub Total						414,515,000.00	496,850,000.00	496,850,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
23001001 - MINISRTY OF INFORMATION								
23001001/23010136/11000002 Purch of Comput & Stud Equip for Publ & Graph Dept(Auto Foc)			9,300,000.00					
23001001/23020118/11000003 Construction of Standard production studio of 20x16ft with t						30,000,000.00		
23001001/23050101/11000004 Rehabilitation of Enugu State Archives building			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010105/11000006 Purchase of 1No Toyota Hiace Bus			25,000,000.00	25,000,000.00	25,000,000.00+			
23001001/23050101/11000007 Advocacy for ENS SOMTEC to propagate Healthcare for M & C			2,000,000.00	2,000,000.00	2,000,000.00+			
23001001/23050101/11000009 Advocacy prog for ENS Emergency Mgt Agency (SEMA)			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010113/11000010 Purch of Computer and Studio Equip for Photo and Film Dept			7,400,000.00					
23001001/23010134/11000012 Purchase of studio equipment for State Archive			4,550,000.00			5,000,000.00	5,000,000.00	3,000,000.00
23001001/23050101/11000015 Impact assessment & Report of the 4-Point Agenda			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010136/11000017 Procurement of 2 sets of Public Address System			3,000,000.00	3,000,000.00	3,000,000.00+			
23001001/23050101/11000018 Media relations Press Briefings conferences Exco Briefing			20,000,000.00	20,000,000.00	20,000,000.00+			
23001001/23010136/11000022 Purchase of Communication and Recording Equipment				30,000,000.00	30,000,000.00+			
23001001/23010136/11000025 Purchase of 10 Terabyte Storage device for State Archive bui						500,000.00	500,000.00	500,000.00
23001001/23010115/11000026 Purchase of 3 No High speed photocopiers and 1 No A3 printer						1,350,000.00	900,000.00	450,000.00
23001001/23010136/11000027 Purchase of 9 No Television sets						810,000.00	500,000.00	
23001001/23010136/11000028 Purchase of 2No DVD multiple duplicator						3,200,000.00	1,000,000.00	1,000,000.00
23001001/23010136/11000029 Purchase of 2No Canon D7 series still cameras						2,000,000.00	1,000,000.00	
23001001/23010114/11000030 Purchase of 1No Nourish Printer Machine QSS 32 series						7,000,000.00	7,000,000.00	
23001001/23010114/11000031 Purchase of 2No hot printer for Ministry of Information						750,000.00	500,000.00	
23001001/23010114/11000032 Purchase of 1No Direct Image business hub C451						600,000.00	600,000.00	
23001001/23010136/11000033 Purchase of 2No Decoder with recorder						200,000.00	200,000.00	100,000.00
23001001/23010136/11000034 Purchase of 16 No Radio sets with recoder						320,000.00	200,000.00	
23001001/23010136/11000035 Purchase of 5 No power surge protectors						50,000.00	50,000.00	
23001001/23010112/11000004 Purchase of 8No Refridgetors for Ministry of Information						640,000.00	500,000.00	500,000.00
23001001/23010136/13000005 Purchase of 80 No Smart phones for Information Officers			2,920,000.00			3,000,000.00	1,000,000.00	500,000.00
23001001/23040102/13000006 Remodelling tiling and landscaping of the Archive building			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	15,000,000.00	10,000,000.00
23001001/23020118/13000007 Takeoff Grant for ENS Arch & Proc of Archives Mat for the ST			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	10,000,000.00	5,000,000.00
23001001/23010132/13000008 Purch of Office and monitoring Equip for Info Dept			2,000,000.00	2,000,000.00	2,000,000.00+			
23001001/23010119/13000009 Procurement and installation of 30KVA Power Generating Plant			5,000,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	2,000,000.00	2,000,000.00
23001001/23010119/13000010 Proc & Instal of 12KVA Power Gen Plant for Old Info Premises			1,300,000.00					
23001001/23030121/13000011 Rehabilitation of Old Film and Photo Building				20,000,000.00	20,000,000.00+			
23001001/23050108/13000013 Production and installation of information boxes in MDAs						1,000,000.00	1,500,000.00	
23001001/23050101/13000014 Signage for the State Secretariat						2,000,000.00	1,000,000.00	
23001001/23010112/13000015 Purchase of 14 No 1.5KVA Air conditioners for Archives						1,000,000.00	1,100,000.00	
Sub Total			110,470,000.00	135,000,000.00	135,000,000.00+	77,920,000.00	49,550,000.00	23,050,000.00
23003001 - STATE BROADCASTING SERVICE								
23003001/23020118/11000002 Other Insfrastructure (Fencing and landscaping of ETV comp)	18,427,500.00							
23003001/23010102/11000003 Purchase of 1 Oscilloscope		1,345,000.00		1,355,000.00	10,000.00+	5,000,000.00		
23003001/23010102/11000004 Purchase of office furniture				10,000,000.00	10,000,000.00+			
23003001/23000002/11000008 Microwave Commercial link			10,800,000.00	60,000,000.00	60,000,000.00+			
23003001/23000002/11000009 Television Amplifiers			6,000,000.00	3,843,700.00	3,843,700.00+			
23003001/23000002/11000010 Radio Frequency Path Dehydrator			7,200,000.00	5,855,000.00	5,855,000.00+			
23003001/23000018/11000011 Construction of Bungalow Transmission Hilltop Ngwo			10,920,000.00	920,000.00	920,000.00+			
23003001/23010136/11000013 Purchase of dummy load for all frequency broad band						25,000,000.00	25,000,000.00	25,000,000.00
23003001/23003001/11000014 Purchase of dummy load manual change over switch						8,000,000.00	8,000,000.00	8,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
23003001/23003001/11000015 Re-tensioning of the 1006ft Stay Wire		12,156,265.00		12,166,265.00	10,000.00+			
23003001/23000014/17000002 Asphalt 6000 square metre car park and compound						30,000,000.00	20,000,000.00	20,000,000.00
23003001/23000013/17000003 Renovation of post house			6,000,000.00	6,000,000.00	6,000,000.00+			
Sub Total	18,427,500.00	13,501,265.00	40,920,000.00	100,139,965.00	86,638,700.00+	68,000,000.00	53,000,000.00	53,000,000.00
23013001 - GOVERNMENT PRINTING PRESS								
23013001/23030121/11000001 Purchase of computer equipment and accessories			1,200,000.00			2,000,000.00		
23013001/23010114/11000004 Repair of Printing Equip (Kord57 glothin cutting machines)			2,500,000.00	2,500,000.00	2,500,000.00+	1,000,000.00		
23013001/23010136/11000005 Purchase of Enumerating Machine 16kg			1,300,000.00			2,000,000.00		
23013001/23020122/11000006 Fencing of Government Press Compound			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00		
Sub Total			9,000,000.00	6,500,000.00	6,500,000.00+	9,000,000.00		
23055001 - ENUGU STATE PRINTING & PUBLISHING CORPORATION								
23055001/23010113/11000002 Purchase of Computer equipment and accessories (Computers			1,000,000.00	1,000,000.00	1,000,000.00+	1,600,000.00	1,000,000.00	1,000,000.00
23055001/23010105/11000003 Purchase of 1no. Hilux van			25,000,000.00	25,000,000.00	25,000,000.00+			
23055001/23050101/11000004 Refurbishing of Printing Machines			800,000.00			500,000.00	1,000,000.00	1,000,000.00
23055001/23030121/11000005 Purch of Furn (23 Visitors Chairs & 40 Plastic Office Chairs			1,140,000.00					
23055001/23050101/11000006 Fencing of the Headquarters and Uwani commercial division						2,000,000.00		
23055001/23020118/11000007 FENCING OF THE CORPORTATION COMPOUND			2,420,000.00					
23055001/23030128/11000008 Rehabilitation of office building at HQ and uwani division			3,000,000.00	3,000,000.00	3,000,000.00+	2,800,000.00		
23055001/23010136/11000009 Purch of Electronics TV cable camera Sony Digital & Gen			840,000.00					
23055001/23010112/11000010 Furnishing of Daily Star Office (Seats for Executive and hal						1,900,000.00	2,000,000.00	2,000,000.00
Sub Total			34,200,000.00	29,000,000.00	29,000,000.00+	8,800,000.00	4,000,000.00	4,000,000.00
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			60,000,000.00	60,000,000.00	
25001001/23010104/13000002 Purchase of 1No Tricycle for official errands			500,000.00	500,000.00	500,000.00+	800,000.00	800,000.00	
25001001/23010112/13000003 Purchase of office equipment (2No photocopiers)						500,000.00	500,000.00	
25001001/23010113/13000006 Purchase of Laptops for civil servants			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	30,000,000.00	
25001001/23010108/00000007 Purchase of 1No. Commuter Hiace Bus						15,500,000.00	25,000,000.00	
25001001/23010112/00000014 Purchase of chairs tables & canopies for use during verifc			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	200,000.00	
25001001/23010132/13000015 Purch of Rods/Iron Bars for Burglary Proofs on OHOS Windows			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,000.00	
25001001/23050101/13000016 Publication of Enugu State Staff Lists 2018			12,000,000.00	12,000,000.00	12,000,000.00+	2,000,000.00	2,000,000.00	
25001001/23010112/13000017 Purchase of chairs tables and canopies for use during verif							10,000,000.00	
25001001/23010112/13000018 Purchase of office furniture (visitors' seats)						200,000.00		
Sub Total			135,500,000.00	75,500,000.00	75,500,000.00+	141,000,000.00	130,500,000.00	
25005001 - OFFICE OF HOS (ESTABLISHMENT & PENSION)								
25005001/23010113/13000002 Purchase of Computer equipment and accessories			1,295,000.00					
25005001/23010119/13000003 Purchase of 1No Power Generating Set			150,000.00					
25005001/23010112/13000005 Purchase of office equipment						2,000,000.00	2,000,000.00	
Sub Total			1,445,000.00			2,000,000.00	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	25,000,000.00	
Sub Total						15,000,000.00	25,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
25005002 - OFFICE OF THE HOS (PSD)								
25005002/23010136/11000001 Purchase of projector and projector screen						200,000.00	200,000.00	
25005002/23010105/13000001 Purchase of 2No Motorcycle for dispatch of mails			400,000.00					
25005002/23010113/13000002 Purchase of Computer equipment and accessories			1,550,000.00					
25005002/23000019/13000004 Purchase of power Generating set			150,000.00					
25005002/23000012/13000005 Purch of office furniture (2 sets of executive table swivel						300,000.00	300,000.00	
25005002/23010112/13000007 Purchase of tables and seats (for resource persons) at the N						300,000.00	300,000.00	
Sub Total			2,100,000.00			800,000.00	800,000.00	
38001001 - STATE ECONOMIC PLANNING COMMISSION								
38001001/23050101/03000001 State Counterpart Contribution			912,500,000.00			500,000,000.00	1,500,000,000.00	2,000,000,000.00
38001001/23050103/05000001 Development of consolidated MTSPand APMR			3,000,000.00	3,000,000.00	3,000,000.00+			
38001001/23010113/11000002 Purchase of 10 no laptops for the newly recruited planning o			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,000.00	1,500,000.00
38001001/23010114/11000003 Purchase of 5 no Printers for Social InterProg \$ 3 HoD			500,000.00	500,000.00	500,000.00+			
38001001/23010105/12000003 Purchase of 1 no Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00		
38001001/23010136/13000013 Installation of ICT Infrastructure (wireless storage device)			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	
38001001/23050101/13000014 Development of an information portal for official documents			6,000,000.00	6,000,000.00	6,000,000.00+	1,500,000.00	1,000,000.00	
38001001/23010112/13000015 Purchase of office equipment (2 no refridgerator)			200,000.00	200,000.00	200,000.00+			
38001001/23050101/13000016 Review of State Medium Term Development Plan			5,000,000.00	5,000,000.00	5,000,000.00+			
38001001/23010119/13000017 Purchase of 1 no Power Generating Set and accessories			400,000.00					
Sub Total			957,100,000.00	44,200,000.00	44,200,000.00+	531,500,000.00	1,506,000,000.00	2,001,500,000.00
38004004 - STATE BUREAU OF STATISTICS								
38001002/23050102/13000001 Purch. of 30 no. GPS Eqpts for prod. of (SGDP)		1,539,000.00			1,539,000.00-			
38001002/23010101/13000002 Equipping of Bureau's ICT /Data base centre for storage of o			2,700,000.00			1,000,000.00	3,000,000.00	3,000,000.00
38001002/23010101/13000003 Purchase of 1Non Toyota Bus for field work			25,000,000.00	25,000,000.00	25,000,000.00+			
38004004/23050103/13000007 Census &Survey for Prod. of the State Statistical Year Book						10,000,000.00	20,000,000.00	20,000,000.00
38004004/23050101/13000009 Dev.&impl. of the State Statistical Masterplan (SSMP)			7,000,000.00	5,461,000.00	5,461,000.00+			
38004004/23050103/13000012 Counterpart fund for computation of State GDP in collaborati						15,000,000.00	10,000,000.00	10,000,000.00
38004004/23050103/13000013 GRID Project - Updating of infrastructural data on Point of						2,000,000.00	2,000,000.00	2,000,000.00
38001002/23010119/14000001 Procurement of 1 no Stand -by Generator Plant of 8.5 KVA cap			300,000.00	300,000.00	300,000.00+			
Sub Total		1,539,000.00	35,000,000.00	30,761,000.00	29,222,000.00+	28,000,000.00	35,000,000.00	35,000,000.00
13002001 - RANGERS MANAGEMENT CORPORATION								
13002001/23010112/13000001 Purchase of office furniture for Rangers Board			5,120,000.00			6,120,000.00	8,000,000.00	2,000,000.00
13002001/23010130/13000002 Purchase of training kits and equipment						2,000,000.00	2,500,000.00	2,000,000.00
13002001/23020101/13000003 Construction of office buildings sporting facilities		16,874,832.00		16,974,832.00	100,000.00+			
13002001/23010105/13000004 Purchase of 1No Luxury Bus for Rangers			35,000,000.00	18,125,100.00	18,125,100.00+	35,000,000.00	36,000,000.00	35,000,000.00
13002001/23010113/13000005 Purchase of communication equipments						630,000.00	650,000.00	650,000.00
13002001/23000007/13000007 Provision of seat around the pitch						10,000,000.00	10,500,000.00	10,000,000.00
13002001/23010113/13000009 Purchase of computer equipment and accessories			400,000.00			1,500,000.00	2,000,000.00	2,000,000.00
13002001/23020118/13000010 Construction of toilet facilities			300,000.00	300,000.00	300,000.00+	500,000.00	700,000.00	750,000.00
13002001/23000000/130000011 Purchase of 1No Hilux Vehicle			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	30,000,000.00
13002001/23010105/13000012 Purchase of 1No Motor Vehicle for General Manager			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	12,000,000.00	12,000,000.00
13002001/23020118/13000013 Construction of Rangers Museum			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,500,000.00	4,500,000.00
13002001/23010119/13000014 Purchase of 1No Power Generating Set			180,000.00			250,000.00	300,000.00	400,000.00
Sub Total		16,874,832.00	80,000,000.00	74,399,932.00	57,525,100.00+	70,000,000.00	102,150,000.00	99,300,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
40001001 - OFFICE OF THE AUDITOR GENERAL OF THE STATE								
40001001/23010105/13000001 Purchase of 1No Hilux Van			22,000,000.00	22,000,000.00	22,000,000.00+	25,000,000.00	25,000,000.00	
40001001/23010113/13000002 Purchase of 2nos. Desktop Computers			1,050,000.00	1,050,000.00	1,050,000.00+	350,000.00	350,000.00	
40001001/23010114/13000003 Purchase of 2nos. Computer Printers			350,000.00			100,000.00	100,000.00	
40001001/23010112/13000004 Purchase of Office Furniture and Fittings			1,050,000.00	1,050,000.00	1,050,000.00+			
Sub Total			24,450,000.00	24,100,000.00	24,100,000.00+	25,450,000.00	25,450,000.00	
40001002 - OFFICE OF AUDITR GENERAL FOR LG								
40001002/23010105/13000001 Purchase of 1No Toyota Bus			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,000,000.00
40001002/23010113/13000002 Purchase of 5No Computers Equipment and accessories	1,462,000.00					1,200,000.00	1,000,000.00	1,000,000.00
40001002/23010112/13000003 Purchase of Office Furniture						2,000,000.00	2,000,000.00	2,000,000.00
40001002/23010119/14000001 Purchase of Power Generating Set						250,000.00		
Sub Total	1,462,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	3,450,000.00	28,000,000.00	28,000,000.00
47001001 - CIVIL SERVICE COMMISSION								
47001001/23020101/13000001 Fencing of the Premises			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	2,000,000.00	1,000,000.00
47001001/23010112/13000003 Purchase of office equipment (tables chairs fans steel ca			3,000,000.00	3,000,000.00	3,000,000.00+	2,800,000.00	2,000,000.00	2,000,000.00
47001001/23010112/13000007 Purchase of computer equipment (photocopiers printers UPS)			2,000,000.00	2,000,000.00	2,000,000.00+			
Sub Total			8,000,000.00	8,000,000.00	8,000,000.00+	5,800,000.00	4,000,000.00	3,000,000.00
47001002 - LOCAL GOVERNMENT SERVICE COMMISSION ENUGU								
47001002/23010113/11000001 Purchase of Computer Equipment						1,500,000.00	1,000,000.00	
47001002/23010108/13000003 Purchase of 1No Toyota Haice 18 sitter Bus for supervision o			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,000,000.00	
Sub Total			20,000,000.00	20,000,000.00	20,000,000.00+	26,500,000.00	26,000,000.00	
48001001 - ENUGU STATE INDEPENDENT ELECTORAL COMM.								
48001001/23020112/10000003 Purchase of Office equipment	30,500,000.00							
48001001/23020127/11000001 Purchase and installation of CCTV cameras in the ENSIEC HQ			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	700,000.00	700,000.00
48001001/23030121/13000002 Reconstruction of hall/Renovation of 4No Toilet in the ENSIE			1,500,000.00	1,500,000.00	1,500,000.00+	6,900,000.00	2,500,000.00	2,500,000.00
48001001/23020101/13000005 Building of 3 ENSIEC Office in the LGA			6,800,000.00					
48001001/23010112/13000007 Purchase and installation of Inverter for the ENSIEC HQ			700,000.00			1,100,000.00	1,250,000.00	1,250,000.00
Sub Total	30,500,000.00		10,000,000.00	2,500,000.00	2,500,000.00+	9,500,000.00	4,450,000.00	4,450,000.00
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+	25,000,000.00	25,000,000.00	25,000,000.00
51001001/23010113/11000001 Purchase of desktop computers and accessories			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
Sub Total			26,500,000.00	26,500,000.00	26,500,000.00+	26,500,000.00	26,000,000.00	26,000,000.00
62001002 - MINISTRY OF CHIEFTAINCY MATTERS								
62001002/23010102/13000003 Purchase of Staff of Office for Traditional Rulers			13,000,000.00	13,000,000.00	13,000,000.00+	6,000,000.00	7,000,000.00	7,000,000.00
62001002/23010112/13000005 Purch of Office Equip- 5no Desktop Computers and Accessories			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
62001002/23010136/11000007 Purchase of Handcan Video Still Photo digital Carmera 3no			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00		
62001002/23010115/11000008 Purchase of 2no. Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00		
62001002/23010105/11000009 Purchase of one 18 Seater Toyota Bus			25,000,000.00	25,000,000.00	25,000,000.00+	23,500,000.00	25,000,000.00	25,000,000.00
62001002/23010105/13000010 Purchase of 1 no Hilux			25,000,000.00	25,000,000.00	25,000,000.00+	19,500,000.00	20,000,000.00	21,000,000.00
62001002/23010105/13000011 Purch.of Office Equip; 5 No.Refridge. 3No. TV. 5No. Stan. Fan			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
Sub Total			68,500,000.00	68,500,000.00	68,500,000.00+	54,000,000.00	54,000,000.00	55,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
63001001 - MINISTRY OF INTER MINISTERIAL AFFAIRS								
63001001/23020124/13000001 Construction of Oil Truck Park			10,000,000.00	10,000,000.00	10,000,000.00+		50,000,000.00	20,000,000.00
63001001/23010112/13000002 Purchase of Desktops Computers & Accessories			1,500,000.00	1,500,000.00	1,500,000.00+			
63001001/23050101/13000006 State Counterpart fund for 2019 SDGs State Track Project		250,000,000.00	600,000,000.00	600,000,000.00	350,000,000.00+	500,000,000.00	500,000,000.00	500,000,000.00
Sub Total		250,000,000.00	611,500,000.00	611,500,000.00	361,500,000.00+	500,000,000.00	550,000,000.00	520,000,000.00
66001001 - MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION								
66001001/23020118/03000001 Renovation/rehabilitation of Cooperative college			20,000,000.00	20,000,000.00	20,000,000.00+			
66001001/23010132/03000002 Purchase of security equipment			18,000,000.00	18,000,000.00	18,000,000.00+			
66001001/23050101/03000003 Neighbourhood support programmes (torchlights handsets)			15,000,000.00	15,000,000.00	15,000,000.00+			
66001001/23010113/03000005 Purchase of Office Equip (3No. desktop UPS 1No. Printer Phot			1,200,000.00					
66001001/23010108/03000009 Procurement of 1No Hilux Van for Cooperative Society			25,000,000.00	25,000,000.00	25,000,000.00+			
66001001/23010127/03000012 Grant for 1000 Agro based cooperative societies cost of land						250,000,000.00	250,000,000.00	100,000,000.00
66001001/23050101/03000013 Youth productivity and Economic empowerment YUPEE skill acqu						300,000,000.00	300,000,000.00	300,000,000.00
66001001/23020118/05000001 Skill acquisition and empowerment programme for rural women						255,000,000.00	255,000,000.00	200,000,000.00
66001001/23020127/11000001 Establishment of radio communication room in the 17 LGAs and						120,000,000.00	120,000,000.00	100,000,000.00
66001001/23010136/11000002 Computerisation of Neighborhood Watch Department						10,000,000.00	10,000,000.00	10,000,000.00
Sub Total			79,200,000.00	78,000,000.00	78,000,000.00+	935,000,000.00	935,000,000.00	710,000,000.00
29001001 - MINISTRY OF TRANSPORT								
29001001/23010113/11000001 Purchase of office equipment for establishment of rider perm						15,000,000.00	15,000,000.00	20,000,000.00
29001001/23010136/13000001 Installation of 15No Solar-Powered Traffic lights system		86,439,703.10	40,000,000.00	86,439,800.00	96.90+	90,000,000.00	100,000,000.00	50,000,000.00
29001001/23010107/13000002 Purchase of vehicles (3 buses 3 mercedes benz trucks 10 po			50,000,000.00	3,560,200.00	3,560,200.00+	75,000,000.00	100,000,000.00	50,000,000.00
29001001/23020123/13000003 Procurement of office equipment for traffic enforcement unit	40,293,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/23020127/13000004 Procurement of equipment for public enlightenment (speakers m			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	3,000,000.00	2,000,000.00
29001001/23020127/13000005 Procurement of Training equipment	5,950,000.00							
29001001/23020124/13000008 Development of ultra modern park @ new market etc under PPP			5,000,000.00	5,000,000.00	5,000,000.00+			
29001001/23010114/13000010 Purchase of 2No desktop computers with accessories			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23010112/13000011 Purchase of Office Furniture (10 tables 10 chairs 2 comput			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,500,000.00
29001001/23010108/13000012 Purchase of Buses and Taxi cabs	30,000,000.00							
29001001/23050102/13000015 Estab.of data capture line with stakeholder in transport biz			2,000,000.00	2,000,000.00	2,000,000.00+			
29001001/23020124/13000016 Dev of Truck Transit Parks at Emene and 9th mile under PPP			18,000,000.00	18,000,000.00	18,000,000.00+			
29001001/23020118/13000017 Designing & Constr.of 15No modern Bus Shelter in Nsk & Enugu			10,000,000.00	10,000,000.00	10,000,000.00+			
29001001/23010129/13000019 Provision of Operational Kits (Clamps Cameras Keys Traffic			3,000,000.00	3,000,000.00	3,000,000.00+			
29001001/23010112/13000020 Purchase of 20No recorder			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23010119/13000021 Procurement of 1 No Generator Set			200,000.00	200,000.00	200,000.00+			
29001001/23030121/13000022 Rehabilitation of Toilet Facilities in Ministry of Transport			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23020118/13000023 Establishment of model driving school						250,000,000.00	250,000,000.00	100,000,000.00
29001001/23010136/13000024 Procurement of equipment/tools for maintenance of traffic li						47,000,000.00	47,000,000.00	20,000,000.00
29001001/23020123/17000002 Provision of Traffic Signages on Roads in Enugu and Nsukka U			7,000,000.00	7,000,000.00	7,000,000.00+	2,000,000.00	8,000,000.00	8,000,000.00
29001001/23020100/17000003 Install thermoplast road markings paints on 10 roads in Enug			10,000,000.00	10,000,000.00	10,000,000.00+			
29001001/23020118/17000004 Construction of MOT Test Station under PPP			5,000,000.00	5,000,000.00	5,000,000.00+			
Sub Total	76,243,000.00	86,439,703.10	159,200,000.00	159,200,000.00	72,760,296.90+	487,000,000.00	530,000,000.00	257,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
15001001 - MINISTRY OF AGRICULTURE								
15001001/23020113/01000001 Songhai Enugu Initiative (SEI) Mother Green City			100,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
15001001/23010127/01000004 Proc of 1000No Irrigation Pumps 5No Agric Trac Simple Surv			120,000,000.00	20,000,000.00	20,000,000.00+			
15001001/23050101/01000008 Construction of 3No veterinary control posts for animal insp						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000009 Fencing of 2km Vetinary School compound						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23010105/01000013 Procure 2No Hilux for projects admin & supervisory purposes			45,000,000.00					
15001001/23020113/01000017 Veterinary clinics and extension services			30,000,000.00	30,000,000.00	30,000,000.00+			
15001001/23020113/01000032 Dev of 1700 Hectares as Women & Yth empower prog				200,000,000.00	200,000,000.00+			
15001001/23010127/01000035 Procurement of drugs vaccines and laboratory consumables						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000036 Development of Akwuke market garden for production of orname						5,000,000.00	5,000,000.00	3,000,000.00
15001001/23020113/01000037 Establishment of fish value chain complex at Asata mine road						10,000,000.00	10,000,000.00	11,000,000.00
15001001/23020113/01000038 Block fencing of Asata mine road farm complex						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000039 Development of 2000ha of FADAMA farmlands in the six agricul						70,000,000.00	70,000,000.00	100,000,000.00
15001001/23010127/01000040 Purchase of agricultural tractors and equipment to increase						30,000,000.00	30,000,000.00	54,000,000.00
15001001/23010127/01000041 Procurement of simple surveying equipment and geographical p						500,000.00	500,000.00	500,000.00
15001001/23050101/01000042 Anti-rabbies vaccination programme PPR in small ruminants co						7,000,000.00	7,000,000.00	7,000,000.00
15001001/23020113/01000043 Construction of 1No female hostel block and 1No classroom bl						8,000,000.00	8,000,000.00	5,000,000.00
15001001/23050101/01000044 Raising of improved breed of animal for research (sheep goa						1,000,000.00	1,000,000.00	1,000,000.00
15001001/23030112/01000045 Refurbishment of dilapidated clinics at Nsukka Awgu Agbani						2,000,000.00	2,000,000.00	2,000,000.00
15001001/23050101/01000046 African swine fever control and prevention activities						3,000,000.00	3,000,000.00	3,000,000.00
15001001/23010127/01000047 Procurement of meat inspection equipment and butchers licens						3,500,000.00	3,500,000.00	2,500,000.00
15001001/23020113/01000048 Enugu rice brand production						100,000,000.00	100,000,000.00	200,000,000.00
15001001/23020113/12000001 Establishment of Modern Abattoirs Blast Freezer and mobile			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	20,000,000.00	20,000,000.00
15001001/23050101/00000012 Participation in Agricultural fairs and World Food Day celeb			10,000,000.00	10,000,000.00	10,000,000.00+			
15001001/23050101/00000013 Avian Influenza surveillance prevention and control activit			11,000,000.00			3,500,000.00	3,500,000.00	3,500,000.00
15001001/23020113/13000016 Raising of 46 500 oil palm seedlings (Tenera)			20,000,000.00	20,000,000.00	20,000,000.00+	6,000,000.00	6,000,000.00	6,000,000.00
15001001/23010127/13000019 Provision of borehole and public convenience at Asata mine r			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/13000020 Dev of 2000 hectares of farmland for women youth and physic			120,000,000.00	120,000,000.00	120,000,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/13000021 Procure of 1500mt of fertilizer for support to youth and Wom			110,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/13000022 Procurement of agrochemicals knapsack power sprayers respi			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
15001001/23050101/13000023 Frame and catch Assessment survey to develop fish farm clust			12,500,000.00					
Sub Total			663,500,000.00	485,000,000.00	485,000,000.00+	609,500,000.00	614,500,000.00	763,500,000.00
15026001 - ENUGU STATE STATE POLYTECHNIC IWOLLO								
17018001/23010127/01000002 Purchase of farming equipment such as 6No 70 horse power tra	10,498,009.00					40,000,000.00	35,000,000.00	30,000,000.00
17018001/23010125/01000003 Purchase of Laboratory Equipment						18,500,000.00	20,000,000.00	20,000,000.00
17018001/23010105/01000005 Purchase of 5No official cars		25,000,000.00	50,000,000.00	50,000,000.00	25,000,000.00+	50,000,000.00	108,000,000.00	50,000,000.00
17018001/23010112/01000006 Purch of Office Furnit for Admin Offs & Lect Halls C/Rms of	4,950,500.00					10,000,000.00	10,000,000.00	10,000,000.00
17018001/23010119/01000007 Purchase of Power generating plants.(80KVA)	160,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	5,000,000.00	5,000,000.00
17018001/23050101/01000008 Provision of inputs for Livestock						2,000,000.00	2,000,000.00	2,000,000.00
17018001/23010127/01000014 Meteorology station and farming implements for Agric Technol						1,000,000.00	1,000,000.00	1,000,000.00
17018001/23020118/01000015 Construction of Green House						3,000,000.00	3,000,000.00	5,000,000.00
17018001/23020113/01000016 Construction and Equipping of Veterinary Clinics						10,000,000.00	5,000,000.00	5,000,000.00
17018001/23050101/01000022 Procurement of horticultural crops for the college						2,000,000.00	2,000,000.00	2,000,000.00
17018001/23010112/01000028 Purch. of Furni.of Compl. Admiin. Offices & Lect. Halls Clas			10,000,000.00	10,000,000.00	10,000,000.00+			
17018001/230101290/01000029 Procurement of engineering equipment for school of engineeri						90,000,000.00	70,000,000.00	50,000,000.00
17018001/23010127/01000030 Purchase of Agricultural Equipment for College of Agric Tech	994,200.00	35,600,000.00	10,000,000.00	35,600,000.00				

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17018001/23030112/01000035 Reconstruction of farm machinery shed						2,000,000.00	2,000,000.00	2,000,000.00
17018001/23020118/04000001 Construction & equipping of medical centre.			17,000,000.00	17,000,000.00	17,000,000.00+	7,000,000.00	5,000,000.00	5,000,000.00
17018001/23020107/05000001 Building of 2 Storey Hostel Building						150,000,000.00		
17018001/23010125/05000002 Purchase of Sundry Lib Equipments and Books		14,990,400.00	12,000,000.00	14,990,400.00				
17018001/23050101/05000004 Development of master plan for school permanent site						13,000,000.00	75,000,000.00	75,000,000.00
17018001/23010126/08000002 Purchase of sports and recreational development equipment						1,000,000.00	1,000,000.00	1,000,000.00
17018001/23050101/13000001 Purchase and Installation of Accounting Software (SAGE 500)			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/23020127/13000002 Provision of Computers and Communication equipments		284,000.00	5,000,000.00	2,009,600.00	1,725,600.00+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/23020118/13000003 Construction of other public buildings		66,684,540.00		66,784,540.00	100,000.00+			
17018001/23050101/13000004 Purchase of Survey Equipment						10,000,000.00	10,000,000.00	5,000,000.00
17018001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses						5,000,000.00	10,000,000.00	10,000,000.00
17018001/23050102/13000006 Purchase & installation of routers networking and internet						2,000,000.00	2,000,000.00	2,000,000.00
17018001/23050102/13000007 Expansion of E-Library from 20 - 40 seater						8,000,000.00	5,000,000.00	5,000,000.00
17018001/23010112/13000014 Procurement of Engr. Equip. for College of Engr. & accred of EE Dep			26,000,000.00	400,000.00	400,000.00+			
17018001/23030106/13000016 Clearing and stumping of Commercial farm Aguobu Iwollo						11,000,000.00	10,000,000.00	10,000,000.00
17018001/23010125/13000020 Purchase of sundry library equipments and books						13,000,000.00	10,000,000.00	10,000,000.00
17018001/23010107/13000021 Purch. of 6 No. of Tractors with Horsepower 70 & Implements			30,000,000.00					
17018001/23010124/13000022 Expansion of Engineering workshop and equipment						18,000,000.00	20,000,000.00	10,000,000.00
17018001/23010101/13000035 Preparation of Site and Landscaping of Perm. Site for Colleg		23,760,000.00	5,000,000.00	23,760,000.00				
17018001/23010105/13000036 Purchase of 1 No Coaster Bus for the college			30,000,000.00					
17018001/23010105/13000037 Purchase of fully equipped ambulance vehicle for medical cen			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
17018001/23010105/13000038 Procurement of horticultural crops for the college			2,000,000.00	2,000,000.00	2,000,000.00+			
17018001/23050101/13000039 Capital Grant for infrastructural Development			50,000,000.00	24,555,400.00	24,555,400.00+			
Sub Total	16,602,709.00	166,318,940.00	280,000,000.00	280,099,940.00	113,781,000.00+	504,500,000.00	441,000,000.00	345,000,000.00
15102001 - ENUGU STATE AGRIC. DEVELOPMENT PROGRAM (ENADEP)								
15102001/23020113/01000003 National Fadama III Development project	1,367,661,416.99							
15102001/23010112/01000005 Purchase of soil testing equipment with chemicals & reagents			700,000.00			2,550,000.00	2,000,000.00	2,000,000.00
15102001/23010127/01000008 Purch of 6 No Geo Positioning Syst (GPS) for Field Enumerator			4,000,000.00	4,000,000.00	4,000,000.00+			
15102001/23010127/01000011 Purchase of materials for on-farm demonstration of rice cassava			2,500,000.00	2,500,000.00	2,500,000.00+	2,450,000.00	2,000,000.00	2,500,000.00
15102001/23010127/01000012 Procure of foundation seed for commty seed multiplica/Prod			2,500,000.00	2,500,000.00	2,500,000.00+			
15102001/23010113/01000013 Procurement of internet-ready laptop			150,000.00					
15102001/23010127/01000014 Purchase of 40 extension tools/kits and protective clothing			1,200,000.00					
15102001/23020113/01000015 Publication of extension guide manuals farm calendars			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
15102001/23010127/01000016 Procurement of materials for establishment of 6 Zonal forthn			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
15102001/23020113/01000017 Const of 6 nursery ponds and purch of broad stocks/hormones			3,600,000.00					
15102001/23010120/01000019 Purchase of kitchen wares and accessories in Headquarter			4,300,000.00			1,000,000.00	1,500,000.00	1,000,000.00
15102001/23010127/01000020 Acquisitm of vativar grass to train famrs on its use to cont			150,000.00					
15102001/23010127/01000021 Establish of prototype rice seeder manual fert broadcaster			3,900,000.00					
Sub Total	1,367,661,416.99		30,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	8,500,000.00	8,500,000.00
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+	2,000,000.00	2,000,000.00	2,000,000.00
15109001/23040101/01000012 Aforest/Plant of 30 Hectres Govt Forest Reserves			18,000,000.00	18,000,000.00	18,000,000.00+			
15109001/23040101/01000013 Enrichment planting of forest tree seedlings in existing for						12,000,000.00	12,500,000.00	12,000,000.00
Sub Total			20,000,000.00	20,000,000.00	20,000,000.00+	14,000,000.00	14,500,000.00	14,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
15102003 - ENUGU STATE FERTILIZER COMPANY								
15102003/23050103/01000001 Proc of 90 Metric Tons of 20:10:10 Fertilizer at #180/Bag			15,000,000.00	15,000,000.00	15,000,000.00+			
15102003/23010127/01000003 Agro-inputs: Bags of Rice Seeds of 50kg			400,000.00					
15102003/23010100/01000004 Procure 30 metric tons of Urea at #600/bag			4,600,000.00	4,600,000.00	4,600,000.00+			
Sub Total			20,000,000.00	19,600,000.00	19,600,000.00+			
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+	30,000,000.00	30,000,000.00	
20001001/23010113/11000001 Purchase of 3 No Desktop Computer and Accessories			945,000.00			850,000.00	330,000.00	350,000.00
20001001/23050100/11000002 Development of Asset Management Software			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00	33,000,000.00	35,000,000.00
20001001/23010112/11000003 Installation of Common Wealth Secretariat and Debt Managemen			14,825,000.00			20,000,000.00	22,000,000.00	23,000,000.00
20001001/23050101/13000001 Purchase of shares stocks and rights issues	15,215,256.00		30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,000,000.00	30,000,000.00
20001001/23010105/13000002 Purchase of motor vehicle (1 No Hilux and Bus)			45,000,000.00					
20001001/23010119/00000004 Purchase of 1No 10KVA Generator Set			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	
20001001/23010100/13000007 Purchase of 7No Printers (HP 2035)			490,000.00					
20001001/23010112/13000009 Purchas of office equipment (air conditioner fire proof cab			1,400,000.00			1,000,000.00	1,500,000.00	1,000,000.00
20001001/23010100/13000010 Purchase of 1No photocopier			400,000.00			400,000.00	410,000.00	
20001001/23010112/13000011 Purchase of office furniture (tables and seats)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,200,000.00	1,500,000.00
Sub Total	15,215,256.00		167,220,000.00	104,000,000.00	104,000,000.00+	114,250,000.00	9,120,000.00	90,849,996.00
20007001 - OFFICE OF THE ACCOUNTANT GENERAL								
20007001/23010113/11000002 Purchase and installation of 23No high performance HP brande						8,000,000.00	8,000,000.00	
20007001/23020101/13000001 Construction of Treasury Strong Room	15,891,120.00	29,955,298.00	50,000,000.00	50,000,000.00	20,044,702.00+			
20007001/23010105/13000002 Purchase of 1No Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	30,000,000.00	25,000,000.00	
20007001/23050102/13000005 Installation of IPSAS Human Resource Database for integration			190,000,000.00			50,000,000.00	250,000,000.00	145,000,000.00
20007001/23010115/13000006 Purchase of Office Equipment (2 photocopying machine binding			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20007001/23010100/13000007 Purchase of 1No 18 seater Bus			18,000,000.00	18,000,000.00	18,000,000.00+	45,000,000.00	20,000,000.00	
20007001/23030121/13000008 Renovation of Nsukka Sub-treasury						20,000,000.00	20,000,000.00	
20007001/23030121/13000009 Renovation of Enugu-Ezike Sub-treasury						10,000,000.00	10,000,000.00	
20007001/23030121/13000010 Renovation of Oji-River Sub-treasury						10,000,000.00	10,000,000.00	
20007001/23030121/13000011 Renovation of Ogbede Sub-treasury						10,000,000.00	10,000,000.00	
20007001/23010112/13000013 Purchase of 20No plastic chairs for pensioners						200,000.00	200,000.00	50,000.00
20007001/23010112/13000014 Purchase of 20 long wooden benches for pensioners						200,000.00	200,000.00	
20007001/23010112/13000015 Purchase of 10No office arm padded chairs						150,000.00	150,000.00	
20007001/23010119/14000001 Purchase of Inverter						15,000,000.00	10,000,000.00	5,000,000.00
20007001/23050100/14000002 Acquisition and installation of IPSAS Accrual Software			300,000,000.00			120,000,000.00	100,000,000.00	50,000,000.00
Sub Total	15,891,120.00	29,955,298.00	585,000,000.00	95,000,000.00	65,044,702.00+	319,600,000.00	464,600,000.00	201,050,000.00
20008001 - BOARD OF INTERNAL REVENUE								
20008001/23010113/11000002 Purchase of 25No laptops for ESIRS officers for efficient			6,250,000.00			5,000,000.00	3,000,000.00	3,000,000.00
20008001/23010114/11000004 Purchase of 25No Computer Printers and accessories			6,250,000.00			2,500,000.00	2,000,000.00	2,000,000.00
20008001/23010112/11000006 Procurement of office furniture and fittings (200 Chairs 20		6,926,358.12	20,000,000.00	20,000,000.00	13,073,641.88+	15,000,000.00	20,000,000.00	20,000,000.00
20008001/23010105/13000001 Purchase of 3No buses and 2No Hilux		49,395,000.00	78,750,000.00	49,495,000.00	100,000.00+	110,000,000.00	120,000,000.00	100,000,000.00
20008001/23020118/13000002 Procurement of Land/Construction of Tax and Motor Licensing			27,000,000.00	27,000,000.00	27,000,000.00+	32,400,000.00	10,000,000.00	10,000,000.00
20008001/23020101/13000006 Construction of 5No Tax/Licenses Offices and Completion			80,000,000.00	80,000,000.00	80,000,000.00+	90,000,000.00	100,000,000.00	100,000,000.00
20008001/23030121/13000008 Completion of the renovation & refurbishing of the ESIR HQ			10,000,000.00	10,000,000.00	10,000,000.00+			
20008001/23010119/14000001 Purchase of 1No 100KVA Lister & 25No 7.5KVA Gen Set			20,750,000.00					
Sub Total		56,321,358.12	249,000,000.00	186,495,000.00	130,173,641.88+	254,900,000.00	255,000,000.00	235,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
20012001 - ENUGU STATE GAMING COMMISSION								
20012001/23010115/11000001 Purchase of one (1) photocopying machine			270,000.00			280,000.00	300,000.00	
20012001/23010113/13000003 Purchase of 5No Computers & Accessories (Laptops Printers)			500,000.00	500,000.00	500,000.00+	1,190,000.00	1,200,000.00	1,400,000.00
20012001/23010100/13000005 Purchase of 1 no Nissan Bus			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,000,000.00
20012001/23010112/13000010 Purchase of Office furnitures (Air Conditioner refridgerato			1,705,000.00			1,960,000.00	2,000,000.00	2,000,000.00
20012001/23010119/14000001 Purchase of one (1) no of KVA Gen. set			350,000.00					
20012001/23010104/14000002 Purchase of 2 No Tricycle for distribution of Demand Notice			1,600,000.00	1,600,000.00	1,600,000.00+	1,750,000.00	1,800,000.00	
20012001/23010119/14000003 Purchase of Solar Energy						1,050,000.00	1,050,000.00	1,200,000.00
Sub Total			29,425,000.00	27,100,000.00	27,100,000.00+	6,230,000.00	31,350,000.00	29,600,000.00
22001001 - MINISTRY OF COMMERCE & INDUSTRY								
22001001/23020124/12000002 Development of 3no mini metal Fabrication Industrial Parks			45,000,000.00			30,000,000.00	100,000,000.00	20,000,000.00
22001001/23010114/12000003 Industrial Bill Printing Machine and Assessories							1,000,000.00	1,000,000.00
22001001/23050101/12000004 Resuscitation of MCI Produce Laboratory for Export Certifica						10,000,000.00	10,000,000.00	5,000,000.00
22001001/23050101/12000005 Comprehensive State-wide Project on Business Census and Surv			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,000,000.00	10,000,000.00
22001001/23020118/12000006 Construction of 2No produce warehouses for use as a raw cash						20,000,000.00	20,000,000.00	5,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CPC						3,000,000.00	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	2,000,000.00
22001001/23010140/12000009 Equipping of analytical laboratory including chemical and re						10,000,000.00	10,000,000.00	3,000,000.00
22001001/23050101/12000001 Feasibility Study on Industrial rehabilitation & sustainabil							5,000,000.00	2,000,000.00
22001001/23010104/12000011 Purchase of 7no Tricycles for ROBP bill distribution						5,600,000.00	3,000,000.00	2,000,000.00
20008001/23010129/13000018 Procurement of equipment for produce field on the spot test			20,000,000.00	20,000,000.00	20,000,000.00+		35,000,000.00	2,000,000.00
20008001/23010106/13000021 Procurement of 1no Hilux and 1 Bus		80,100,000.00		80,200,000.00	100,000.00+		50,000,000.00	25,000,000.00
20008001/23030128/13000022 Renovation of warehouses in Nsukka/Agbani			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	25,000,000.00	
20008001/23010113/13000024 Purchase of photocopying machine (AR60)/Mitta 2039 (2No)						1,000,000.00	1,000,000.00	
20008001/23030128/13000028 Take off grant for Enugu State Marketing Company							10,000,000.00	5,000,000.00
20008001/23050102/13000029 Computerisation/ automation of Registration of business prem						3,500,000.00	1,000,000.00	1,000,000.00
22001001/23010112/13000030 Procurement of office equipment for ease of doing business c			50,000,000.00				20,000,000.00	2,000,000.00
22001001/23010101/13000031 Land acquisition and erection of produce control post in 4 l			50,000,000.00	19,900,000.00	19,900,000.00+	20,000,000.00	5,000,000.00	1,000,000.00
22001001/23010114/13000032 Purchase of 2No Printers (130FN Black and White)						500,000.00	500,000.00	
22001001/23010114/13000033 Purchase of 1No Printer (130FN Coloured)						300,000.00	300,000.00	
22001001/23020118/13000034 Construction of 2No produce inspection post/boots at designa						6,000,000.00	20,000,000.00	20,000,000.00
Sub Total		80,100,000.00	205,000,000.00	160,100,000.00	80,000,000.00+	144,900,000.00	344,800,000.00	107,500,000.00
22018001 - SMALL & MEDIUM SCALE ENTREPRISE AGENCY								
22018001/23010114/11000001 Direct image printer (600 series)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	
22018001/23050101/11000002 System security service			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,000,000.00	2,000,000.00
22018001/23010136/11000003 Purchase of Camcorder (Sony HDR-CX405HD) and accessories						950,000.00	1,000,000.00	
22018001/23010114/11000004 Purchase of 2No Printers						260,000.00	300,000.00	
22018001/23010113/13000002 Purchase of 20No. Computers and Printers			15,000,000.00	15,000,000.00	15,000,000.00+			
22018001/23010115/13000003 Purchase of 1 No sharp photocopier			600,000.00	600,000.00	600,000.00+	600,000.00		
22018001/23010118/13000004 Purchase of 2No Scanners			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	
22018001/23020127/13000007 Design and Hositng of Integerated Websit			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	2,000,000.00
22018001/23010104/13000013 Purchase of 1 No Tricycle for local deliveries			1,000,000.00	1,000,000.00	1,000,000.00+	1,800,000.00	900,000.00	
22018001/23050103/13000014 SME Surv/interview Data Collection and Pub of Dir 470 Biz			10,000,000.00	10,000,000.00	10,000,000.00+			
22018001/23020118/13000016 Security house/toilet & water-system for civil defence/other			800,000.00					
22018001/23010132/13000018 Purchase of 2No uchidi safe						1,500,000.00	1,500,000.00	
22018001/23010107/13000013 Purchase of 2No Pickup 4x2						23,000,000.00		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
22018001/23010129/13000020 Purchase of mowing machine and handmowers						290,000.00	300,000.00	300,000.00
22018001/23020118/13000021 Construction of toilet for Civil Defence/other security						2,000,000.00	1,000,000.00	
22018001/23010119/14000001 Installation of 8 battery bank inverter/solar powered energy			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00		
22018001/23010112/14000002 Purchase of office equipment (Digital visual recorder and ac			500,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	
Sub Total			36,100,000.00	35,300,000.00	35,300,000.00+	44,100,000.00	16,200,000.00	4,300,000.00
22001001 - ENUGU STATE INVESTMENT DEVELOPMENT AUTHORITY								
22001002/23050101/01000001 Adani Staple Crop Processing Zone						10,000,000.00	200,000,000.00	100,000,000.00
22001002/23010136/11000001 Purchase of 2 no flat screen TV						300,000.00		
22001001/23050101/12000001 Development of Legacy Energy Academy & Innovation park						20,000,000.00	50,000,000.00	20,000,000.00
22001002/23050101/12000002 Establishment of Minimally Invasive Vascular Centre (MIVC)						10,000,000.00	50,000,000.00	15,000,000.00
22001002/23050101/12000003 Development of Enugu Logistic Park						20,000,000.00	15,000,000.00	7,000,000.00
22001002/23010106/13000001 Purchase of 1 no Hilux and 1 no Bus						25,000,000.00	25,000,000.00	
22001002/23030121/13000002 Reconstruction of burnt office building complex						10,000,000.00	15,000,000.00	20,000,000.00
22001002/23010112/13000003 Purchase of office equipment for one Stop Shop Investment Ce						10,000,000.00	15,000,000.00	10,000,000.00
22001002/23010112/13000004 Purchase of 10 Split Unit A/C 1.5H						1,350,000.00		
22001002/23010112/13000005 Purchase office furniture (Steel Cabinets)						550,000.00	500,000.00	
22001002/23010112/13000006 Purchase of 1no GP tank/stand						200,000.00		
22001002/23010119/14000001 Purchase of sound proof generator 100KVA						7,000,000.00		
Sub Total						114,400,000.00	370,500,000.00	172,000,000.00
27001001 - MINISTRY OF LABOUR & PRODUCTIVITY								
27001001/23020118/12000001 Skills Acquisition Centre (Fashion & Design)			500,000.00	500,000.00	500,000.00+			
27001001/23010113/13000001 Purchase of 3No Computer Equipment and accessories						800,000.00	500,000.00	
27001001/23010105/13000003 Purchase of 1No Bus for the Ministry	13,700,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
27001001/23050103/13000005 Establishment of State unemployment rate and development			4,500,000.00	4,500,000.00	4,500,000.00+	13,000,000.00	15,000,000.00	
27001001/23010124/13000006 Provision of equipment for skill development						36,000,000.00	36,000,000.00	30,000,000.00
Sub Total	13,700,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	74,800,000.00	76,500,000.00	55,000,000.00
28001001 - MINISTRY OF SCIENCE & TECHNOLOGY								
28001001/23020106/04000001 Procurement and installation of quality control/general purp						20,000,000.00	15,000,000.00	10,000,000.00
28001001/23050103/04000004 Development of database for Food and Agro-allied processing			4,500,000.00	4,500,000.00	4,500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
28001001/23050101/11000005 Information Communication and Technology	11,294,900.00							
28001001/23010119/04000006 Installation of solar panel for schools and health centres			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	50,000,000.00	50,000,000.00
28001001/23050101/05000001 Introduction of computer science in primary schools in the S						20,000,000.00	20,000,000.00	25,000,000.00
28001001/23050101/05000002 Introduction of computer science in secondary schools in the						20,000,000.00	20,000,000.00	25,000,000.00
28001001/23010112/11000002 Purchase of ICT Equipment	1,409,850.00							
28001001/23050101/11000003 Information Communication and Technology	255,000.00							
28001001/23050103/11000004 E-Human Resource Management (E-HRM)	7,500,000.00							
28001001/23050101/11000006 Feasibility study of biomass conversion technology and const			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000008 Establishment of Bureau of ICT	18,400.00							
28001001/23010129/12000001 Purchase of raw material Equipment	55,000.00							
28001001/23020118/12000002 Establishment of Gypsum processing plant in Awgu/Olo area						10,000,000.00	10,000,000.00	20,000,000.00
28001001/23020124/12000003 Establishment of science and technology park in the State						30,000,000.00	30,000,000.00	20,000,000.00
28001001/23020118/12000004 Establishment of plant at Nkpologwu/Ogbede area in collabora						5,000,000.00	5,000,000.00	20,000,000.00
28001001/23050101/13000002 Consult Services on limestone & other min depoist in d state	252,000.00							
28001001/23030121/13000003 Upgrading of raw meterial display resource and consultancy			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	5,000,000.00	5,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
28001001/23010129/13000004 Establishment and equipping of research and development cent						5,000,000.00	20,000,000.00	20,000,000.00
28001001/23010100/13000006 Purchase of 1No Hilux Van			22,000,000.00	22,000,000.00	22,000,000.00+			
28001001/23050103/14000001 Renewable Energy Development			5,000,000.00	5,000,000.00	5,000,000.00+			
Sub Total	20,785,150.00		91,500,000.00	91,500,000.00	91,500,000.00+	142,000,000.00	190,000,000.00	210,000,000.00
28002001 - ENUGU STATE INFORMATION & TECHNOLOGY								
28002001/23010113/11000012 Purchase of Communication equipment		250,000.00		350,000.00	100,000.00+			
Sub Total		250,000.00		350,000.00	100,000.00+			
29053001 - COAL TRANSPORT SERVICES								
29053001/23010108/13000001 Purchase of Coal City Buses			36,000,000.00	36,000,000.00	36,000,000.00+			
29053001/23010105/13000002 Purchase of Utility Vehicles			8,000,000.00	7,496,800.00	7,496,800.00+			
29053001/23010104/13000004 Purchase of 5No Motor Cycles						750,000.00	500,000.00	500,000.00
29053001/23010124/13000005 Purchase of Workshop Equipment						2,000,000.00	5,500,000.00	5,000,000.00
29053001/23020101/13000008 Construction of Security House						2,000,000.00	500,000.00	
29053001/23010107/13000014 Purchase of 1 no towing truck and lifting jack (Actor 30/32)						30,000,000.00	25,000,000.00	
29053001/23020118/13000020 Construction of perimeter fence		6,503,103.00	6,000,000.00	6,503,200.00	97.00+			
Sub Total		6,503,103.00	50,000,000.00	50,000,000.00	43,496,897.00+	34,750,000.00	31,500,000.00	5,500,000.00
22001001 - ENTRACO								
29053001/23010113/11000001 Purchase of 5 sets of computers						750,000.00	500,000.00	
29053001/23010105/13000001 Purchase of 5No Toyota Hiace Bus (2017 model)						50,000,000.00	127,500,000.00	127,500,000.00
29053001/23020124/13000002 Construction of lockup shops passengers waiting halls tran						10,000,000.00	6,000,000.00	2,000,000.00
29053001/23020124/13000003 Construction of lockup shops passengers waiting halls tran						8,200,000.00	1,500,000.00	600,000.00
29053001/23020101/13000005 Opening of new depots/routes in Lagos and Abuja						2,500,000.00	2,500,000.00	2,500,000.00
29053001/23021018/13000005 Completion of construction of shopping plaza at Gariki						10,000,000.00	40,000,000.00	30,000,000.00
29053001/23010112/13000006 Purchase of office equipment and electrical appliances						400,000.00	150,000.00	200,000.00
Sub Total						81,850,000.00	178,150,000.00	162,800,000.00
34001001 - MINISTRY OF WORKS & INFRASTRUCTURE								
34001001/23020106/04000001 Completion of the construction of 200 Beded Adada Sepcialist						1,500,000,000.00		
34001001/23030121/13000001 Face lift to Government Offices	11,972,142.00							
34001001/23030121/13000002 Repair renovat and mainte of Enugu State House of Assembly			25,000,000.00					
34001001/23020101/13000003 Construction of Fence	500,000.00							
34001001/23030121/13000005 Repair and Renovation work at the office Enugu State	2,500,000.00							
34001001/23020112/13000005 Purchase and Installation of office Equipment	1,330,624.00			10,000,000.00	10,000,000.00+			
34001001/23010133/13000006 Purchase of Office Equipment	1,710,000.00							
34001001/23030121/13000014 Construction/Renovation of Public Buildings in Enugu State	711,596,458.44	1,713,901,082.22		1,800,000,000.00	86,098,917.78+	131,000,000.00	500,000,000.00	300,000,000.00
34001001/23030121/13000016 Cpmpleti of const of New Govt Off (New Lion Buildg Gvt Hs)	34,320,001.00		25,000,000.00					
34001001/23020123/13000022 Provision of Solar Power Street Lightings and Generating Set	1,242,702,933.81	1,243,769,063.00	300,000,000.00	1,643,769,100.00	400,000,037.00+	200,000,000.00	400,000,000.00	300,000,000.00
34001001/23030129/13000023 Electrical Installation and procurement of electrical materi		74,309,007.84		74,409,007.00	99,999.16+			
34001001/23010129/13000024 Procurement of Industrial Machinery and Equipment		3,956,500.00		4,056,500.00	100,000.00+			
34001001/23020102/13000032 Const and Completion of Governor's Lodge Asokoro Abuja	959,972.00							
34001001/23020105/13000033 Const of Twin water fall and Swim Pool Governo lodge	7,319,913.25	18,491,944.39		18,591,944.00	99,999.61			
34001001/23020118/13000034 Completion of the construction of International Conference						1,500,000,000.00		
34001001/23020118/13000035 Completn of constr of En St Gov's Lodge. Enugu			25,000,000.00					
34001001/23020118/13000036 Design and construction of Enugu State Banquet Hall/Office			400,000,000.00	800,000,000.00	800,000,000.00+	200,000,000.00	300,000,000.00	100,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
34001001 - Ministry Of Works & Infrastructure – Cont'd.								
34001001/23020118/13000044 Const of ultra modern 8 bedrm Guest House wi boys qtrs @ Mpu	28,849,400.00	20,000,000.00		20,100,000.00	100,000.00+			
34001001/23020118/13000052 Completion of the Construction of 10No Duplexes Govt Guest			500,000,000.00	1,000,000,000.00	1,000,000,000.00+	400,000,000.00	300,000,000.00	200,000,000.00
34001001/23040100/13000053 Traffic improvement @ T-Junction along Abakpa Nike road			100,000,000.00				100,000,000.00	100,000,000.00
34001001/23020100/17000054 Pavement and surfacing of selected RAMP 2 Phase 1 Projects			1,625,000,000.00			1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020101/13000055 External Works (Fencing Landscaping Water and Electricity						500,000,000.00		
34001001/23020105/13000056 External Works(fencing Landscaping) provision water and el						300,000,000.00		
34001001/23020101/13000058 Construction of Nsukka Zonal Secretariat						420,000,000.00		
34001001/23020119/13000059 Redevelopment/Enhancement of Presidential Hotel Enugu						500,000,000.00	500,000,000.00	300,000,000.00
34001001/23020118/13000060 Establishment of Enugu State Materials Testing Laboratory (Q						200,000,000.00	500,000,000.00	300,000,000.00
34001001/23020114/17000001 Completn of constructn of 43.5km Eke-Ebe-Akpakwume-Aku Rd			100,000,000.00			750,000,000.00	500,000,000.00	350,000,000.00
34001001/23020114/17000003 Construction of 30.5km Nsukka-Ogrute-AJi-Ette road on asphal	1,266,825.00							
34001001/23020114/17000004 Completnn of 25km Amaetiti-Achi-Umuagu-Inyi-Awlaw-Abia St Rd			100,000,000.00					
34001001/23020114/17000005 Completn of const 15km road within Agbani-Mbogodo-Ihuokpara			100,000,000.00					
34001001/23020114/17000012 Reconstruction of failed section of 9th Mile-Udi-Oji-River-U	212,277,054.40			50,000,000.00	50,000,000.00+		100,000,000.00	50,000,000.00
34001001/23020114/17000013 Reconstruction of 11km Iheaka-Ibagwa-Alor Agu road							200,000,000.00	200,000,000.00
34001001/23020114/17000026 Reconstruction of 13km Milken-Hill-Ngwo - 9th Mile Road	558,120,328.30	140,053,381.50	300,000,000.00	140,053,400.00	18.50+			
34001001/23020114/17000029 Completion of the construction of 3.75km Amankwo - Ameke Ngw	184,582,214.00		150,000,000.00			450,000,000.00	50,000,000.00	10,000,000.00
34001001/23020114/17000030 Construction of 36km Imilike-Ezimo Uno-Ezimo Agu-Imilike	1,434,332,246.90		600,000,000.00			800,000,000.00	750,000,000.00	600,000,000.00
34001001/23020114/17000033 Construction of 35km Agbani-Ugbawka-Nara-Nkerrefi road	52,934,821.10							
34001001/23020114/17000035 Comp of reconst of New Market Round About- Agu Abor Int/cha			100,000,000.00			500,000,000.00	250,000,000.00	150,000,000.00
34001001/23020114/17000038 Comp of const of Ebonyi Bridge & Remaing 1km Ugwogo-Neke Rd			75,000,000.00					
34001001/23050101/13000041 Establishment of Road Maintenance Agency	250,000,000.00							
34001001/23030113/17000043 Rehabilitation of Enugu - Abakaliki Dual Carriageway (From							200,000,000.00	250,000,000.00
34001001/23030113/17000044 Rehabilitation of Enugu Urban Township Roads	2,192,427,953.28	1,889,367,730.61		1,894,467,730.00	5,099,999.39+			
34001001/23030113/17000046 Rehabilitation of Roads in Awkunaw Zone	38,444,300.19							
34001001/23030113/17000050 Rehabilitation and Maintenance of Enugu And Nsukka Urban roa	1,495,393,127.96							
34001001/23020100/17000057 Construction of internal road networks at Udi Native Authori							100,000,000.00	100,000,000.00
34001001/23020114/17000059 Rehabilition of Urban and rural roads in Enugu State.	2,832,896,384.81	9,501,308,494.77	6,000,000,000.00	15,886,707,806.00	6,385,399,311.23+	4,000,000,000.00	8,000,000,000.00	6,000,000,000.00
34001001/23020114/17000064 Constr/Rehab of Nsk Urban Rd: Enugu Road (Nsukka) Junc	261,402,466.35							
34001001/23020114/17000068 Const of Okpu Orba Junc-Ohebe-Agu Orba Pri Sch Rd	29,601,321.69			20,000,000.00	20,000,000.00+			
34001001/23020114/17000070 Design and Const of 7km Uhuogiri - Nenwe / Oduma Road	5,599,202.72							
34001001/23020114/17000072 Design & Const of 3.5km Orba Mkt - Ovoko-Uhunaowerre Road.	3,727,893.31		50,000,000.00				100,000,000.00	100,000,000.00
34001001/23020114/17000074 Design and Construction of 6.3km Ugbaik - Amachara - Igoror			105,000,000.00				150,000,000.00	200,000,000.00
34001001/23020114/17000075 Design and Const of 11km Ogbodu Abba - Neke Road			150,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000078 Design and Const of 2km Dam - Ukey - Road (Mpu) (Phase 1 & 2	38,644,980.75							
34001001/23020114/17000079 Design and Const of 3km Amachala - Onovo - Nzerem Road (Mpu	3,860,248.20							
34001001/23020114/17000080 Design and Const of 4km Amaeguelu - Amumkpa - Ogbombara	5,358,741.46							
34001001/23020114/17000083 Extension of 3km Okpu Orba-Agu Orba Road			500,000,000.00					
34001001/23020114/17000085 Constru. Of 1.5km 9th Mile/Nsukka Road and 9th Mile /Onitsha	312,996,240.40							
34001001/23020114/17000090 Desig of 9th mile- Imezi Owa- Ajali- - LGA HQ. Mgbagbu- Awk	98,638,087.50							
34001001/23020118/17000091 Completion/Cont.Construction of Amokwe Sta. - Amokwe- Udi Rd	11,308,339.30							
34001001/23020118/17000093 Design and const of 3.5km Enugu Akwu Achi - Nkwo Inyi Market	30,611,309.94							
34001001/23020118/17000094 Construction of Eha - Alumona (Eha Ulo) - Ehandiagu - Mbu -							500,000,000.00	500,000,000.00
34001001/23020114/17000099 Const of 9km Uhuogiri-Nenwe/Oduma Road	24,573,074.18							
34001001/23020114/17000106 Const of access rd with side drains linkg Umuogo Amechi & Ug			125,000,000.00					
34001001/23020114/17000109 Reconstruction/Rehabilitation of Ohebe Dim - Aku road Igbo	5,809,873.31							

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
34001001 - Ministry Of Works & Infrastructure – Cont'd.								
34001001/23020114/17000110 Completion of Ogrute-Nkpamute-Igorogoro-Ikpamodo Okpo - Amaj			125,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000111 Completion of Ogrute - Umuogbo Ulo - Isiugwu - Owerreze - U			125,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000113 Rehabilitation of 8.8km Ikem-Eha-Amufu-Nkalugu Road Lots 1 &						100,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000116 Construction of Agbani-Amurri Road Nkanu West LGA	227,290,399.90		100,000,000.00					
34001001/23020114/17000117 Construction of Eha-alumona (Eha Ulo) - Ehandiagu Mbu - Neke			100,000,000.00					
34001001/23020114/17000118 Constr. of 4.5km Igugu Exp. Rd-Umundu Market-Obollo Afor-Ama			75,000,000.00					
34001001/23020114/17000121 Contru./Rehabilitation of Ugbene Ajima - Ezeani-Army Barrack	21,804,864.45							
34001001/23020114/17000123 Construction Edem Ani-Akpa Edem-Ozi Ring Road			150,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000126 Reconstruction of Orie Emene - Rehabilitation - Adoration Gr			130,000,000.00	100,000,000.00	100,000,000.00+	500,000,000.00	100,000,000.00	
34001001/23040102/17000130 Erosion Control Works at Ebe Ano Tunnel GRA Enugu			62,500,000.00				50,000,000.00	50,000,000.00
34001001/23020114/17000132 Rehab. of access roads within Govt. House and Gov's Lodge E			10,000,000.00					
34001001/23020114/17000140 Design & Const.of Roads in Nsukka: (a)1.3km MCC Agu Eriti			100,000,000.00					
34001001/23020114/17000141 Construction of Holy family Church Imilike - Mkpegu Imilike			125,000,000.00				150,000,000.00	200,000,000.00
34001001/23020114/17000143 Const/Rehab of Ngene Ugbo-Oyibo-Agunese-Mmaku Road	19,739,050.07							
34001001/23020114/17000145 Maryland Ndemunde/Timbershed Ayo River Iheorie-Onuorie Road	6,092,440.55							
34001001/23020114/17000146 Rehab. of Bailey Bridges in Enugu State	114,365,329.60							
34001001/23020100/17000152 Constr of 10km Nike Lake by-pass Nkwo Nike-Alulu-Ezemma road			150,000,000.00					
34001001/23020100/17000153 Construction of 8km Nike Lake Road - Harmony Estate - Adorat			100,000,000.00			500,000,000.00	250,000,000.00	150,000,000.00
34001001/23030100/17000154 Rehabilitation of Enugu-Abakaliki dual carriageway			125,000,000.00					
34001001/23020100/17000155 Construction of 25km Amuzam - Amagunze - Amechi Idodo Road.			100,000,000.00				200,000,000.00	200,000,000.00
34001001/23040100/17000156 Development of Nsukka Satelite Town (fencing of parcel A&B)			50,000,000.00	50,000,000.00	50,000,000.00+			
34001001/23020100/17000157 Const of 1.87km Nsukka Satelite Town access road			160,000,000.00					
34001001/23020100/17000158 Rehab of 8.8km Ikem-Eha Amufu-Nkalagu road lots 1&2			1,500,000,000.00	1,485,000,000.00	1,485,000,000.0+			
34001001/23020100/17000159 Const of Ohom Orba-Amajioke-Umuike oha-Agu Orba & Okpu Orba			150,000,000.00	300,000,000.00	300,000,000.00+			
34001001/23020100/17000160 Const of Obollo Eke junct-Agala-Okpaligbo just road			150,000,000.00	300,000,000.00	300,000,000.00+			
34001001/23020114/17000061 Construction Amokwe Road starting from Udi Station through						250,000,000.00		
34001001/23020114/17000062 Construction of a 30 Metre 2 Way Span Bridge access road wi							50,000,000.00	50,000,000.00
34001001/23020100/17000163 Extension of 1.550Km Obollo Eke - Agalla - Okpaligbo - ST. M						250,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000164 Extension of the construction of Okpu Orba Road						350,000,000.00	50,000,000.00	10,000,000.00
34001001/23020114/17000165 Construction of 1.87km Nsukka Satelite Town Access Road							20,000,000.00	10,000,000.00
34001001/23020114/17000166 Construction of Ejuona Obukpa -Owere Obukpa-Obige Obukpa-Ogb						250,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/17000167 Engineering Studies and Design of Flyover at Ozalla Junction						25,000,000.00	500,000,000.00	250,000,000.00
34001001/23020114/17000169 Design and construction of Pedestrian Crossings in Enugu Sta						100,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000170 Completion of one Span Military Bridge Across Nyaba River at						150,000,000.00	15,000,000.00	10,000,000.00
34001001/23020114/17000171 Emergency Erosion control works in Enugu State						200,000,000.00	300,000,000.00	200,000,000.00
Sub Total	12,517,860,564.12	14,605,157,204.33	15,042,500,000.00	25,597,155,487.00	10,991,998,282.67+	16,076,000,000.00	17,245,000,000.00	13,180,000,000.00
34001002 - RURAL ACCESS MOBILITY PROJECT (RAMP)								
34001002/23050101/13000001 Consultancy Service Capacity Building	780,375,455.51							
34001002/23000114/13000002 State Counterpart Contribution for RAMP		404,094,458.96	10,000,000.00	404,194,458.00	99,999.04	50,000,000.00	50,000,000.00	50,000,000.00
34001002/23020114/17000011 Constr of Ikem-Umualor-Agbogazi Nike 15km Road and Amutu-Isu			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000016 Construction of Ituku 9.8km road			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000021 Umuobom-oye Mkt-obodoaku-Ohumagu-Agbogugu Road			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000037 Umuaji Aguobu Owa-Umuaji Mgbagbuowa Agba						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000045 Uhuogiri-Railway Road			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000046 Construction of Uhugo-Oduma 4km road			10,000,000.00	10,000,000.00	10,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
34001001 - Ministry Of Works & Infrastructure – Cont'd.								
34001002/23030114/17000047 Amumkpa-Amaeguelu Road			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000048 Construction of Amaeguele-railway 3km road			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000049 Construction of Amura-Umurah 2km road			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000050 Construction of Owelli-amoli-eyimba-achi 16.5km road			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000052 Const of obeagu-ugwuaji road with spur to ozamdumu (10.2km)							20,000,000.00	25,000,000.00
34001002/23020114/17000053 Construction of obahu-amankanu-umualor-nike 25.3km road			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000059 Construction of adani-ogurugu Anambra river 10km road			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000064 Construction of amansiodo oghe-ihuonyia 24.2km road			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000077 Igogoro -Amachalla-Ikpoiga-Umuagbedo Agu			18,500,000.00				20,000,000.00	25,000,000.00
34001002/23020114/17000078 Aji-Umuogbo Agu-Amube						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000079 Onichadugo-Olido-Amube							20,000,000.00	25,000,000.00
34001002/23020114/17000081 Amufie-Ugbaike-Inyi Obollo Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000083 Like-imuike-Orie-Iheaka with spur to abulegwo							20,000,000.00	25,000,000.00
34001002/23020114/17000084 Imufu-aguibeje unudu iyionu amaka 18.6km road			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000085 Odenigbo-edemani 2.9km road							20,000,000.00	25,000,000.00
34001002/23020114/17000087 Owere -Umuabor-Edem Umabor-Agu Udene-Ehalambu			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020117/17000090 Obiagu Ohom Orba Rd-Amube Ohom Orba Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000092 Enyazuru Ohom Orba Rd						18,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000094 College road ovoko Prof julius onah-ovoko 3.7km road							20,000,000.00	25,000,000.00
34001002/23020114/17000096 Umu-Ezejor Obollo -Eke Rd						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000097 Agu Orba/Agu Imilike Farm Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000098 Agu udene-mbu-opi agu 21.6km road			20,000,000.00					
34001002/23020114/17000099 Nguru-Akpotoro St Mary Obimo							20,000,000.00	25,000,000.00
34001002/23020113/17000100 Pilot Road Maintenance			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000101 Construction of 20No river crossings (bridges and culverts)			30,000,000.00					
34001002/23020114/17000104 Eha Uno-Eha Ndiagu						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000107 Awgu-Ugwueme Road						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000108 Ogbaku-Ogugu-Owelle-Ihe Road(from Ogbaku Town)							20,000,000.00	25,000,000.00
34001002/23020114/17000109 Eziobodo-Nkwo Resident Road-Old Awgu-Okigwe (Mgbowo Town)							20,000,000.00	25,000,000.00
34001002/23020114/17000110 Eke Ogbaku Mkt-Umuasi-Amuri							20,000,000.00	25,000,000.00
34001002/23020114/17000111 Onu Eke Ihe Mkt- Awkunanaw-Uno Ogba Ihe Road						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000112 Umuika Enugu Nkerefi-Ebonyi Boarder Road							20,000,000.00	25,000,000.00
34001002/23020114/17000113 Oruku Akpawfu Road						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000114 Oruku-Afo-Ezza Road							20,000,000.00	25,000,000.00
34001002/23020114/17000115 Mburu-Dev. Centre-Amaufu Nkereffi							20,000,000.00	25,000,000.00
34001002/23020114/17000116 Ikem-Umualo-Agbogazi Nkie Road							20,000,000.00	25,000,000.00
34001002/23020114/17000117 Umualor Ehamufu Road						25,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000118 Nkpologu-Uvuru-Ukpata-Adaba Umulokpa Road							20,000,000.00	25,000,000.00
34001002/23020114/17000119 Udi-Agbudu Road(s)							20,000,000.00	25,000,000.00
34001002/23020114/17000120 Umulumge-Umuoka-Umuokoma Affa-AmaozallaAffa							20,000,000.00	25,000,000.00
34001002/23020114/17000121 Umuna-Ebenebe Road(with spur to Augobu Ozom							20,000,000.00	25,000,000.00
34001002/23020114/17000122 through T-Junction Umuaji							20,000,000.00	25,000,000.00
34001002/23020114/17000123 Eke Ugwu Awha Imezi Rd-Awha Ndiagu-Isamola-Obuagu Enugu						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000124 Awha Road							20,000,000.00	25,000,000.00
34001002/23020114/17000125 UBA Express Junction-Imezi Rd-Owa-Imeama Ezema-						10,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000126 CPS Upata Ezema-Abonuzu Road							20,000,000.00	25,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
34001001 - Ministry Of Works & Infrastructure – Cont'd.								
34001002/23020114/17000128 Road-spur to Okposi						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000129 Ugwuozoronu Amansiodo-Ugwu-Etiti-Ugwuanyia-							20,000,000.00	25,000,000.00
34001002/23020114/17000130 Ugwuokunito-Ugwuakwali-Ihuonyia Road							20,000,000.00	25,000,000.00
34001002/23020114/17000131 Okpogho-Okube-Amankwo-Ndiagu-Afor Oghe Mkt						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000132 Express Road Ozalla-Ike-Nkwoike						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000133 St Mary's-Ezi Ukehe-Afia4-Umuoka							20,000,000.00	25,000,000.00
34001002/23020114/17000134 Ako Nike-Ugwuomu-Road							20,000,000.00	25,000,000.00
34001002/23020114/17000135 Uzo Aku-Ogburu-Umuchigbo-Iji Nike Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000136 Umudinwogo-Amabokwu-USch(spur to Uwani Amabokwu Rd)						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000137 Uwani Otodo-Ugwuani-Oshigo-Oda Aku (with							20,000,000.00	25,000,000.00
34001002/23020114/17000138 Spur to Obie-Ugwuani-Abokwe-Umudiukwu Rd)						10,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000139 Achara Ohodo through Achara Primary School to							20,000,000.00	25,000,000.00
34001002/23020114/17000140 Old Primary School Ohodo to Union Primary School							20,000,000.00	25,000,000.00
34001002/23020114/17000140 Ohodo to Lejja						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000142 Ohodo Express Rd Junction through St Thomas							20,000,000.00	25,000,000.00
34001002/23020114/17000143 Catholic Church Ohodo through Central Primary							20,000,000.00	25,000,000.00
34001002/23020114/17000144 School Ohodo to Central School Ozalla through							20,000,000.00	25,000,000.00
34001002/23020114/17000145 Ijo Ozalla to Ama Ezike Ohemje Aku						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000146 Obodoamagu Umudele thrugh Umuaneke Primary							20,000,000.00	25,000,000.00
34001002/23020114/17000147 School to Eke Amanefi Primary School							20,000,000.00	25,000,000.00
34001002/23020114/17000148 Owerre-Eze-Eze Orba-Ajuona-Oyeorba Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000149 Ogbo Umuokere-Mbanato-Imufu Umundu						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000150 Obegulgugu-Nkporogwu-Ngbede-Nkwo Umundu Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000151 Umuezeorjor-Ubahor Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000152 Obollo Ogbelle-Ezimo Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000153 Imilike Etiti-Ezimo Road						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000154 Express -Odobodo-Amalla-Okpu Orba Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000170 Aku-Udueme-Odoaku-Odume							20,000,000.00	25,000,000.00
Sub Total	780,375,455.51	404,094,458.96	318,500,000.00	644,194,458.00	240,999,999.04+	443,000,000.00	1,450,000,000.00	1,800,000,000.00
36001001 - MINISTRY OF CULTURE & TOURISM								
36001001/23020101/02000002 Construction of Other Public Building		3,866,048.15		3,966,048.00	99,999.85+			
36001001/23010105/02000008 Purchase of 1No Bus			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	
36001001/23050101/02000009 Development of tourist sites including access roads and stru			1,500,000.00	1,500,000.00	1,500,000.00+	10,000,000.00	25,000,000.00	30,000,000.00
36001001/23010129/02000010 Purchase of Computer equipment and accessories (Photocopiers		56,335,000.00		56,435,000.00	100,000.00+	1,500,000.00	1,000,000.00	1,500,000.00
36001001/23010130/02000011 Purchase of costume and instruments for Cultural troupe			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	2,000,000.00	2,000,000.00
36001001/23050102/11000001 Upgrading and management of Website			2,000,000.00	2,000,000.00	2,000,000.00+			
36001001/23050104/12000014 Coal City Festi Mmanwu & Iri-ji Fest/Xmas Lite up/Beauty			30,000,000.00					
36001001/23050101/12000015 Upgrading & Printing of Tourist Guide			2,500,000.00	2,500,000.00	2,500,000.00+			
36001001/23030101/12000016 Rehab. Of Nnamdi Azikiwe Enugu Residence as Tourist site			4,000,000.00	4,000,000.00	4,000,000.00+			
36001001/23020119/12000018 Remodelling and furnishing of Enugu State Museum at Old East			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	40,000,000.00	40,000,000.00
36001001/23050104/12000019 Establ & Mainten of Cultural/Tourism outpost		3,866,048.15	3,000,000.00	3,866,100.00	51.85+			
36001001/23020119/12000020 Development of Event Centre at Hotel Presidential Enugu			20,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
36001001/23020119/12000021 Design of concept for Construct of access Rd to 1No tourist			25,000,000.00					
36001001/23030118/12000022 Rehabilitation of lakeside at Nike Lake Resort						20,000,000.00	20,000,000.00	20,000,000.00
36001001/23010100/13000002 Purchase of Computer equipment and accessories (Photocopiers			1,500,000.00	432,800.00	432,800.00+			
Sub Total		64,067,096.30	137,500,000.00	137,699,948.00	73,632,851.70+	95,000,000.00	123,000,000.00	103,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
36004001 - ENUGU STATE COUNCIL FOR ARTS & CULTURE								
36004001/23010130/02000002 Establishment of orchestral band/band equipment			1,250,000.00			4,500,000.00	4,000,000.00	2,000,000.00
36004001/23010112/02000005 Purchase of Office Furniture/Equipment			250,000.00					
36004001/23010113/02000007 Purchase of Computer/Accessories & Photocopier			450,000.00					
36004001/23010130/02000010 Purchase of recording equipment (cameras photos/videos edit			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/23050102/02000014 Development of a Website			350,000.00					
36004001/23050104/12000001 Relocation of office and development of Art Gallery						1,800,000.00	4,000,000.00	4,500,000.00
36004001/23010100/13000003 Purchase of Powerr Generating Set (3.5KVA)			1,200,000.00			200,000.00	250,000.00	
Sub Total			5,000,000.00	1,500,000.00	1,500,000.00+	8,500,000.00	10,250,000.00	8,500,000.00
36052001 - ENUGU STATE TOURISM BOARD								
36052001/23010105/02000003 Purchase of 1No Hiace Bus for revenue drive						25,000,000.00	25,000,000.00	
36052001/23010115/02000004 Purchase of 2No computers with printers and photocopiers						700,000.00	500,000.00	500,000.00
36052001/23010112/02000011 Purchase of 2No Air Conditioners						260,000.00	250,000.00	250,000.00
36052001/23010112/02000012 Purchase of 3No Steel Cabinets						200,000.00	200,000.00	
Sub Total						26,160,000.00	25,950,000.00	750,000.00
52001001 - MINISTRY OF WATER RESOURCES								
52001001/23000000/09000005 Reviewing and updating hydrogeological studies of the state		2,131,500.00		2,500,000.00	368,500.00+			
52001001/23040106/09000008 Geographical Information System/mapping of Nsukka Infrastruc			41,782,416.00			20,000,000.00	20,000,000.00	15,000,000.00
52001001/23050101/09000009 Consultancy service for detailed Engineering design of Adada			55,000,000.00	52,500,000.00	52,500,000.00+			
52001001/23050101/10000005 Water shed mgt.& erosion control.	30,000,000.00							
52001001/23020105/10000015 Establishment of water sanitation reference lab in Nsukka			10,000,000.00	10,000,000.00	10,000,000.00+	3,000,000.00	5,000,000.00	5,000,000.00
52001001/23030104/10000028 Rehabilitation of Ohom Orba water scheme			25,000,000.00	16,009,100.00	16,009,100.00+			
52001001/23020105/10000029 Construction of conveyance system from Adada water plant to						30,000,000.00	20,000,000.00	15,000,000.00
52001001/23050103/10000030 Enumeration for a comprehensive data of number status and l						10,000,000.00	50,000,000.00	50,000,000.00
52001001/23050103/10000031 Enumeration and mapping of primary and secondary schools in						10,000,000.00	50,000,000.00	50,000,000.00
52001001/23010108/13000001 Purchase of Ino hiace bus for revenue collection			25,000,000.00					
52001001/23010100/13000002 Procure office equipment (5No desktop printers copier)			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
52001001/23000000/13000003 Establishment and equipping of State		56,859,356.00		56,959,356.00	100,000.00+			
52001001/23010105/13000004 Purch of 1No Hilux for project monitoring and supervision			25,000,000.00			25,000,000.00		
52001001/23010100/13000005 Procure & Install Autocad and watercad for training			1,500,000.00	1,500,000.00	1,500,000.00+			
Sub Total	30,000,000.00	58,990,856.00	185,782,416.00	141,968,456.00	82,977,600.00+	100,000,000.00	147,000,000.00	137,000,000.00
52102001 - WATER CORPORATION								
52102001/23030101/06000001 Rehabilitation of Public Buildings/Pumping Stations						5,000,000.00	15,000,000.00	25,000,000.00
52102001/23030104/10000001 Rehabilitation of water supply		27,578,980.21		27,678,980.00	99,999.79+			
52102001/23010125/10000003 Rehabilitation of Heavy Duty Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		15,000,000.00	15,000,000.00
52102001/23030104/10000004 Rehabilitation of the semi-urban water scheme @ Udi etc			35,000,000.00	35,000,000.00	35,000,000.00+	70,000,000.00	200,000,000.00	200,000,000.00
52102001/23030104/10000005 Rehab of Reservoir of Enugu & Nsk Urban Water Scheme						5,000,000.00	20,000,000.00	50,000,000.00
52102001/23020105/10000008 Acq of Akwuke water scheme; Construction of intake work/Prov							15,000,000.00	15,000,000.00
52102001/23020105/10000009 Improvement of Nsukka Water Supply scheme.			45,000,000.00					
52102001/23010138/10000011 Procurement of Backhoe Excavator and other equipments			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	15,000,000.00	10,000,000.00
52102001/23030104/10000012 Rehab of Ngwo water network and extention of pipe Via 9th M						5,000,000.00	15,000,000.00	15,000,000.00
52102001/23030104/10000013 Rehabilitation of Nsukka water scheme & reticulation			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	50,000,000.00	30,000,000.00
52102001/23030104/10000014 The prov. of the needed spares &replac of dmged Mchcal water						5,000,000.00	20,000,000.00	15,000,000.00
52102001/23020105/10000016 Integration of Adada scheme into Nsukka water supply			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	60,000,000.00	55,000,000.00
52102001/23020105/10000017 Procu &Instal. of Bulk husehold meters.(Nsuk.Urban Sche)							10,000,000.00	10,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
52102001/23030125/10000018	Maintenance of Oji Augmentation power line to Ajalli power	46,355,362.50	25,926,908.63	15,000,000.00	25,927,000.00	91.37+		
52102001/23030128/10000019	Rehab of Oji Training School			5,000,000.00	5,000,000.00	5,000,000.00+		
52102001/23030104/10000021	Rehabilitation of the Enugu Urban Water network and reticula			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	25,000,000.00
52102001/23030104/10000023	Rehabilitation of Booster Stations in Enugu Metropolis			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	15,000,000.00
52102001/23020105/10000024	Drilling of Borehole with Submersible pumps and Storage Faci						20,000,000.00	10,000,000.00
52102001/23030104/10000025	Const of motorised borehole scheme @ ogige market Nsukka			21,000,000.00	21,000,000.00	21,000,000.00+		
52102001/23050101/10000026	Field survey to Generate data to design & supervise water			10,000,000.00	10,000,000.00	10,000,000.00+	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	200,000,000.00
52102001/23020105/10000028	Drilling of 1No Solar powered borehole and construction of 1						100,000,000.00	136,000,000.00
52102001/23050102/10000029	Procurement of data monitoring and management system and sof						5,000,000.00	25,000,000.00
52102001/2301014/10000030	Purchase and installation of 1 No 2MVA Transformer for Ajall						20,000,000.00	25,000,000.00
52102001/23050101/13000001	State counterpart funding for AFD assisted project			100,000,000.00	61,494,000.00	61,494,000.00+	50,000,000.00	150,000,000.00
52102001/23050101/13000002	Field survey coding classification of Buldings & integration			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00
52102001/23050101/13000003	Monitoring & control of effluent frm factories to our water			2,000,000.00	2,000,000.00	2,000,000.00+		
Sub Total		46,355,362.50	53,505,888.84	318,000,000.00	273,099,980.00	219,594,091.16+	455,000,000.00	1,036,000,000.00
52103001 - Enugu State Water Supply & Sanitation Agency								
52103001/23020105/10000003	Spring development with 2km reticulation		13,828,130.00	15,000,000.00	15,000,000.00	1,171,870.00+	6,000,000.00	5,000,000.00
52103001/23020105/10000005	Construction of 9 lavatories with motorised boreholes equip			10,000,000.00	10,000,000.00	10,000,000.00+	11,000,000.00	5,000,000.00
52103001/23050101/10000006	Const of 17No 200mm diameter borehole with 20HP pumps			50,000,000.00	50,000,000.00	50,000,000.00+	15,000,000.00	10,000,000.00
52103001/23030104/10000007	Const of 43No 150mm diameter borehole with 10HP pumps		23,162,000.00	50,000,000.00	50,000,000.00	26,838,000.00+	15,000,000.00	20,000,000.00
52103001/23050101/10000012	Baseline/functionality Survey of Rural Water Facilities			1,000,000.00	1,000,000.00	1,000,000.00+		
52103001/23020105/10000018	Construction of 100 No hand pumps water boreholes in Guinea			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	20,000,000.00
52103001/23020105/10000021	Spring water improvement with 1km reticulation			10,000,000.00	10,000,000.00	10,000,000.00+	3,500,000.00	3,000,000.00
52103001/23030104/10000022	Repair of Autoclave and oven for biological test			500,000.00	500,000.00	500,000.00+	1,500,000.00	1,000,000.00
52103001/23010129/10000023	Purchase of water quality equipment (Spectrophotometer)			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,000,000.00
52103001/23010129/10000024	Purchase and installation of 50 No 4 inch diameter meters			2,000,000.00	2,000,000.00	2,000,000.00+	15,000,000.00	30,000,000.00
52103001/23010129/10000027	Purchase of 6000 branded sanitary buckets for disposal			10,500,000.00			5,000,000.00	5,000,000.00
52103001/23010129/10000028	Purchase of 8 sanitary dumpsters for disposal of wastes			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	2,000,000.00
52103001/23050103/10000034	Enumeration/functionality survey of all rural water faciliti						10,000,000.00	10,000,000.00
52103001/23010105/13000001	Purchase of 2 No Hilux vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00
Sub Total			36,990,130.00	200,000,000.00	189,500,000.00	152,509,870.00+	145,000,000.00	155,000,000.00
52014001 - SMALL TOWN WATER SUPPLY & SANITATION								
52014001/23030104/10000001	Rehabilitation & Upgrad of 8No motorised boreholes @ Udenu			25,000,000.00	25,000,000.00	25,000,000.00+		
52014001/23020105/10000004	Community Led Total Sanitation (CLTS)			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	4,000,000.00
52014001/23030104/10000005	Rehabilitation of Hand Pump Boreholes			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
52014001/23030104/10000007	Rehabilitat of non-functional motorized boreholes in udenu			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,000,000.00
52014001/23030104/10000010	Rehabilitation reticulation anf upgrading of 8No non-functi						20,000,000.00	20,000,000.00
52014001/23020105/13000001	State Counterpart contribution for Small Town			20,000,000.00	20,000,000.00	20,000,000.00+		
52014001/23050104/13000002	Commemoration/Celebratiob of Global Events in the State			1,500,000.00	1,500,000.00	1,500,000.00+		
Sub Total				75,500,000.00	75,500,000.00	75,500,000.00+	42,000,000.00	44,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
53001001 - MINISTRY OF HOUSING								
53001001/23010112/06000002 Purchase of Office Equipments.		26,650.00		126,650.00	100,000.00+			
53001001/23020104/06000006 Construction of affordable Housing Units	85,940,754.00							
53001001/23020100/06000013 Const of 6.3km rd including line drain electricity & const			425,100,000.00					
53001001/23020100/06000014 Const of 3km road including concrete line drain			255,050,000.00	30,050,000.00	30,050,000.00+			
53001001/23020104/06000015 Construction of 50mm thick asphalted access and internal roa						498,000,000.00	300,000,000.00	300,000,000.00
Sub Total	85,940,754.00	26,650.00	680,150,000.00	30,176,650.00	30,150,000.00+	498,000,000.00	300,000,000.00	300,000,000.00
53010001 - ENUGU STATE HOUSING CORPRATION								
53010001/23010129/06000003 Procurement of basic tools equipment and building materials			30,500,000.00			30,500,000.00	30,500,000.00	30,500,000.00
53010001/23020114/06000005 Construction of 3.996km asphalt road at Sunrise and Republic			269,500,000.00			215,400,000.00	237,695,000.00	261,104,750.00
53010001/23020114/06000006 Reconstruction of 2.5km line drains at Trans-Ekulu Phase1						200,000,000.00	200,000,000.00	200,000,000.00
53010001/23020114/06000007 Construction of 10km line drain at Harmony estate			200,000,000.00	200,000,000.00	200,000,000.00+			
Sub Total			500,000,000.00	200,000,000.00	200,000,000.00+	445,900,000.00	468,195,000.00	491,604,750.00
54001001 - MINISTRY OF RURAL DEVELOPMENT								
54001001/23010136/11000001 Purchase of communication equipment (video camera public add			400,000.00			450,000.00	500,000.00	
54001001/23050101/13000002 Counterpart Contribution	4,411,549,734.78							
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+	1,000,000.00	1,500,000.00	1,000,000.00
54001001/23010106/13000006 Purchase of 1No Hilux Van			50,000,000.00			25,000,000.00	25,000,000.00	
54001001/23050101/13000007 Purchase of office furniture (steel cabinet fans seats)			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	500,000.00
54001001/23010100/13000009 Purchase of 1No power Gen Set			250,000.00					
54001001/23020118/13000012 Funding of second batch of the community focused projects		1,760,000,000.00	2,350,000,000.00	1,800,000,000.00	40,000,000.00+	1,500,000,000.00	900,000,000.00	1,000,000,000.00
54001001/23020118/13000015 Provision of public conveniences in rural communities in col						20,000,000.00	100,000,000.00	100,000,000.00
54001001/23010108/13000016 Procurement of 1No 16 Seater Hiace Bus						22,000,000.00		
Sub Total	4,411,549,734.78	1,760,000,000.00	2,402,250,000.00	1,801,600,000.00	41,600,000.00+	22,000,000.00	1,027,700,000.00	
54001002 - COMMUNITY & SOCIAL DEVELOPMENT PROJECT (CSDP)								
54001002/23050101/13000001 Financing of Micro Project (CSDP)						100,000,000.00	100,000,000.00	100,000,000.00
Sub Total						100,000,000.00	100,000,000.00	100,000,000.00
54001003 - COMMUNITY DEVELOPMENT PROJECT (CDP)								
54001003/23020106/04000001 Construction of Health Centre in the 3 Sen Zones						30,000,000.00	50,000,000.00	50,000,000.00
54001003/23020105/10000001 Provision of Water scheme in the 3 Sen Zones						40,000,000.00	50,000,000.00	50,000,000.00
54001003/23020124/12000001 Development of markets in the 3 Sen Zones						30,000,000.00	30,000,000.00	30,000,000.00
54001003/23020118/13000003 Construction of 1No Civic Centre						19,000,000.00		19,000,000.00
54001003/23020118/13000004 CDP Community focused projects in the 3 senatorial zones			50,000,000.00	50,000,000.00	50,000,000.00+			
54001003/23020118/13000005 Completion of CDP ongoing projects in the 3 senatorial zones			120,585,730.00					
54001003/23050103/13000006 Conduct monitoring and evaluation of CDP projects			2,631,854.00			9,000,000.00	5,000,000.00	5,000,000.00
Sub Total			173,217,584.00	50,000,000.00	50,000,000.00+	128,000,000.00	135,000,000.00	154,000,000.00
54003001 - RURAL ELECRIFICATION BOARD								
54003001/23020103/14000001 Construction of New Networks in Rural Communities in the 3	416,304,056.78							
54003001/23030102/14000002 Extension of Electricity to the existing networks in the Rur	270,096,800.00	294,960,279.00	90,000,000.00	294,960,300.00	21.00+	50,000,000.00	120,000,000.00	150,000,000.00
54003001/23030102/14000003 Boosting/ Energization of Electricity	92,213,500.00	248,534,484.00	90,000,000.00	248,534,500.00	16.00+			
54003001/23020103/14000006 State contingency intervention in Electrification Projects.			100,000,000.00	600,000,000.00	600,000,000.00+	200,000,000.00	500,000,000.00	600,000,000.00
54003001/23010119/14000007 Purchase of 25 units of 200KVA 300KVA & 500KVA distribution	60,925,000.00	11,155,471.00	50,000,000.00	61,155,600.00	50,000,129.00+	50,000,000.00	100,000,000.00	150,000,000.00
54003001/23010105/14000008 Purchase of 2no Hilux vans double cabin		15,600,000.00		15,700,000.00	100,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
54003001/23010119/14000010	8,600,000.00	501,500.00		601,500.00	100,000.00+			
54003001/23030100/14000011		24,227,781.00		24,327,781.00	100,000.00+			
54003001/23020103/14000013	284,778,304.81	409,941,550.19		410,041,550.00	99,999.81+	50,000,000.00	150,000,000.00	150,000,000.00
54003001/23020103/14000014			20,000,000.00					
54003001/23020103/14000015			50,000,000.00			50,000,000.00	100,000,000.00	100,000,000.00
54003001/23020123/14000016			90,000,000.00			300,000,000.00	100,000,000.00	150,000,000.00
54003001/23030102/14000019		247,805,356.00	200,000,000.00	247,805,400.00	44.00+	200,000,000.00	500,000,000.00	500,000,000.00
54003001/23020123/14000020						50,000,000.00	100,000,000.00	100,000,000.00
54003001/23020123/14000021						50,000,000.00	100,000,000.00	100,000,000.00
Sub Total	1,132,917,661.59	1,252,726,421.19	690,000,000.00	1,903,126,631.00	650,400,209.81+	1,000,000,000.00	1,770,000,000.00	2,000,000,000.00
54007001 - ENUGU STATE FIRE SERVICE								
54007001/23010123/09000001			7,000,000.00	7,000,000.00	7,000,000.00+			
54007001/23020105/09000002			6,000,000.00	6,000,000.00	6,000,000.00+			
54007001/23030109/09000003			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	3,000,000.00	3,000,000.00
54007001/23030109/09000004			3,500,000.00	3,500,000.00	3,500,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
54007001/23000000/09000005						100,000,000.00	100,000,000.00	100,000,000.00
54007001/23020110/09000008			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,500,000.00	1,000,000.00
54007001/23020110/09000010			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
54007001/23020110/09000011						38,000,000.00	35,000,000.00	35,000,000.00
54007001/23020110/09000012						38,000,000.00	35,000,000.00	35,000,000.00
54007001/23020110/10000001						12,000,000.00	12,000,000.00	12,000,000.00
54007001/23020105/13000001			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00	6,000,000.00
54007001/23020118/13000002			2,000,000.00	2,000,000.00	2,000,000.00+			
54007001/23020110/13000003			12,000,000.00	12,000,000.00	12,000,000.00+			
54007001/23010136/13000006						3,000,000.00	3,000,000.00	3,000,000.00
54007001/23020105/13000007			4,000,000.00	4,000,000.00	4,000,000.00+			
54007001/23010107/13000009						12,000,000.00	12,000,000.00	12,000,000.00
Sub Total			50,000,000.00	50,000,000.00	50,000,000.00+	222,000,000.00	215,500,000.00	215,000,000.00
60001001 - MINISTRY OF LANDS & URBAN DEVELOPMENT								
60001001/23050101/06000003			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	14,000,000.00	10,000,000.00
60001001/23020104/06000004		31,095,000.00	80,000,000.00	80,000,000.00	48,905,000.00+	50,000,000.00	50,000,000.00	50,000,000.00
60001001/23010101/06000006						19,000,000.00	50,000,000.00	20,000,000.00
60001001/23050101/06000007			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	40,000,000.00	40,000,000.00
60001001/23010129/06000008						20,000,000.00	10,000,000.00	10,000,000.00
60001001/23000000/06000010			6,000,000.00	6,000,000.00	6,000,000.00+			
60001001/23020118/06000011						5,000,000.00	5,000,000.00	5,000,000.00
60001001/23020118/06000003			10,000,000.00	10,000,000.00	10,000,000.00+			
60001001/23030121/13000004						80,000,000.00	80,000,000.00	
60001001/23010112/13000005						2,000,000.00	2,000,000.00	2,000,000.00
Sub Total		31,095,000.00	116,000,000.00	116,000,000.00	84,905,000.00+	216,000,000.00	251,000,000.00	137,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
64001001 - MINISTRY OF BUDGET & PLANNING								
64001001/23010112/13000002 Purchase of office equipment (2No Gubambi safe projectors)			10,000,000.00	10,000,000.00	10,000,000.00+	644,000.00	500,000.00	500,000.00
64001001/23010104/13000000 Purchase of 2No motor bikes for dispatch			400,000.00					
64001001/23010113/13000006 Purchase of 5No computer desktop and accessories			1,000,000.00	1,000,000.00	1,000,000.00+	1,260,000.00	1,000,000.00	1,000,000.00
64001001/23010112/13000007 Purchase of office furniture (1 Table chair and fittings)			1,500,000.00	1,500,000.00	1,500,000.00+	770,000.00	500,000.00	500,000.00
64001001/23010104/13000008 Purchase of 1No motor bike for dispatch						200,000.00	200,000.00	
Sub Total			12,900,000.00	12,500,000.00	12,500,000.00+	2,874,000.00	2,200,000.00	2,000,000.00
65001001 - ENUGU STATE CAPITAL DEVELOPMENT AUTHORITY								
65001001/23020113/01000001 Construction of modern abatoirs (consultancy and design)						12,000,000.00	2,000,000.00	20,000,000.00
65001001/23020118/06000002 City Infrastructure Management (Design and Survey of Prison)			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	25,000,000.00	10,000,000.00
65001001/23030124/06000004 Development and management of Tricycle parks							100,000,000.00	10,000,000.00
65001001/23020118/06000013 Urban renewal project and development control		12,500,000.00	85,000,000.00	12,600,000.00	100,000.00+	50,000,000.00	50,000,000.00	100,000,000.00
65001001/23020122/06000014 House Numbering and identification			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	12,000,000.00	6,500,000.00
65001001/23010121/06000016 Purchase of Environmental Beautification materials	18,034,200.00							
65001001/23020118/06000018 Construction of modern public convenience with blocks and br						20,000,000.00	10,000,000.00	70,000,000.00
65001001/23010105/06000023 Purchase of 1No Hilux Van			22,500,000.00			25,000,000.00	20,000,000.00	25,000,000.00
65001001/23010129/06000024 Purchase of earth moving equipment (tipper backhoe excavat						100,000,000.00	12,000,000.00	200,000,000.00
65001001/23020118/06000035 Ground marking and directional signage of the new secretaria			3,000,000.00	3,000,000.00	3,000,000.00+	7,000,000.00	5,000,000.00	8,500,000.00
65001001/23020124/06000036 Relocation of all motor parks out of the city: (Design and c			10,000,000.00	10,000,000.00	10,000,000.00+	12,000,000.00	1,500,000.00	15,000,000.00
65001001/23020118/09000002 Provision of 200 ultra modern bus shelters with blocks and b						50,000,000.00	10,000,000.00	300,000,000.00
65001001/23020118/09000003 Provision of 5 directional gantries						20,000,000.00	4,000,000.00	25,000,000.00
65001001/23010129/09000040 Purchase of 6 no. Mowing Machine			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	20,000,000.00	3,500,000.00
65001001/23000012/11000001 Purchase of office equipment -desktop computer backup serve			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	15,000,000.00	5,000,000.00
65001001/23040106/06000002 Decongestion of street trading in Enugu Metropolis			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,000,000.00	40,000,000.00
65001001/23010113/11000003 Upgrading and computerisation of ECTDA departments with mode						2,000,000.00	20,000,000.00	2,000,000.00
65001001/23010136/11000004 Provision and installation of security circuit (72 CCTV came						40,000,000.00	50,000,000.00	100,000,000.00
65001001/23020118/12000001 Construction of 3 recycling plants (consultancy and design)						10,000,000.00	40,000,000.00	20,000,000.00
Sub Total	18,034,200.00	12,500,000.00	152,500,000.00	57,600,000.00	45,100,000.00+	380,000,000.00	406,500,000.00	960,500,000.00
18011001 - JUDICIAL SERVICE COMMISSION								
18011001/23010119/02000001 Purchase of 1No 7KVA Electricity Generating Set						300,000.00	300,000.00	300,000.00
18011001/23010105/02000002 Purchase of 1 no Hilux Van							25,000,000.00	25,000,000.00
18011001/23010112/02000003 Purchase of Office Furniture	2,120,000.00	56,519,710.50		56,619,710.00	99,999.50+			
18011001/23010112/02000004 Purchase of Office Equipment	563,600.00		300,000.00	300,000.00	300,000.00+			
18011001/23010113/02000005 Purchase Of Computer Equipment	17,061,400.00		1,700,000.00			1,400,000.00	1,800,000.00	1,800,000.00
18011001/23010112/02000006 Furnishing of JSC Conference Hall - Communication Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
18011001/23010105/02000008 Purchase of 1No Prado Jeep for Hon. Judge			160,000,000.00	103,480,200.00	103,480,200.00+	50,000,000.00	50,000,000.00	
18011001/23010105/02000009 Purchase of 2 No Hyundai Elantra for the Secretary of the Co			20,000,000.00	20,000,000.00	20,000,000.00+			
18011001/23020102/06000001 Design and construction of 5No 3 bedroom duplexes for Hon Ju						50,000,000.00	50,000,000.00	200,000,000.00
18011001/23050102/11000001 Purchase and Installation of Internet facility			700,000.00			2,000,000.00	2,000,000.00	2,000,000.00
18011001/23010108/13000002 Purchase of 1No Toyota mini-bus						25,000,000.00	25,000,000.00	
18011001/23020118/13000003 Construction and installation of burglary proofs in JSC						2,500,000.00	2,500,000.00	4,000,000.00
18011001/23030121/13000004 Re-roofing and re-ceiling of JSC office extension housed wit						5,000,000.00	5,000,000.00	10,000,000.00
18011001/23010136/13000005 Purchase of training equipment (public address system)						2,500,000.00	2,500,000.00	2,500,000.00
18011001/23010112/13000006 Purchase of 3No fire proof safe						1,050,000.00	1,050,000.00	1,000,000.00
18011001/23050103/13000008 Publicatn of Judicial Service Comm Annual Performance Report			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
Sub Total	19,745,000.00	56,519,710.50	186,700,000.00	184,399,910.00	127,880,199.50+	147,250,000.00	172,650,000.00	254,100,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
26001001 - MINISTRY OF JUSTICE								
26001001/23010114/13000001 Purchase of 35Nos. Desktop 5 Nos. Photocopy Machines and			5,000,000.00			8,000,000.00	2,000,000.00	2,000,000.00
26001001/23020101/13000002 Construction of DPP Offices and other Departmental Offices			10,000,000.00			15,000,000.00	30,000,000.00	15,000,000.00
26001001/23050101/13000003 Review of Enugu State Laws			100,000,000.00					
26001001/23010105/13000005 Purchase of 2 No Hiace Buses			25,000,000.00				25,000,000.00	25,000,000.00
26001001/23010112/13000007 Furnishing of DAD Building (tables chairs fire proof steel			30,000,000.00			15,520,000.00	5,000,000.00	5,000,000.00
26001001/23020101/13000008 Reconstruction of Admin General office building behind DAD b			10,000,000.00			45,000,000.00	25,000,000.00	
26001001/23050101/00000010 Provision and Publication of Enugu State Law Report			10,000,000.00					
26001001/23010125/00000011 Purchase of Law Book			15,000,000.00					
26001001/23020127/13000012 Provision and Installation of ICT Solution for Case Manageme			5,000,000.00			25,000,000.00	10,000,000.00	5,000,000.00
26001001/23020101/13000013 Construction of High Court Complex and Quarters			267,000,000.00					
26001001/23010112/13000014 Furnishing and equipping of DPP Departmental offices						15,000,000.00	15,000,000.00	
26001001/23010112/13000015 Furnishing and equipping of AGPT offices newly constructed B						20,000,000.00	20,000,000.00	
Sub Total			477,000,000.00			143,520,000.00	132,000,000.00	52,000,000.00
26051001 - HIGH COURT								
26051001/23010112/13000002 Purchase of office furniture and fittings (leather seats 12		5,869,290.00	10,000,000.00	10,000,000.00	4,130,710.00+	20,000,000.00	30,000,000.00	20,000,000.00
26051001/23010113/13000003 Purchase of computer equipment and accessories for Judges (L	10,648,000.00	954,000.00	3,500,000.00	3,500,000.00	2,546,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
26051001/23010123/13000004 Purchase of fire Fighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	500,000.00
26051001/23010129/13000005 Purchase of communication equipment for Judges	25,594,541.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	1,000,000.00
26051001/23020102/13000006 Construction of Office Building		20,362,770.00	54,000,000.00	21,126,000.00	763,230.00+	50,000,000.00	100,000,000.00	200,000,000.00
26051001/23030101/13000008 Rehabilitation of residential building for Judges		600,000.00	10,000,000.00	10,000,000.00	9,400,000.00+	37,000,000.00	20,000,000.00	20,000,000.00
26051001/23010119/13000009 Purchase of 15No Power Generating Set (27KVA sound proof Per		112,205,000.00	8,000,000.00	212,205,000.00	100,000,000.00+	50,000,000.00	20,000,000.00	20,000,000.00
26051001/23020101/13000010 Construction of Court				400,000,000.00	400,000,000.00+			
26051001/23030121/13000011 Rehabilitation of High Court and Magistrate Court Buildings.		8,039,000.00		8,139,000.00	100,000.00+			
26051001/23010101/13000012 Purchase of 2No. Tricycles for Court bailiffs			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	1,000,000.00	500,000.00
26051001/23010106/13000013 Purchase of 1No Hilux Van for Chief Registrar			25,000,000.00			25,000,000.00	5,000,000.00	
26051001/23010141/13000014 Purchase of 1No Water Tanker for Judiciary			27,000,000.00			40,000,000.00	1,600,000.00	
26051001/23010108/13000015 Purch. of 1No.18 Seaters Toyota for Judiciary			25,000,000.00			25,000,000.00	2,000,000.00	
26051001/23010112/13000018 Purch. of LB-SBW steel Book wheel Disassembly steel cabinets		100,000.00			100,000.00-			
26051001/23030101/13000021 Rehabilitation of Hon. Chief Judge's post House.		30,000.00			30,000.00-			
26051001/23030127/13000023 Rehabilitation/Repair of ICT infrastructure		817,550.00	1,000,000.00	1,000,000.00	182,450.00+	10,000,000.00	2,000,000.00	1,000,000.00
26051001/23050102/13000024 Acquisition of Computer Software application in law account			1,000,000.00			5,000,000.00	2,000,000.00	500,000.00
26051001/23010125/13000027 Purchase of Library books and equipments			1,000,000.00			2,000,000.00	7,000,000.00	2,000,000.00
26051001/23010128/13000028 Purchase of security equipments			500,000.00			2,000,000.00	3,000,000.00	1,000,000.00
26051001/23030121/13000029 Rehabilitation of office building						50,000,000.00	50,000,000.00	50,000,000.00
26051001/23010105/13000030 Purchase of vehicles for High Court Judges						300,000,000.00	10,000,000.00	300,000,000.00
26051001/23010128/13000031 Purchase of Gubabi safe for Enugu North South and East Magi						1,600,000.00	25,000,000.00	1,800,000.00
Sub Total	36,242,541.00	148,977,610.00	170,000,000.00	669,970,000.00	520,992,390.00+	626,600,000.00	284,600,000.00	623,300,000.00
26052001 - CUSTOMARY COURT OF APPEAL								
26052001/23010125/05000001 Purchase of law library and periodicals			8,000,000.00	8,000,000.00	8,000,000.00+	2,000,000.00	10,000,000.00	2,000,000.00
26052001/23020118/13000001 Construction of Customary Court of Appeal Enugu building	19,775,955.00		100,000,000.00	100,000,000.00	100,000,000.00+			
26052001/23010105/13000004 Purchase of 1 No Hyundai Car for Chief Registrar			8,000,000.00	8,000,000.00	8,000,000.00+			
26052001/23020101/13000006 Furnishing of Customary Court of Appeal building complex			60,000,000.00			25,000,000.00	50,000,000.00	5,000,000.00
26052001/23010119/14000001 Purchase of 2 No 350KVA perkings sound proof for Court			19,000,000.00					
Sub Total	19,775,955.00		195,000,000.00	116,000,000.00	116,000,000.00+	27,000,000.00	60,000,000.00	7,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
26007001 - CITIZENS RIGHTS & MEDIATION CENTRE								
26007001/23010136/11000001 Purchase of Intercom and IT equipment						4,000,000.00	4,000,000.00	1,000,000.00
26007001/23010104/13000001 Purchase of 20 (CG 125/150) Motorbikes for dispatch of mails			6,800,000.00			3,000,000.00	3,000,000.00	
26007001/23010104/13000002 Purchase of 1No Bus for Mediator & Human Right Visits			25,000,000.00	25,000,000.00	25,000,000.00+			
26007001/23010112/13000003 Purchase of office furniture and fittings (tables chairs w			3,450,000.00			15,000,000.00	10,000,000.00	
26007001/23010125/13000004 Purchase of Library books on law mediation and Human rights			18,000,000.00	18,000,000.00	18,000,000.00+			
26007001/23010114/13000005 Purchase of 5No desktop computers and accessories			9,900,000.00			3,000,000.00	1,000,000.00	
26007001/23010112/13000006 Purchase of office equipment (Intercom nerwork Plasma TV)			6,800,000.00					
26007001/23010114/13000007 Purchase of 20No desktop phones with Simcards for 17 LGA HQ			360,000.00			400,000.00	400,000.00	
26007001/23010121/13000008 Completion of renovation of Head office complex			51,940,000.00					
26007001/23010104/13000009 Procurement of 100KVA sound proof Generator Set (FJ Wilson P			7,250,000.00			4,000,000.00	3,500,000.00	
26007001/23020101/13000010 Construction of head office complex						60,000,000.00	60,000,000.00	
Sub Total			129,500,000.00	43,000,000.00	43,000,000.00+	89,400,000.00	81,900,000.00	1,000,000.00
26007003 - ENUGU STATE JUSTICE REFORM TEAM								
26007003/23010106/13000001 Purchase of Toyota Hilux Van			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,000,000.00
26007003/23010112/13000002 Purchase of Office furniture to set up ESJRT office (2No con			15,000,000.00	15,000,000.00	15,000,000.00+	8,000,000.00	4,000,000.00	2,000,000.00
26007003/23010114/13000004 Purchase of 3 nos Computer Desktops/Laptop			400,000.00			450,000.00	300,000.00	200,000.00
26007003/23010115/13000005 Purchase of 2No Printers and 2No Photocopy machines			600,000.00	600,000.00	600,000.00+	700,000.00	500,000.00	
26007003/23010112/13000006 Purchase of 2 nos fire proof steel Cabinets			500,000.00	500,000.00	500,000.00+	300,000.00	300,000.00	
26007003/23010124/13000007 Purchase of training equipments (Public address system Pr			3,500,000.00	3,500,000.00	3,500,000.00+			
26007003/23010136/13000008 Purchase of communication and training equipments (Recordin			1,000,000.00	1,000,000.00	1,000,000.00+	3,100,000.00	2,000,000.00	
26007003/23030121/13000009 Rehabilitaion of ESJRT Permanent Office at DAD			20,000,000.00	20,000,000.00	20,000,000.00+			
Sub Total			61,000,000.00	60,600,000.00	60,600,000.00+	12,550,000.00	32,100,000.00	27,200,000.00
13001001 - MINISRY OF YOUTH & SPORTS								
13001001/23010122/04000001 Procurement of medical equipment for sports medical centre a						1,500,000.00	6,800,000.00	2,000,000.00
13001001/23010129/08000012 Procurement of sporting equipment (brushing machine etc)			7,000,000.00	7,000,000.00	7,000,000.00+	10,000,000.00	41,000,000.00	11,000,000.00
13001001/23010112/08000013 Furnishing of existing building at Nnamdi Azikiwe Stadium			3,000,000.00	3,000,000.00	3,000,000.00+			
13001001/23120105/08000016 Purchase of 1 no ambulance bus			30,000,000.00	30,000,000.00	30,000,000.00+			
13001001/23020119/08000017 Construction of 1No sports centre in Nsukka			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	4,000,000.00	10,000,000.00
13001001/23020119/08000018 Renovation of Awgu Games Village		1,600,000.00	10,000,000.00	10,000,000.00	8,400,000.00+	50,000,000.00	5,000,000.00	200,000,000.00
Sub Total		1,600,000.00	70,000,000.00	70,000,000.00	68,400,000.00+	81,500,000.00	56,800,000.00	223,000,000.00
14001001 - MINISTRY OF GENDER AFFAIRS & SCIAL DEVELOPMENT								
14001001/23050101/07000001 Purchase of economic materials like wheel barrows big comme						15,000,000.00	4,500,000.00	20,000,000.00
14001001/23010129/07000003 Provision of bakery tailoring equipment for FSP skill acqui			20,000,000.00	20,000,000.00	20,000,000.00+	6,800,000.00	53,000,000.00	5,000,000.00
14001001/23010108/07000015 Purchase of 1No Bus for the Ministry			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	25,000,000.00
14001001/23030121/07000019 Rehabilitation of FSP medical centre GRA			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23050101/07000021 Provision of equipment and support for rural women through s			50,000,000.00	50,000,000.00	50,000,000.00+	41,000,000.00	2,200,000.00	
14001001/23020118/07000025 Estab of 1 recreational centre for the elderly @ Emene			20,000,000.00	20,000,000.00	20,000,000.00+			
14001001/23030121/07000028 Rehabilitation of 2 workshops at Emene rehabilitation centre			20,000,000.00	20,000,000.00	20,000,000.00+			
14001001/23000000/07000029 Provision of sewing knitting zig zag Machines & others			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23020118/07000030 Provision of 150 wheel chairs and 150 aids/appliances			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23010112/07000031 Furnishing of Internally Displaced Persons Centre Uwani (cur						4,000,000.00	24,000,000.00	10,000,000.00
14001001/23010112/07000032 Furnishing of FSP Skill acquisition event hall (500 seats 2						5,000,000.00	25,000,000.00	
14001001/23010112/07000033 Purchase and installation of electrical fittings at FSP skil						4,500,000.00	12,000,000.00	
14001001/23020118/07000034 Construction of remand home at Emene						53,000,000.00	2,500,000.00	20,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
14001001/23020102/07000035 Construction of hostel and toilet at Emene rehab centre						15,000,000.00	12,000,000.00	10,000,000.00
14001001/23030101/07000036 Re-roofing of children's medical centre GRA						2,200,000.00	25,000,000.00	1,000,000.00
14001001/23030121/07000037 Renovation of Gender office Headquarters						24,000,000.00	50,000.00	10,000,000.00
14001001/23010112/07000038 Equipping of Emene rehabilitation centre (training materials)						25,000,000.00	25,000,000.00	20,000,000.00
14001001/23020118/07000039 Fencing of Emene rehabilitation centre						12,000,000.00	2,743,000.00	
14001001/23020105/10000001 Construction of solar powered borehole/reticulation of water						2,500,000.00	15,000,000.00	
Sub Total			165,000,000.00	165,000,000.00	165,000,000.00+	210,000,000.00	217,993,000.00	121,000,000.00
17001001 - MINISTRY OF EDUCATION								
17001001/23030106/05000003 Upgrading of 3 Sec Schs to Boarding Schs in 3 Sen Zones			89,233,000.00					
17001001/23030110/05000004 Purchase of science equipment for basic science laboratory a						12,000,000.00	6,000,000.00	7,000,000.00
17001001/23010105/05000012 Procurement of 1 Hilux Vans for project/programme Monitoring			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	1,000,000.00	25,000,000.00
17001001/23010138/05000019 Purchase and installation of 1.5 horse power water pumping m			90,000.00			50,000.00	10,000,000.00	100,000.00
17001001/23020118/05000020 Procurement of 7No. 6.1KVA Electric Generator Set			1,500,000.00					
17001001/23030121/05000021 Replacement of 510sqm floor tiles in MOE office			2,500,000.00	2,500,000.00	2,500,000.00+			
17001001/23010136/05000035 Procur of 100 hearing moulds for p/pl wt hearing impairment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	20,000,000.00	1,100,000.00
17001001/23020118/05000037 Const of Basic/WAECExam Hall for Sch od Sp Needs Ogbete Enu			20,000,000.00	20,000,000.00	20,000,000.00+			
17001001/23020118/05000038 Const of a Resource Centre for Sp Schs in the State			50,000,000.00	50,000,000.00	50,000,000.00+			
17001001/23010119/05000041 Provision of Logistics for the Home Grown Program Office			12,000,000.00					
17001001/23010108/05000045 Procurement of 1 Bus for Home Grown School Meal Feeding Prog				12,000,000.00	12,000,000.00+	25,000,000.00	5,280,000.00	25,000,000.00
17001001/23020118/05000046 Construction of one 4 room laboratory for physics chemistry						15,000,000.00	200,000,000.00	25,000,000.00
17001001/23010140/05000047 Procurement of laboratory equipment						10,000,000.00	275,000,000.00	5,000,000.00
17001001/23010113/11000002 Purch of office equip (laptops desktops printers copiers etc			3,000,000.00	3,000,000.00	3,000,000.00+	5,280,000.00	5,000,000.00	6,500,000.00
17001001/23020111/05000003 Procure of 7000 textbooks for our special education centres			21,000,000.00	21,000,000.00	21,000,000.00+	10,000,000.00	275,000,000.00	18,000,000.00
17001001/23010112/13000001 Purchase of office furniture (Executive tables chairs stee						2,743,000.00	3,500,000.00	5,500,000.00
17001001/23010124/14000001 Procure 7 No 6.1 KVA electric Generator Set			3,500,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	4,500,000.00	
Sub Total			228,823,000.00	139,500,000.00	139,500,000.00+	109,573,000.00	805,280,000.00	118,200,000.00
17003001 - ESUBEB								
17003001/23020107/05000001 Construction of 20 no 5 classroom blocks in all the 17 LGAs			1,060,000,000.00			200,000,000.00	1,500,000.00	400,000,000.00
17003001/23030106/05000002 Renovation of 56 no dilapidated 5 classroom blocks at 11 000			317,000,000.00			275,000,000.00	5,000,000.00	300,000,000.00
17003001/23050101/05000003 Scoping & surveying of 260 public primary and junior seconda			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	5,000,000.00	20,000,000.00
17003001/23020118/05000004 Const of 71 nos 4 Rm wc squatting toilet wt overhd tank at 3			215,000,000.00			275,000,000.00	700,000.00	320,000,000.00
17003001/23010124/05000007 Procure and distribute 5 000 registers to Public Primary Sch			10,000,000.00			5,000,000.00	35,000,000.00	4,000,000.00
17003001/23010124/05000008 Provide 30 (32 plasma) TV and DVD for ECCD In public primar						4,500,000.00	2,000,000.00	3,000,000.00
17003001/23010124/05000009 Provide 240 CD Educative DVD plate at 6 250						1,500,000.00	45,000,000.00	1,000,000.00
17003001/23010124/05000011 Provide 1000 educative toys for ECCD 5 toys per class at N5			5,000,000.00			5,000,000.00	4,250,000.00	2,500,000.00
17003001/23010124/05000013 Procure and install 300 no Slides for ECCD Schools						5,000,000.00	6,250,000.00	3,700,000.00
17003001/23010124/05000014 Procure and distribute 300 nos swings for ECCDE schools							6,000,000.00	10,000,000.00
17003001/23010124/05000016 Procure and distribute Sports Equipment -football net whist			2,500,000.00			700,000.00	100,000.00	700,000.00
17003001/23020107/05000018 Renovation of 100 no dilapidated classroom blocks			800,000,000.00					
17003001/23050101/05000021 Intervention fund for primary school in the State	7,186,950,975.92	9,529,673,711.86		9,529,773,711.00	99,999.14+			
17003001/23010124/05000022 Procure & distribute 1000 teachers desk 1000 arm & armless			50,000,000.00			35,000,000.00	250,000,000.00	27,500,000.00
17003001/23010124/05000024 Provide and distributed 10 500 place value charts at N500 ea			4,600,000.00				4,500,000.00	5,000,000.00
17003001/23010124/05000025 Procure and distributed 4000 assorted educative diagrams/ins			2,000,000.00			2,000,000.00	5,000,000.00	1,600,000.00
17003001/23010124/05000026 procure and distribute 250 Pri Math Kits at N350 000 each							132,000.00	100,000,000.00
17003001/23010124/05000027 Procure & distribute 500 Primary Science Kits to 500 pri/sch							189,000,000.00	20,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17003001/23010124/05000028 Procure and distribute 7000 Plastic Abacus for Junior pri.							60,000,000.00	40,000,000.00
17003001/23030106/05000031 Renovate 51 JSS blocks 3 blocks in each of the 17 LGA	10,533,633.72							
17003001/23010124/05000034 Procure and distribution 3 000 nos of Plastic Lockers and Ch			83,000,000.00			45,000,000.00	5,000,000.00	32,000,000.00
17003001/23010124/05000036 Procure and distribute 17 desktops for LEMIS @ N250000 each			9,000,000.00			4,250,000.00	750,000.00	4,250,000.00
17003001/23010119/05000038 Procure and distribute 17 nos 10 KVA generator for LEMIS			1,600,000.00				6,000,000.00	2,000,000.00
17003001/23010124/05000039 Procure and distribute 5 000 diaries to Public Primary Schoo			4,000,000.00			6,250,000.00	90,000,000.00	4,250,000.00
17003001/23010124/05000041 Procure & distrib 6000 cartons of chalk for all pub primary			7,000,000.00			6,000,000.00	18,000,000.00	4,500,000.00
17003001/23010124/05000051 Procure and install 15 Desk top Computers with accessories		23,050,000.00		23,150,000.00	100,000.00+			
17003001/22020312/05000059 Procure 2 sets of althetic balloon for relay			200,000.00			100,000.00	904,337.00	100,000.00
17003001/23020118/05000066 Const of 25 no 3 c/room blocks in all the 17 LGAs for ECCDE			300,000,000.00			250,000,000.00	699,112.00	370,000,000.00
17003001/23010124/05000067 Procure and distribute 3000 sleeping mats for ECCDE in 1225			3,000,000.00			4,500,000.00	422,140.00	4,500,000.00
17003001/23010124/05000068 3200 small Balls for all the ECCDE schools 4 per school							173,014,740.00	1,200,000.00
17003001/23010124/05000069 Procure and distr 3600 ECCDE tables and chairs			8,100,000.00				17,138,750.00	8,000,000.00
17003001/23010124/05000070 Procure & distrib. 1226 role of tissue detol and toilet soap			5,000,000.00			5,000,000.00	24,010,950.00	2,499,163.00
17003001/23010124/05000071 Procure and distribute 12 Ceiling Fan for LEMIS			600,000.00	600,000.00	600,000.00+	132,000.00	2,956,400.00	100,000.00
17003001/23050101/05000072 Provision of mental arithmetic skills							2,550,500.00	10,000,000.00
17003001/23010126/13000005 Procure & distribute 300 merry-go-round for ECCDE CLASSES							502,888,940.00	15,000,000.00
17003001/23010112/13000007 Purchase of office equipt for ENSUBEB HQ			5,700,000.00			6,000,000.00	135,651,362.00	2,000,000.00
17003001/23010124/13000009 Procurement and distribution of essential Instructional Mate	5,712,900.00							
17003001/23030106/13000011 Renovation of 21 no dillapidated 3 classroom blocks with ram		322,780.00			322,780.00-	189,000,000.00	335,080.00	215,000,000.00
17003001/23010105/13000012 2% UBEC/ENSUBEB Counter part Project \$ Purch of Vehicle M&E			80,000,000.00			60,000,000.00	32,503,850.00	60,000,000.00
17003001/23010124/13000015 Procure & dist. 2000 white board and duster to 2000							135,435,350.00	4,500,000.00
17003001/23010124/13000016 Procure & dist. 2000 Attendance Registers & 8000 Sch.diaries			600,000.00					
17003001/23020118/13000019 Print and distribute 10 000 copies of continous assesement			4,500,000.00			5,000,000.00	28,281,600.00	5,000,000.00
17003001/23020118/13000020 Procure & dist. 12 HP Printer wt scannet for LEMIS			600,000.00			750,000.00	102,000,000.00	750,000.00
17003001/23010113/13000023 Procure and distr 4 laptops for PRS Dept 1 for HRM			1,000,000.00				688,947,890.00	1,000,000.00
17003001/23030106/13000024 Emergency disaster preparedness/resilience on re-roofing of						90,000,000.00	135,325,176.00	55,318,000.00
17003001/23010105/13000025 Procure of 1 new serviceable vehicle						18,000,000.00	75,094,458.00	
Sub Total	7,203,197,509.64	9,553,046,491.86	3,000,000,000.00	9,573,523,711.00	20,477,219.14+		2,797,342,635.00	
17008001 - ENUGU STATE LIBRARY BOARD								
17008001/23030121/05000001 Rehabilitation of Zonal Library at Nsukka			2,000,000.00	2,000,000.00	2,000,000.00+			
17008001/23020121/05000002 Rehabilitation of Zonal Library at Awgu			2,000,000.00	2,000,000.00	2,000,000.00+			
17008001/23020118/00000018 Construct 1 block of 4 Toilet at Nsukka zonal library			1,000,000.00	1,000,000.00	1,000,000.00+			
17008001/23020118/00000019 Construct 1 block of 4 Toilet at Awgu zonal library			1,000,000.00	1,000,000.00	1,000,000.00+			
17008001/23010124/05000027 Purch of office equipt for bindery sect (Printer ceiling fan			2,500,000.00					
17008001/23020111/05000028 Establishment of e-library			4,000,000.00					
17008001/23010106/05000029 Purchase of 1No Hilux Van			25,000,000.00					
Sub Total			37,500,000.00	6,000,000.00	6,000,000.00+			
17010001 - STATE AGENCY FOR MASS LITERACY								
17010001/23030121/13000001 Reconst of office building for vocational skill/Literacy			5,000,000.00	5,000,000.00	5,000,000.00+			
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquist			500,000.00	500,000.00	500,000.00+			
17010001/23020101/05000007 Reconstru of office building for vocational skills in 6 edu			3,500,000.00	3,500,000.00	3,500,000.00+			
17010001/23010124/05000008 Purchase of Equipt & Tool for Vocational skills acqu in SAME			1,000,000.00	1,000,000.00	1,000,000.00+			
Sub Total			10,000,000.00	10,000,000.00	10,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17019001 - ENUGU STATE COLLEGE OF EDUCATION (TECH)								
17019001/23020107/05000001 Construct 1 no. Educational Technology Centre		10,124,389.00	40,000,000.00	10,125,000.00	611.00+	40,000,000.00	20,000,000.00	20,000,000.00
17019001/23030106/05000002 Rehabilitation of Educational Institutional Building			20,000,000.00			25,000,000.00	10,000,000.00	10,000,000.00
17019001/23020107/05000006 Construction of 1 no 3 Story Female Hostel			24,000,000.00			100,000,000.00		
17019001/23020107/05000008 Construct of 1no. Standard lab. with current equipt for Int			30,000,000.00			35,000,000.00	20,000,000.00	10,000,000.00
17019001/23020118/05000013 Construction of Entrance Gate Exit Gate/ Security Post for			12,000,000.00			18,000,000.00	10,000,000.00	10,000,000.00
17019001/23030128/05000014 Rehabilitation of Chemistry laboratory			30,000,000.00			30,000,000.00	20,000,000.00	20,000,000.00
17019001/23030128/05000015 Rehabilitation of Biology Laboratory			30,000,000.00			30,000,000.00	20,000,000.00	20,000,000.00
17019001/23010113/05000016 Purchase of 10 no. HP Elite Desk 800 core i5 Desktop comput			6,500,000.00			6,500,000.00	6,000,000.00	6,000,000.00
17019001/23010113/05000017 Purchase of 8 no. Dell latitude core 17 laptops for ICT Dept			1,600,000.00			1,650,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000018 Purchase of Computer Accessories 10 no. voltage stabilizer			1,450,000.00			1,500,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000019 Purch of 5 no. Lasjet PRO 400 Computer Printer for Lib			500,000.00	500,000.00	500,000.00+	750,000.00	500,000.00	500,000.00
17019001/23020127/05000021 Provision of Internet Services and 3 no. Network Equipments		14,375,742.00	5,000,000.00	14,375,742.00		5,000,000.00		
17019001/23020127/05000022 Provision of 50 no. Alfa Wireless network card cusy and Inst			5,000,000.00			5,000,000.00	3,000,000.00	2,000,000.00
17019001/23010125/05000023 Equip school library with 424 no. current hard copy books			6,000,000.00			9,000,000.00	6,000,000.00	6,000,000.00
17019001/23010125/05000024 Purchase of 95 no. Office Equipment for Library dept		11,535,400.00		11,635,400.00	100,000.00+			
17019001/23010140/05000027 Purchase of 2 no. Office Equipumnt for Biology dept	3,400,000.00		220,000.00					
17019001/23010140/05000028 Purchase of 52 no. Office Equipments for Chemistry dept			340,000.00			400,000.00	400,000.00	300,000.00
17019001/23010124/05000029 Purch of Studio tools and materials (con. Mixer etc) for sch.			3,400,000.00			4,000,000.00	3,000,000.00	2,000,000.00
17019001/23010136/05000030 Purchase of Communication Equipment 1 no. multimedia projec			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	3,000,000.00	3,000,000.00
17019001/23020112/05000034 Construction of standard meeting pitch for Physical and heal						100,000,000.00	100,000,000.00	50,000,000.00
17019001/23010113/11000001 Purchase of 10 no. Laserjet PRO 400 computer Printer for Lib		62,000.00		162,000.00	100,000.00+			
17019001/23020118/13000001 Capital Grant for Infrastructural development			100,000,000.00			200,000,000.00	250,000,000.00	250,000,000.00
17019001/23010125/13000002 Purchase of 55 no. office equipment for library dept.			30,000,000.00			35,000,000.00	20,000,000.00	20,000,000.00
17019001/23010129/13000003 Purchase of 9 no. Office equipment for physics Dept.			400,000.00			500,000.00		
17019001/23010140/13000004 Purch of 54 office Equipment for integrat scien & maths dept			280,000.00			750,000.00	800,000.00	500,000.00
17019001/23010140/13000005 Purch of 2 no. offi equi for Biology dept. (1no photocy & Pr						250,000.00	200,000.00	200,000.00
17019001/23020107/13000007 Construction of 1 no Educational Technology Centre		10,153,415.09		10,253,415.00	99,999.91+			
17019001/23020107/13000008 Construct 1 no Standard students centre		1,936,917.00		2,036,917.00	100,000.00+			
Sub Total	3,400,000.00	48,187,863.09	350,000,000.00	52,088,474.00	3,900,610.91+	652,180,000.00	495,300,000.00	432,900,000.00
17021001 - ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY								
17021001/23020118/05000001 Construction of Educational Building	1,140,000.00	24,207,159.92		24,300,000.00	92,840.08+			
17021001/23010101/05000005 Fencing of 15Km Sch. Premises (N25M/KM			100,000,000.00	75,700,000.00	75,700,000.00+	200,000,000.00	200,000,000.00	100,000,000.00
17021001/23010114/05000006 Const.of 3Km Access Rd. to New Hostel Areas & Pharma Buildin	231,871.00	13,937,495.30	92,000,000.00	14,037,495.00	99,999.70+	150,000,000.00	150,000,000.00	100,000,000.00
17021001/23010112/05000010 Purchase of Office Equipment		88,300.00		188,300.00	100,000.00+			
17021001/23010140/05000011 Purchase of Lab. & workshop Equipment		3,125,759.05		3,225,759.00	99,999.95+	55,000,000.00	50,000,000.00	50,000,000.00
17021001/23010112/05000012 Purchase of Office Furniture (tables chairs)		9,963,942.80	3,500,000.00	9,964,000.00	57.20+		50,000,000.00	
17021001/23010112/05000015 Library Furniture & Fitting at Cost	800,000.00							
17021001/23020118/13000001 Infrastructural Development fund			200,000,000.00	1,225,057,800.00	1,225,057,800.0+			
17021001/23010107/13000003 Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia			59,500,000.00			109,900,000.00	80,000,000.00	50,000,000.00
17021001/23020103/13000005 Electricity Supply Infrastructure	228,560.00	41,056,900.00		41,156,900.00	100,000.00+			
17021001/23010119/13000007 Purchase of 200 250 and 100 KVA perking Generators with ins			13,000,000.00	13,000,000.00	13,000,000.00+	40,100,000.00	20,000,000.00	20,000,000.00
17021001/23030102/13000008 Boosting and Extension of Elec. supply to pharmacy building			18,600,000.00			20,000,000.00	20,000,000.00	10,000,000.00
17021001/23030102/13000009 Boosting and Ext. of Electricity supply to College of Medicin			11,400,000.00					
17021001/23010119/13000010 Construction of Power Generating Plant House			2,000,000.00	2,000,000.00	2,000,000.00+			
17021001/23020118/13000012 Construction of building for Works department/works yard						100,000,000.00	50,000,000.00	50,000,000.00
Sub Total	2,400,431.00	92,379,557.07	500,000,000.00	1,408,630,254.00	1,316,250,696.93+	675,000,000.00	620,000,000.00	380,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17051001 – PPSMB								
17051001/23010105/05000004 Purch. of 1 No. official veh. (Land Cruiser Prado Jeep) Chair			36,000,000.00			50,000,000.00		
17051001/23030106/05000014 Reno of 18No. Pub. Sec. Schools in 6 Education Zones			126,000,000.00			200,000,000.00	100,000,000.00	100,000,000.00
17051001/23010140/05000017 Procurement of Science equipment for biology chemistry and			30,000,000.00			150,000,000.00		
17051001/23030206/05000022 Const.of dormetries in 3 senatorial zones of the State			240,000,000.00			300,000,000.00		
17051001/23030106/05000023 Upgrading of youth centre MPU to command boarding school			204,000,000.00			60,000,000.00		
17051001/23030106/05000024 Upgrading of BSS Orba to boarding School			250,000,000.00			55,500,000.00		
17051001/23010105/05000025 Purchase of 2No official vehicles (Hyundai Elantra) for 2 pe			20,000,000.00			34,000,000.00		
17051001/23010113/11000002 Computeriz.& Est. of ICT Lab./Equi. & Acces. for 150 Pub Sch			164,000,000.00			150,000,000.00		
17051001/230010113/11000003 Purcha of 2no projectors 2 no screens 2 no file charts			1,050,000.00			500,000.00		
Sub Total			1,071,050,000.00			1,000,000,000.00	100,000,000.00	100,000,000.00
17054001 - SCIENCE TECHNICAL & VOCATIONAL SCOOOL MANAGEMENT BOARD								
17054001/23030121/05000001 Rehabilitation of 7No. dilapidated STV Schools/Colleges		3,840,000.00	53,000,000.00	53,000,000.00	49,160,000.00+			
17054001/23010124/05000002 Procure and distribute 14 000 statutory records		1,034,500.00	5,000,000.00	5,000,000.00	3,965,500.00+	5,000,000.00	5,500,000.00	5,500,000.00
17054001/23010124/05000003 Provision of Educational Material to STV Colleges	202,000.00							
17054001/23020118/05000004 Construction of perimeter Fence in STVSMB H/Qtrs	432,800.00							
17054001/23050102/05000005 Computerization of STVSMB Admin department			350,000.00					
17054001/23010112/05000006 Purchase of Off. fufniture and fittings (Tables Seats Sofa			600,000.00	600,000.00	600,000.00+	750,000.00		
17054001/23030106/05000008 Rehabilitation of dilapidated Buildings in STV Schools/ Coll	290,000.00	10,252,950.00		10,352,950.00	100,000.00+			
17054001/23020118/05000011 Construction of 2No. 2in1 workshop in STV Colleges.			31,000,000.00					
17054001/23010113/05000012 Purchase of Computer Equipment	7,488,000.00	1,185,000.00		1,285,000.00	100,000.00+			
17054001/23010119/05000013 Purchase of power generating plant	2,040,000.00	250,000.00		350,000.00	100,000.00+			
17054001/23030121/05000014 Const. of 4No. toilet facilities for the two sections HQTR			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23020125/05000015 Reconst. of plant house and repair of 150KVA Gen. at STV HQ.			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23030128/05000017 Rehab. 2no damaged w/shops in TVE Colleges 1no. Per zone				100,000.00	100,000.00+			
17054001/23010124/05000018 Procure 1 200 handbooks on SBMC Operators for all STV Colleg		1,166,500.00		1,266,500.00	100,000.00+			
17054001/23010129/05000020 Procure and distribute handtools/equipment to all technical						7,600,000.00	7,900,000.00	8,000,000.00
17054001/23010124/05000022 Procure set of science laboratory equipment for 2 Spec Scie		1,160,000.00		1,260,000.00	100,000.00+		5,000,000.00	5,000,000.00
17054001/23030106/05000023 Install. of Fabricating/Welding and wood equip. at GTC. Enug			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23010112/05000034 Installation of 1 no. EMIS at STVSMB H/Q			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	5,000,000.00	5,000,000.00
17054001/23000000/05000000 Procure 20 no tools and equipment in block and brick laying		1,133,800.00		1,233,800.00	100,000.00+			
17054001/23020107/05000038 Provision of 2No hostel facilities in the 3 proposed technic						18,800,000.00	19,000,000.00	20,000,000.00
17054001/23020107/05000039 Construction of 3No new technical colleges in each Sen Zones						58,700,000.00	60,000,000.00	65,000,000.00
17054001/23030106/05000040 Conversion of conventional secondary schools to technical/vo						65,900,000.00	69,000,000.00	72,000,000.00
17054001/23010113/11000001 Procure 6 nos Desktop computers & accessories in STVSMB H/Q		23,000.00	1,000,000.00	1,000,000.00	977,000.00+			
17054001/23020101/13000001 Construct 6 no workshops (1 Per Seneatorial Zone)						51,900,000.00	55,000,000.00	55,000,000.00
17054001/23010105/13000002 Procurement of 1 No Utility Hilux Van			25,000,000.00	9,851,700.00	9,851,700.00+	25,000,000.00	25,000,000.00	25,000,000.00
17054001/23030106/13000004 Rehabilitate 6 no dilapidated classroom blocks in STV School						48,000,000.00	50,000,000.00	55,000,000.00
17054001/23010112/13000005 Procurement of 6No Steel filing cabinet for STVSMB Chairman			500,000.00	500,000.00	500,000.00+			
17054001/23020118/13000008 Construction of 6No Car pots at STVSMB HQ			2,800,000.00					
17054001/23020114/13000007 Construction of STVSMB HQ Internal road			6,200,000.00					
17054001/23010136/13000008 Install. Tech. Equip.-Circula Band Saw Lathe Machine etc 29			1,700,000.00					
17054001/23010108/13000010 Procurement of 3No Nissan Buses for 3 Education zones under						84,000,000.00	25,000,000.00	
Sub Total	10,452,800.00	20,045,750.00	148,150,000.00	106,799,950.00	86,754,200.00+	371,650,000.00	326,400,000.00	315,500,000.00
17056001 - STATE SCHOLARSHIP & LOANS BOARD								

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17065001 - INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)								
17065001/23010127/01000001 Purch of MT 435 Tractor for student Practical and field exer						27,000,000.00	30,000,000.00	25,000,000.00
17065001/23030106/05000001 Rehabilitation of school building	58,774,077.61	20,312,000.00		20,412,000.00	100,000.00+			
17065001/23010113/05000002 Computer Equipment	8,194,718.83	52,500.00		152,500.00	100,000.00+			
17065001/23020118/05000003 Other Infrastructure	5,748,504.00	155,000.00		255,000.00	100,000.00+			
17065001/23020107/05000004 Reconstruction of food Technology & Electrical Engineering				100,000.00	100,000.00+		50,000,000.00	30,000,000.00
17065001/23010129/05000005 Industrial Machine and Equipment	7,590,212.25	8,730,764.74		8,830,764.00	99,999.26+			
17065001/23010105/05000006 Road motor vehicle				100,000.00	100,000.00+			
17065001/23010128/05000007 Purchase of Communication equipment		1,299,900.00		1,399,900.00	100,000.00+			
17065001/23010124/05000008 Purch of teaching/learning aids (projectors loud speake etc			12,000,000.00	12,000,000.00	12,000,000.00+			
17065001/23010112/05000009 Purchase of Office furniture	37,582,391.93	9,782,279.60		9,882,279.00	99,999.40+			
17065001/23020107/05000010 Reconstruction of burnt Achike Udenwa Complex Building (Acco						100,000,000.00	22,000,000.00	80,000,000.00
17065001/23010105/05000012 Purchase of 2no. Toyota Hilux for Rector & Estate Works.						48,000,000.00	25,000,000.00	25,000,000.00
17065001/23030128/05000013 Completion and Re-roofing of Industrial Centre Main Structure						50,000,000.00	50,000,000.00	50,000,000.00
17065001/23030121/05000016 Renovation of existing Office Block: Student Affairs and Cas						80,000,000.00	80,000,000.00	80,000,000.00
17065001/23010119/05000017 Purchase of 1 No. 500KVA Transformer		1,018,360.00		1,118,360.00	100,000.00+			
17065001/23010125/05000021 Provision of Accreditation Equipment and Materials		130,800.00		230,800.00	100,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
17065001/23020105/10000001 Design and construction of a new water scheme keyed			36,000,000.00					
17065001/23030106/13000002 Renovation of existing class blocks			17,000,000.00					
17065001/23020107/13000003 4857.41m (perimeter) fencing of IMT Premises			53,000,000.00			80,000,000.00	80,000,000.00	80,000,000.00
17065001/23020118/13000004 Capital Grant for infrastructural Development	200,000,000.00		300,000,000.00	600,000,000.00	600,000,000.00+			
17065001/23010105/13000005 Purchase of 5 no Toyota Corolla cars for principal Officers			100,000,000.00			100,000,000.00	100,000,000.00	150,000,000.00
17065001/23010108/13000006 Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater			32,000,000.00					
17065001/23010124/13000008 Re-equiping of IMT Knowledge Centre at Achike Udenwa Campus						10,000,000.00	50,000,000.00	50,000,000.00
17065001/23030106/13000009 Reconstruction of SLT/ Mechanical Engr Ceramic Academic Bui							50,000,000.00	50,000,000.00
17065001/23030106/13000010 Reconstruction of Chemical Engr Statistics Civil Engr Bui							50,000,000.00	100,000,000.00
17065001/23030106/13000011 Reconstruction of Academic Department of Printing technology						50,000,000.00	50,000,000.00	30,000,000.00
17065001/23030106/13000012 Conversion of PTDE Building to Directorate of Degree program							90,000,000.00	
17065001/23020114/17000001 Construction of internal roads network Campus 3	3,351,952.80					100,000,000.00		
17065001/23020105/17000002 Water pipeline Extension/Relocation Campus						30,000,000.00	40,000,000.00	60,000,000.00
Sub Total	321,241,857.42	41,481,604.34	550,000,000.00	654,481,603.00	612,999,998.66+	690,000,000.00	777,000,000.00	820,000,000.00
21001001 - MINISTRY OF HEALTH								
21001001/23020106/04000001 Constr/Reconst.of seven (7) district hospital in the State	68,971,816.96		1,500,000,000.00	683,099,810.00	683,099,810.00+			
21001001/23010139/04000002 Purchase and distribution of drugs and other consumables	1,705,150.00							
21001001/23010122/04000003 HMIS- Strengthen HMIS through the printing of 1 yr stock of	628,000.00							
21001001/23010122/04000006 (iv) NPI and NIPDs and LID Includ All Campaigns Soc Mob act			15,000,000.00					
21001001/23050101/04000008 Control of Malaria includ Trainings Procurement of Nets Dr			15,000,000.00			2,000,000.00	1,000,000.00	1,000,000.00
21001001/23030108/04000009 Advocacy for HIV/AIDS Control	826,649,178.82		22,000,000.00			13,000,000.00	15,000,000.00	10,000,000.00
21001001/23050101/04000010 TBL Control Programme-Prevention and care for TBL			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00	5,000,000.00
21001001/23010139/04000011 Procurement of Vit A Supplement for Enugu State Nutrition P			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000012 Health Edu Prog includg Productn of IEC materials & social m			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23050101/04000013 Epidemiology Surveillance controlof disease eg cholera me			20,000,000.00					
21001001/23050104/04000014 (xii) Celebration of MNCH Week (Maternal Newborn & Child Hlt			15,000,000.00					
21001001/23050104/04000015 Advocacy for Baby Friendly Initiative-promote exclusive brea			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010139/04000016 Fund the takeoff of the State Agency for the Universal Healt			80,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
21001001/23010139/04000017 IMCI(integrated mgt of childhood illnesses)			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23020108/04000018 Advocacy for Reprod Health Programme - Improve Reprod Health			2,000,000.00	2,000,000.00	2,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21001001/23010139/04000019 (Family Planning & Pop Control-Traing & Procure FP Commod			5,000,000.00	5,000,000.00	5,000,000.00+			
21001001/23050101/04000021 Procure of electro device for data collect & transmitn (350)			8,000,000.00					
21001001/23050108/04000023 (Advocacy for Child and Adol Reprod Hlth Prog			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000024 Procurement and distributn of drugs for Onchocerciasis prog			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000026 Empowerment of Women in En St through Women in Hlth Prog			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23050101/04000027 Guinea-Worm Eradication Prog-Maintain Effectiv Surveillance			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23020106/04000034 Completion and Equipment of Enugu Medical Diagnostic Centr	179,711,348.50	144,206,603.48	80,000,000.00	144,206,700.00	96.52+			
21001001/23020106/04000035 (i) Construction of Health Centres - Construct 3 health cent	1,751,557.50	26,514,641.47		26,614,641.00	99,999.53+			
21001001/23020106/04000036 (ii) Construction of Health Centres under the MDG-CGS	1,982,000.00	29,973,875.90		30,073,875.00	99,999.10+			
21001001/23030121/04000040 Rehabilitation of other Public Buildings		17,470,631.00		17,570,631.00	100,000.00+			
21001001/23030128/04000044 (iii)Renovation of School of Basic Midwifery Awgu		1,295,300.00		1,395,300.00	100,000.00+			
21001001/23010104/04000046 Purch of 2 Suzuki Tricycles for Dist of drugs in diff distri			1,500,000.00	1,500,000.00	1,500,000.00+			
21001001/23010105/04000047 Provision of 2 Hilux Vehicles for M&E & Insp of Priv Hlth Fa		18,427,500.00		18,527,500.00	100,000.00+	50,000,000.00		
21001001/23010112/04000048 Purchase of Office Equipment		18,346,239.00		18,446,239.00	100,000.00+			
21001001/23020103/00000000 Provision of Solar Power/ Electricity	16,779,765.00							
21001001/23030128/04000061 Renovation of Other Public Buildings		1,580,000.00		1,680,000.00	100,000.00+			
21001001/23020106/04000065 Establishment of Ambbul bay at Opi Nsukka Ugwogo-Nike Oji			21,000,000.00			25,000,000.00	10,000,000.00	5,000,000.00
21001001/23010122/04000068 Procure sophistic.eqpt like radiology MRI Mamo. Machines		6,000,000.00		6,100,000.00	100,000.00+			
21001001/23050101/04000085 Strengthen HMIS at all level (printing of tools for data co			4,000,000.00			4,000,000.00	4,000,000.00	3,000,000.00
21001001/23020111/04000086 Const. & Equip of Sch Lib wt Board Rm at Sch. Hlth Tech. Oji			8,000,000.00					
21001001/23020106/04000087 Complet of 2-storey Hostel building at Sch of Health Oji			10,000,000.00					
21001001/23020106/04000093 Comp of 2-Story Build comp (C/Rm & Adm at Sch.of Hlth Nsuk			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010140/04000095 Provision of Laboratory equipment			1,200,000.00					
21001001/23050100/04000097 Epideminology Survillence Cont. dis. eg Cholera measles p	2,016,300.00					14,500,000.00	10,000,000.00	5,000,000.00
21001001/23050103/04000101 Control of non-communicable disease e.g.diabetes hypentens			2,000,000.00					
21001001/23050103/04000102 Control of epidemics/disease outbreaks e.g lassa fever Ebol			15,000,000.00					
21001001/23020106/04000103 Design construct & procure eqipt for Isolation facility			10,000,000.00					
21001001/23010105/04000105 Recapitalization & Expansion of Central Medical Stores(CMS)			15,000,000.00			30,000,000.00	4,000,000.00	1,500,000.00
21001001/23010122/04000107 Procurement of Life Support equipment for State Medical Emer						24,700,000.00	3,000,000.00	1,000,000.00
21001001/23010122/04000109 Purch \$ Distr of Modern Hosp Equip (beds Couches optometry)			160,000,000.00					
21001001/23020106/04000116 Establ. Of 200 bed highly Specialised Hospital at Orba			400,000,000.00					
21001001/23010105/13000120 Purchase of 1 No. Hilux Van for Monitoring & Insp. of health			25,000,000.00					
21001001/23020106/04000121 Setting up ICU Ward at 7 District Hospitals			100,000,000.00					
21001001/23020106/04000122 Expansion of Special Ward Services at Colliery Hospital			5,000,000.00					
21001001/23030105/04000123 Upgrading of Colliery Hospital			50,000,000.00					
21001001/23020106/04000124 Roofing of Studs Auditoriim Sch of Midwifery Awgu			7,000,000.00					
21001001/23010122/04000125 Equiping the Students Demonstration Room			8,000,000.00					
21001001/23020106/04000126 Completion of Students Hostel			20,000,000.00					
21001001/23010122/04000127 Purchase of Anti-Shock Garment for Sch of Midwifery			300,000.00					
21001001/23020106/04000128 Landscaping of School Compound (Sch of Midwifery)			2,000,000.00			2,000,000.00	3,000,000.00	2,000,000.00
21001001/23010112/04000129 Equiping of the Staff room (Sch of Midwifery)			2,000,000.00					
21001001/23010112/0400130 Procurement of Life Saving CPR Equipment			16,000,000.00					
21001001/23010112/0400131 Procurement of Different Emergency Drugs			10,000,000.00					
21001001/23010122/04000132 Purch of solar Ice Lining Refridge & Freezers to replace dam			7,000,000.00					
21001001/23010122/04000133 Purchase of Assorted Drugs and Other Consumables			9,000,000.00					
21001001/23020106/04000134 Construction of Blood Bank in 11 Secondary Facilities			4,000,000.00					

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21001001/23050101/04000135			3,000,000.00					
21001001/23030105/04000136			3,000,000.00					
21001001/23010122/04000137			1,000,000.00					
21001001/23050101/04000138			5,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
21001001/23010122/04000139						460,000,000.00		
21001001/23020106/04000140						70,000,000.00	10,000,000.00	4,000,000.00
21001001/23010122/04000141						5,000,000.00	10,000,000.00	8,000,000.00
21001001/23010122/04000142						100,000,000.00	80,000,000.00	80,000,000.00
21001001/23020118/04000143						14,000,000.00	5,000,000.00	2,500,000.00
21001001/23050101/04000144						2,000,000.00	1,500,000.00	1,500,000.00
21001001/23050108/04000145						3,000,000.00	2,000,000.00	3,000,000.00
21001001/23050108/04000146						5,000,000.00	3,000,000.00	2,500,000.00
21001001/23010122/04000150						60,000,000.00	60,000,000.00	
21001001/23020105/10000001						15,000,000.00		
Sub Total	1,100,195,116.78	263,814,790.85	2,714,000,000.00	983,214,696.00+	719,399,905.15	1,112,200,000.00	434,500,000.00	338,000,000.00
21003001 - ENUGU STATE PRIMARY HEALTH DEVELOPMENT AGENCY								
21003001/23020106/04000001			165,000,000.00					
21003001/23020106/04000002						72,000,000.00	150,000,000.00	204,000,000.00
21003001/23050103/04000003						800,000.00	800,000.00	
21003001/23050108/04000004						20,000,000.00	30,000,000.00	20,000,000.00
21003001/23010122/04000005						5,000,000.00	5,000,000.00	5,000,000.00
21003001/23010122/04000006						30,000,000.00	30,000,000.00	
21003001/23050108/04000007						2,000,000.00	2,000,000.00	2,000,000.00
21003001/23050108/04000008						5,000,000.00	3,000,000.00	3,000,000.00
21003001/23050108/04000009						5,000,000.00	5,000,000.00	2,000,000.00
21003001/23010122/04000010						5,000,000.00	5,000,000.00	2,000,000.00
21003001/23050101/04000011						10,000,000.00		
21003001/23050108/04000012						5,000,000.00	5,000,000.00	
21003001/23050108/04000013						10,000,000.00	10,000,000.00	10,000,000.00
21003001/23010136/11000001						2,000,000.00	1,500,000.00	
21003001/23010136/11000002						10,000,000.00	15,120,000.00	
21003001/23050102/11000003						4,000,000.00	2,000,000.00	2,000,000.00
21003001/23020106/13000001			2,000,000.00					
21003001/23010105/13000002			25,000,000.00			25,000,000.00	25,000,000.00	25,000,000.00
21003001/23010105/13000003						25,000,000.00		
21003001/23010112/13000004			3,500,000.00				2,000,000.00	1,000,000.00
21003001/23030121/13000005			20,000,000.00			35,000,000.00	10,000,000.00	5,000,000.00
21003001/23020105/13000005			5,000,000.00			2,000,000.00		
21003001/23020111/13000007			20,000,000.00					
21003001/23010132/13000008			2,000,000.00			2,000,000.00		
21003001/23010119/14000001						2,000,000.00	1,500,000.00	1,500,000.00
21003001/23010119/14000002						20,000,000.00	40,000,000.00	40,000,000.00
Sub Total			242,500,000.00			300,300,000.00	342,920,000.00	322,500,000.00
21026001 - ESUT TEACHING HOSPITAL PARKLANE ENUGU	₦	₦	₦	₦		₦	₦	₦
21026001/23010120/04000003			1,400,000.00			2,000,000.00	1,500,000.00	1,500,000.00
21026001/23020106/04000004		25,983,742.00		26,083,742.00	100,000.00+			
21026001/23020106/04000005	5,965,124.00							

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21026001/23020106/04000006						2,000,000.00	2,000,000.00	2,000,000.00
21026001/23010122/04000008	14,291,655.00							
21026001/23010122/04000010			20,000,000.00			4,500,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000013			120,000,000.00			30,000,000.00	10,000,000.00	10,000,000.00
21026001/23010113/04000019			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	1,000,000.00	1,000,000.00
21026001/23020127/04000020	36,000.00							
21026001/23010112/04000022	2,549,486.00	1,499,500.00		1,599,500.00	100,000.00+	7,000,000.00	2,000,000.00	2,000,000.00
21026001/23010113/04000024			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	1,000,000.00	1,000,000.00
21026001/23010122/04000025		1,543,812.00		1,643,812.00	100,000.00+			
21026001/23010122/04000029						30,000,000.00	10,000,000.00	10,000,000.00
21026001/23010122/04000030	1,371,953.00							
21026001/23010140/04000031	15,000.00							
21026001/23010105/04000036			72,000,000.00				35,000,000.00	40,000,000.00
21026001/23010122/04000037						10,000,000.00		
21026001/23010105/04000040			10,000,000.00			9,500,000.00	10,000,000.00	10,000,000.00
21026001/23010136/04000042	4,363,550.00							
21026001/23030105/04000046			35,000,000.00					
21026001/23020101/04000047			30,000,000.00			50,000,000.00	30,000,000.00	50,000,000.00
21026001/23020101/13000048						1,500,000.00	1,000,000.00	1,000,000.00
21026001/23020106/04000052			20,000,000.00					
21026001/23010122/04000054	30,146,465.00	59,627,280.00		59,727,280.00	100,000.00+			
21026001/23010102/04000060		3,948,409.00		4,048,409.00	100,000.00+			
21026001/23010122/04000061				100,000.00	100,000.00+			
21026001/23010112/04000062		5,129,077.00		5,229,077.00	100,000.00+			
21026001/23010122/04000063						1,000,000.00	1,000,000.00	1,000,000.00
21026001/23020101/04000066			10,000,000.00			350,000.00	300,000.00	300,000.00
21026001/23020106/04000067			65,000,000.00			95,000,000.00	50,000,000.00	50,000,000.00
21026001/23020106/04000068			10,000,000.00					
21026001/23010104/04000069			200,000.00					
21026001/23010122/04000070			10,000,000.00			3,000,000.00	2,000,000.00	2,000,000.00
21026001/23010122/04000071			15,000,000.00					
21026001/23020106/04000072			20,000,000.00					
21026001/23021006/04000074			5,000,000.00			1,130,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000075			3,000,000.00			7,500,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000076			90,000,000.00			45,000,000.00	20,000,000.00	27,000,000.00
21026001/23010122/04000077			10,000,000.00			4,000,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000078			1,000,000.00			551,000.00	500,000.00	500,000.00
21026001/23010112/04000079			1,000,000.00					
21026001/23010129/04000080			2,000,000.00			1,500,000.00	2,000,000.00	2,000,000.00
21026001/23010112/04000081			13,000,000.00			55,000,000.00	10,000,000.00	24,000,000.00
35001001/23010136/04000083			900,000.00					
21026001/23020105/04000084							55,000,000.00	50,000,000.00
21026001/23030105/04000085						100,000,000.00	100,000,000.00	100,000,000.00
21026001/23010100/04000086						50,000,000.00	50,000,000.00	20,000,000.00
21026001/23010100/04010188						700,000.00	500,000.00	500,000.00
21026001/23010100/04010189						10,000,000.00	30,000,000.00	37,275,000.00
21026001/23010100/04010129						1,000,000.00		
21026001/23010122/04000100						9,000,000.00	15,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21026001/23050103/05000002 Procurement of teaching and learning aid for school of midwifery						10,000,000.00		18,725,000.00
21026001/23010136/11000001 Internet facilities internet bandwidth LAN cables and wire		1,101,400.00		1,201,400.00	100,000.00+			
21026001/23010105/13000002 Purchase of 1No Toyota Hiace Coaster Bus for School of Nursing			25,000,000.00				50,000,000.00	40,000,000.00
21026001/23010108/13000005 Purch of 1No Coaster Bus and Ambulance for Psychiatric Hosp.			55,000,000.00					
21026001/23010107/13000006 Procure of 2No water tanker for Psychiatric Hospital Emene			34,000,000.00					
21026001/23010119/13000015 Purchase of Power Generating Set &Other Equipt for Sch of Mi			24,000,000.00					
Sub Total	58,739,233.00	98,833,220.00	708,500,000.00	105,633,220.00	6,800,000.00+	547,731,000.00	509,800,000.00	521,800,000.00
21102001 - ENUGU STATE HOSPITAL MANAGEMENT BOARD								
21102001/23020100/00020101 Construction of 2 section toilet facility						4,500,000.00		
21102001/23020106/04000001 Construction/reconstruction of 4 remaining major hospitals						100,000,000.00		100,000,000.00
21102001/23020106/04000002 Construction of Doctors call rooms/conveniences in the 7 maj						38,500,000.00	20,000,000.00	20,000,000.00
21102001/23030105/04000003 Re-roofing of block A&B						3,800,000.00	3,000,000.00	3,000,000.00
21102001/23030121/04000005 Renovation of block wall fence and equipping of Chairman's						5,600,000.00	3,000,000.00	1,000,000.00
21102001/23030121/04000006 Repainting of SHMB building						3,800,000.00	3,000,000.00	2,000,000.00
21102001/23030105/04000007 Clearing and landscapping of SHMB HQ						6,400,000.00	2,000,000.00	
21102001/23030105/04000008 Reconstruction of placenta pit 800 sqr metre in all 52 secon						10,000,000.00	30,000,000.00	20,000,000.00
21102001/23020106/04000009 Completion of block wall fence 3000 sqr metres at Udi DH						4,000,000.00		
21102001/23020105/04000010 Procurement of 2 water storage tanks each in 7 major hospita						3,500,000.00	2,000,000.00	
21102001/23020118/04000011 Construction of block wall fence 2500 sqr metre at Amechi CH						6,300,000.00	1,000,000.00	
21102001/23020107/04000012 Construction of block wall fence 2600 sqr metre at Okpatu CH						6,800,000.00	1,000,000.00	
21102001/23020100/04000013 Construction of block wall fence 3000 sqr metre at Nenwe CH						7,200,000.00	1,000,000.00	
21102001/23030105/04000014 Renovation of Mmaku Cottage Hospital						5,000,000.00	2,000,000.00	1,000,000.00
21102001/23010100/00010119 Procurement of sound proof power generating set for SHMB Hea						3,500,000.00	3,000,000.00	
21102001/23010100/00010119 Procurement of sound proof power generating set for Uwani						3,500,000.00	1,500,000.00	
Sub Total						212,400,000.00	72,500,000.00	147,000,000.00
21101002 - SCHOOL OF HEALTH TECHNOLOGY OJI RIVER								
21101002/23050101/04000001 Accreditation of School of Health Technology Oji River			30,000,000.00	30,000,000.00	30,000,000.00+	35,000,000.00	20,000,000.00	25,000,000.00
21101002/23020118/04000002 Construction of fence to stop further encroachment and ensur						35,000,000.00	5,000,000.00	2,000,000.00
21101002/23010112/04000003 Purchase of office equipment for 2 storey Administrative bui						10,000,000.00	5,000,000.00	
21101002/23020105/04000004 Construction of deep motorised borehole and reticulation						15,000,000.00	10,000,000.00	5,000,000.00
21101002/23030113/17000001 Rehabilitation of road within the school premises						5,000,000.00	25,000,000.00	20,000,000.00
Sub Total			30,000,000.00	30,000,000.00	30,000,000.00+	100,000,000.00	65,000,000.00	52,000,000.00
21101002 - SCHOOL OF PUBLIC NURSING HEALTH TECHNOLOGY								
21104001001/23050101/04000001 Accreditation of newly approved department						30,000,000.00	20,000,000.00	20,000,000.00
21104001001/23010140/04000002 Procurement of laboratory equipment						8,000,000.00	5,000,000.00	5,000,000.00
21104001001/23020118/04000003 Completion and equipping of one storey building complex stud						10,000,000.00	2,000,000.00	2,000,000.00
21104001001/23030128/04000004 Renovation of school practical demonstration building						5,000,000.00	2,000,000.00	2,000,000.00
21104001001/23010122/04000005 Provision of model instructional materials (clinical items)						5,000,000.00	3,000,000.00	3,000,000.00
21104001001/23010124/05000001 Equipping of two building complex for classroom and administ						5,000,000.00	3,000,000.00	2,000,000.00
21104001001/23010125/05000002 Equipping school library with boardroom						15,000,000.00	3,000,000.00	2,000,000.00
21104001001/23020105/10000001 Construction of deep motorised borehole and reticulation						5,000,000.00		
21104001001/23010136/11000001 Equipping school ICT centre						5,000,000.00	3,000,000.00	2,000,000.00
21104001001/23010105/13000001 Purchase of Toyota Corolla for Principal						12,000,000.00	20,000,000.00	20,000,000.00
Sub Total						100,000,000.00	61,000,000.00	58,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
35001001 - MINISTRY OF ENVIRONMENT & MINERAL RESOURCES								
35001001/23040101/09000001 Urban Beautification: Planting of Beautiful Trees & Flowers			120,000,000.00			8,000,000.00	10,000,000.00	15,000,000.00
35001001/23050101/09000002 Establ.. of Waste recycling plant in the Stat thro. PPP inv.			70,000,000.00			10,000,000.00	10,000,000.00	5,000,000.00
35001001/23010129/09000003 Procurement of 50 number lawn mowers	8,335,000.00	1,102,500.00	15,000,000.00	1,102,500.00		2,000,000.00	2,000,000.00	1,500,000.00
35001001/23020118/09000004 Constr. of 5 sculptral momment in 5designed place in th stat			5,000,000.00					
35001001/23030104/09000005 Equipts. of pollution control lab to Standard which involv..			10,000,000.00			10,000,000.00	5,000,000.00	5,000,000.00
35001001/23050101/09000007 Desiting and clearing of public drainage checking of blockag	1,533,444,068.49		25,000,000.00			10,000,000.00	10,000,000.00	5,000,000.00
35001001/23010105/09000010 Procurement of 1 No. Hilux and 1 No. Bus			40,000,000.00					
35001001/23020118/09000012 Renovation of 4 old public toilets and construction of 7 new			19,500,000.00			9,000,000.00	5,000,000.00	2,000,000.00
35001001/23030113/09000013 Regressing of Road Verges in the Cities			40,000,000.00					
35001001/23050101/09000027 Identification of Min.Deposits:in the State and Gen. Surv.			100,000,000.00					
35001001/23020118/09000028 Estab. of Enugu State Signage Advert.Regulatory Agency (ENSA			30,000,000.00					
35001001/23040104/09000030 Effective Mgt. and Cont.of Hlth Syst. thr. PPP in Enug & Nsk			18,000,000.00					
35001001/23020105/09000075 Module sewage system through PPP						20,000,000.00	10,000,000.00	10,000,000.00
35001001/23010100/00010113 Purchase of 2No laptops 4No printers 4No Desktop computers						2,000,000.00	2,500,000.00	2,000,000.00
35001001/23010115/13000001 Purchase of 2No Canon Photocopiers and Scanner		520,000.00	520,000.00	620,000.00	100,000.00+			
Sub Total	1,541,779,068.49	1,622,500.00	493,020,000.00	1,722,500.00	100,000.00+	71,000,000.00	54,500,000.00	45,500,000.00
35001002 - NIGERIAN EROSION & WATERSHED MANAGEMENT (NEWMAP)								
35001002/23040102/09000009 Reclamation Channelling & Anyazuru Ohom Orba Erosion site			173,300,000.00					
35001002/23040102/09000010 Reclamation Channeling and Remed. works at Umuava			100,000,000.00					
35001002/23040102/09000011 Reclamation Channeling and Remediation works at Omiyi Nsk			100,000,000.00					
35001002/23040102/09000012 Reclamation Channeling works at Ikilike Etitu Gully Erosio			100,000,000.00					
35001002/23040102/09000013 Recammation channeling and remediation works at Obollo afor			100,000,000.00					
35001002/23040102/09000014 Reclamation channeling and Renediation Works at Enugu Ngwo			150,000,000.00					
35001002/23040102/09000015 Reclamation Chanel &Rem works at Agbaja Ngwo Gully Eros.Site			150,000,000.00					
35001002/23040102/09000016 Reclammatn chanellg & Remediatiw rks @ Udi-Ozalla Gully Ero			150,000,000.00			100,000,000.00	50,000,000.00	50,000,000.00
35001002/23040102/09000017 Reclamation Cha & Rem. Works at Ngene Owelle Ohaji Ero Site						100,000,000.00	50,000,000.00	50,000,000.00
35001002/23030128/09000019 Rehabilitation/Ret. of Okwojo Booster Station			100,000,000.00					
35001002/23040102/09000020 Household Water harvesting for 9th mile and Ajalli Gully Ero			150,000,000.00					
35001002/23030106/09000021 Renov. of three Primary Sch. in Ajalli Water Works Gully Ero			100,000,000.00					
35001002/23050100/09000022 Payment of RAP for Project affected Persons			100,000,000.00			40,000,000.00	20,000,000.00	20,000,000.00
35001002/23040102/09000023 Consultancy for ESMP: Umuavullu Abor Omiyi Nsukka Udi Ozal			100,000,000.00					
35001002/23040102/09000024 Consultancy for RAP: Umuvullu Abor Omiyi Nsukka udi Ozalla			100,000,000.00					
35001002/23050103/09000025 Consultancy for M&E Baseline Studies Projects Sites			100,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
35001002/23050103/09000026 Consltancy for detail designs/Super. of Civil Works in SPMU			100,000,000.00			13,300,000.00	10,000,000.00	10,000,000.00
35002000/23050101/09000027 State Counterpart contribution for additional financing		353,251,596.15	400,000,000.00	353,351,596.00	99,999.85+	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
35001002/23050101/09000028 Engagement of procurement consultant for SPMU						10,000,000.00	10,000,000.00	10,000,000.00
Sub Total	1,541,779,068.49	1,622,500.00	493,020,000.00	1,722,500.00	100,000.00+	71,000,000.00	54,500,000.00	45,500,000.00
35053001- ENUGU STATE WASTE MGT AUTHORITY (ESWAMA)								
35053001/23010105/09000003 Purchase of 1No Mack Tipper			25,000,000.00			25,000,000.00		
35053001/23010129/09000006 Purchase of 1no. of Mack Compacting Truck			25,000,000.00			35,000,000.00	30,000,000.00	30,000,000.00
35053001/23010105/09000008 Purchase of 1No Pail Loader Machine			55,000,000.00	10,861,058.00	10,861,058.00+	55,000,000.00	50,000,000.00	50,000,000.00
35053001/23010138/09000009 Purchase of 1000 dumpsters						24,000,000.00	25,000,000.00	25,000,000.00
35053001/23020127/09000011 Development and installation of Advanced Client and billing			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
35053001/23010104/09000012 Purchase of 5No Tricycles (KekeNPep)			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	1,000,000.00
Sub Total			113,000,000.00	18,861,058.00	18,861,058.00+	145,000,000.00	110,000,000.00	108,000,000.00

PART TWO

DETAILED SCHEDULES

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT BY ORGANIZATION

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR								
01 - Economic Empowerment through Agriculture		34,500.00		44,500.00	10,000.00+	6,000,000.00	6,000,000.00	7,000,000.00
04 - Improvement to Human Health			52,700,000.00			66,595,000.00	86,760,000.00	91,000,000.00
05 - Enhancing Skills and Knowledge						250,000.00	250,000.00	500,000.00
11 - Information Communication & Technology						5,200,000.00	5,200,000.00	1,000,000.00
13 - Reform of Government & Governance	1,349,456,003.50	1,145,138,266.93	1,177,000,000.00	2,179,819,597.00	1,034,681,330.07+	1,256,190,000.00	2,343,440,000.00	2,305,392,000.00
14 - Power						10,220,000.00	10,220,000.00	20,000,000.00
Total	1,349,456,003.50	1,145,172,766.93	1,229,700,000.00	2,179,864,097.00	1,034,691,330.07+	1,344,455,000.00	2,451,870,000.00	2,424,892,000.00
EXPLANATORY NOTES								
Programme 01 - Economic Empowerment through Agriculture								
11001001/23010127/01000001 Purchase of Agricultural inputs and Consumables		34,500.00		44,500.00	10,000.00+			
11001001/23030112/01000002 Renovation of cattle lairage Government house						2,000,000.00	2,000,000.00	2,000,000.00
11001001/23030112/01000003 Renovation of animal building in Government House						4,000,000.00	4,000,000.00	5,000,000.00
Total Programme 01		34,500.00		44,500.00	10,000.00+	6,000,000.00	6,000,000.00	7,000,000.00
Programme 04 - Improvement to Human Health								
11001001/23010122/04000001 Procurement of medical equipment for Government House						33,760,000.00	33,760,000.00	35,000,000.00
11001001/23010128/04000002 Upgrading of Government House Clinic to one storey building			50,000,000.00			30,000,000.00	50,000,000.00	53,000,000.00
11001001/23010104/13000003 Fumigation of Govt House & lodge			2,700,000.00			2,835,000.00	3,000,000.00	3,000,000.00
Total Programme 04			52,700,000.00			66,595,000.00	86,760,000.00	91,000,000.00
Programme 05 - Enhancing Skills and Knowledge								
11001001/23010125/05000002 Purchase of 5 metal book shelves						250,000.00	250,000.00	500,000.00
Total Programme 05						250,000.00	250,000.00	500,000.00
Programme 11 - Information Communication & Technology								
11001001/23010113/11000001 Purchase of office equipment for Focal Person office (Photocopying)						2,200,000.00	2,200,000.00	1,000,000.00
11001001/23010136/11000002 Provision of internet facility for connectivity between Stat						3,000,000.00	3,000,000.00	
Total Programme 11						5,200,000.00	5,200,000.00	1,000,000.00
Programme 13 - Reform of Government & Governance								
11001001/23010112/13000001 Purchase of Office Furniture	8,323,500.00	77,081,532.00		77,091,532.00	10,000.00+	5,000,000.00	10,500,000.00	10,500,000.00
11001001/23010128/13000004 Purchase of Security Gadgets	261,858,220.00	88,973,000.00	23,000,000.00	88,973,000.00		15,000,000.00	15,200,000.00	16,000,000.00
11001001/23010105/13000005 Purchase of Road Motor Vehicle	970,320,000.00	119,513,000.00		119,523,000.00	10,000.00+			
11001001/23010129/13000007 Procurement of grass mowing equipment						800,000.00	850,000.00	900,000.00
11001001/23010113/13000008 Purchase of Computer Equipment	1,434,000.00	20,919,000.00		20,929,000.00	10,000.00+			
11001001/23010119/13000009 Power Generating Plant	3,426,468.50	129,716,000.00		129,726,000.00	10,000.00+			
11001001/23020101/13000012 Renovation of Office Building	43,063,525.00	184,369,629.00		184,379,629.00	10,000.00+			
11001001/23050101/13000015 Governor's Special Project donation and intervention	19,770,000.00	229,487,389.80	1,000,000,000.00	1,229,488,000.00	1,000,000,610.20+	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
11001001/23010101/13000016 Procurement of working equipment and accessories for Public		2,579,300.00		2,589,300.00	10,000.00+	500,000.00	500,000.00	
11001001/23020104/13000017 Construction of Conference Hall	5,976,790.00	64,165,606.00		64,175,606.00	10,000.00+			
11001001/23010115/13000018 Procurement of 1no photocopying machines	653,000.00	111,389,129.63	1,000,000.00	111,389,200.00	70.37+			
11001001/23010117/13000019 Purchase of Shredding Machine	305,500.00							
11001001/23010136/13000020 Purch. of Pub. Addr. Eqt. for Out Door Sensitiza. & enlightn actv			5,000,000.00	650,100.00	650,100.00+			
11001001/23040101/13000021 Trimming of palm trees and cutting of over grown trees in Gov						3,500,000.00	3,500,000.00	3,700,000.00
11001001/23040104/13000022 Fumigation of Govt. House and Lodge		978,000.00		988,000.00	10,000.00+			
11001001/23010121/13000023 Purchase of Washing Machine		6,970,000.00	4,200,000.00	6,970,000.00				

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021	
	₦	₦	₦	₦		₦	₦	₦	
11001001/23010136/13000024	Purch of 1No video camera (Sony HD) with full Access.-Nicon		10,000,000.00	10,000,000.00	10,000,000.00+				
11001001/23010136/13000025	Purchase of steel camera 2No (NICON D810 Camera with Framed		388,000.00	398,000.00	10,000.00+				
11001001/23020102/13000027	Construction of car parks and land scaping of Government Hou	14,175,000.00							
11001001/23020107/13000030	Construction of Staff lounge					8,000,000.00	8,500,000.00	9,000,000.00	
11001001/23030101/13000031	Renovation of Old Govt's lodge in Enugu	20,150,000.00	10,723,150.00	10,733,150.00	10,000.00+				
11001001/23010118/13000032	Construction of plant House			10,000.00	10,000.00+				
11001001/23010118/13000033	Upgrading of lion Building (Additional features)		4,349,830.50	4,359,830.00	9,999.50+				
11001001/23010114/13000034	Reconstruction/expansion of Governor's lodge road		100,000,000.00	41,350.00	41,350.00+	70,000,000.00	150,000,000.00	100,000,000.00	
11001001/23010103/13000035	Renovation of Government staff house		87,883,000.00	500,000.00	88,383,000.00	500,000.00+	7,000,000.00	7,000,000.00	
11001001/23020118/13000037	Security fencing of Government House (see through fence)			3,300,000.00					
11001001/23030125/13000038	Renov. of fuel dump office to accom an office for Govt House		647,400.00	4,000,000.00	4,000,000.00	3,352,600.00+			
11001001/23020118/13000039	Construction of Security Posts at Entrance of Government Hou		5,005,300.00	6,000,000.00	5,021,900.00	16,600.00+	10,000,000.00	10,000,000.00	
11001001/23010106/13000001	Purchase of 1No Hilux Van for Agric Unit		20,000,000.00	20,000,000.00	20,000,000.00+	24,000,000.00	25,000,000.00	25,000,000.00	
11001001/23030127/13000041	Upgrading of call centre to one storey building					30,000,000.00	30,000,000.00	53,000,000.00	
11001001/23010113/13000043	Purchase of office equipment (3No photocopiers 8No computer					3,090,000.00	3,090,000.00	3,142,000.00	
11001001/23020118/13000044	Construction of 2No water corrosion resistance					13,000,000.00	13,000,000.00	13,650,000.00	
11001001/23010106/13000045	Purchase of 1No project vehicle for works dept					24,000,000.00	24,000,000.00	25,000,000.00	
11001001/23010108/13000046	Purchase of mini bus/vehicle for disp					2,000,000.00	2,000,000.00	2,500,000.00	
11001001/23010141/13000047	Procurement of 2 tanks dry cleaning machine for suits					10,000,000.00	10,000,000.00	19,000,000.00	
11001001/23010106/13000048	Purchase of 1No Hilux Van for office of the Focal Person Soc					25,000,000.00	25,000,000.00		
11001001/23030112/13000049	Renovation/expansion of the slaughter house Government hous					5,000,000.00	5,000,000.00	5,000,000.00	
11001001/23010112/13000050	Provision of office furniture and fittings for Focal person					300,000.00	300,000.00		
Total Programme 13		1,349,456,003.50	1,145,138,266.93	1,177,000,000.00	2,179,819,597.00	1,034,681,330.07+	1,256,190,000.00	2,343,440,000.00	2,305,392,000.00
Programme 14 - Power									
11001001/23010119/14000001	Purchase of 350KVA Generator					10,000,000.00	10,000,000.00	20,000,000.00	
11001001/23010119/14000002	Purchase of 60KVA Power Generating Set for Focal Person Offi					220,000.00	220,000.00		
Total Programme 14						10,220,000.00	10,220,000.00	20,000,000.00	
OFFICE OF THE DEPUTY GOVERNOR									
13 - Reform of Government & Governance		11,020,500.00	1,230,000.00	38,450,000.00	35,090,000.00	33,860,000.00+	50,850,000.00	50,400,000.00	
Total		11,020,500.00	1,230,000.00	38,450,000.00	35,090,000.00	33,860,000.00+	50,850,000.00	50,400,000.00	3,500,000.00
EXPLANATORY NOTES									
Programme 13 - Reform of Government & Governance									
11001002/23010112/13000002	Purch of office furni for 6 Rm office blocks (table seats)	1,733,000.00		3,500,000.00	3,500,000.00	3,500,000.00+			
11001002/23010113/13000003	Purchase of Computer Equipment and accessories (desktop comp	470,000.00		1,580,000.00	350,000.00	350,000.00+	390,000.00	500,000.00	
11001002/23010112/13000004	Purchase of office equipment	1,817,500.00	1,230,000.00		1,240,000.00	10,000.00+	1,300,000.00	2,000,000.00	
11001002/23010112/13000005	Furnishing of Deputy Gov's Lodge	7,000,000.00							
11001002/23030121/13000007	Rehabilitation of Deputy Governor's Lodge and boys Quarters			1,500,000.00	1,500,000.00	1,500,000.00+			
11001002/23030121/13000008	Rehab of 6 Rm office blocks (annex) of the Dep Gov's Office			2,000,000.00	2,000,000.00	2,000,000.00+			
11001002/23010130/13000009	Purchase and installation of overhead tank (2000 litres)			890,000.00			1,200,000.00	500,000.00	
11001002/23010115/13000012	Purchase of 2No Photocopying Machine						1,000,000.00	500,000.00	
11001002/23010105/00000013	Purchase of Road Motor Vehicle for Boundary Committee			25,000,000.00	25,000,000.00	25,000,000.00+			
11001002/23010108/00000014	Purchase of 1No Toyota Hiace bus						20,000,000.00	20,000,000.00	
11001002/23000021/13000020	Purchase of Residential furniture and fitting			2,300,000.00					
11001002/23000020/13000021	Purchase of kitchen equipment			1,500,000.00	1,500,000.00	1,500,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11001002/23010123/13000022 Purchase of fire fighting equipment			60,000.00					
11001002/23010136/13000023 Purchase of communication equipment			120,000.00			960,000.00	900,000.00	1,000,000.00
11001002/23010106/13000024 Purchase of 1No Hilux Van for Privatisation and Commercialis						26,000,000.00	26,000,000.00	
Total Programme 13	11,020,500.00	1,230,000.00	38,450,000.00	35,090,000.00	33,860,000.00+	50,850,000.00	50,400,000.00	3,500,000.00
STATE EMERGENCY MANAGEMENT AGENCY								
13 - Reform of Government & Governance			57,700,000.00	57,600,000.00	57,600,000.00+	103,500,000.00	76,100,000.00	76,200,000.00
Total			57,700,000.00	57,600,000.00	57,600,000.00+	103,500,000.00	76,100,000.00	76,200,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
11008001/23010129/13000001 Purchase of relief/ rehabilitation materials			15,000,000.00	15,000,000.00	15,000,000.00+	30,000,000.00	30,000,000.00	25,000,000.00
11008001/23010112/13000002 Purch of Pub Address Equip for Outdoor Sen & Enlight			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	500,000.00
11008001/23010112/13000004 Purchase and installation of 7 No Computers laptops and acc			600,000.00	600,000.00	600,000.00+	3,400,000.00	600,000.00	700,000.00
11008001/23010107/13000006 Purchase of 1 No Hilux Vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	20,000,000.00	25,000,000.00
11008001/23000018/13000008 Construction of Camps in the 17 LGAs			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/23010138/13000009 Purchase of 1 No GP tank			100,000.00			100,000.00		
11008001/23010134/13000010 Purchase of Search and Rescue and Personal Protective Equipm			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	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+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/23010108/13000012 Purchase of 1No Bus						20,000,000.00		
Total Programme 13			57,700,000.00	57,600,000.00	57,600,000.00+	103,500,000.00	76,100,000.00	76,200,000.00
BUDGET MONITORING AND DUE PROCESS								
13 - Reform of Government & Governance			6,800,000.00	4,000,000.00	4,000,000.00+	10,590,000.00	11,600,000.00	12,050,000.00
Total			6,800,000.00	4,000,000.00	4,000,000.00+	10,590,000.00	11,600,000.00	12,050,000.00
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
11010001/23010112/13000002 Purch of Office Equip (cam proj computs steel cab ACs)			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	4,000,000.00	4,000,000.00
11010001/23010112/13000003 Purch of Office Furni (tables seats files/document racks)			1,000,000.00	1,000,000.00	1,000,000.00+	1,190,000.00	1,000,000.00	1,000,000.00
11010001/23010111/13000004 Prov of Internet fac for effec & effi mkt intelligent report			2,800,000.00			3,000,000.00	3,600,000.00	4,000,000.00
11010001/23000001/13000006 Due process publications						2,200,000.00	2,300,000.00	2,350,000.00
Total Programme 13			6,800,000.00	4,000,000.00	4,000,000.00+	10,590,000.00	11,600,000.00	12,050,000.00
OFFICE OF THE SSG								
13 - Reform of Government & Governance	1,066,939,550.00	1,195,596,551.00	1,017,000,000.00	1,595,627,484.00	400,030,933.00+	1,079,000,000.00	1,434,000,000.00	1,404,500,000.00
Total	1,066,939,550.00	1,195,596,551.00	1,017,000,000.00	1,595,627,484.00	400,030,933.00+	18,734,615,704.00	1,434,000,000.00	1,404,500,000.00
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	1,066,939,550.00	922,507,067.00	1,000,000,000.00	922,508,000.00	933.00+			
11013001/23010112/13000002 Purchase of Office Furniture		107,130,826.00		107,140,826.00	10,000.00+			
11013001/23010113/13000004 Purchase of Flat "17" monitor computer p4		450,000.00		460,000.00	10,000.00+			
11013001/23010112/13000011 Purch of Office Equip(6no photocopiers 5no Desktops 8No UPS			4,000,000.00			5,000,000.00	2,000,000.00	1,000,000.00
11013001/23010112/13000012 Construction and furnishing of executive council secretariat						60,000,000.00		
11013001/23000005/13000017 Purchase of vehicles for the State Government		165,508,658.00		565,518,658.00	400,010,000.00+	1,000,000,000.00	1,425,000,000.00	1,400,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
11013001/23000012/13000019 Purchase of Furnitures and Fittings for SSG's office			3,000,000.00			4,000,000.00	2,000,000.00	1,500,000.00
11013001/23000003/13000021 Rehab of damaged windows doors etc at Abuja building			10,000,000.00					
11013001/23020105/13000024 Construction of 2 No overhead tanks for water supply in Abuj						10,000,000.00	5,000,000.00	2,000,000.00
Total Programme 13	1,066,939,550.00	1,195,596,551.00	1,017,000,000.00	1,595,627,484.00	400,030,933.00+	1,079,000,000.00	1,434,000,000.00	1,404,500,000.00
ENUGU STATE AGENCY FOR THE CONTROL OF HIV/AIDS (ENSACA)								
04 - Improvement to Human Health			3,000,000.00	3,000,000.00	3,000,000.00+	20,000,000.00	20,000,000.00	10,000,000.00
13 - Reform of Government & Governance			17,000,000.00	17,000,000.00	17,000,000.00+	1,500,000.00	1,000,000.00	500,000.00
Total			20,000,000.00	20,000,000.00	20,000,000.00+	21,500,000.00	21,000,000.00	10,500,000.00
EXPLANATORY NOTES								
Programme 04 - Improvement to Human Health								
11033001/23000022/04000001 Purchase of Haematology Reagents			3,000,000.00	3,000,000.00	3,000,000.00+			
11033001/23020106/04000004 Establish 17 Youth friendly centres across the State						20,000,000.00	20,000,000.00	10,000,000.00
Total Programme 04			3,000,000.00	3,000,000.00	3,000,000.00+	20,000,000.00	20,000,000.00	10,000,000.00
Programme 13 - Reform of Government & Governance								
11033001/23010112/13000001 Purchase of office equipment			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,000,000.00	500,000.00
11033001/23020101/13000003 Construction of office building			10,000,000.00	10,000,000.00	10,000,000.00+			
11033001/23010122/00000013 procurement and distribute HIV Testing and Counseling (HTC)			5,000,000.00	5,000,000.00	5,000,000.00+			
Total Programme 13			17,000,000.00	17,000,000.00	17,000,000.00+	1,500,000.00	1,000,000.00	500,000.00
PROJECT DEVELOPMENT & IMPLEMENTATION DEPT.(PDI)								
13 - Reform of Government & Governance						143,900,000.00	250,500,000.00	291,000,000.00
Total						143,900,000.00	250,500,000.00	291,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
11101001/23010106/13000002 Purchase of 1no Hillux van for PDI						20,000,000.00	22,000,000.00	23,000,000.00
11101001/23030128/13000006 Reconstruction of Works Workshop to have Offices with Sanita						2,500,000.00	3,000,000.00	3,500,000.00
11101001/23020118/13000011 Fencing of Akpuoga Emene Cemetery						5,750,000.00	6,000,000.00	7,000,000.00
11101001/23030128/13000012 Renovation of the Slaughter House and Store/meat processing						5,000,000.00	7,000,000.00	8,000,000.00
11101001/23020118/13000013 Construction of apartment for herdsmen						3,000,000.00	4,000,000.00	5,000,000.00
11101001/23030128/13000015 Construction of Govt House Public Toilets of 6 rooms						2,500,000.00	3,000,000.00	3,500,000.00
11101001/23030103/130000018 Renovation of Govt House 13 No Staff Quarters						100,000,000.00	200,000,000.00	235,000,000.00
11101001/23020118/13000020 Renovation of Public Buildings (Boys Quarters)						5,150,000.00	5,500,000.00	6,000,000.00
Total Programme 13						143,900,000.00	250,500,000.00	291,000,000.00
VOLUNTEER SERVICE AGENCY (VSA)								
05 - Enhancing Skills and Knowledge						7,000,000.00	5,000,000.00	5,000,000.00
13 - Reform of Government & Governance						3,000,000.00	2,500,000.00	2,000,000.00
Total						10,000,000.00	7,500,000.00	7,000,000.00
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
11184001/23000001/13000001 Rehabilitation of VSA skill acquisition centre						7,000,000.00	5,000,000.00	5,000,000.00
Total Programme 05						7,000,000.00	5,000,000.00	5,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
11184001/23010112/13000003 Purchase of Office Furniture						1,500,000.00	1,000,000.00	1,000,000.00
11184001/23010129/13000005 Procurement of set of machine for waterproof extrusion						1,500,000.00	1,500,000.00	1,000,000.00
Total Programme 13						3,000,000.00	2,500,000.00	2,000,000.00
COUNCIL ON PRIVATIZATION AND COMMERCIALIZATION								
13 - Reform of Government & Governance			50,250,000.00	50,000,000.00	50,000,000.00+			
Total			50,250,000.00	50,000,000.00	50,000,000.00+			
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
11009001/23010105/13000002 Purchase of 1No Hilux Van and 1No Bus			50,000,000.00	50,000,000.00	50,000,000.00+			
11009001/23020112/13000003 Purchase of office equipment (fridge water dispenser)			250,000.00					
Total Programme 13			50,250,000.00	50,000,000.00	50,000,000.00+			
MINISTRY OF INTER-GOVERNMENTAL AFFAIRS								
03 - Poverty Alleviation						13,000,000.00	15,000,000.00	15,000,000.00
12 - Growing the Private Sector						8,400,000.00	9,500,000.00	10,000,000.00
13 - Reform of Government & Governance		1,670,000.00	27,304,000.00	27,050,000.00	25,380,000.00+	18,830,000.00	22,200,000.00	21,500,000.00
Total		1,670,000.00	27,304,000.00	27,050,000.00	25,380,000.00+	40,230,000.00	46,700,000.00	46,500,000.00
EXPLANATORY NOTES								
Programme 03 - Poverty Alleviation								
67001001/23050101/03000001 Rehabilitation and empowerment of deportees internally disp						13,000,000.00	15,000,000.00	15,000,000.00
Total Programme 03						13,000,000.00	15,000,000.00	15,000,000.00
Programme 12 - Growing the Private Sector								
67001001/23010129/1200001 Purchase of ancilliary accessories for Procession and havest						8,400,000.00	9,500,000.00	10,000,000.00
Total Programme 12						8,400,000.00	9,500,000.00	10,000,000.00
Programme 13 - Reform of Government & Governance								
67001001/23010105/13000001 Purchase of office equipment (desktops Printers Photocopy		684,500.00	1,500,000.00	1,500,000.00	815,500.00+			
67001001/23010114/13000002 Purchase of 17 Desktops with printers						4,000,000.00	5,000,000.00	5,000,000.00
67001001/23010115/13000003 Purhcase of 2 Photocopying Machines		698,400.00		708,400.00	10,000.00+			
67001001/23010105/13000004 Purhcase of 1 unit Hilix vehicle van			25,000,000.00	24,301,600.00	24,301,600.00+			
67001001/23010105/13000005 Purchase of 17No Motorcycles						3,400,000.00	3,500,000.00	3,000,000.00
67001001/23010112/13000006 Purhcase 3 Regfrigerators			300,000.00	252,900.00	252,900.00+			
67001001/23010107/13000007 Purhcase 3 No. Standing Fans			54,000.00					
67001001/23010114/13000008 Purchase of sooths and field booths						1,200,000.00	1,500,000.00	1,500,000.00
67001001/23010112/13000009 Purchase of 3 No Steel Cabinet			210,000.00			230,000.00	200,000.00	
67001001/23010112/13000010 Purchase of 3 No Television Sets		287,100.00	240,000.00	287,100.00				
67001001/23050101/13000011 Purchase of 255 artificial bee-hives						10,000,000.00	12,000,000.00	12,000,000.00
Total Programme 13		1,670,000.00	27,304,000.00	27,050,000.00	25,380,000.00+	18,830,000.00	22,200,000.00	21,500,000.00
THE LEGISLATURE (HOUSE OF ASSEMBLY)								
11 - Information Communication & Technology			15,000,000.00	15,000,000.00	15,000,000.00+	37,791,000.00	1,020,000.00	1,000,000.00
13 - Reform of Government & Governance			520,599,000.00	403,500,000.00	403,500,000.00+	1,572,182,000.00	474,750,000.00	335,000,000.00
14 - Power						510,000.00		
Total			535,599,000.00	418,500,000.00	418,500,000.00+	1,610,483,000.00	475,770,000.00	24,532,486,690.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
12003001/23050102/11000001			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	1,000,000.00	1,000,000.00
12003001/23010113/11000002						10,486,000.00		
12003001/23010114/11000003						3,304,000.00		
12003001/23010136/11000005						2,550,000.00		
12003001/23000000/11000006						15,300,000.00		
12003001/23010136/11000007						221,000.00	20,000.00	
12003001/23010136/11000008						930,000.00		
12003001/23010136/11000018			10,000,000.00	10,000,000.00	10,000,000.00+			
Total Programme 11			15,000,000.00	15,000,000.00	15,000,000.00+	37,791,000.00	1,020,000.00	1,000,000.00
Programme 13 - Reform of Government & Governance								
12003001/23010128/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	30,000,000.00	10,000,000.00
12003001/23010122/13000002			13,724,000.00				2,000,000.00	1,000,000.00
12003001/23030121/13000003			30,000,000.00	30,000,000.00	30,000,000.00+	60,000,000.00	30,000,000.00	30,000,000.00
12003001/23010105/13000004			96,700,000.00					
12003001/23010112/13000005			10,000,000.00	10,000,000.00	10,000,000.00+	1,840,000.00		
12003001/23010129/13000006			16,000,000.00	16,000,000.00	16,000,000.00+			
12003001/23020105/13000010							30,000,000.00	30,000,000.00
12003001/23010136/13000011			400,000.00			6,000,000.00		
12003001/23010119/13000012						16,000,000.00	15,000,000.00	15,000,000.00
12003001/23020111/13000016			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	15,000,000.00	15,000,000.00
12003001/23020118/13000019						6,000,000.00	3,000,000.00	3,000,000.00
12003001/23010136/13000023			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00		
12003001/23010122/13000024			150,000.00			1,000,000.00	2,000,000.00	2,000,000.00
12003001/23020118/13000026			500,000.00	500,000.00	500,000.00+	500,000.00		
12003001/23020101/13000031			150,000,000.00	150,000,000.00	150,000,000.00+	150,000,000.00	200,000,000.00	150,000,000.00
12003001/23020106/13000032						100,000,000.00	60,000,000.00	40,000,000.00
12003001/23010113/13000033			6,100,000.00			2,492,000.00		2,000,000.00
12003001/23010125/13000034			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00	6,000,000.00
12003001/23010136/13000035			1,000,000.00	1,000,000.00	1,000,000.00+	700,000.00		
12003001/23010117/13000036			25,000.00			850,000.00		
12003001/23030128/13000037			150,000,000.00	150,000,000.00	150,000,000.00+	150,000,000.00	30,000,000.00	20,000,000.00
12003001/23020119/13000038						100,000,000.00	50,000,000.00	10,000,000.00
12003001/23010105/13000039						725,000,000.00		
12003001/23010105/13000040						30,000,000.00		
12003001/23010106/13000041						87,440,000.00		
12003001/23010108/13000042						55,120,000.00		
12003001/23010112/13000043						1,480,000.00		
12003001/23010112/13000044						2,000,000.00		
12003001/23010112/13000045						200,000.00		
12003001/23010136/13000046						190,000.00		
12003001/23010112/13000047						6,800,000.00		
12003001/23010112/13000048						2,040,000.00		
12003001/23010112/13000049						6,200,000.00	750,000.00	
12003001/23010112/13000050						26,000.00		
12003001/23010112/13000051						20,000.00		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
12003001/23010112/13000052 Purchase of 34 Nos Mini Thermocool Refridgirator HR142						2,074,000.00		
12003001/23010112/13000053 Purchase of 34 Nos Steel File Cabinet {Newline Model}						1,700,000.00		
12003001/23010112/13000054 Procurement of 34 Nos 3 Doors Wooden Book Shelve						5,890,000.00		
12003001/23010112/13000055 Procurement of 34 Nos OX 26" Standing Fan						850,000.00		
12003001/23010112/13000056 Procurement of 34 Nos Wallclock						170,000.00		
12003001/23010129/13000057 Procurement of 5 Nos Handle Mowing Machine						600,000.00	1,000,000.00	1,000,000.00
Total Programme 13			520,599,000.00	403,500,000.00	403,500,000.00+	1,572,182,000.00	474,750,000.00	335,000,000.00
Programme 14 - Power								
12003001/23010121/14000001 Procurement of 34 Nos 200w Stablizer						510,000.00		
Total Programme 14						510,000.00		
THE LEGISLATURE (HOUSE OF ASSEMBLY)								
11 - Information Communication & Technology						4,347,000.00	2,750,000.00	2,750,000.00
13 - Reform of Government & Governance						410,168,000.00	494,100,000.00	494,100,000.00
Total						414,515,000.00	496,850,000.00	496,850,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
12003001/23010113/11000001 Procurement of 5 Nos Laptop Computers and its Accessories						2,000,000.00	1,000,000.00	1,000,000.00
12003001/23010114/11000002 Procurement of 5 Nos Laserjet Printers						600,000.00	500,000.00	500,000.00
12003001/23010114/11000003 Procurement of 1 No Sharp Product Printer						450,000.00	250,000.00	250,000.00
12003001/23010113/11000004 Procurement of 5 Nos Desktop Computers and its Accessories						890,000.00	1,000,000.00	1,000,000.00
12003001/23010136/11000005 Procurement of 5 Nos Plasma Televisions						375,000.00		
12003001/23010136/11000006 Purchase of 5 Nos GoTv Decoder						32,000.00		
Total Programme 11						4,347,000.00	2,750,000.00	2,750,000.00
Programme 13 - Reform of Government & Governance								
12003001/23010105/13000001 Procurement of 5 Nos Toyota Prado Jeep						224,000,000.00	250,000,000.00	250,000,000.00
12003001/23010105/13000002 Procurement of 1 No Hyundai Salon Car						10,000,000.00	10,000,000.00	10,000,000.00
12003001/23010106/13000003 Procurement of 2 Nos Hilux Van						43,720,000.00	50,000,000.00	50,000,000.00
12003001/23010108/13000004 Procurement of 1 No 16 Seaters Toyota Hiace Bus						28,038,000.00	30,000,000.00	30,000,000.00
12003001/23010112/13000005 Procurement of 5 Nos Executive Tables						700,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000006 Procurement of 1 No Conference Tables						170,000.00	250,000.00	250,000.00
12003001/23010112/13000007 Procurement of 10 Nos Office Tables						500,000.00	250,000.00	250,000.00
12003001/23010112/13000008 Procurement of 20 Nos Armchair						300,000.00	200,000.00	200,000.00
12003001/23010112/13000009 Procurement of 30 Nos Airless Chair						390,000.00	200,000.00	200,000.00
12003001/23010112/13000010 Procurement of 6 Nos sets of Uphostery seat						1,200,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000011 Procurement of 10 Nos Thermocool Airconditioner 1horse powe						900,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000012 Procurement of 5 Nos Steel Cabinets						250,000.00	200,000.00	200,000.00
12003001/23020101/13000013 Construction of 1 No ENHA Service Commission Office Block						100,000,000.00	150,000,000.00	150,000,000.00
Total Programme 13						410,168,000.00	494,100,000.00	494,100,000.00
MINISTRY OF INFORMATION								
11 - Information Communication & Technology			86,250,000.00	95,000,000.00	95,000,000.00+	51,780,000.00	17,450,000.00	5,050,000.00
13 - Reform of Government & Governance			24,220,000.00	40,000,000.00	40,000,000.00+	26,140,000.00	32,100,000.00	18,000,000.00
Total			110,470,000.00	135,000,000.00	135,000,000.00+	77,920,000.00	49,550,000.00	23,050,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
23001001/23010136/11000002			9,300,000.00					
23001001/23020118/11000003						30,000,000.00		
23001001/23050101/11000004			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010105/11000006			25,000,000.00	25,000,000.00	25,000,000.00+			
23001001/23050101/11000007			2,000,000.00	2,000,000.00	2,000,000.00+			
23001001/23050101/11000009			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010113/11000010			7,400,000.00					
23001001/23010134/11000012			4,550,000.00			5,000,000.00	5,000,000.00	3,000,000.00
23001001/23050101/11000015			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010136/11000017			3,000,000.00	3,000,000.00	3,000,000.00+			
23001001/23050101/11000018			20,000,000.00	20,000,000.00	20,000,000.00+			
23001001/23010136/11000022				30,000,000.00	30,000,000.00+			
23001001/23010136/11000025						500,000.00	500,000.00	500,000.00
23001001/23010115/11000026						1,350,000.00	900,000.00	450,000.00
23001001/23010136/11000027						810,000.00	500,000.00	
23001001/23010136/11000028						3,200,000.00	1,000,000.00	1,000,000.00
23001001/23010136/11000029						2,000,000.00	1,000,000.00	
23001001/23010114/11000030						7,000,000.00	7,000,000.00	
23001001/23010114/11000031						750,000.00	500,000.00	
23001001/23010114/11000032						600,000.00	600,000.00	
23001001/23010136/11000033						200,000.00	200,000.00	100,000.00
23001001/23010136/11000034						320,000.00	200,000.00	
23001001/23010136/11000035						50,000.00	50,000.00	
Total Programme 11			86,250,000.00	95,000,000.00	95,000,000.00+	51,780,000.00	17,450,000.00	5,050,000.00
Programme 13 - Reform of Government & Governance								
23001001/23010112/11000004						640,000.00	500,000.00	500,000.00
23001001/23010136/13000005			2,920,000.00			3,000,000.00	1,000,000.00	500,000.00
23001001/23040102/13000006			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	15,000,000.00	10,000,000.00
23001001/23020118/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	10,000,000.00	5,000,000.00
23001001/23010132/13000008			2,000,000.00	2,000,000.00	2,000,000.00+			
23001001/23010119/13000009			5,000,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	2,000,000.00	2,000,000.00
23001001/23010119/13000010			1,300,000.00					
23001001/23030121/13000011				20,000,000.00	20,000,000.00+			
23001001/23050108/13000013						1,000,000.00	1,500,000.00	
23001001/23050101/13000014						2,000,000.00	1,000,000.00	
23001001/23010112/13000015						1,000,000.00	1,100,000.00	
Total Programme 13			24,220,000.00	40,000,000.00	40,000,000.00+	26,140,000.00	32,100,000.00	18,000,000.00
STATE BROADCASTING SERVICE								
11 - Information Communication & Technology	18,427,500.00	13,501,265.00	34,920,000.00	94,139,965.00	80,638,700.00+	38,000,000.00	33,000,000.00	33,000,000.00
17 - Road			6,000,000.00	6,000,000.00	6,000,000.00+	30,000,000.00	20,000,000.00	20,000,000.00
Total	18,427,500.00	13,501,265.00	40,920,000.00	100,139,965.00	86,638,700.00+	68,000,000.00	53,000,000.00	53,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
23003001/23020118/11000002	Other Infrastructure (Fencing and landscaping of ETV comp)	18,427,500.00						
23003001/23010102/11000003	Purchase of 1 Oscilloscope		1,345,000.00		1,355,000.00	10,000.00+	5,000,000.00	
23003001/23010102/11000004	Purchase of office furniture				10,000,000.00	10,000,000.00+		
23003001/23000002/11000008	Microwave Commercial link		10,800,000.00		60,000,000.00	60,000,000.00+		
23003001/23000002/11000009	Television Amplifiers		6,000,000.00		3,843,700.00	3,843,700.00+		
23003001/23000002/11000010	Radio Frequency Path Dehydrator		7,200,000.00		5,855,000.00	5,855,000.00+		
23003001/23000018/11000011	Construction of Bungalow Transmission Hilltop Ngwo		10,920,000.00		920,000.00	920,000.00+		
23003001/23010136/11000013	Purchase of dummy load for all frequency broad band					25,000,000.00	25,000,000.00	25,000,000.00
23003001/23003001/11000014	Purchase of dummy load manual change over switch					8,000,000.00	8,000,000.00	8,000,000.00
23003001/23003001/11000015	Re-tensioning of the 1006ft Stay Wire		12,156,265.00		12,166,265.00	10,000.00+		
Total Programme 11		18,427,500.00	13,501,265.00	34,920,000.00	94,139,965.00	80,638,700.00+	38,000,000.00	33,000,000.00
Programme 17 - Road								
23003001/23000014/17000002	Asphalt 6000 square metre car park and compound					30,000,000.00	20,000,000.00	20,000,000.00
23003001/23000013/17000003	Renovation of post house			6,000,000.00	6,000,000.00	6,000,000.00+		
Total Programme 17				6,000,000.00	6,000,000.00	6,000,000.00+	30,000,000.00	20,000,000.00
GOVERNMENT PRINTING PRESS								
11 - Information Communication & Technology								
Total				9,000,000.00	6,500,000.00	6,500,000.00+	9,000,000.00	
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
23013001/23030121/11000001	Purchase of computer equipment and accessories			1,200,000.00			2,000,000.00	
23013001/23010114/11000004	Repair of Printing Equip (Kord57 glothin cutting machines)			2,500,000.00	2,500,000.00	2,500,000.00+	1,000,000.00	
23013001/23010136/11000005	Purchase of Enumerating Machine 16kg			1,300,000.00			2,000,000.00	
23013001/23020122/11000006	Fencing of Government Press Compound			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	
Total Programme 11				9,000,000.00	6,500,000.00	6,500,000.00+	9,000,000.00	
ENUGU STATE PRINTING & PUBLISHING CORPORATION								
11 - Information Communication & Technology								
Total				34,200,000.00	29,000,000.00	29,000,000.00+	8,800,000.00	4,000,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
23055001/23010113/11000002	Purchase of Computer equipment and accessories (Computers P			1,000,000.00	1,000,000.00	1,000,000.00+	1,600,000.00	1,000,000.00
23055001/23010105/11000003	Purchase of 1no. Hilux van			25,000,000.00	25,000,000.00	25,000,000.00+		
23055001/23050101/11000004	Refurbishing of Printing Machines			800,000.00			500,000.00	1,000,000.00
23055001/23030121/11000005	Purch of Furn (23 Visitors Chairs & 40 Plastic Office Chairs			1,140,000.00				
23055001/23050101/11000006	Fencing of the Headquarters and Uwani commercial division						2,000,000.00	
23055001/23020118/11000007	FENCING OF THE CORPORTATION COMPOUND			2,420,000.00				
23055001/23030128/11000008	Rehabilitation of office building at HQ and uwani division			3,000,000.00	3,000,000.00	3,000,000.00+	2,800,000.00	
23055001/23010136/11000009	Purch of Electronics TV cable camera Sony Digital & Gen			840,000.00				
23055001/23010112/11000010	Furnishing of Daily Star Office (Seats for Executive and hal						1,900,000.00	2,000,000.00
Total Programme 11				34,200,000.00	29,000,000.00	29,000,000.00+	8,800,000.00	4,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
OFFICE OF THE HEAD OF SERVICE								
Programme 13 - Reform of Government & Governance			135,500,000.00	75,500,000.00	75,500,000.00+	141,000,000.00	130,500,000.00	
Total			135,500,000.00	75,500,000.00	75,500,000.00+	141,000,000.00	130,500,000.00	
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			60,000,000.00	60,000,000.00	
25001001/23010104/13000002 Purchase of 1No Tricycle for official errands			500,000.00	500,000.00	500,000.00+	800,000.00	800,000.00	
25001001/23010112/13000003 Purchase of office equipment (2No photocopiers)						500,000.00	500,000.00	
25001001/23010113/13000006 Purchase of Laptops for civil servants			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	30,000,000.00	
25001001/23010108/00000007 Purchase of 1No. Commuter Hiace Bus						15,500,000.00	25,000,000.00	
25001001/23010112/00000014 Purchase of chairs tables & canopies for use during verific			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	200,000.00	
25001001/23010132/13000015 Purch of Rods/Iron Bars for Burglary Proofs on OHOS Windows			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,000.00	
25001001/23050101/13000016 Publication of Enugu State Staff Lists 2018			12,000,000.00	12,000,000.00	12,000,000.00+	2,000,000.00	2,000,000.00	
25001001/23010112/13000017 Purchase of chairs tables and canopies for use during verif							10,000,000.00	
25001001/23010112/13000018 Purchase of office furniture (visitors' seats)						200,000.00		
Total Programme 13			135,500,000.00	75,500,000.00	75,500,000.00+	141,000,000.00	130,500,000.00	
OFFICE OF HOS (ESTABLISHMENT & PENSION)								
13 - Reform of Government & Governance			1,445,000.00			2,000,000.00	2,000,000.00	
Total			1,445,000.00			2,000,000.00	2,000,000.00	
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
25005001/23010113/13000002 Purchase of Computer equipment and accessories			1,295,000.00					
25005001/23010119/13000003 Purchase of 1No Power Generating Set			150,000.00					
25005001/23010112/13000005 Purchase of office equipment						2,000,000.00	2,000,000.00	
Total Programme 13			1,445,000.00			2,000,000.00	2,000,000.00	
OFFICE OF THE HOS (PIB)								
13 - Reform of Government & Governance						15,000,000.00	25,000,000.00	
Total						15,000,000.00	25,000,000.00	
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
25005002/23010105/13000001 Purchase of 1No Hilux Van for official assignment						15,000,000.00	25,000,000.00	
Total Programme 13						15,000,000.00	25,000,000.00	
OFFICE OF THE HOS (PSD)								
11 - Information Communication & Technology						200,000.00	200,000.00	
13 - Reform of Government & Governance			2,100,000.00			600,000.00	600,000.00	
Total			2,100,000.00			800,000.00	800,000.00	
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
25005002/23010136/11000001 Purchase of projector and projector screen						200,000.00	200,000.00	
Total Programme 11						200,000.00	200,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
25005002/23010105/13000001 Purchase of 2No Motorcycle for dispatch of mails			400,000.00					
25005002/23010113/13000002 Purchase of Computer equipment and accessories			1,550,000.00					
25005002/23000019/13000004 Purchase of power Generating set			150,000.00					
25005002/23000012/13000005 Purch of office furniture (2 sets of executive table swivel						300,000.00	300,000.00	
25005002/23010112/13000007 Purchase of tables and seats (for resource persons) at the N						300,000.00	300,000.00	
Total Programme 13			2,100,000.00			600,000.00	600,000.00	
STATE ECONOMIC PLANNING COMMISSION								
03 - Poverty Alleviation			912,500,000.00			500,000,000.00	1,500,000,000.00	2,000,000,000.00
05 - Enhancing Skills and Knowledge			3,000,000.00	3,000,000.00	3,000,000.00+			
11 - Information Communication & Technology			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	1,500,000.00
12 - Growing the Private Sector			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00		
13 - Reform of Government & Governance			14,600,000.00	14,200,000.00	14,200,000.00+	4,500,000.00	4,000,000.00	
Total			957,100,000.00	44,200,000.00	44,200,000.00+	531,500,000.00	1,506,000,000.00	2,001,500,000.00
EXPLANATORY NOTES								
Programme 03 - Poverty Alleviation								
38001001/23050101/03000001 State Counterpart Contribution			912,500,000.00			500,000,000.00	1,500,000,000.00	2,000,000,000.00
Total Programme 03			912,500,000.00			500,000,000.00	1,500,000,000.00	2,000,000,000.00
Programme 05 - Enhancing Skills and Knowledge								
38001001/23050103/05000001 Development of consolidated MTSPand APMR			3,000,000.00	3,000,000.00	3,000,000.00+			
Total Programme 05			3,000,000.00	3,000,000.00	3,000,000.00+			
Programme 11 - Information Communication & Technology								
38001001/23010113/11000002 Purchase of 10 no laptops for the newly recruited planning o			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,000.00	1,500,000.00
38001001/23010114/11000003 Purchase of 5 no Printers for Social InterProg \$ 3 HoD			500,000.00	500,000.00	500,000.00+			
Total Programme 11			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	1,500,000.00
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+	25,000,000.00		
Total Programme 12			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00		
Programme 13 - Reform of Government & Governance								
38001001/23010136/13000013 Installation of ICT Infrastructure (wireless storage device)			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	
38001001/23050101/13000014 Development of an information portal for official documents			6,000,000.00	6,000,000.00	6,000,000.00+	1,500,000.00	1,000,000.00	
38001001/23010112/13000015 Purchase of office equipment (2 no refridgerator)			200,000.00	200,000.00	200,000.00+			
38001001/23050101/13000016 Review of State Medium Term Development Plan			5,000,000.00	5,000,000.00	5,000,000.00+			
38001001/23010119/13000017 Purchase of 1 no Power Generating Set and accessories			400,000.00					
Total Programme 13			14,600,000.00	14,200,000.00	14,200,000.00+	4,500,000.00	4,000,000.00	
STATE BUREAU OF STATISTICS								
13 - Reform of Government & Governance		1,539,000.00	34,700,000.00	30,461,000.00	28,922,000.00+	28,000,000.00	35,000,000.00	35,000,000.00
14 - Power			300,000.00	300,000.00	300,000.00+			
Total		1,539,000.00	35,000,000.00	30,761,000.00	29,222,000.00+	28,000,000.00	35,000,000.00	35,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
38001002/23050102/13000001		1,539,000.00			1,539,000.00-			
38001002/23010101/13000002			2,700,000.00			1,000,000.00	3,000,000.00	3,000,000.00
38001002/23010101/13000003			25,000,000.00	25,000,000.00	25,000,000.00+			
38004004/23050103/13000007						10,000,000.00	20,000,000.00	20,000,000.00
38004004/23050101/13000009			7,000,000.00	5,461,000.00	5,461,000.00+			
38004004/23050103/13000012						15,000,000.00	10,000,000.00	10,000,000.00
38004004/23050103/13000013						2,000,000.00	2,000,000.00	2,000,000.00
Total Programme 13		1,539,000.00	34,700,000.00	30,461,000.00	28,922,000.00+	28,000,000.00	35,000,000.00	35,000,000.00
Programme 14 - Power								
38001002/23010119/14000001			300,000.00	300,000.00	300,000.00+			
Total Programme 14			300,000.00	300,000.00	300,000.00+			
RANGERS MANAGEMENT CORPORATION								
13 - Reform of Government & Governance		16,874,832.00	80,000,000.00	74,399,932.00	57,525,100.00+	70,000,000.00	102,150,000.00	99,300,000.00
Total		16,874,832.00	80,000,000.00	74,399,932.00	57,525,100.00+	70,000,000.00	102,150,000.00	99,300,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
13002001/23010112/13000001			5,120,000.00			6,120,000.00	8,000,000.00	2,000,000.00
13002001/23010130/13000002						2,000,000.00	2,500,000.00	2,000,000.00
13002001/23020101/13000003		16,874,832.00		16,974,832.00	100,000.00+			
13002001/23010105/13000004			35,000,000.00	18,125,100.00	18,125,100.00+	35,000,000.00	36,000,000.00	35,000,000.00
13002001/23010113/13000005						630,000.00	650,000.00	650,000.00
13002001/23000007/13000007						10,000,000.00	10,500,000.00	10,000,000.00
13002001/23010113/13000009			400,000.00			1,500,000.00	2,000,000.00	2,000,000.00
13002001/23020118/13000010			300,000.00	300,000.00	300,000.00+	500,000.00	700,000.00	750,000.00
13002001/23000000/130000011			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	30,000,000.00
13002001/23010105/13000012			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	12,000,000.00	12,000,000.00
13002001/23020118/13000013			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,500,000.00	4,500,000.00
13002001/23010119/13000014			180,000.00			250,000.00	300,000.00	400,000.00
Total Programme 13		16,874,832.00	80,000,000.00	74,399,932.00	57,525,100.00+	70,000,000.00	102,150,000.00	99,300,000.00
OFFICE OF THE AUDITOR GENERAL OF THE STATE								
13 - Reform of Government & Governance			24,450,000.00	24,100,000.00	24,100,000.00+	25,450,000.00	25,450,000.00	
Total			24,450,000.00	24,100,000.00	24,100,000.00+	25,450,000.00	25,450,000.00	
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
40001001/23010105/13000001			22,000,000.00	22,000,000.00	22,000,000.00+	25,000,000.00	25,000,000.00	
40001001/23010113/13000002			1,050,000.00	1,050,000.00	1,050,000.00+	350,000.00	350,000.00	
40001001/23010114/13000003			350,000.00			100,000.00	100,000.00	
40001001/23010112/13000004			1,050,000.00	1,050,000.00	1,050,000.00+			
Total Programme 13			24,450,000.00	24,100,000.00	24,100,000.00+	25,450,000.00	25,450,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
OFFICE OF THE AUDITOR GENERAL FOR LG								
13 - Reform of Government & Governance	1,462,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	3,200,000.00	28,000,000.00	28,000,000.00
14 - Power						250,000.00		
Total	1,462,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	3,450,000.00	28,000,000.00	28,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
40001002/23010105/13000001 Purchase of 1No Toyota Bus			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,000,000.00
40001002/23010113/13000002 Purchase of 5No Computers Equipment and accessories	1,462,000.00					1,200,000.00	1,000,000.00	1,000,000.00
40001002/23010112/13000003 Purchase of Office Furniture						2,000,000.00	2,000,000.00	2,000,000.00
Total Programme 13	1,462,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	3,200,000.00	28,000,000.00	28,000,000.00
Programme 14 - Power								
40001002/23010119/14000001 Purchase of Power Generating Set						250,000.00		
Total Programme 14						250,000.00		
CIVIL SERVICE COMMISSION								
13 - Reform of Government & Governance			8,000,000.00	8,000,000.00	8,000,000.00+	5,800,000.00	4,000,000.00	3,000,000.00
Total			8,000,000.00	8,000,000.00	8,000,000.00+	5,800,000.00	4,000,000.00	3,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
47001001/23020101/13000001 Fencing of the Premises			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	2,000,000.00	1,000,000.00
47001001/23010112/13000003 Purchase of office equipment (tables chairs fans steel ca			3,000,000.00	3,000,000.00	3,000,000.00+	2,800,000.00	2,000,000.00	2,000,000.00
47001001/23010112/13000007 Purchase of computer equipment (photocopiers printers UPS)			2,000,000.00	2,000,000.00	2,000,000.00+			
Total Programme 13			8,000,000.00	8,000,000.00	8,000,000.00+	5,800,000.00	4,000,000.00	3,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION ENUGU								
11 - Information Communication & Technology						1,500,000.00	1,000,000.00	
13 - Reform of Government & Governance			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,000,000.00	
Total			20,000,000.00	20,000,000.00	20,000,000.00+	26,500,000.00	26,000,000.00	
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
47001002/23010113/11000001 Purchase of Computer Equipment						1,500,000.00	1,000,000.00	
Total Programme 11						1,500,000.00	1,000,000.00	
Programme 13 - Reform of Government & Governance								
47001002/23010108/13000003 Purchase of 1No Toyota Haice 18 sitter Bus for supervision o			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,000,000.00	
Total Programme 13			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,000,000.00	
ENUGU STATE INDEPENDENT ELECTORAL COMM.								
10 - Water Resources & Rural Development	30,500,000.00							
11 - Information Communication & Technology			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	700,000.00	700,000.00
13 - Reform of Government & Governance			9,000,000.00	1,500,000.00	1,500,000.00+	8,000,000.00	3,750,000.00	3,750,000.00
Total	30,500,000.00		10,000,000.00	2,500,000.00	2,500,000.00+	9,500,000.00	4,450,000.00	4,450,000.00
EXPLANATORY NOTES								
Programme 10 - Water Resources & Rural Development								
48001001/23020112/10000003 Purchase of Office equipment	30,500,000.00							
Total Programme 10	30,500,000.00							

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 11 - Information Communication & Technology								
48001001/23020127/11000001 Purchase and installation of CCTV cameras in the ENSIEC HQ			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	700,000.00	700,000.00
Total Programme 11			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	700,000.00	700,000.00
Programme 13 - Reform of Government & Governance								
48001001/23030121/13000002 Reconstruction of hall/Renovation of 4No Toilet in the ENSIE			1,500,000.00	1,500,000.00	1,500,000.00+	6,900,000.00	2,500,000.00	2,500,000.00
48001001/23020101/13000005 Building of 3 ENSIEC Office in the LGA			6,800,000.00					
48001001/23010112/13000007 Purchase and installation of Inverter for the ENSIEC HQ			700,000.00			1,100,000.00	1,250,000.00	1,250,000.00
Total Programme 13			9,000,000.00	1,500,000.00	1,500,000.00+	8,000,000.00	3,750,000.00	3,750,000.00
MINISTRY OF LOCAL GOVT. MATTERS								
10 - Water Resources & Rural Development			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
11 - Information Communication & Technology			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
Total			26,500,000.00	26,500,000.00	26,500,000.00+	26,500,000.00	26,000,000.00	26,000,000.00
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+	25,000,000.00	25,000,000.00	25,000,000.00
Total Programme 10			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
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+	1,500,000.00	1,000,000.00	1,000,000.00
Total Programme 11			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
MINISTRY OF CHIEFTAINCY MATTERS								
13 - Reform of Government & Governance			68,500,000.00	68,500,000.00	68,500,000.00+	54,000,000.00	54,000,000.00	55,000,000.00
Total			68,500,000.00	68,500,000.00	68,500,000.00+	54,000,000.00	54,000,000.00	55,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
62001002/23010102/13000003 Purchase of Staff of Office for Traditional Rulers			13,000,000.00	13,000,000.00	13,000,000.00+	6,000,000.00	7,000,000.00	7,000,000.00
62001002/23010112/13000005 Purch of Office Equip- 5no Desktop Computers and Accessories			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
62001002/23010136/11000007 Purhcase of Handcan Video Still Photo digital Carmera 3no			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00		
62001002/23010115/11000008 Purhcase of 2no. Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00		
62001002/23010105/11000009 Purchase of one 18 Seater Toyota Bus			25,000,000.00	25,000,000.00	25,000,000.00+	23,500,000.00	25,000,000.00	25,000,000.00
62001002/23010105/13000010 Purhcase of 1 no Hilux			25,000,000.00	25,000,000.00	25,000,000.00+	19,500,000.00	20,000,000.00	21,000,000.00
62001002/23010105/13000011 Purch.of Office Equip; 5 No.Refrdge. 3No. TV. 5No. Stan. Fan			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
Total Programme 13			68,500,000.00	68,500,000.00	68,500,000.00+	54,000,000.00	54,000,000.00	55,000,000.00
MINISTRY OF INTER MINISTERIAL AFFAIRS								
13 - Reform of Government & Governance		250,000,000.00	611,500,000.00	611,500,000.00	361,500,000.00+	500,000,000.00	550,000,000.00	520,000,000.00
Total		250,000,000.00	611,500,000.00	611,500,000.00	361,500,000.00+	500,000,000.00	550,000,000.00	520,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
63001001/23020124/13000001 Construction of Oil Truck Park			10,000,000.00	10,000,000.00	10,000,000.00+		50,000,000.00	20,000,000.00
63001001/23010112/13000002 Purchase of Desktops Computers & Accessories			1,500,000.00	1,500,000.00	1,500,000.00+			
63001001/23050101/13000006 State Counterpart fund for 2019 SDGs State Track Project		250,000,000.00	600,000,000.00	600,000,000.00	350,000,000.00+	500,000,000.00	500,000,000.00	500,000,000.00
Total Programme 13		250,000,000.00	611,500,000.00	611,500,000.00	361,500,000.00+	500,000,000.00	550,000,000.00	520,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION								
03 - Poverty Alleviation			79,200,000.00	78,000,000.00	78,000,000.00+	550,000,000.00	550,000,000.00	400,000,000.00
05 - Enhancing Skills and Knowledge						255,000,000.00	255,000,000.00	200,000,000.00
11 - Information Communication & Technology						130,000,000.00	130,000,000.00	110,000,000.00
Total			79,200,000.00	78,000,000.00	78,000,000.00+	935,000,000.00	935,000,000.00	710,000,000.00
EXPLANATORY NOTES								
Programme 03 - Poverty Alleviation								
66001001/23020118/03000001			20,000,000.00	20,000,000.00	20,000,000.00+			
66001001/23010132/03000002			18,000,000.00	18,000,000.00	18,000,000.00+			
66001001/23050101/03000003			15,000,000.00	15,000,000.00	15,000,000.00+			
66001001/23010113/03000005			1,200,000.00					
66001001/23010108/03000009			25,000,000.00	25,000,000.00	25,000,000.00+			
66001001/23010127/03000012						250,000,000.00	250,000,000.00	100,000,000.00
66001001/23050101/03000013						300,000,000.00	300,000,000.00	300,000,000.00
Total Programme 03			79,200,000.00	78,000,000.00	78,000,000.00+	550,000,000.00	550,000,000.00	400,000,000.00
Programme 05 - Enhancing Skills and Knowledge								
66001001/23020118/05000001						255,000,000.00	255,000,000.00	200,000,000.00
Total Programme 05						255,000,000.00	255,000,000.00	200,000,000.00
Programme 11 - Information Communication & Technology								
66001001/23020127/11000001						120,000,000.00	120,000,000.00	100,000,000.00
66001001/23010136/11000002						10,000,000.00	10,000,000.00	10,000,000.00
Total Programme 11						130,000,000.00	130,000,000.00	110,000,000.00
MINISTRY OF TRANSPORT								
11 - Information Communication & Technology						15,000,000.00	15,000,000.00	20,000,000.00
13 - Reform of Government & Governance	76,243,000.00	86,439,703.10	137,200,000.00	137,200,000.00	50,760,296.90+	470,000,000.00	507,000,000.00	229,500,000.00
17 - Road			22,000,000.00	22,000,000.00	22,000,000.00+	2,000,000.00	8,000,000.00	8,000,000.00
Total	76,243,000.00	86,439,703.10	159,200,000.00	159,200,000.00	72,760,296.90+	487,000,000.00	530,000,000.00	257,500,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
29001001/23010113/11000001						15,000,000.00	15,000,000.00	20,000,000.00
Total Programme 11						15,000,000.00	15,000,000.00	20,000,000.00
Programme 13 - Reform of Government & Governance								
29001001/23010136/13000001		86,439,703.10	40,000,000.00	86,439,800.00	96.90+	90,000,000.00	100,000,000.00	50,000,000.00
29001001/23010107/13000002			50,000,000.00	3,560,200.00	3,560,200.00+	75,000,000.00	100,000,000.00	50,000,000.00
29001001/23020123/13000003	40,293,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/23020127/13000004			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	3,000,000.00	2,000,000.00
29001001/23020127/13000005	5,950,000.00							
29001001/23020124/13000008			5,000,000.00	5,000,000.00	5,000,000.00+			
29001001/23010114/13000010			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23010112/13000011			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,500,000.00
29001001/23010108/13000012	30,000,000.00							
29001001/23050102/13000015			2,000,000.00	2,000,000.00	2,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
29001001/23020124/13000016 Dev of Truck Transit Parks at Emene and 9th mile under PPP			18,000,000.00	18,000,000.00	18,000,000.00+			
29001001/23020118/13000017 Designing & Constr. of 15 No modern Bus Shelter in Nsk & Enugu			10,000,000.00	10,000,000.00	10,000,000.00+			
29001001/23010129/13000019 Provision of Operational Kits (Clamps Cameras Keys Traffic			3,000,000.00	3,000,000.00	3,000,000.00+			
29001001/23010112/13000020 Purchase of 20 No recorder			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23010119/13000021 Procurement of 1 No Generator Set			200,000.00	200,000.00	200,000.00+			
29001001/23030121/13000022 Rehabilitation of Toilet Facilities in Ministry of Transport			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23020118/13000023 Establishment of model driving school						250,000,000.00	250,000,000.00	100,000,000.00
29001001/23010136/13000024 Procurement of equipment/tools for maintenance of traffic li						47,000,000.00	47,000,000.00	20,000,000.00
Total Programme 13	76,243,000.00	86,439,703.10	137,200,000.00	137,200,000.00	50,760,296.90+	470,000,000.00	507,000,000.00	229,500,000.00
Programme 17 - Road								
29001001/23020123/17000002 Provision of Traffic Signages on Roads in Enugu and Nsukka U			7,000,000.00	7,000,000.00	7,000,000.00+	2,000,000.00	8,000,000.00	8,000,000.00
29001001/23020100/17000003 Install thermoplast road markings paints on 10 roads in Enug			10,000,000.00	10,000,000.00	10,000,000.00+			
29001001/23020118/17000004 Construction of MOT Test Station under PPP			5,000,000.00	5,000,000.00	5,000,000.00+			
Total Programme 17			22,000,000.00	22,000,000.00	22,000,000.00+	2,000,000.00	8,000,000.00	8,000,000.00
MINISTRY OF AGRICULTURE								
01 - Economic Empowerment through Agriculture			295,000,000.00	250,000,000.00	250,000,000.00+	460,000,000.00	460,000,000.00	609,000,000.00
12 - Growing the Private Sector			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	20,000,000.00	20,000,000.00
13 - Reform of Government & Governance			318,500,000.00	185,000,000.00	185,000,000.00+	139,500,000.00	134,500,000.00	134,500,000.00
Total			663,500,000.00	485,000,000.00	485,000,000.00+	609,500,000.00	614,500,000.00	763,500,000.00
EXPLANATORY NOTES								
Programme 01 - Economic Empowerment through Agriculture								
15001001/23020113/01000001 Songhai Enugu Initiative (SEI) Mother Green City			100,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
15001001/23010127/01000004 Proc of 1000 No Irrigation Pumps 5 No Agric Trac Simple Surv			120,000,000.00	20,000,000.00	20,000,000.00+			
15001001/23050101/01000008 Construction of 3 No veterinary control posts for animal insp						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000009 Fencing of 2 km Veterinary School compound						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23010105/01000013 Procure 2 No Hilux for projects admin & supervisory purposes			45,000,000.00					
15001001/23020113/01000017 Veterinary clinics and extension services			30,000,000.00	30,000,000.00	30,000,000.00+			
15001001/23020113/01000032 Dev of 1700 Hectares as Women & Yth empower prog				200,000,000.00	200,000,000.00+			
15001001/23010127/01000035 Procurement of drugs vaccines and laboratory consumables						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000036 Development of Akwuke market garden for production of orname						5,000,000.00	5,000,000.00	3,000,000.00
15001001/23020113/01000037 Establishment of fish value chain complex at Asata mine road						10,000,000.00	10,000,000.00	11,000,000.00
15001001/23020113/01000038 Block fencing of Asata mine road farm complex						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000039 Development of 2000 ha of FADAMA farmlands in the six agricul						70,000,000.00	70,000,000.00	100,000,000.00
15001001/23010127/01000040 Purchase of agricultural tractors and equipment to increase						30,000,000.00	30,000,000.00	54,000,000.00
15001001/23010127/01000041 Procurement of simple surveying equipment and geographical p						500,000.00	500,000.00	500,000.00
15001001/23050101/01000042 Anti-rabbies vaccination programme PPR in small ruminants co						7,000,000.00	7,000,000.00	7,000,000.00
15001001/23020113/01000043 Construction of 1 No female hostel block and 1 No classroom bl						8,000,000.00	8,000,000.00	5,000,000.00
15001001/23050101/01000044 Raising of improved breed of animal for research (sheep goa						1,000,000.00	1,000,000.00	1,000,000.00
15001001/23030112/01000045 Refurbishment of dilapidated clinics at Nsukka Awgu Agbani						2,000,000.00	2,000,000.00	2,000,000.00
15001001/23050101/01000046 African swine fever control and prevention activities						3,000,000.00	3,000,000.00	3,000,000.00
15001001/23010127/01000047 Procurement of meat inspection equipment and butchers licens						3,500,000.00	3,500,000.00	2,500,000.00
15001001/23020113/01000048 Enugu rice brand production						100,000,000.00	100,000,000.00	200,000,000.00
Total Programme 01			295,000,000.00	250,000,000.00	250,000,000.00+	460,000,000.00	460,000,000.00	609,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 12 - Growing the Private Sector								
15001001/23020113/12000001 Establishment of Modern Abattoirs Blast Freezer and mobile			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	20,000,000.00	20,000,000.00
Total Programme 12			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	20,000,000.00	20,000,000.00
Programme 13 - Reform of Government & Governance								
15001001/23050101/00000012 Participation in Agricultural fairs and World Food Day celeb			10,000,000.00	10,000,000.00	10,000,000.00+			
15001001/23050101/00000013 Avian Influenza surveillance prevention and control activit			11,000,000.00			3,500,000.00	3,500,000.00	3,500,000.00
15001001/23020113/13000016 Raising of 46 500 oil palm seedlings (Tenere)			20,000,000.00	20,000,000.00	20,000,000.00+	6,000,000.00	6,000,000.00	6,000,000.00
15001001/23010127/13000019 Provision of borehole and public convenience at Asata mine r			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/13000020 Dev of 2000 hectares of farmland for women youth and physic			120,000,000.00	120,000,000.00	120,000,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/13000021 Procure of 1500mt of fertilizer for support to youth and Wom			110,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/13000022 Procurement of agrochemicals knapsack power sprayers respi			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
15001001/23050101/13000023 Frame and catch Assessment survey to develop fish farm clust			12,500,000.00					
Total Programme 13			318,500,000.00	185,000,000.00	185,000,000.00+	139,500,000.00	134,500,000.00	134,500,000.00
ENUGU STATE POLYTECHNIC IWOLLO								
01 - Economic Empowerment through Agriculture	16,602,709.00	60,600,000.00	78,000,000.00	103,600,000.00	43,000,000.00+	236,500,000.00	263,000,000.00	182,000,000.00
04 - Improvement to Human Health			17,000,000.00	17,000,000.00	17,000,000.00+	7,000,000.00	5,000,000.00	5,000,000.00
05 - Enhancing Skills and Knowledge		14,990,400.00	12,000,000.00	14,990,400.00		163,000,000.00	75,000,000.00	75,000,000.00
08 - Youth						1,000,000.00	1,000,000.00	1,000,000.00
13 - Reform of Government & Governance		90,728,540.00	173,000,000.00	144,509,540.00	53,781,000.00+	97,000,000.00	97,000,000.00	82,000,000.00
Total	16,602,709.00	166,318,940.00	280,000,000.00	280,099,940.00	113,781,000.00+	504,500,000.00	441,000,000.00	345,000,000.00
EXPLANATORY NOTES								
Programme 01 - Economic Empowerment through Agriculture								
17018001/23010127/01000002 Purchase of farming equipment such as 6No 70 horse power tra	10,498,009.00					40,000,000.00	35,000,000.00	30,000,000.00
17018001/23010125/01000003 Purchase of Laboratory Equipment						18,500,000.00	20,000,000.00	20,000,000.00
17018001/23010105/01000005 Purchase of 5No official cars		25,000,000.00	50,000,000.00	50,000,000.00	25,000,000.00+	50,000,000.00	108,000,000.00	50,000,000.00
17018001/23010112/01000006 Purch of Office Furnit for Admin Offs & Lect Halls C/Rms of	4,950,500.00					10,000,000.00	10,000,000.00	10,000,000.00
17018001/23010119/01000007 Purchase of Power generating plants.(80KVA)	160,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	5,000,000.00	5,000,000.00
17018001/23050101/01000008 Provision of inputs for Livestock						2,000,000.00	2,000,000.00	2,000,000.00
17018001/23010127/01000014 Meteorology station and farming implements for Agric Technol						1,000,000.00	1,000,000.00	1,000,000.00
17018001/23020118/01000015 Construction of Green House						3,000,000.00	3,000,000.00	5,000,000.00
17018001/23020113/01000016 Construction and Equipping of Veterinery Clinics						10,000,000.00	5,000,000.00	5,000,000.00
17018001/23050101/01000022 Procurement of horticultural crops for the college						2,000,000.00	2,000,000.00	2,000,000.00
17018001/23010112/01000028 Purch. of Furni.of Compl. Admiin. Offices & Lect. Halls Clas			10,000,000.00	10,000,000.00	10,000,000.00+			
17018001/230101290/01000029 Procurement of engineering equipment for school of engineeri						90,000,000.00	70,000,000.00	50,000,000.00
17018001/23010127/01000030 Purchase of Agricultural Equipment for College of Agric Tech	994,200.00	35,600,000.00	10,000,000.00	35,600,000.00				
17018001/23030112/01000035 Reconstruction of farm machinery shed						2,000,000.00	2,000,000.00	2,000,000.00
Total Programme 01	16,602,709.00	60,600,000.00	78,000,000.00	103,600,000.00	43,000,000.00+	236,500,000.00	263,000,000.00	182,000,000.00
Programme 04 - Improvement to Human Health								
17018001/23020118/04000001 Construction & equipping of medical centre.			17,000,000.00	17,000,000.00	17,000,000.00+	7,000,000.00	5,000,000.00	5,000,000.00
Total Programme 04			17,000,000.00	17,000,000.00	17,000,000.00+	7,000,000.00	5,000,000.00	5,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 05 - Enhancing Skills and Knowledge								
17018001/23020107/05000001 Building of 2 Storey Hostel Building						150,000,000.00		
17018001/23010125/05000002 Purchase of Sundry Lib Equipments and Books		14,990,400.00	12,000,000.00	14,990,400.00				
17018001/23050101/05000004 Development of master plan for school permanent site						13,000,000.00	75,000,000.00	75,000,000.00
Total Programme 05		14,990,400.00	12,000,000.00	14,990,400.00		163,000,000.00	75,000,000.00	75,000,000.00
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
Total Programme 08						1,000,000.00	1,000,000.00	1,000,000.00
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+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/23020127/13000002 Provision of Computers and Communication equipments		284,000.00	5,000,000.00	2,009,600.00	1,725,600.00+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/23020118/13000003 Construction of other public buildings		66,684,540.00		66,784,540.00	100,000.00+			
17018001/23050101/13000004 Purchase of Survey Equipment						10,000,000.00	10,000,000.00	5,000,000.00
17018001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses						5,000,000.00	10,000,000.00	10,000,000.00
17018001/23050102/13000006 Purchase & installation of routers networking and internet						2,000,000.00	2,000,000.00	2,000,000.00
17018001/23050102/13000007 Expansion of E-Library from 20 - 40 seater						8,000,000.00	5,000,000.00	5,000,000.00
17018001/23010112/13000014 Procu.of Engr. Equip. for College of Engr.& accred of EE Dep			26,000,000.00	400,000.00	400,000.00+			
17018001/23030106/13000016 Clearing and stumping of Commercial farm Aguobu Iwollo						11,000,000.00	10,000,000.00	10,000,000.00
17018001/23010125/13000020 Purchase of sundry library equipments and books						13,000,000.00	10,000,000.00	10,000,000.00
17018001/23010107/13000021 Purch. of 6 No.of Tractors with Horsepower 70 & Impliments			30,000,000.00					
17018001/23010124/13000022 Expansion of Engineering workshop and equipment						18,000,000.00	20,000,000.00	10,000,000.00
17018001/23010101/13000035 Preparation of Site and Landscaping of Perm. Site for Colleg		23,760,000.00	5,000,000.00	23,760,000.00				
17018001/23010105/13000036 Purchase of 1No Coaster Bus for the college			30,000,000.00					
17018001/23010105/13000037 Purchase of fully equipped ambulance vehicle for medical cen			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
17018001/23010105/13000038 Procurement of horticultural crops for the college			2,000,000.00	2,000,000.00	2,000,000.00+			
17018001/23050101/13000039 Capital Grant for infrastructural Development			50,000,000.00	24,555,400.00	24,555,400.00+			
Total Programme 13		90,728,540.00	173,000,000.00	144,509,540.00	53,781,000.00+	97,000,000.00	97,000,000.00	82,000,000.00
ENUGU STATE AGRIC DEV PROG (ENADEP)								
01 - Economic Empowerment through Agriculture	1,367,661,416.99		30,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	8,500,000.00	8,500,000.00
Total	1,367,661,416.99		30,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	8,500,000.00	8,500,000.00
EXPLANATORY NOTES								
Programme 01 - Economic Empowerment through Agriculture								
15102001/23020113/01000003 National Fadama III Development project	1,367,661,416.99							
15102001/23010112/01000005 Purchase of soil testing equipment with chemicals & reagents			700,000.00			2,550,000.00	2,000,000.00	2,000,000.00
15102001/23010127/01000008 Purch of 6No Geo Positioning Syst (GPS) for Field Enumerator			4,000,000.00	4,000,000.00	4,000,000.00+			
15102001/23010127/01000011 Purchase of materials for on-farm demonstration of rice cas			2,500,000.00	2,500,000.00	2,500,000.00+	2,450,000.00	2,000,000.00	2,500,000.00
15102001/23010127/01000012 Procure of foundation seed for commtty seed multiplica/Prod			2,500,000.00	2,500,000.00	2,500,000.00+			
15102001/23010113/01000013 Procurement of internet-ready laptop			150,000.00					
15102001/23010127/01000014 Purchase of 40 extension tools/kits and protective clothing			1,200,000.00					
15102001/23020113/01000015 Publication of extension guide manuals farm calendars and			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
15102001/23010127/01000016 Procurement of materials for establishment of 6 Zonal forthn			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
15102001/23020113/01000017 Const of 6 nursery ponds and purch of broad stocks/hormones			3,600,000.00					
15102001/23010120/01000019 Purchase of kitchen wares and accessories in Headquarter and			4,300,000.00			1,000,000.00	1,500,000.00	1,000,000.00
15102001/23010127/01000020 Acquisitm of vativar grass to train famrs on its use to cont			150,000.00					
15102001/23010127/01000021 Establish of prototype rice seeder manual fert broadcaster			3,900,000.00					
Total Programme 01	1,367,661,416.99		30,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	8,500,000.00	8,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
FORESTRY COMMISSION								
01 - Economic Empowerment through Agriculture			20,000,000.00	20,000,000.00	20,000,000.00+	14,000,000.00	14,500,000.00	14,000,000.00
Total			20,000,000.00	20,000,000.00	20,000,000.00+	14,000,000.00	14,500,000.00	14,000,000.00
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+	2,000,000.00	2,000,000.00	2,000,000.00
15109001/23040101/01000012 Aforest/Plant of 30 Hectres Govt Forest Reserves			18,000,000.00	18,000,000.00	18,000,000.00+			
15109001/23040101/01000013 Enrichment planting of forest tree seedlings in existing for						12,000,000.00	12,500,000.00	12,000,000.00
Total Programme 01			20,000,000.00	20,000,000.00	20,000,000.00+	14,000,000.00	14,500,000.00	14,000,000.00
ENUGU STATE FERTILIZER COMPANY								
01 - Economic Empowerment through Agriculture			20,000,000.00	19,600,000.00	19,600,000.00+			
Total			20,000,000.00	19,600,000.00	19,600,000.00+			
EXPLANATORY NOTES								
Programme 01 - Economic Empowerment through Agriculture								
15102003/23050103/01000001 Proc of 90 Metric Tons of 20:10:10 Fertilizer at #180/Bag			15,000,000.00	15,000,000.00	15,000,000.00+			
15102003/23010127/01000003 Agro-inputs: Bags of Rice Seeds of 50kg			400,000.00					
15102003/23010100/01000004 Procure 30 metric tons of Urea at #600/bag			4,600,000.00	4,600,000.00	4,600,000.00+			
Total Programme 01			20,000,000.00	19,600,000.00	19,600,000.00+			
MINISTRY OF FINANCE								
06 - Housing & Urban Development			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,000,000.00	
11 - Information Communication & Technology			55,770,000.00	40,000,000.00	40,000,000.00+	60,850,000.00	55,330,000.00	58,350,000.00
13 - Reform of Government & Governance	15,215,256.00		81,450,000.00	34,000,000.00	34,000,000.00+	23,400,000.00	24,110,000.00	32,500,000.00
Total	15,215,256.00		167,220,000.00	104,000,000.00	104,000,000.00+	114,250,000.00	9,120,000.00	90,849,996.00
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+	30,000,000.00	30,000,000.00	
Total Programme 06			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,000,000.00	
Programme 11 - Information Communication & Technology								
20001001/23010113/11000001 Purchase of 3 No Desktop Computer and Accessories			945,000.00			850,000.00	330,000.00	350,000.00
20001001/23050100/11000002 Development of Asset Management Software			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00	33,000,000.00	35,000,000.00
20001001/23010112/11000003 Installation of Common Wealth Secretariat and Debt Managemen			14,825,000.00			20,000,000.00	22,000,000.00	23,000,000.00
Total Programme 11			55,770,000.00	40,000,000.00	40,000,000.00+	60,850,000.00	55,330,000.00	58,350,000.00
Programme 13 - Reform of Government & Governance								
20001001/23050101/13000001 Purchase of shares stocks and rights issues	15,215,256.00		30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,000,000.00	30,000,000.00
20001001/23010105/13000002 Purchase of motor vehicle (1 No Hilux and Bus)			45,000,000.00					
20001001/23010119/00000004 Purchase of 1No 10KVA Generator Set			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	
20001001/23010100/13000007 Purchase of 7No Printers (HP 2035)			490,000.00					
20001001/23010100/13000008 Purchase of 2No Plasma TV with cable decoders			160,000.00					
20001001/23010112/13000009 Purchas of office equipment (air conditioner fire proof cab			1,400,000.00			1,000,000.00	1,500,000.00	1,000,000.00
20001001/23010100/13000010 Purchase of 1No photocopier			400,000.00			400,000.00	410,000.00	
20001001/23010112/13000011 Purchase of office furniture (tables and seats)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,200,000.00	1,500,000.00
Total Programme 13	15,215,256.00		81,450,000.00	34,000,000.00	34,000,000.00+	23,400,000.00	24,110,000.00	32,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
OFFICE OF THE ACCOUNTANT GENERAL								
11 - Information Communication & Technology						8,000,000.00	8,000,000.00	
13 - Reform of Government & Governance	15,891,120.00	29,955,298.00	285,000,000.00	95,000,000.00	65,044,702.00+	176,600,000.00	346,600,000.00	146,050,000.00
14 - Power			300,000,000.00			135,000,000.00	110,000,000.00	55,000,000.00
Total	15,891,120.00	29,955,298.00	585,000,000.00	95,000,000.00	65,044,702.00+	319,600,000.00	464,600,000.00	201,050,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
20007001/23010113/11000002 Purchase and installation of 23No high performance HP brande						8,000,000.00	8,000,000.00	
Total Programme 11						8,000,000.00	8,000,000.00	
Programme 13 - Reform of Government & Governance								
20007001/23020101/13000001 Construction of Treasury Strong Room	15,891,120.00	29,955,298.00	50,000,000.00	50,000,000.00	20,044,702.00+			
20007001/23010105/13000002 Purchase of 1No Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	30,000,000.00	25,000,000.00	
20007001/23050102/13000005 Installation of IPSAS Human Resource Database for integratio			190,000,000.00			50,000,000.00	250,000,000.00	145,000,000.00
20007001/23010115/13000006 Purchase of Office Equipment (2 photocopying machine bindin			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20007001/23010100/13000007 Purchase of 1No 18 seater Bus			18,000,000.00	18,000,000.00	18,000,000.00+	45,000,000.00	20,000,000.00	
20007001/23030121/13000008 Renovation of Nsukka Sub-treasury						20,000,000.00	20,000,000.00	
20007001/23030121/13000009 Renovation of Enugu-Ezike Sub-treasury						10,000,000.00	10,000,000.00	
20007001/23030121/13000010 Renovation of Oji-River Sub-treasury						10,000,000.00	10,000,000.00	
20007001/23030121/13000011 Renovation of Ogbede Sub-treasury						10,000,000.00	10,000,000.00	
20007001/23010112/13000012 Purchase of 4No ceiling fans						50,000.00	50,000.00	
20007001/23010112/13000013 Purchase of 20No plastic chairs for pensioners						200,000.00	200,000.00	50,000.00
20007001/23010112/13000014 Purchase of 20 long wooden benches for pensioners						200,000.00	200,000.00	
20007001/23010112/13000015 Purchase of 10No office arm padded chairs						150,000.00	150,000.00	
Total Programme 13	15,891,120.00	29,955,298.00	285,000,000.00	95,000,000.00	65,044,702.00+	176,600,000.00	346,600,000.00	146,050,000.00
Programme 14 - Power								
20007001/23010119/14000001 Purchase of Inverter						15,000,000.00	10,000,000.00	5,000,000.00
20007001/23050100/14000002 Acquisition and installation of IPSAS Accrual Software			300,000,000.00			120,000,000.00	100,000,000.00	50,000,000.00
Total Programme 14			300,000,000.00			135,000,000.00	110,000,000.00	55,000,000.00
BOARD OF INTERNAL REVENUE								
11 - Information Communication & Technology		6,926,358.12	32,500,000.00	20,000,000.00	13,073,641.88+	22,500,000.00	25,000,000.00	25,000,000.00
13 - Reform of Government & Governance		49,395,000.00	195,750,000.00	166,495,000.00	117,100,000.00+	232,400,000.00	230,000,000.00	210,000,000.00
14 - Power			20,750,000.00					
Total		56,321,358.12	249,000,000.00	186,495,000.00	130,173,641.88+	254,900,000.00	255,000,000.00	235,000,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
20008001/23010113/11000002 Purchase of 25No laptops for ESIRS officers for efficient			6,250,000.00			5,000,000.00	3,000,000.00	3,000,000.00
20008001/23010114/11000004 Purchase of 25No Computer Printers and accessories			6,250,000.00			2,500,000.00	2,000,000.00	2,000,000.00
20008001/23010112/11000006 Procurement of office furniture and fittings (200 Chairs 20		6,926,358.12	20,000,000.00	20,000,000.00	13,073,641.88+	15,000,000.00	20,000,000.00	20,000,000.00
Total Programme 11		6,926,358.12	32,500,000.00	20,000,000.00	13,073,641.88+	22,500,000.00	25,000,000.00	25,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
20008001/23010105/13000001 Purchase of 3No buses and 2No Hilux		49,395,000.00	78,750,000.00	49,495,000.00	100,000.00+	110,000,000.00	120,000,000.00	100,000,000.00
20008001/23020118/13000002 Procurement of Land/Construction of Tax and Motor Licensing			27,000,000.00	27,000,000.00	27,000,000.00+	32,400,000.00	10,000,000.00	10,000,000.00
20008001/23020101/13000006 Construction of 5No Tax/Licenses Offices and Completion of P			80,000,000.00	80,000,000.00	80,000,000.00+	90,000,000.00	100,000,000.00	100,000,000.00
20008001/23030121/13000008 Completion of the renovation & refurbishing of the ESIR HQ			10,000,000.00	10,000,000.00	10,000,000.00+			
Total Programme 13		49,395,000.00	195,750,000.00	166,495,000.00	117,100,000.00+	232,400,000.00	230,000,000.00	210,000,000.00
Programme 14 - Power								
20008001/23010119/14000001 Purchase of 1No 100KVA Lister & 25No 7.5KVA Gen Set			20,750,000.00					
Total Programme 14			20,750,000.00					
ENUGU STATE GAMING COMMISSION								
11 - Information Communication & Technology			270,000.00			280,000.00	300,000.00	
13 - Reform of Government & Governance			27,205,000.00	25,500,000.00	25,500,000.00+	3,150,000.00	28,200,000.00	28,400,000.00
14 - Power			1,950,000.00	1,600,000.00	1,600,000.00+	2,800,000.00	2,850,000.00	1,200,000.00
Total			29,425,000.00	27,100,000.00	27,100,000.00+	6,230,000.00	31,350,000.00	29,600,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
20012001/23010115/11000001 Purchase of one (1) photocopying machine			270,000.00			280,000.00	300,000.00	
Total Programme 11			270,000.00			280,000.00	300,000.00	
Programme 13 - Reform of Government & Governance								
20012001/23010113/13000003 Purchase of 5No Computers & Accessories (Laptops Printers)			500,000.00	500,000.00	500,000.00+	1,190,000.00	1,200,000.00	1,400,000.00
20012001/23010100/13000005 Purchase of 1 no Nissan Bus			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,000,000.00
20012001/23010112/13000010 Purchase of Office furnitures (Air Conditioner refridgerato			1,705,000.00			1,960,000.00	2,000,000.00	2,000,000.00
Total Programme 13			27,205,000.00	25,500,000.00	25,500,000.00+	3,150,000.00	28,200,000.00	28,400,000.00
Programme 14 - Power								
20012001/23010119/14000001 Purchase of one (1) no of KVA Gen. set			350,000.00					
20012001/23010104/14000002 Purchase of 2 No Tricycle for distribution of Demand Notice			1,600,000.00	1,600,000.00	1,600,000.00+	1,750,000.00	1,800,000.00	
20012001/23010119/14000003 Purchase of Solar Energy						1,050,000.00	1,050,000.00	1,200,000.00
Total Programme 14			1,950,000.00	1,600,000.00	1,600,000.00+	2,800,000.00	2,850,000.00	1,200,000.00
MINISTRY OF COMMERCE AND INDUSTRY								
12 - Growing the Private Sector			75,000,000.00	30,000,000.00	30,000,000.00+	98,000,000.00	169,000,000.00	47,500,000.00
13 - Reform of Government & Governance		80,100,000.00	130,000,000.00	130,100,000.00	50,000,000.00+	46,900,000.00	175,800,000.00	60,000,000.00
Total		80,100,000.00	205,000,000.00	160,100,000.00	80,000,000.00+	144,900,000.00	344,800,000.00	107,500,000.00
EXPLANATORY NOTES								
Programme 12 - Growing the Private Sector								
22001001/23020124/12000002 Development of 3no mini metal Fabrication Industrial Parks			45,000,000.00			30,000,000.00	100,000,000.00	20,000,000.00
22001001/23010114/12000003 Industrial Bill Printing Machine and Assessories							1,000,000.00	1,000,000.00
22001001/23050101/12000004 Resuscitation of MCI Produce Laboratory for Export Certifica						10,000,000.00	10,000,000.00	5,000,000.00
22001001/23050101/12000005 Comprehensive State-wide Project on Business Census and Surv			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,000,000.00	10,000,000.00
22001001/23020118/12000006 Construction of 2No produce warehouses for use as a raw cash						20,000,000.00	20,000,000.00	5,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CPC						3,000,000.00	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	2,000,000.00
22001001/23010140/12000009 Equipping of analytical laboratory including chemical and re						10,000,000.00	10,000,000.00	3,000,000.00
Total Programme 12			75,000,000.00	30,000,000.00	30,000,000.00+	98,000,000.00	169,000,000.00	47,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
22001001/23050101/12000001 Feasibility Study on Industrial rehabilitation & sustainabil							5,000,000.00	2,000,000.00
22001001/23010104/12000011 Purchase of 7no Tricycles for ROBP bill distribution						5,600,000.00	3,000,000.00	2,000,000.00
20008001/23010129/13000018 Procurement of equipment for produce field on the spot test			20,000,000.00	20,000,000.00	20,000,000.00+		35,000,000.00	2,000,000.00
20008001/23010106/13000021 Procurement of Ino Hilux and 1 Bus		80,100,000.00		80,200,000.00	100,000.00+		50,000,000.00	25,000,000.00
20008001/23030128/13000022 Renovation of warehouses in Nsukka/Agbani			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	25,000,000.00	
20008001/23010113/13000024 Purchase of photocopying machine (AR60)/Mitta 2039 (2No)						1,000,000.00	1,000,000.00	
20008001/23030128/13000028 Take off grant for Enugu State Marketing Company							10,000,000.00	5,000,000.00
20008001/23050102/13000029 Computerisation/ automation of Registration of business prem						3,500,000.00	1,000,000.00	1,000,000.00
22001001/23010112/13000030 Procurement of office equipment for ease of doing business c			50,000,000.00				20,000,000.00	2,000,000.00
22001001/23010101/13000031 Land acquisition and erection of produce control post in 4 l			50,000,000.00	19,900,000.00	19,900,000.00+	20,000,000.00	5,000,000.00	1,000,000.00
22001001/23010114/13000032 Purchase of 2No Printers (130FN Black and White)						500,000.00	500,000.00	
22001001/23010114/13000033 Purchase of 1No Printer (130FN Coloured)						300,000.00	300,000.00	
22001001/23020118/13000034 Construction of 2No produce inspection post/boots at designa						6,000,000.00	20,000,000.00	20,000,000.00
Total Programme 13		80,100,000.00	130,000,000.00	130,100,000.00	50,000,000.00+	46,900,000.00	175,800,000.00	60,000,000.00
SMALL AND MEDIUM SCALE ENTREPRENEUR AGENCY								
11 - Information Communication & Technology			3,000,000.00	3,000,000.00	3,000,000.00+	4,710,000.00	4,300,000.00	2,000,000.00
13 - Reform of Government & Governance			30,600,000.00	29,800,000.00	29,800,000.00+	32,390,000.00	6,900,000.00	2,300,000.00
14 - Power			2,500,000.00	2,500,000.00	2,500,000.00+	7,000,000.00	5,000,000.00	
Total			36,100,000.00	35,300,000.00	35,300,000.00+	44,100,000.00	16,200,000.00	4,300,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
22018001/23010114/11000001 Direct image printer (600 series)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	
22018001/23050101/11000002 System security service			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,000,000.00	2,000,000.00
22018001/23010136/11000003 Purchase of Camcorder (Sony HDR-CX405HD) and accessories						950,000.00	1,000,000.00	
22018001/23010114/11000004 Purchase of 2No Printers						260,000.00	300,000.00	
Total Programme 11			3,000,000.00	3,000,000.00	3,000,000.00+	4,710,000.00	4,300,000.00	2,000,000.00
Programme 13 - Reform of Government & Governance								
22018001/23010113/13000002 Purchase of 20No. Computers and Printers			15,000,000.00	15,000,000.00	15,000,000.00+			
22018001/23010115/13000003 Purchase of 1 No sharp photocopier			600,000.00	600,000.00	600,000.00+	600,000.00		
22018001/23010118/13000004 Purchase of 2No Scanners			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	
22018001/23020127/13000007 Design and Hositng of Integrated Websit			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	2,000,000.00
22018001/23010104/13000013 Purchase of 1 No Tricycle for local deliveries			1,000,000.00	1,000,000.00	1,000,000.00+	1,800,000.00	900,000.00	
22018001/23050103/13000014 SME Surv/interview Data Collection and Pub of Dir 470 Biz			10,000,000.00	10,000,000.00	10,000,000.00+			
22018001/23020118/13000016 Security house/toilet & water-system for civil defence/other			800,000.00					
22018001/23010132/13000018 Purchase of 2No uchidi safe						1,500,000.00	1,500,000.00	
22018001/23010107/13000013 Purchase of 2No Pickup 4x2						23,000,000.00		
22018001/23010129/13000020 Purchase of mowing machine and handmowers						290,000.00	300,000.00	300,000.00
22018001/23020118/13000021 Construction of toilet for Civil Defence/other security						2,000,000.00	1,000,000.00	
Total Programme 13			30,600,000.00	29,800,000.00	29,800,000.00+	32,390,000.00	6,900,000.00	2,300,000.00
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+	2,000,000.00		
22018001/23010112/14000002 Purchase of office equipment (Digital visual recorder and ac			500,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	
Total Programme 14			2,500,000.00	2,500,000.00	2,500,000.00+	7,000,000.00	5,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
MINISTRY OF LABOUR & PRODUCTIVITY								
Programme 12 - Growing the Private Sector			500,000.00	500,000.00	500,000.00+			
Programme 13 - Reform of Government & Governance	13,700,000.00		19,500,000.00	19,500,000.00	19,500,000.00+	74,800,000.00	76,500,000.00	55,000,000.00
Total	13,700,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	74,800,000.00	76,500,000.00	55,000,000.00
EXPLANATORY NOTES								
Programme 12 - Growing the Private Sector								
27001001/23020118/12000001 Skills Acquisition Centre (Fashion & Design)			500,000.00	500,000.00	500,000.00+			
Total Programme 12			500,000.00	500,000.00	500,000.00+			
Programme 13 - Reform of Government & Governance								
27001001/23010113/13000001 Purchase of 3No Computer Equipment and accessories						800,000.00	500,000.00	
27001001/23010105/13000003 Purchase of 1No Bus for the Ministry	13,700,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
27001001/23050103/13000005 Establishment of State unemployment rate and development of			4,500,000.00	4,500,000.00	4,500,000.00+	13,000,000.00	15,000,000.00	
27001001/23010124/13000006 Provision of equipment for skill development						36,000,000.00	36,000,000.00	30,000,000.00
Total Programme 13	13,700,000.00		19,500,000.00	19,500,000.00	19,500,000.00+	74,800,000.00	76,500,000.00	55,000,000.00
MINISTRY OF SCIENCE & TECHNOLOGY								
04 - Improvement to Human Health	11,294,900.00		54,500,000.00	54,500,000.00	54,500,000.00+	45,000,000.00	70,000,000.00	65,000,000.00
05 - Enhancing Skills and Knowledge						40,000,000.00	40,000,000.00	50,000,000.00
11 - Information Communication & Technology	9,183,250.00		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00	10,000,000.00
12 - Growing the Private Sector	55,000.00					45,000,000.00	45,000,000.00	60,000,000.00
13 - Reform of Government & Governance	252,000.00		27,000,000.00	27,000,000.00	27,000,000.00+	7,000,000.00	25,000,000.00	25,000,000.00
14 - Power			5,000,000.00	5,000,000.00	5,000,000.00+			
Total	20,785,150.00		91,500,000.00	91,500,000.00	91,500,000.00+	142,000,000.00	190,000,000.00	210,000,000.00
EXPLANATORY NOTES								
Programme 04 - Improvement to Human Health								
28001001/23020106/04000001 Procurement and installation of quality control/general purp						20,000,000.00	15,000,000.00	10,000,000.00
28001001/23050103/04000004 Development of database for Food and Agro-allied processing			4,500,000.00	4,500,000.00	4,500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
28001001/23050101/11000005 Information Communication and Technology	11,294,900.00							
28001001/23010119/04000006 Installation of solar panel for schools and health centres			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	50,000,000.00	50,000,000.00
Total Programme 04	11,294,900.00		54,500,000.00	54,500,000.00	54,500,000.00+	45,000,000.00	70,000,000.00	65,000,000.00
Programme 05 - Enhancing Skills and Knowledge								
28001001/23050101/05000001 Introduction of computer science in primary schools in the S						20,000,000.00	20,000,000.00	25,000,000.00
28001001/23050101/05000002 Introduction of computer science in secondary schools in the						20,000,000.00	20,000,000.00	25,000,000.00
Total Programme 05						40,000,000.00	40,000,000.00	50,000,000.00
Programme 11 - Information Communication & Technology								
28001001/23010112/11000002 Purchase of ICT Equipment	1,409,850.00							
28001001/23050101/11000003 Information Communication and Technology	255,000.00							
28001001/23050103/11000004 E-Human Resource Management (E-HRM)	7,500,000.00							
28001001/23050101/11000006 Feasibility study of biomass conversion technology and const			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000008 Establishment of Bureau of ICT	18,400.00							
Total Programme 11	9,183,250.00		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00	10,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 12 - Growing the Private Sector								
28001001/23010129/12000001 Purchase of raw material Equipment	55,000.00							
28001001/23020118/12000002 Establishment of Gypsum processing plant in Awgu/Olo area						10,000,000.00	10,000,000.00	20,000,000.00
28001001/23020124/12000003 Establishment of science and technology park in the State						30,000,000.00	30,000,000.00	20,000,000.00
28001001/23020118/12000004 Establishment of plant at Nkpologwu/Ogbede area in collabora						5,000,000.00	5,000,000.00	20,000,000.00
Total Programme 12	55,000.00					45,000,000.00	45,000,000.00	60,000,000.00
Programme 13 - Reform of Government & Governance								
28001001/23050101/13000002 Consult Services on limestone & other min depoist in d state	252,000.00							
28001001/23030121/13000003 Upgrading of raw material display resource and consultancy			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	5,000,000.00	5,000,000.00
28001001/23010129/13000004 Establishment and equipping of research and development cent						5,000,000.00	20,000,000.00	20,000,000.00
28001001/23010100/13000006 Purchase of 1No Hilux Van			22,000,000.00	22,000,000.00	22,000,000.00+			
Total Programme 13	252,000.00		27,000,000.00	27,000,000.00	27,000,000.00+	7,000,000.00	25,000,000.00	25,000,000.00
Programme 14 - Power								
28001001/23050103/14000001 Renewable Energy Development			5,000,000.00	5,000,000.00	5,000,000.00+			
Total Programme 14			5,000,000.00	5,000,000.00	5,000,000.00+			
ENUGU STATE INFORMATION COMM. & TECHNOLOGY								
11 - Information Communication & Technology		250,000.00		350,000.00	100,000.00+			
Total		250,000.00		350,000.00	100,000.00+			
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
28002001/23010113/11000012 Purchase of Communication equipment		250,000.00		350,000.00	100,000.00+			
Total Programme 11		250,000.00		350,000.00	100,000.00+			
COAL CITY TRANSPORT SERVICES								
13 - Reform of Government & Governance		6,503,103.00	50,000,000.00	50,000,000.00	43,496,897.00+	34,750,000.00	31,500,000.00	5,500,000.00
Total		6,503,103.00	50,000,000.00	50,000,000.00	43,496,897.00+	34,750,000.00	31,500,000.00	5,500,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
29053001/23010108/13000001 Purchase of Coal City Buses			36,000,000.00	36,000,000.00	36,000,000.00+			
29053001/23010105/13000002 Purchase of Utility Vehicles			8,000,000.00	7,496,800.00	7,496,800.00+			
29053001/23010104/13000004 Purchase of 5No Motor Cycles						750,000.00	500,000.00	500,000.00
29053001/23010124/13000005 Purchase of Workshop Equipment						2,000,000.00	5,500,000.00	5,000,000.00
29053001/23020101/13000008 Construction of Security House						2,000,000.00	500,000.00	
29053001/23010107/13000014 Purchase of 1 no towing truck and lifting jack (Actor 30/32)						30,000,000.00	25,000,000.00	
29053001/23020118/13000020 Construction of perimeter fence		6,503,103.00	6,000,000.00	6,503,200.00	97.00+			
Total Programme 13		6,503,103.00	50,000,000.00	50,000,000.00	43,496,897.00+	34,750,000.00	31,500,000.00	5,500,000.00
MINISTRY OF WORKS & INFRASTRUCTURE								
04 - Improvement to Human Health						1,500,000,000.00		
13 - Reform of Government & Governance	2,043,761,444.50	3,074,427,597.45	3,000,000,000.00	5,370,926,551.00	2,296,498,953.55+	5,351,000,000.00	3,100,000,000.00	2,100,000,000.00
17 - Road	10,474,099,119.62	11,530,729,606.88	12,042,500,000.00	20,226,228,936.00	8,695,499,329.12+	9,225,000,000.00	14,145,000,000.00	11,080,000,000.00
Total	12,517,860,564.12	14,605,157,204.33	15,042,500,000.00	25,597,155,487.00	10,991,998,282.67+	16,076,000,000.00	17,245,000,000.00	13,180,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 04 - Improvement to Human Health								
34001001/23020106/04000001						1,500,000,000.00		
Total Programme 04						1,500,000,000.00		
Programme 13 - Reform of Government & Governance								
34001001/23030121/13000001	11,972,142.00							
34001001/23030121/13000002			25,000,000.00					
34001001/23020101/13000003	500,000.00							
34001001/23030121/13000005	2,500,000.00							
34001001/23020112/13000005	1,330,624.00			10,000,000.00	10,000,000.00+			
34001001/23010133/13000006	1,710,000.00							
34001001/23030121/13000014	711,596,458.44	1,713,901,082.22		1,800,000,000.00	86,098,917.78+	131,000,000.00	500,000,000.00	300,000,000.00
34001001/23030121/13000016	34,320,001.00		25,000,000.00					
34001001/23020123/13000022	1,242,702,933.81	1,243,769,063.00	300,000,000.00	1,643,769,100.00	400,000,037.00+	200,000,000.00	400,000,000.00	300,000,000.00
34001001/23030129/13000023		74,309,007.84		74,409,007.00	99,999.16+			
34001001/23010129/13000024		3,956,500.00		4,056,500.00	100,000.00+			
34001001/23020102/13000032	959,972.00							
34001001/23020105/13000033	7,319,913.25	18,491,944.39		18,591,944.00	99,999.61+			
34001001/23020118/13000034						1,500,000,000.00		
34001001/23020118/13000035			25,000,000.00					
34001001/23020118/13000036			400,000,000.00	800,000,000.00	800,000,000.00+	200,000,000.00	300,000,000.00	100,000,000.00
34001001/23020118/13000044	28,849,400.00	20,000,000.00		20,100,000.00	100,000.00+			
34001001/23020118/13000052			500,000,000.00	1,000,000,000.00	1,000,000,000.00+	400,000,000.00	300,000,000.00	200,000,000.00
34001001/23040100/13000053			100,000,000.00				100,000,000.00	100,000,000.00
34001001/23020100/17000054			1,625,000,000.00			1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020101/13000055						500,000,000.00		
34001001/23020105/13000056						300,000,000.00		
34001001/23020101/13000058						420,000,000.00		
34001001/23020119/13000059						500,000,000.00	500,000,000.00	300,000,000.00
34001001/23020118/13000060						200,000,000.00	500,000,000.00	300,000,000.00
Total Programme 13	2,043,761,444.50	3,074,427,597.45	3,000,000,000.00	5,370,926,551.00	2,296,498,953.55+	5,351,000,000.00	3,100,000,000.00	2,100,000,000.00
Programme 17 - Road								
34001001/23020114/17000001			100,000,000.00			750,000,000.00	500,000,000.00	350,000,000.00
34001001/23020114/17000003	1,266,825.00							
34001001/23020114/17000004			100,000,000.00					
34001001/23020114/17000005			100,000,000.00					
34001001/23020114/17000012	212,277,054.40			50,000,000.00	50,000,000.00+		100,000,000.00	50,000,000.00
34001001/23020114/17000013							200,000,000.00	200,000,000.00
34001001/23020114/17000026	558,120,328.30	140,053,381.50	300,000,000.00	140,053,400.00	18.50+			
34001001/23020114/17000029	184,582,214.00		150,000,000.00			450,000,000.00	50,000,000.00	10,000,000.00
34001001/23020114/17000030	1,434,332,246.90		600,000,000.00			800,000,000.00	750,000,000.00	600,000,000.00
34001001/23020114/17000033	52,934,821.10							
34001001/23020114/17000035			100,000,000.00			500,000,000.00	250,000,000.00	150,000,000.00
34001001/23020114/17000038			75,000,000.00					
34001001/23050101/13000041	250,000,000.00							
34001001/23030113/17000043							200,000,000.00	250,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Ministry Of Works & Infrastructure - Programme 17 – Road – Cont'd								
34001001/23030113/17000044 Rehabilitation of Enugu Urban Township Roads	2,192,427,953.28	1,889,367,730.61		1,894,467,730.00	5,099,999.39+			
34001001/23030113/17000046 Rehabilitation of Roads in Awkunaw Zone	38,444,300.19							
34001001/23030113/17000050 Rehabilitation and Maintenance of Enugu And Nsukka Urban roa	1,495,393,127.96							
34001001/23020100/17000057 Construction of internal road networks at Udi Native Authori							100,000,000.00	100,000,000.00
34001001/23020114/17000059 Rehabilitation of Urban and rural roads in Enugu State.	2,832,896,384.81	9,501,308,494.77	6,000,000,000.00	15,886,707,806.00	6,385,399,311.23+	4,000,000,000.00	8,000,000,000.00	6,000,000,000.00
34001001/23020114/17000064 Constr/Rehab of Nsk Urban Rd: Enugu Road (Nsukka) Junc	261,402,466.35							
34001001/23020114/17000068 Const of Okpu Orba Junc-Ohebe-Agu Orba Pri Sch Rd	29,601,321.69			20,000,000.00	20,000,000.00+			
34001001/23020114/17000070 Design and Const of 7km Uhuogiri - Nenwe / Oduma Road	5,599,202.72							
34001001/23020114/17000072 Design & Const of 3.5km Orba Mkt - Ovoko-Uhunaowerre Road.	3,727,893.31		50,000,000.00				100,000,000.00	100,000,000.00
34001001/23020114/17000074 Design and Construction of 6.3km Ugbaike - Amachara - Igoror			105,000,000.00				150,000,000.00	200,000,000.00
34001001/23020114/17000075 Design and Const of 11km Ogbodu Abba - Neke Road			150,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000078 Design and Const of 2km Dam - Ukey - Road (Mpu) (Phase 1 & 2	38,644,980.75							
34001001/23020114/17000079 Design and Const of 3km Amachala - Onovo - Nzerem Road (Mpu	3,860,248.20							
34001001/23020114/17000080 Design and Const of 4km Amaeguelu - Amumkpa - Ogbombara	5,358,741.46							
34001001/23020114/17000083 Extension of 3km Okpu Orba-Agu Orba Road			500,000,000.00					
34001001/23020114/17000085 Constru. Of 1.5km 9th Mile/Nsukka Road and 9th Mile /Onitsha	312,996,240.40							
34001001/23020114/17000090 Desig of 9th mile- Imezi Owa- Ajali- - LGA HQ. Mgbagbu- Awk	98,638,087.50							
34001001/23020118/17000091 Completion/Cont.Construction of Amokwe Sta. - Amokwe- Udi Rd	11,308,339.30							
34001001/23020118/17000093 Design and const of 3.5km Enugu Akwu Achi - Nkwo Inyi Market	30,611,309.94							
34001001/23020118/17000094 Construction of Eha - Alumona (Eha Ulo) - Ehandiagu - Mbu -							500,000,000.00	500,000,000.00
34001001/23020114/17000099 Const of 9km Uhuogiri-Nenwe/Oduma Road	24,573,074.18							
34001001/23020114/17000106 Const of access rd with side drains linkg Umuogo Amechi & Ug			125,000,000.00					
34001001/23020114/17000109 Reconstruction/Rehabilitaion of Ohebe Dim - Aku road Igbo	5,809,873.31							
34001001/23020114/17000110 Completion of Ogrute-Nkpmute-Igorogoro-Ikpamodo Okpo - Amaj			125,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000111 Completion of Ogrute - Umuogbo Ulo - Isiugwu - Owerreze - U			125,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000113 Rehabilitation of 8.8km Ikem-Eha-Amufu-Nkalugu Road Lots 1 &						100,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000116 Construction of Agbani-Amurri Road Nkanu West LGA	227,290,399.90		100,000,000.00					
34001001/23020114/17000117 Construction of Eha-alumona (Eha Ulo) - Ehandiagu Mbu - Neke			100,000,000.00					
34001001/23020114/17000118 Constr. of 4.5km Igugu Exp. Rd-Umundu Market-Obollo Afor-Ama			75,000,000.00					
34001001/23020114/17000121 Contru./Rehabilitation of Ugbene Ajima - Ezeani-Army Barrack	21,804,864.45							
34001001/23020114/17000123 Construction Edem Ani-Akpa Edem-Ozi Ring Road			150,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000126 Reconstruction of Orie Emene - Rehabilitation - Adoration Gr			130,000,000.00	100,000,000.00	100,000,000.00+	500,000,000.00	100,000,000.00	
34001001/23040102/17000130 Erosion Control Works at Ebe Ano Tunnel GRA Enugu			62,500,000.00				50,000,000.00	50,000,000.00
34001001/23020114/17000132 Rehab. of access roads within Govt. House and Gov's Lodge E			10,000,000.00					
34001001/23020114/17000140 Design & Const.of Roads in Nsukka: (a)1.3km MCC Agu Etit			100,000,000.00					
34001001/23020114/17000141 Construction of Holy family Church Imilike - Mkpegu Imilike			125,000,000.00				150,000,000.00	200,000,000.00
34001001/23020114/17000143 Const/Rehab of Ngene Ugbo-Oyibo-Agunese-Mmaku Road	19,739,050.07							
34001001/23020114/17000145 Maryland Ndemunde/Timbershed Ayo River Iheorie-Onuorie Road	6,092,440.55							
34001001/23020114/17000146 Rehab. of Bailey Bridges in Enugu State	114,365,329.60							
34001001/23020100/17000152 Constr of 10km Nike Lake by-pass Nkwo Nike-Alulu-Ezimme road			150,000,000.00					
34001001/23020100/17000153 Construction of 8km Nike Lake Road - Harmony Estate - Adorat			100,000,000.00			500,000,000.00	250,000,000.00	150,000,000.00
34001001/23030100/17000154 Rehabilitation of Enugu-Abakaliki dual carriageway			125,000,000.00					
34001001/23020100/17000155 Construction of 25km Amuzam - Amagunze - Amechi Idodo Road.			100,000,000.00				200,000,000.00	200,000,000.00
34001001/23040100/17000156 Development of Nsukka Satelite Town (fencing of parcel A&B)			50,000,000.00	50,000,000.00	50,000,000.00+			
34001001/23020100/17000157 Const of 1.87km Nsukka Satelite Town access road			160,000,000.00					
34001001/23020100/17000158 Rehab of 8.8km Ikem-Eha Amufu-Nkalagu road lots 1&2			1,500,000,000.00	1,485,000,000.00	1,485,000,000.00+			
34001001/23020100/17000159 Const of Ohom Orba-Amajioko-Umuke oha-Agu Orba & Okpu Orba			150,000,000.00	300,000,000.00	300,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Ministry Of Works & Infrastructure - Programme 17 – Road – Cont'd								
34001001/23020100/17000160			150,000,000.00	300,000,000.00	300,000,000.00+			
34001001/23020114/17000061						250,000,000.00		
34001001/23020114/17000062							50,000,000.00	50,000,000.00
34001001/23020100/17000163						250,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000164						350,000,000.00	50,000,000.00	10,000,000.00
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
34001001/23020114/17000167						25,000,000.00	500,000,000.00	250,000,000.00
34001001/23020114/17000168						50,000,000.00		
34001001/23020114/17000169						100,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000170						150,000,000.00	15,000,000.00	10,000,000.00
34001001/23020114/17000171						200,000,000.00	300,000,000.00	200,000,000.00
Total Programme 17	10,474,099,119.62	11,530,729,606.88	12,042,500,000.00	20,226,228,936.00	8,695,499,329.12+	9,225,000,000.00	14,145,000,000.00	11,080,000,000.00
RURAL ACCESS MOBILITY PROJECT								
13 - Reform of Government & Governance	780,375,455.51	404,094,458.96	10,000,000.00	404,194,458.00	99,999.04+	50,000,000.00	50,000,000.00	50,000,000.00
17 - Road			308,500,000.00	240,000,000.00	240,000,000.00+	393,000,000.00	1,380,000,000.00	1,725,000,000.00
21 - Oil and Gas Infrastructure							20,000,000.00	25,000,000.00
Total	780,375,455.51	404,094,458.96	318,500,000.00	644,194,458.00	240,099,999.04+	443,000,000.00	1,450,000,000.00	1,800,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
34001002/23050101/13000001	780,375,455.51							
34001002/23000114/13000002		404,094,458.96	10,000,000.00	404,194,458.00	99,999.04+	50,000,000.00	50,000,000.00	50,000,000.00
Total Programme 13	780,375,455.51	404,094,458.96	10,000,000.00	404,194,458.00	99,999.04+	50,000,000.00	50,000,000.00	50,000,000.00
Programme 17 - Road								
34001002/23020114/17000011			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000016			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000021			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000037						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000045			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000046			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23030114/17000047			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000048			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000049			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000050			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000052							20,000,000.00	25,000,000.00
34001002/23020114/17000053			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000059			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000064			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000077			18,500,000.00				20,000,000.00	25,000,000.00
34001002/23020114/17000078						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000079							20,000,000.00	25,000,000.00
34001002/23020114/17000081							20,000,000.00	25,000,000.00
34001002/23020114/17000083							20,000,000.00	25,000,000.00
34001002/23020114/17000084			20,000,000.00	20,000,000.00	20,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Rural Access Mobility Project - Programme 17 – Road – Cont'd.								
34001002/23020114/17000085 Odenigbo-edemani 2.9km road							20,000,000.00	25,000,000.00
34001002/23020114/17000087 Owere -Umuabor-Edem Umabor-Agu Udene-Ehalambu			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020117/17000090 Obiagu Ohom Orba Rd-Amube Ohom Orba Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000092 Enyazuru Ohom Orba Rd						18,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000094 College road ovoko Prof julius onah-ovoko 3.7km road							20,000,000.00	25,000,000.00
34001002/23020114/17000096 Umu-Ezejor Obollo -Eke Rd						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000097 Agu Orba/Agu Imilike Farm Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000098 Agu udene-mbu-opi agu 21.6km road			20,000,000.00					
34001002/23020114/17000099 Nguru-Akpotoro St Mary Obimo							20,000,000.00	25,000,000.00
34001002/23020113/17000100 Pilot Road Maintenance			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000101 Construction of 20No river crossings (bridges and culverts)			30,000,000.00					
34001002/23020114/17000104 Eha Uno-Eha Ndiagu						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000107 Awgu-Ugwueme Road						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000108 Ogbaku-Ogugu-Owelle-Ihe Road(from Ogbaku Town)							20,000,000.00	25,000,000.00
34001002/23020114/17000109 Eziobodo-Nkwo Resident Road-Old Awgu-Okigwe Road(Mgbowo							20,000,000.00	25,000,000.00
34001002/23020114/17000110 Eke Ogbaku Mkt-Umuasi-Amuri							20,000,000.00	25,000,000.00
34001002/23020114/17000111 Onu Eke Ihe Mkt- Awkunanaw-Uno Ogba Ihe Road						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000112 Umuika Enugu Nkerefi-Ebonyi Boarder Road							20,000,000.00	25,000,000.00
34001002/23020114/17000113 Oruku Akpawfu Road						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000114 Oruku-Afo-Ezza Road							20,000,000.00	25,000,000.00
34001002/23020114/17000115 Mburu-Dev. Centre-Amaufu Nkereffi							20,000,000.00	25,000,000.00
34001002/23020114/17000116 Ikem-Umualo-Agbogazi Nkie Road							20,000,000.00	25,000,000.00
34001002/23020114/17000117 Umualor Ehamufu Road						25,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000118 Nkpologu-Uvuru-Ukpata-Adaba Umulokpa Road							20,000,000.00	25,000,000.00
34001002/23020114/17000119 Udi-Agbudu Road(s)							20,000,000.00	25,000,000.00
34001002/23020114/17000120 Umulumge-Umuoka-Umuokoma Affa-AmaozallaAffa							20,000,000.00	25,000,000.00
34001002/23020114/17000121 Umuna-Ebenebe Road(with spur to Augobu Ozom							20,000,000.00	25,000,000.00
34001002/23020114/17000122 through T-Junction Umuaji							20,000,000.00	25,000,000.00
34001002/23020114/17000123 Eke Ugwu Awha Imezi Rd-Awha Ndiagu-Isamola-Obuagu Enugu						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000124 Awha Road							20,000,000.00	25,000,000.00
34001002/23020114/17000125 UBA Express Junction-Imezi Rd-Owa-Imeama Ezema-						10,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000126 CPS Upata Ezema-Abonuzu Road							20,000,000.00	25,000,000.00
34001002/23020114/17000127 MTN Exp Junction-Umueze-Aguawu Farm Settlement							20,000,000.00	25,000,000.00
34001002/23020114/17000128 Road-spur to Okposi						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000129 Ugwuozoronu Amansiodo-Ugwu-Etiti-Ugwuanyia-							20,000,000.00	25,000,000.00
34001002/23020114/17000130 Ugwuokunito-Ugwuakwali-Ihuonyia Road							20,000,000.00	25,000,000.00
34001002/23020114/17000131 Okpogho-Okube-Amankwo-Ndiagu-Afor Oghe Mkt						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000132 Express Road Ozalla-Ike-Nkwoike						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000133 St Mary's-Ezi Ukehe-Afia4-Umuoka							20,000,000.00	25,000,000.00
34001002/23020114/17000134 Ako Nike-Ugwuomu-Road							20,000,000.00	25,000,000.00
34001002/23020114/17000135 Uzo Aku-Ogburu-Umuchigbo-Iji Nike Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000136 Umudinwogo-Amabokwu-Urch(spur to Uwani Amabokwu Rd)						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000137 Uwani Otobo-Ugwuani-Oshigo-Oda Aku (with							20,000,000.00	25,000,000.00
34001002/23020114/17000138 Spur to Obie-Ugwuani-Abokwe-Umuokwu Rd)						10,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000139 Achara Ohodo through Achara Primary School to							20,000,000.00	25,000,000.00
34001002/23020114/17000140 Old Primary School Ohodo to Union Primary School							20,000,000.00	25,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Rural Access Mobility Project - Programme 17 – Road – Cont'd.								
34001002/23020114/17000140 Ohodo to Lejja						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000142 Ohodo Express Rd Junction through St Thomas							20,000,000.00	25,000,000.00
34001002/23020114/17000143 Catholic Church Ohodo through Central Primary							20,000,000.00	25,000,000.00
34001002/23020114/17000144 School Ohodo to Central School Ozalla through							20,000,000.00	25,000,000.00
34001002/23020114/17000145 Ijo Ozalla to Ama Ezike Ohemje Aku						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000146 Obodoamagu Umudele thrugh Umuaneke Primary							20,000,000.00	25,000,000.00
34001002/23020114/17000147 School to Eke Amanefi Primary School							20,000,000.00	25,000,000.00
34001002/23020114/17000148 Owerre-Eze-Eze Orba-Ajuona-Oyeorba Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000149 Ogbo Umuokere-Mbanato-Imufu Umundu						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000150 Obegulgugu-Nkporogwu-Ngbede-Nkwo Umundu Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000151 Umuezeorjor-Ubahor Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000152 Obollo Ogbelle-Ezimo Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000153 Imilike Etiti-Ezimo Road						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000154 Express -Odobodo-Amalla-Okpu Orba Rd							20,000,000.00	25,000,000.00
Total Programme 17			308,500,000.00	240,000,000.00	240,000,000.00+	393,000,000.00	1,380,000,000.00	1,725,000,000.00
Programme 21 - Oil and Gas Infrastructure								
34001002/23020114/17000170 Aku-Udueme-Odoaku-Odume							20,000,000.00	25,000,000.00
Total Programme 21							20,000,000.00	25,000,000.00
MINISTRY OF CULTURE & TOURISM								
02 - Societal Reorientation		60,201,048.15	29,500,000.00	89,901,048.00	29,699,999.85+	40,000,000.00	53,000,000.00	33,500,000.00
11 - Information Communication & Technology			2,000,000.00	2,000,000.00	2,000,000.00+			
12 - Growing the Private Sector		3,866,048.15	104,500,000.00	45,366,100.00	41,500,051.85+	55,000,000.00	70,000,000.00	70,000,000.00
13 - Reform of Government & Governance			1,500,000.00	432,800.00	432,800.00+			
Total		64,067,096.30	137,500,000.00	137,699,948.00	73,632,851.70+	95,000,000.00	123,000,000.00	103,500,000.00
EXPLANATORY NOTES								
Programme 02 - Societal Reorientation								
36001001/23020101/02000002 Construction of Other Public Building		3,866,048.15		3,966,048.00	99,999.85+			
36001001/23010105/02000008 Purchase of 1No Bus			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	
36001001/23050101/02000009 Development of tourist sites including access roads and stru			1,500,000.00	1,500,000.00	1,500,000.00+	10,000,000.00	25,000,000.00	30,000,000.00
36001001/23010129/02000010 Purchase of Computer equipment and accessories (Photocopiers		56,335,000.00		56,435,000.00	100,000.00+	1,500,000.00	1,000,000.00	1,500,000.00
36001001/23010130/02000011 Purchase of costume and instruments for Cultural troupe			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	2,000,000.00	2,000,000.00
Total Programme 02		60,201,048.15	29,500,000.00	89,901,048.00	29,699,999.85+	40,000,000.00	53,000,000.00	33,500,000.00
Programme 11 - Information Communication & Technology								
36001001/23050102/11000001 Upgrading and management of Website			2,000,000.00	2,000,000.00	2,000,000.00+			
Total Programme 11			2,000,000.00	2,000,000.00	2,000,000.00+			
Programme 12 - Growing the Private Sector								
36001001/23050104/12000014 Coal City Festi Mmanwu & Iri-ji Fest/Xmas Lite up/Beauty Pa			30,000,000.00					
36001001/23050101/12000015 Upgrading & Printing of Tourist Guide			2,500,000.00	2,500,000.00	2,500,000.00+			
36001001/23030101/12000016 Rehab. Of Nnamdi Azikiwe Enugu Residence as Tourist site			4,000,000.00	4,000,000.00	4,000,000.00+			
36001001/23020119/12000018 Remodelling and furnishing of Enugu State Museum at Old East			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	40,000,000.00	40,000,000.00
36001001/23050104/12000019 Establ & Mainten of Cultural/Tourism outpost		3,866,048.15	3,000,000.00	3,866,100.00	51.85+			
36001001/23020119/12000020 Development of Event Centre at Hotel Presidential Enugu			20,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
36001001/23020119/12000021 Design of concept for Construct of access Rd to 1No tourist			25,000,000.00					
36001001/23030118/12000022 Rehabilitation of lakeside at Nike Lake Resort						20,000,000.00	20,000,000.00	20,000,000.00
Total Programme 12		3,866,048.15	104,500,000.00	45,366,100.00	41,500,051.85+	55,000,000.00	70,000,000.00	70,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
36001001/23010100/13000002 Purchase of Computer equipment and accessories (Photocopiers)			1,500,000.00	432,800.00	432,800.00+			
Total Programme 13			1,500,000.00	432,800.00	432,800.00+			
ENUGU STATE COUNCIL FOR ARTS & CULTURE								
02 - Societal Reorientation			3,800,000.00	1,500,000.00	1,500,000.00+	6,500,000.00	6,000,000.00	4,000,000.00
12 - Growing the Private Sector						1,800,000.00	4,000,000.00	4,500,000.00
13 - Reform of Government & Governance			1,200,000.00			200,000.00	250,000.00	
Total			5,000,000.00	1,500,000.00	1,500,000.00+	8,500,000.00	10,250,000.00	8,500,000.00
EXPLANATORY NOTES								
Programme 02 - Societal Reorientation								
36004001/23010130/02000002 Establishment of orchestral band/band equipment			1,250,000.00			4,500,000.00	4,000,000.00	2,000,000.00
36004001/23010112/02000005 Purchase of Office Furniture/Equipment			250,000.00					
36004001/23010113/02000007 Purchase of Computer/Accessories & Photocopier			450,000.00					
36004001/23010130/02000010 Purchase of recording equipment (cameras photos/videos edit			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/23050102/02000014 Development of a Website			350,000.00					
Total Programme 02			3,800,000.00	1,500,000.00	1,500,000.00+	6,500,000.00	6,000,000.00	4,000,000.00
Programme 12 - Growing the Private Sector								
36004001/23050104/12000001 Relocation of office and development of Art Gallery						1,800,000.00	4,000,000.00	4,500,000.00
Total Programme 12						1,800,000.00	4,000,000.00	4,500,000.00
Programme 13 - Reform of Government & Governance								
36004001/23010100/13000003 Purchase of Powerr Generating Set (3.5KVA)			1,200,000.00			200,000.00	250,000.00	
Total Programme 13			1,200,000.00			200,000.00	250,000.00	
ENUGU STATE TOURISM BOARD								
02 - Societal Reorientation						26,160,000.00	25,950,000.00	750,000.00
Total						26,160,000.00	25,950,000.00	750,000.00
EXPLANATORY NOTES								
Programme 02 - Societal Reorientation								
36052001/23010105/02000003 Purchase of 1No Hiace Bus for revenue drive						25,000,000.00	25,000,000.00	
36052001/23010115/02000004 Purchase of 2No computers with printers and photocopiers						700,000.00	500,000.00	500,000.00
36052001/23010112/02000011 Purchase of 2No Air Conditioners						260,000.00	250,000.00	250,000.00
36052001/23010112/02000012 Purchase of 3No Steel Cabinets						200,000.00	200,000.00	
Total Programme 02						26,160,000.00	25,950,000.00	750,000.00
MINISTRY OF WATER RESOURCES								
09 - Environmental Improvement		2,131,500.00	96,782,416.00	55,000,000.00	52,868,500.00+	20,000,000.00	20,000,000.00	15,000,000.00
10 - Water Resources & Rural Development	30,000,000.00		35,000,000.00	26,009,100.00	26,009,100.00+	53,000,000.00	125,000,000.00	120,000,000.00
13 - Reform of Government & Governance		56,859,356.00	54,000,000.00	60,959,356.00	4,100,000.00+	27,000,000.00	2,000,000.00	2,000,000.00
Total	30,000,000.00	58,990,856.00	185,782,416.00	141,968,456.00	82,977,600.00+	100,000,000.00	147,000,000.00	137,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 09 - Environmental Improvement								
52001001/23000000/09000005		2,131,500.00		2,500,000.00	368,500.00+			
52001001/23040106/09000008			41,782,416.00			20,000,000.00	20,000,000.00	15,000,000.00
52001001/23050101/09000009			55,000,000.00	52,500,000.00	52,500,000.00+			
Total Programme 09		2,131,500.00	96,782,416.00	55,000,000.00	52,868,500.00+	20,000,000.00	20,000,000.00	15,000,000.00
Programme 10 - Water Resources & Rural Development								
52001001/23050101/10000005	30,000,000.00							
52001001/23020105/10000015			10,000,000.00	10,000,000.00	10,000,000.00+	3,000,000.00	5,000,000.00	5,000,000.00
52001001/23030104/10000028			25,000,000.00	16,009,100.00	16,009,100.00+			
52001001/23020105/10000029						30,000,000.00	20,000,000.00	15,000,000.00
52001001/23050103/10000030						10,000,000.00	50,000,000.00	50,000,000.00
52001001/23050103/10000031						10,000,000.00	50,000,000.00	50,000,000.00
Total Programme 10	30,000,000.00		35,000,000.00	26,009,100.00	26,009,100.00+	53,000,000.00	125,000,000.00	120,000,000.00
Programme 13 - Reform of Government & Governance								
52001001/23010108/13000001			25,000,000.00					
52001001/23010100/13000002			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
52001001/23000000/13000003		56,859,356.00		56,959,356.00	100,000.00+			
52001001/23010105/13000004			25,000,000.00			25,000,000.00		
52001001/23010100/13000005			1,500,000.00	1,500,000.00	1,500,000.00+			
Total Programme 13		56,859,356.00	54,000,000.00	60,959,356.00	4,100,000.00+	27,000,000.00	2,000,000.00	2,000,000.00
WATER CORPORATION								
06 - Housing & Urban Development						5,000,000.00	15,000,000.00	25,000,000.00
10 - Water Resources & Rural Development	46,355,362.50	53,505,888.84	211,000,000.00	204,605,980.00	151,100,091.16+	395,000,000.00	861,000,000.00	825,000,000.00
13 - Reform of Government & Governance			107,000,000.00	68,494,000.00	68,494,000.00+	55,000,000.00	160,000,000.00	105,000,000.00
Total	46,355,362.50	53,505,888.84	318,000,000.00	273,099,980.00	219,594,091.16+	455,000,000.00	1,036,000,000.00	955,000,000.00
EXPLANATORY NOTES								
Programme 06 - Housing & Urban Development								
52102001/23030101/06000001						5,000,000.00	15,000,000.00	25,000,000.00
Total Programme 06						5,000,000.00	15,000,000.00	25,000,000.00
Programme 10 - Water Resources & Rural Development								
52102001/23030104/10000001		27,578,980.21		27,678,980.00	99,999.79+			
52102001/23010125/10000003			5,000,000.00	5,000,000.00	5,000,000.00+		15,000,000.00	15,000,000.00
52102001/23030104/10000004			35,000,000.00	35,000,000.00	35,000,000.00+	70,000,000.00	200,000,000.00	200,000,000.00
52102001/23030104/10000005						5,000,000.00	20,000,000.00	50,000,000.00
52102001/23020105/10000008							15,000,000.00	15,000,000.00
52102001/23020105/10000009			45,000,000.00					
52102001/23010138/10000011			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	15,000,000.00	10,000,000.00
52102001/23030104/10000012						5,000,000.00	15,000,000.00	15,000,000.00
52102001/23030104/10000013			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	50,000,000.00	30,000,000.00
52102001/23030104/10000014						5,000,000.00	20,000,000.00	15,000,000.00
52102001/23020105/10000016			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	60,000,000.00	55,000,000.00
52102001/23020105/10000017							10,000,000.00	10,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
52102001/23030125/10000018 Maintenance of Oji Augmentation power line to Ajalli power	46,355,362.50	25,926,908.63	15,000,000.00	25,927,000.00	91.37+			
52102001/23030128/10000019 Rehab of Oji Training School			5,000,000.00	5,000,000.00	5,000,000.00+			
52102001/23030104/10000021 Rehabilitation of the Enugu Urban Water network and reticula			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	25,000,000.00	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+	5,000,000.00	15,000,000.00	15,000,000.00
52102001/23020105/10000024 Drilling of Borehole with Submersible pumps and Storage Faci						20,000,000.00	10,000,000.00	10,000,000.00
52102001/23030104/10000025 Const of motorised borehole scheme @ ogige market Nsukka			21,000,000.00	21,000,000.00	21,000,000.00+			
52102001/23050101/10000026 Field survey to Generate data to design & supervise water			10,000,000.00	10,000,000.00	10,000,000.00+	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	200,000,000.00	200,000,000.00
52102001/23020105/10000028 Drilling of 1No Solar powered borehole and construction of 1						100,000,000.00	136,000,000.00	130,000,000.00
52102001/23050102/10000029 Procurement of data monitoring and management system and sof						5,000,000.00	25,000,000.00	20,000,000.00
52102001/23010141/10000030 Purchase and installation of 1 No 2MVA Transformer for Ajall						20,000,000.00	25,000,000.00	
Total Programme 10	46,355,362.50	53,505,888.84	211,000,000.00	204,605,980.00	151,100,091.16+	395,000,000.00	861,000,000.00	825,000,000.00
Programme 13 - Reform of Government & Governance								
52102001/23050101/13000001 State counterpart funding for AFD assisted project			100,000,000.00	61,494,000.00	61,494,000.00+	50,000,000.00	150,000,000.00	100,000,000.00
52102001/23050101/13000002 Field survey coding classification of Buldings & integration			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00	5,000,000.00
52102001/23050101/13000003 Monitoring & control of effluent frm factories to our water			2,000,000.00	2,000,000.00	2,000,000.00+			
Total Programme 13			107,000,000.00	68,494,000.00	68,494,000.00+	55,000,000.00	160,000,000.00	105,000,000.00
WATER SUPPLY & SANITATION AGENCY								
10 - Water Resources & Rural Development		36,990,130.00	175,000,000.00	164,500,000.00	127,509,870.00+	120,000,000.00	130,000,000.00	81,000,000.00
13 - Reform of Government & Governance			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	
Total		36,990,130.00	200,000,000.00	189,500,000.00	152,509,870.00+	145,000,000.00	155,000,000.00	81,000,000.00
EXPLANATORY NOTES								
Programme 10 - Water Resources & Rural Development								
52103001/23020105/10000003 Spring development with 2km reticulation		13,828,130.00	15,000,000.00	15,000,000.00	1,171,870.00+	6,000,000.00	5,000,000.00	5,000,000.00
52103001/23020105/10000005 Construction of 9 lavatories with motorised boreholes equip			10,000,000.00	10,000,000.00	10,000,000.00+	11,000,000.00	5,000,000.00	5,000,000.00
52103001/23050101/10000006 Const of 17No 200mm diameter borehole with 20HP pumps			50,000,000.00	50,000,000.00	50,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
52103001/23030104/10000007 Const of 43No 150mm diameter borehole with 10HP pumps		23,162,000.00	50,000,000.00	50,000,000.00	26,838,000.00+	15,000,000.00	20,000,000.00	10,000,000.00
52103001/23050101/10000012 Baseline/functionality Survey of Rural Water Facilities			1,000,000.00	1,000,000.00	1,000,000.00+			
52103001/23020105/10000018 Construction of 100 No hand pumps water boreholes in Guinea			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	20,000,000.00	10,000,000.00
52103001/23020105/10000021 Spring water improvement with 1km reticulation			10,000,000.00	10,000,000.00	10,000,000.00+	3,500,000.00	3,000,000.00	3,000,000.00
52103001/23030104/10000022 Repair of Autoclave and oven for biological test			500,000.00	500,000.00	500,000.00+	1,500,000.00		1,000,000.00
52103001/23010129/10000023 Purchase of water quality equipment (Spectrophotometer)			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,000,000.00	
52103001/23010129/10000024 Purchase and installation of 50 No 4 inch diameter meters			2,000,000.00	2,000,000.00	2,000,000.00+	15,000,000.00	30,000,000.00	20,000,000.00
52103001/23010129/10000027 Purchase of 6000 branded sanitary buckets for disposal			10,500,000.00			5,000,000.00	5,000,000.00	5,000,000.00
52103001/23010129/10000028 Purchase of 8 sanitary dumpsters for disposal of wastes			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
52103001/23050103/10000034 Enumeration/functionality survey of all rural water faciliti						10,000,000.00	10,000,000.00	10,000,000.00
Total Programme 10		36,990,130.00	175,000,000.00	164,500,000.00	127,509,870.00+	120,000,000.00	130,000,000.00	81,000,000.00
Programme 13 - Reform of Government & Governance								
52103001/23010105/13000001 Purchase of 2 No Hilux vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	
Total Programme 13			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
SMALL TOWN WATER SUPPLY & SANITATION								
10 - Water Resources & Rural Development			54,000,000.00	54,000,000.00	54,000,000.00+	42,000,000.00	44,000,000.00	47,000,000.00
13 - Reform of Government & Governance			21,500,000.00	21,500,000.00	21,500,000.00+			
Total			75,500,000.00	75,500,000.00	75,500,000.00+	42,000,000.00	44,000,000.00	47,000,000.00
EXPLANATORY NOTES								
Programme 10 - Water Resources & Rural Development								
52014001/23030104/10000001 Rehabilitation & Upgrad of 8No motorised boreholes @ Udenu			25,000,000.00	25,000,000.00	25,000,000.00+			
52014001/23020105/10000004 Community Led Total Sanitation (CLTS)			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	4,000,000.00	3,000,000.00
52014001/23030104/10000005 Rehabilitation of Hand Pump Boreholes			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	4,000,000.00
52014001/23030104/10000007 Rehabilitat of non-functional motorized boreholes in udenu			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,000,000.00	20,000,000.00
52014001/23030104/100010 Rehabilitation reticulation anf upgrading of 8No non-functi						20,000,000.00	20,000,000.00	20,000,000.00
Total Programme 10			54,000,000.00	54,000,000.00	54,000,000.00+	42,000,000.00	44,000,000.00	47,000,000.00
Programme 13 - Reform of Government & Governance								
52014001/23020105/13000001 State Counterpart contribution for Small Town			20,000,000.00	20,000,000.00	20,000,000.00+			
52014001/23050104/13000002 Commemoration/Celebratiob of Global Events in the State			1,500,000.00	1,500,000.00	1,500,000.00+			
Total Programme 13			21,500,000.00	21,500,000.00	21,500,000.00+			
MINISTRY OF HOUSING								
06 - Housing & Urban Development	85,940,754.00	26,650.00	680,150,000.00	30,176,650.00	30,150,000.00+	498,000,000.00	300,000,000.00	300,000,000.00
Total	85,940,754.00	26,650.00	680,150,000.00	30,176,650.00	30,150,000.00+	498,000,000.00	300,000,000.00	300,000,000.00
EXPLANATORY NOTES								
Programme 06 - Housing & Urban Development								
53001001/23010112/06000002 Purchase of Office Equipments.		26,650.00		126,650.00	100,000.00+			
53001001/23020104/06000006 Construction of affordable Housing Units	85,940,754.00							
53001001/23020100/06000013 Const of 6.3km rd including line drain electricity & const			425,100,000.00					
53001001/23020100/06000014 Const of 3km road including concrete line drain			255,050,000.00	30,050,000.00	30,050,000.00+			
53001001/23020104/06000015 Construction of 50mm thick asphalted access and internal roa						498,000,000.00	300,000,000.00	300,000,000.00
Total Programme 06	85,940,754.00	26,650.00	680,150,000.00	30,176,650.00	30,150,000.00+	498,000,000.00	300,000,000.00	300,000,000.00
ENUGU STATE COUNCIL FOR ARTS & CULTURE								
06 - Housing & Urban Development			500,000,000.00	200,000,000.00	200,000,000.00+	445,900,000.00	468,195,000.00	491,604,750.00
Total			500,000,000.00	200,000,000.00	200,000,000.00+	445,900,000.00	468,195,000.00	491,604,750.00
EXPLANATORY NOTES								
Programme 06 - Housing & Urban Development								
53010001/23010129/06000003 Procurement of basic tools equipment and building materials			30,500,000.00			30,500,000.00	30,500,000.00	30,500,000.00
53010001/23020114/06000005 Construction of 3.996km asphalt road at Sunrise and Republic			269,500,000.00			215,400,000.00	237,695,000.00	261,104,750.00
53010001/23020114/06000006 Reconstruction of 2.5km line drains at Trans-Ekulu Phase1						200,000,000.00	200,000,000.00	200,000,000.00
53010001/23020114/06000007 Construction of 10km line drain at Harmony estate			200,000,000.00	200,000,000.00	200,000,000.00+			
Total Programme 06			500,000,000.00	200,000,000.00	200,000,000.00+	445,900,000.00	468,195,000.00	491,604,750.00
MINISTRY OF RURAL DEVELOPMENT								
11 - Information Communication & Technology			400,000.00			450,000.00	500,000.00	
13 - Reform of Government & Governance	4,411,549,734.78	1,760,000,000.00	2,401,850,000.00	1,801,600,000.00	41,600,000.00+	1,568,600,000.00	1,027,200,000.00	1,101,500,000.00
Total	4,411,549,734.78	1,760,000,000.00	2,402,250,000.00	1,801,600,000.00	41,600,000.00+	22,000,000.00	1,027,700,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
54001001/23010136/11000001 Purchase of communication equipment (video camera public add			400,000.00			450,000.00	500,000.00	
Total Programme 11			400,000.00			450,000.00	500,000.00	
Programme 13 - Reform of Government & Governance								
54001001/23050101/13000002 Counterpart Contribution	4,411,549,734.78							
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+	1,000,000.00	1,500,000.00	1,000,000.00
54001001/23010106/13000006 Purchase of 1No Hilux Van			50,000,000.00			25,000,000.00	25,000,000.00	
54001001/23050101/13000007 Purchase of office furniture (steel cabinet fans seats)			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	500,000.00
54001001/23010100/13000009 Purchase of 1No power Gen Set			250,000.00					
54001001/23020118/13000012 Funding of second batch of the community focused projects		1,760,000,000.00	2,350,000,000.00	1,800,000,000.00	40,000,000.00+	1,500,000,000.00	900,000,000.00	1,000,000,000.00
54001001/23020118/13000015 Provision of public conveniences in rural communities in col						20,000,000.00	100,000,000.00	100,000,000.00
54001001/23010108/13000016 Procurement of 1No 16 Seater Hiace Bus						22,000,000.00		
Total Programme 13	4,411,549,734.78	1,760,000,000.00	2,401,850,000.00	1,801,600,000.00	41,600,000.00+	1,568,600,000.00	1,027,200,000.00	1,101,500,000.00
COMMUNITY & SOCIAL DEVELOPMENT PROJECT (CSDP)								
13 - Reform of Government & Governance						100,000,000.00	100,000,000.00	100,000,000.00
Total						100,000,000.00	100,000,000.00	100,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
54001002/23050101/13000001 Financing of Micro Project (CSDP)						100,000,000.00	100,000,000.00	100,000,000.00
Total Programme 13						100,000,000.00	100,000,000.00	100,000,000.00
COMMUNITY DEVELOPMENT PROJECT								
04 - Improvement to Human Health						30,000,000.00	50,000,000.00	50,000,000.00
10 - Water Resources & Rural Development						40,000,000.00	50,000,000.00	50,000,000.00
12 - Growing the Private Sector						30,000,000.00	30,000,000.00	30,000,000.00
13 - Reform of Government & Governance			173,217,584.00	50,000,000.00	50,000,000.00+	28,000,000.00	5,000,000.00	24,000,000.00
Total			173,217,584.00	50,000,000.00	50,000,000.00+	128,000,000.00	135,000,000.00	154,000,000.00
EXPLANATORY NOTES								
Programme 04 - Improvement to Human Health								
54001003/23020106/04000001 Construction of Health Centre in the 3 Sen Zones						30,000,000.00	50,000,000.00	50,000,000.00
Total Programme 04						30,000,000.00	50,000,000.00	50,000,000.00
Programme 10 - Water Resources & Rural Development								
54001003/23020105/10000001 Provision of Water scheme in the 3 Sen Zones						40,000,000.00	50,000,000.00	50,000,000.00
Total Programme 10						40,000,000.00	50,000,000.00	50,000,000.00
Programme 12 - Growing the Private Sector								
54001003/23020124/12000001 Development of markets in the 3 Sen Zones						30,000,000.00	30,000,000.00	30,000,000.00
Total Programme 12						30,000,000.00	30,000,000.00	30,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
54001003/23020118/13000003 Construction of 1No Civic Centre						19,000,000.00		19,000,000.00
54001003/23020118/13000004 CDP Community focused projects in the 3 senatorial zones			50,000,000.00	50,000,000.00	50,000,000.00+			
54001003/23020118/13000005 Completion of CDP ongoing projects in the 3 senatorial zones			120,585,730.00					
54001003/23050103/13000006 Conduct monitoring and evaluation of CDP projects			2,631,854.00			9,000,000.00	5,000,000.00	5,000,000.00
Total Programme 13			173,217,584.00	50,000,000.00	50,000,000.00+	28,000,000.00	5,000,000.00	24,000,000.00
RURAL ELECTRIFICATION BAORD								
14 - Power	1,132,917,661.59	1,252,726,421.19	690,000,000.00	1,903,126,631.00	650,400,209.81+	1,000,000,000.00	1,770,000,000.00	2,000,000,000.00
Total	1,132,917,661.59	1,252,726,421.19	690,000,000.00	1,903,126,631.00	650,400,209.81+	1,000,000,000.00	1,770,000,000.00	2,000,000,000.00
EXPLANATORY NOTES								
Programme 14 - Power								
54003001/23020103/14000001 Construction of New Networks in Rural Communities in the 3	416,304,056.78							
54003001/23030102/14000002 Extension of Electricity to the existing networks in the Rur	270,096,800.00	294,960,279.00	90,000,000.00	294,960,300.00	21.00+	50,000,000.00	120,000,000.00	150,000,000.00
54003001/23030102/14000003 Boosting/ Energization of Electricity	92,213,500.00	248,534,484.00	90,000,000.00	248,534,500.00	16.00+			
54003001/23020103/14000006 State contingency intervention in Electrification Projects.			100,000,000.00	600,000,000.00	600,000,000.00+	200,000,000.00	500,000,000.00	600,000,000.00
54003001/23010119/14000007 Purchase of 25 units of 200KVA 300KVA & 500KVA distribution	60,925,000.00	11,155,471.00	50,000,000.00	61,155,600.00	50,000,129.00+	50,000,000.00	100,000,000.00	150,000,000.00
54003001/23010105/14000008 Purchase of 2no Hilux vans double cabin		15,600,000.00		15,700,000.00	100,000.00+			
54003001/23010119/14000010 Purchase of Power Generating Plant	8,600,000.00	501,500.00		601,500.00	100,000.00+			
54003001/23030100/140014011 Procurement of 1 No Truck self loader		24,227,781.00		24,327,781.00	100,000.00+			
54003001/23020103/14000013 Extension/Boosting of Electricity Networks in the Rural Com	284,778,304.81	409,941,550.19		410,041,550.00	99,999.81+	50,000,000.00	150,000,000.00	150,000,000.00
54003001/23020103/14000014 Completion of electrification of 5 rural communities in Enug			20,000,000.00					
54003001/23020103/14000015 Construction of Ugwogo – Neke Uno-Agu Ukehe- Agu Ekwegbe- Ag			50,000,000.00			50,000,000.00	100,000,000.00	100,000,000.00
54003001/23020123/14000016 Provision of street lights in major rural communities in the			90,000,000.00			300,000,000.00	100,000,000.00	150,000,000.00
54003001/23030102/14000019 Maintenance of St light in major cities in the 3 senatorial		247,805,356.00	200,000,000.00	247,805,400.00	44.00+	200,000,000.00	500,000,000.00	500,000,000.00
54003001/23020123/14000020 Extension of streetlight in Enugu metropolis						50,000,000.00	100,000,000.00	100,000,000.00
54003001/23020123/14000021 Extension of streetlights in Enugu North senatorial zone						50,000,000.00	100,000,000.00	100,000,000.00
Total Programme 14	1,132,917,661.59	1,252,726,421.19	690,000,000.00	1,903,126,631.00	650,400,209.81+	1,000,000,000.00	1,770,000,000.00	2,000,000,000.00
ENUGU STATE FIRE SERVICE								
09 - Environmental Improvement			26,000,000.00	26,000,000.00	26,000,000.00+	189,000,000.00	182,500,000.00	182,000,000.00
10 - Water Resources & Rural Development						12,000,000.00	12,000,000.00	12,000,000.00
13 - Reform of Government & Governance			24,000,000.00	24,000,000.00	24,000,000.00+	21,000,000.00	21,000,000.00	21,000,000.00
Total			50,000,000.00	50,000,000.00	50,000,000.00+	222,000,000.00	215,500,000.00	215,000,000.00
EXPLANATORY NOTES								
Programme 09 - Environmental Improvement								
54007001/23010123/09000001 Purchase of fire fighting equipment B.A foam etc			7,000,000.00	7,000,000.00	7,000,000.00+			
54007001/23020105/09000002 Constr. of Motorized OverHead Tank 20 000 liters @ Nsukka			6,000,000.00	6,000,000.00	6,000,000.00+			
54007001/23030109/09000003 Renovation of fire station building at Nsukka and fencing of			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	3,000,000.00	3,000,000.00
54007001/23030109/09000004 Renovation of Idaw river fire station building and fencing			3,500,000.00	3,500,000.00	3,500,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
54007001/23000000/09000005 Purchase of 1 no Fire Fighting Engine						100,000,000.00	100,000,000.00	100,000,000.00
54007001/23020110/09000008 Reconstruction of Dam (reservoir) at Nsukka fire station			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,500,000.00	1,000,000.00
54007001/23020110/09000010 Installation of Fire Extinguishers in the New Secretariat			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
54007001/23020110/09000011 Construction of new fire station at Uzo Uwani						38,000,000.00	35,000,000.00	35,000,000.00
54007001/23020110/09000012 Construction of new fire station at Okpanku Aninri LGA						38,000,000.00	35,000,000.00	35,000,000.00
Total Programme 09			26,000,000.00	26,000,000.00	26,000,000.00+	189,000,000.00	182,500,000.00	182,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
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
Total Programme 10						12,000,000.00	12,000,000.00	12,000,000.00
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+	6,000,000.00	6,000,000.00	6,000,000.00
54007001/23020118/13000002 Fencing the front of Nsukka Fire Station			2,000,000.00	2,000,000.00	2,000,000.00+			
54007001/23020110/13000003 Establishment/Construction of new fire station at Orba			12,000,000.00	12,000,000.00	12,000,000.00+			
54007001/23010136/13000006 Procurement of 20no Communication Gadgets (walking talking)						3,000,000.00	3,000,000.00	3,000,000.00
54007001/23020105/13000007 Siting of borehole @ Ogui rd fire station			4,000,000.00	4,000,000.00	4,000,000.00+			
54007001/23010107/13000009 Purchase of 1No water tanker						12,000,000.00	12,000,000.00	12,000,000.00
Total Programme 13			24,000,000.00	24,000,000.00	24,000,000.00+	21,000,000.00	21,000,000.00	21,000,000.00
MINISTRY OF LANDS & URBAN DEVELOPMENT								
13 - Reform of Government & Governance			12,900,000.00	12,500,000.00	12,500,000.00+	2,874,000.00	2,200,000.00	2,000,000.00
Total			12,900,000.00	12,500,000.00	12,500,000.00+	2,874,000.00	2,200,000.00	2,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
64001001/23010112/13000002 Purchase of office equipment (2No Gubambi safe projectors a			10,000,000.00	10,000,000.00	10,000,000.00+	644,000.00	500,000.00	500,000.00
64001001/23010104/13000000 Purchase of 2No motor bikes for dispatch			400,000.00					
64001001/23010113/13000006 Purchase of 5No computer desktop and accessories			1,000,000.00	1,000,000.00	1,000,000.00+	1,260,000.00	1,000,000.00	1,000,000.00
64001001/23010112/13000007 Purchase of office furniture (1 Table chair and fittings)			1,500,000.00	1,500,000.00	1,500,000.00+	770,000.00	500,000.00	500,000.00
64001001/23010104/13000008 Purchase of 1No motor bike for dispatch						200,000.00	200,000.00	
Total Programme 13			12,900,000.00	12,500,000.00	12,500,000.00+	2,874,000.00	2,200,000.00	2,000,000.00
ENUGU STATE CAPT DEV AUTHORITY								
01 - Economic Empowerment through Agriculture						12,000,000.00	2,000,000.00	20,000,000.00
06 - Housing & Urban Development	18,034,200.00	12,500,000.00	127,500,000.00	32,600,000.00	20,100,000.00+	229,000,000.00	235,500,000.00	445,000,000.00
09 - Environmental Improvement			2,000,000.00	2,000,000.00	2,000,000.00+	73,000,000.00	34,000,000.00	328,500,000.00
11 - Information Communication & Technology			23,000,000.00	23,000,000.00	23,000,000.00+	56,000,000.00	95,000,000.00	147,000,000.00
12 - Growing the Private Sector						10,000,000.00	40,000,000.00	20,000,000.00
Total	18,034,200.00	12,500,000.00	152,500,000.00	57,600,000.00	45,100,000.00+	380,000,000.00	406,500,000.00	960,500,000.00
EXPLANATORY NOTES								
Programme 01 - Economic Empowerment through Agriculture								
65001001/23020113/01000001 Construction of modern abatoirs (consultancy and design)						12,000,000.00	2,000,000.00	20,000,000.00
Total Programme 01						12,000,000.00	2,000,000.00	20,000,000.00
Programme 06 - Housing & Urban Development								
65001001/23020118/06000002 City Infrastructure Management (Design and Survey of Prison)			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	25,000,000.00	10,000,000.00
65001001/23030124/06000004 Development and management of Tricycle parks							100,000,000.00	10,000,000.00
65001001/23020118/06000013 Urban renewal project and development control		12,500,000.00	85,000,000.00	12,600,000.00	100,000.00+	50,000,000.00	50,000,000.00	100,000,000.00
65001001/23020122/06000014 House Numbering and identification			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	12,000,000.00	6,500,000.00
65001001/23010121/06000016 Purchase of Environmental Beautification materials	18,034,200.00							
65001001/23020118/06000018 Construction of modern public convenience with blocks and bricks						20,000,000.00	10,000,000.00	70,000,000.00
65001001/23010105/06000023 Purchase of 1No Hilux Van			22,500,000.00			25,000,000.00	20,000,000.00	25,000,000.00
65001001/23010129/06000024 Purchase of earth moving equipment (tipper backhoe excavat						100,000,000.00	12,000,000.00	200,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
65001001/23020118/06000035 Ground marking and directional signage of the new secretaria			3,000,000.00	3,000,000.00	3,000,000.00+	7,000,000.00	5,000,000.00	8,500,000.00
65001001/23020124/06000036 Relocation of all motor parks out of the city: (Design			10,000,000.00	10,000,000.00	10,000,000.00+	12,000,000.00	1,500,000.00	15,000,000.00
Total Programme 06	18,034,200.00	12,500,000.00	127,500,000.00	32,600,000.00	20,100,000.00+	229,000,000.00	235,500,000.00	445,000,000.00
Programme 09 - Environmental Improvement								
65001001/23020118/09000002 Provision of 200 ultra modern bus shelters with blocks and bricks						50,000,000.00	10,000,000.00	300,000,000.00
65001001/23020118/09000003 Provision of 5 directional gantries						20,000,000.00	4,000,000.00	25,000,000.00
65001001/23010129/09000040 Purchase of 6 no. Mowing Machine			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	20,000,000.00	3,500,000.00
Total Programme 09			2,000,000.00	2,000,000.00	2,000,000.00+	73,000,000.00	34,000,000.00	328,500,000.00
Programme 11 - Information Communication & Technology								
65001001/23000012/11000001 Purchase of office equipment -desktop computer backup serve			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	15,000,000.00	5,000,000.00
65001001/23040106/06000002 Decongestion of street trading in Enugu Metropolis			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,000,000.00	40,000,000.00
65001001/23010113/11000003 Upgrading and computerisation of ECTDA departments with mode						2,000,000.00	20,000,000.00	2,000,000.00
65001001/23010136/11000004 Provision and installation of security circuit (72 CCTV came						40,000,000.00	50,000,000.00	100,000,000.00
Total Programme 11			23,000,000.00	23,000,000.00	23,000,000.00+	56,000,000.00	95,000,000.00	147,000,000.00
Programme 12 - Growing the Private Sector								
65001001/23020118/12000001 Construction of 3 recycling plants (consultancy and design)						10,000,000.00	40,000,000.00	20,000,000.00
Total Programme 12						10,000,000.00	40,000,000.00	20,000,000.00
JUDICIAL SERVICE COMMISSION								
02 - Societal Reorientation	19,745,000.00	56,519,710.50	184,000,000.00	182,399,910.00	125,880,199.50+	56,700,000.00	82,100,000.00	32,100,000.00
06 - Housing & Urban Development						50,000,000.00	50,000,000.00	200,000,000.00
11 - Information Communication & Technology			700,000.00			2,000,000.00	2,000,000.00	2,000,000.00
13 - Reform of Government & Governance			2,000,000.00	2,000,000.00	2,000,000.00+	38,550,000.00	38,550,000.00	20,000,000.00
Total	19,745,000.00	56,519,710.50	186,700,000.00	184,399,910.00	127,880,199.50+	147,250,000.00	172,650,000.00	254,100,000.00
EXPLANATORY NOTES								
Programme 02 - Societal Reorientation								
18011001/23010119/02000001 Purchase of 1No 7KVA Electricity Generating Set						300,000.00	300,000.00	300,000.00
18011001/23010105/02000002 Purchase of 1 no Hilux Van							25,000,000.00	25,000,000.00
18011001/23010112/02000003 Purchase of Office Furniture	2,120,000.00	56,519,710.50		56,619,710.00	99,999.50+			
18011001/23010112/02000004 Purchase of Office Equipment	563,600.00		300,000.00	300,000.00	300,000.00+			
18011001/23010113/02000005 Purchase Of Computer Equipment	17,061,400.00		1,700,000.00			1,400,000.00	1,800,000.00	1,800,000.00
18011001/23010112/02000006 Furnishing of JSC Conference Hall - Communication Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
18011001/23010105/02000008 Purchase of 1No Prado Jeep for Hon. Judge			160,000,000.00	103,480,200.00	103,480,200.00+	50,000,000.00	50,000,000.00	
18011001/23010105/02000009 Purchase of 2 No Hyundai Elantra for the Secretary of the Co			20,000,000.00	20,000,000.00	20,000,000.00+			
Total Programme 02	19,745,000.00	56,519,710.50	184,000,000.00	182,399,910.00	125,880,199.50+	56,700,000.00	82,100,000.00	32,100,000.00
Programme 06 - Housing & Urban Development								
18011001/23020102/06000001 Design and construction of 5No 3 bedroom duplexes for Hon Ju						50,000,000.00	50,000,000.00	200,000,000.00
Total Programme 06						50,000,000.00	50,000,000.00	200,000,000.00
Programme 11 - Information Communication & Technology								
18011001/23050102/11000001 Purchase and Installation of Internet facility			700,000.00			2,000,000.00	2,000,000.00	2,000,000.00
Total Programme 11			700,000.00			2,000,000.00	2,000,000.00	2,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
18011001/23010108/13000002 Purchase of 1No Toyota mini-bus						25,000,000.00	25,000,000.00	
18011001/23020118/13000003 Construction and installation of burglary proofs in JSC						2,500,000.00	2,500,000.00	4,000,000.00
18011001/23030121/13000004 Re-roofing and re-ceiling of JSC office extension housed wit						5,000,000.00	5,000,000.00	10,000,000.00
18011001/23010136/13000005 Purchase of training equipment (public address system)						2,500,000.00	2,500,000.00	2,500,000.00
18011001/23010112/13000006 Purchase of 3No fire proof safe						1,050,000.00	1,050,000.00	1,000,000.00
18011001/23050103/13000008 Publicatn of Judicial Service Comm Annual Performance Report			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
Total Programme 13			2,000,000.00	2,000,000.00	2,000,000.00+	38,550,000.00	38,550,000.00	20,000,000.00
MINISTRY OF JUSTICE								
13 - Reform of Government & Governance			477,000,000.00			143,520,000.00	132,000,000.00	52,000,000.00
Total			477,000,000.00			143,520,000.00	132,000,000.00	52,000,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
26001001/23010114/13000001 Purchase of 35 Nos. Desktop 5 Nos. Photocopy Machines and			5,000,000.00			8,000,000.00	2,000,000.00	2,000,000.00
26001001/23020101/13000002 Construction of DPP Offices and other Departmental Offices			10,000,000.00			15,000,000.00	30,000,000.00	15,000,000.00
26001001/23050101/13000003 Review of Enugu State Laws			100,000,000.00					
26001001/23010105/13000005 Purchase of 2 No Hiace Buses			25,000,000.00				25,000,000.00	25,000,000.00
26001001/23010112/13000007 Furnishing of DAD Building (tables chairs fire proof steel			30,000,000.00			15,520,000.00	5,000,000.00	5,000,000.00
26001001/23020101/13000008 Reconstruction of Admin General office building behind DAD b			10,000,000.00			45,000,000.00	25,000,000.00	
26001001/23050101/00000010 Provision and Publication of Enugu State Law Report			10,000,000.00					
26001001/23010125/00000011 Purchase of Law Book			15,000,000.00					
26001001/23020127/13000012 Provision and Installation of ICT Solution for Case Manageme			5,000,000.00			25,000,000.00	10,000,000.00	5,000,000.00
26001001/23020101/13000013 Construction of High Court Complex and Quarters			267,000,000.00					
26001001/23010112/13000014 Furnishing and equipping of DPP Departmental offices						15,000,000.00	15,000,000.00	
26001001/23010112/13000015 Furnishing and equipping of AGPT offices newly constructed B						20,000,000.00	20,000,000.00	
Total Programme 13			477,000,000.00			143,520,000.00	132,000,000.00	52,000,000.00
HIGH COURT								
13 - Reform of Government & Governance	36,242,541.00	148,977,610.00	170,000,000.00	669,970,000.00	520,992,390.00+	626,600,000.00	284,600,000.00	623,300,000.00
Total	36,242,541.00	148,977,610.00	170,000,000.00	669,970,000.00	520,992,390.00+	626,600,000.00	284,600,000.00	623,300,000.00
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
26051001/23010112/13000002 Purchase of office furniture and fittings (leather seats 12		5,869,290.00	10,000,000.00	10,000,000.00	4,130,710.00+	20,000,000.00	30,000,000.00	20,000,000.00
26051001/23010113/13000003 Purchase of computer equipment and accessories for Judges (L	10,648,000.00	954,000.00	3,500,000.00	3,500,000.00	2,546,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
26051001/23010123/13000004 Purchase of fire Fighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	500,000.00
26051001/23010129/13000005 Purchase of communication equipment for Judges	25,594,541.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	1,000,000.00
26051001/23020102/13000006 Construction of Office Building		20,362,770.00	54,000,000.00	21,126,000.00	763,230.00+	50,000,000.00	100,000,000.00	200,000,000.00
26051001/23030101/13000008 Rehabilitation of residential building for Judges		600,000.00	10,000,000.00	10,000,000.00	9,400,000.00+	37,000,000.00	20,000,000.00	20,000,000.00
26051001/23010119/13000009 Purchase of 15No Power Generating Set (27KVA sound proof Per		112,205,000.00	8,000,000.00	212,205,000.00	100,000,000.00+	50,000,000.00	20,000,000.00	20,000,000.00
26051001/23020101/13000010 Construction of Court				400,000,000.00	400,000,000.00+			
26051001/23030121/13000011 Rehabilitation of High Court and Magistrate Court Buildings.		8,039,000.00		8,139,000.00	100,000.00+			
26051001/23010101/13000012 Purchase of 2No. Tricycles for Court bailiffs			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	1,000,000.00	500,000.00
26051001/23010106/13000013 Purchase of 1No Hilux Van for Chief Registrar			25,000,000.00			25,000,000.00	5,000,000.00	
26051001/23010141/13000014 Purchase of 1No Water Tanker for Judiciary			27,000,000.00			40,000,000.00	1,600,000.00	
26051001/23010108/13000015 Purch. of 1No.18 Seaters Toyota for Judiciary			25,000,000.00			25,000,000.00	2,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
26051001/23010112/13000018 Purch. of LB-SBW steel Book wheel Disassembly steel cabinets		100,000.00			100,000.00-			
26051001/23030101/13000021 Rehabilitation of Hon. Chief Judge's post House.		30,000.00			30,000.00-			
26051001/23030127/13000023 Rehabilitation/Repair of ICT infrastructure		817,550.00	1,000,000.00	1,000,000.00	182,450.00+	10,000,000.00	2,000,000.00	1,000,000.00
26051001/23050102/13000024 Acquisition of Computer Software application in law account			1,000,000.00			5,000,000.00	2,000,000.00	500,000.00
26051001/23010125/13000027 Purchase of Library books and equipments			1,000,000.00			2,000,000.00	7,000,000.00	2,000,000.00
26051001/23010128/13000028 Purchase of security equipments			500,000.00			2,000,000.00	3,000,000.00	1,000,000.00
26051001/23030121/13000029 Rehabilitation of office building						50,000,000.00	50,000,000.00	50,000,000.00
26051001/23010105/13000030 Purchase of vehicles for High Court Judges						300,000,000.00	10,000,000.00	300,000,000.00
26051001/23010128/13000031 Purchase of Gubabi safe for Enugu North South and East Magi						1,600,000.00	25,000,000.00	1,800,000.00
Total Programme 13	36,242,541.00	148,977,610.00	170,000,000.00	669,970,000.00	520,992,390.00+	626,600,000.00	284,600,000.00	623,300,000.00
CUSTOMARY COURT OF APPEAL								
05 - Enhancing Skills and Knowledge			8,000,000.00	8,000,000.00	8,000,000.00+	2,000,000.00	10,000,000.00	2,000,000.00
13 - Reform of Government & Governance	19,775,955.00		168,000,000.00	108,000,000.00	108,000,000.00+	25,000,000.00	50,000,000.00	5,000,000.00
14 - Power			19,000,000.00					
Total	19,775,955.00		195,000,000.00	116,000,000.00	116,000,000.00+	27,000,000.00	60,000,000.00	7,000,000.00
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
26052001/23010125/05000001 Purchase of law library and periodicals			8,000,000.00	8,000,000.00	8,000,000.00+	2,000,000.00	10,000,000.00	2,000,000.00
Total Programme 05			8,000,000.00	8,000,000.00	8,000,000.00+	2,000,000.00	10,000,000.00	2,000,000.00
Programme 13 - Reform of Government & Governance								
26052001/23020118/13000001 Construction of Customary Court of Appeal Enugu building	19,775,955.00		100,000,000.00	100,000,000.00	100,000,000.00+			
26052001/23010105/13000004 Purchase of 1 No Hyundai Car for Chief Registrar			8,000,000.00	8,000,000.00	8,000,000.00+			
26052001/23020101/13000006 Furnishing of Customary Court of Appeal building complex			60,000,000.00			25,000,000.00	50,000,000.00	5,000,000.00
Total Programme 13	19,775,955.00		168,000,000.00	108,000,000.00	108,000,000.00+	25,000,000.00	50,000,000.00	5,000,000.00
Programme 14 - Power								
26052001/23010119/14000001 Purchase of 2 No 350KVA perkings sound proof for Court			19,000,000.00					
Total Programme 14			19,000,000.00					
CITIZEN RIGHT & MEDIATION CENTRE								
11 - Information Communication & Technology						4,000,000.00	4,000,000.00	1,000,000.00
13 - Reform of Government & Governance			129,500,000.00	43,000,000.00	43,000,000.00+	85,400,000.00	77,900,000.00	
Total			129,500,000.00	43,000,000.00	43,000,000.00+	89,400,000.00	81,900,000.00	1,000,000.00
EXPLANATORY NOTES								
Programme 11 - Information Communication & Technology								
26007001/23010136/11000001 Purchase of Intercom and IT equipment						4,000,000.00	4,000,000.00	1,000,000.00
Total Programme 11						4,000,000.00	4,000,000.00	1,000,000.00
Programme 13 - Reform of Government & Governance								
26007001/23010104/13000001 Purchase of 20 (CG 125/150) Motorbikes for dispatch of mails			6,800,000.00			3,000,000.00	3,000,000.00	
26007001/23010104/13000002 Purchase of 1No Bus for Mediator & Human Right Visits			25,000,000.00	25,000,000.00	25,000,000.00+			
26007001/23010112/13000003 Purchase of office furniture and fittings (tables chairs w			3,450,000.00			15,000,000.00	10,000,000.00	
26007001/23010125/13000004 Purchase of Library books on law mediation and Human rights			18,000,000.00	18,000,000.00	18,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
26007001/23010114/1300005 Purchase of 5No desktop computers and accessories			9,900,000.00			3,000,000.00	1,000,000.00	
26007001/23010112/1300006 Purchase of office equipment (Intercom network Plasma TV)			6,800,000.00					
26007001/23010114/1300007 Purchase of 20No desktop phones with Simcards for 17 LGA HQ			360,000.00			400,000.00	400,000.00	
26007001/23010121/1300008 Completion of renovation of Head office complex			51,940,000.00					
26007001/23010104/1300009 Procurement of 100KVA sound proof Generator Set (FJ Wilson P			7,250,000.00			4,000,000.00	3,500,000.00	
26007001/23020101/1300010 Construction of head office complex						60,000,000.00	60,000,000.00	
Total Programme 13			129,500,000.00	43,000,000.00	43,000,000.00+	85,400,000.00	77,900,000.00	
MINISTRY OF YOUTH DEVELOPMENT								
04 - Improvement to Human Health						1,500,000.00	6,800,000.00	2,000,000.00
08 - Youth		1,600,000.00	70,000,000.00	70,000,000.00	68,400,000.00+	80,000,000.00	50,000,000.00	221,000,000.00
Total		1,600,000.00	70,000,000.00	70,000,000.00	68,400,000.00+	81,500,000.00	56,800,000.00	223,000,000.00
EXPLANATORY NOTES								
Programme 04 - Improvement to Human Health								
13001001/23010122/04000001 Procurement of medical equipment for sports medical centre a						1,500,000.00	6,800,000.00	2,000,000.00
Total Programme 04						1,500,000.00	6,800,000.00	2,000,000.00
Programme 08 - Youth								
13001001/23010129/08000012 Procurement of sporting equipment (brushing machine etc)			7,000,000.00	7,000,000.00	7,000,000.00+	10,000,000.00	41,000,000.00	11,000,000.00
13001001/23010112/08000013 Furnishing of existing building at Nnamdi Azikiwe Stadium			3,000,000.00	3,000,000.00	3,000,000.00+			
13001001/23120105/08000016 Purchase of 1 no ambulance bus			30,000,000.00	30,000,000.00	30,000,000.00+			
13001001/23020119/08000017 Construction of 1No sports centre in Nsukka			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	4,000,000.00	10,000,000.00
13001001/23020119/08000018 Renovation of Awgu Games Village		1,600,000.00	10,000,000.00	10,000,000.00	8,400,000.00+	50,000,000.00	5,000,000.00	200,000,000.00
Total Programme 08		1,600,000.00	70,000,000.00	70,000,000.00	68,400,000.00+	80,000,000.00	50,000,000.00	221,000,000.00
MINISTRY OF GENDER AFFAIRS & SOCIAL DEVT								
07 - Gender			165,000,000.00	165,000,000.00	165,000,000.00+	207,500,000.00	202,993,000.00	121,000,000.00
10 - Water Resources & Rural Development						2,500,000.00	15,000,000.00	
Total			165,000,000.00	165,000,000.00	165,000,000.00+	210,000,000.00	217,993,000.00	121,000,000.00
EXPLANATORY NOTES								
Programme 07 - Gender								
14001001/23050101/07000001 Purchase of economic materials like wheel barrows big comme						15,000,000.00	4,500,000.00	20,000,000.00
14001001/23010129/07000003 Provision of bakery tailoring equipment for FSP skill acqui			20,000,000.00	20,000,000.00	20,000,000.00+	6,800,000.00	53,000,000.00	5,000,000.00
14001001/23010108/07000015 Purchase of 1No Bus for the Ministry			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	25,000,000.00
14001001/23030121/07000019 Rehabilitation of FSP medical centre GRA			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23050101/07000021 Provision of equipment and support for rural women through s			50,000,000.00	50,000,000.00	50,000,000.00+	41,000,000.00	2,200,000.00	
14001001/23020118/07000025 Estab of 1 recreational centre for the elderly @ Emene			20,000,000.00	20,000,000.00	20,000,000.00+			
14001001/23030121/07000028 Rehabilitation of 2 workshops at Emene rehabilitation centre			20,000,000.00	20,000,000.00	20,000,000.00+			
14001001/23000000/07000029 Provision of sewing knitting zig zag Machines & others			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23020118/07000030 Provision of 150 wheel chairs and 150 aids/appliances			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23010112/07000031 Furnishing of Internally Displaced Persons Centre Uwani (cur						4,000,000.00	24,000,000.00	10,000,000.00
14001001/23010112/07000032 Furnishing of FSP Skill acquisition event hall (500 seats 2						5,000,000.00	25,000,000.00	
14001001/23010112/07000033 Purchase and installation of electrical fittings at FSP skil						4,500,000.00	12,000,000.00	
14001001/23020118/07000034 Construction of remand home at Emene						53,000,000.00	2,500,000.00	20,000,000.00
14001001/23020102/07000035 Construction of hostel and toilet at Emene rehab centre						15,000,000.00	12,000,000.00	10,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
14001001/23030101/07000036 Re-roofing of children's medical centre GRA						2,200,000.00	25,000,000.00	1,000,000.00
14001001/23030121/07000037 Renovation of Gender office Headquarters						24,000,000.00	50,000.00	10,000,000.00
14001001/23010112/07000038 Equipping of Emene rehabilitation centre (training materials)						25,000,000.00	25,000,000.00	20,000,000.00
14001001/23020118/07000039 Fencing of Emene rehabilitation centre						12,000,000.00	2,743,000.00	
Total Programme 07			165,000,000.00	165,000,000.00	165,000,000.00+	207,500,000.00	202,993,000.00	121,000,000.00
Programme 10 - Water Resources & Rural Development								
14001001/23020105/10000001 Construction of solar powered borehole/reticulation of water						2,500,000.00	15,000,000.00	
Total Programme 10						2,500,000.00	15,000,000.00	
MINISTRY OF EDUCATION								
05 - Enhancing Skills and Knowledge			201,323,000.00	110,500,000.00	110,500,000.00+	88,050,000.00	517,280,000.00	88,200,000.00
11 - Information Communication & Technology			24,000,000.00	24,000,000.00	24,000,000.00+	15,280,000.00	280,000,000.00	24,500,000.00
13 - Reform of Government & Governance						2,743,000.00	3,500,000.00	5,500,000.00
14 - Power			3,500,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	4,500,000.00	
Total			228,823,000.00	139,500,000.00	139,500,000.00+	109,573,000.00	805,280,000.00	118,200,000.00
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
17001001/23030106/05000003 Upgrading of 3 Sec Schs to Boarding Schs in 3 Sen Zones			89,233,000.00					
17001001/23030110/05000004 Purchase of science equipment for basic science laboratory a						12,000,000.00	6,000,000.00	7,000,000.00
17001001/23010105/05000012 Procurement of 1 Hilux Vans for project/programme Monitoring			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	1,000,000.00	25,000,000.00
17001001/23010138/05000019 Purchase and installation of 1.5 horse power water pumping m			90,000.00			50,000.00	10,000,000.00	100,000.00
17001001/23020118/05000020 Procurement of 7No. 6.1KVA Electric Generator Set			1,500,000.00					
17001001/23030121/05000021 Replacement of 510sqm floor tiles in MOE office			2,500,000.00	2,500,000.00	2,500,000.00+			
17001001/23010136/05000035 Procur of 100 hearing moulds for p/pl wt hearing impairment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	20,000,000.00	1,100,000.00
17001001/23020118/05000037 Const of Basic/WAECExam Hall for Sch od Sp Needs Ogbete Enu			20,000,000.00	20,000,000.00	20,000,000.00+			
17001001/23020118/05000038 Const of a Resource Centre for Sp Schs in the State			50,000,000.00	50,000,000.00	50,000,000.00+			
17001001/23010119/05000041 Provision of Logistics for the Home Grown Program Office			12,000,000.00					
17001001/23010108/05000045 Procurement of 1 Bus for Home Grown School Meal Feeding Prog				12,000,000.00	12,000,000.00+	25,000,000.00	5,280,000.00	25,000,000.00
17001001/23020118/05000046 Construction of one 4 room laboratory for physics chemistry						15,000,000.00	200,000,000.00	25,000,000.00
17001001/23010140/05000047 Procurement of laboratory equipment						10,000,000.00	275,000,000.00	5,000,000.00
Total Programme 05			201,323,000.00	110,500,000.00	110,500,000.00+	88,050,000.00	517,280,000.00	88,200,000.00
Programme 11 - Information Communication & Technology								
17001001/23010113/11000002 Purch of office equip (laptops desktops printers copiers etc			3,000,000.00	3,000,000.00	3,000,000.00+	5,280,000.00	5,000,000.00	6,500,000.00
17001001/23020111/05000003 Procure of 7000 textbooks for our special education centres			21,000,000.00	21,000,000.00	21,000,000.00+	10,000,000.00	275,000,000.00	18,000,000.00
Total Programme 11			24,000,000.00	24,000,000.00	24,000,000.00+	15,280,000.00	280,000,000.00	24,500,000.00
Programme 13 - Reform of Government & Governance								
17001001/23010112/13000001 Purchase of office furniture (Executive tables chairs stee						2,743,000.00	3,500,000.00	5,500,000.00
Total Programme 13						2,743,000.00	3,500,000.00	5,500,000.00
Programme 14 - Power								
17001001/23010124/14000001 Procure 7 No 6.1 KVA electric Generator Set			3,500,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	4,500,000.00	
Total Programme 14			3,500,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	4,500,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD								
05 - Enhancing Skills and Knowledge	7,197,484,609.64	9,552,723,711.86	2,907,600,000.00	9,573,523,711.00	20,799,999.14+	1,149,932,000.00	960,878,929.00	1,702,399,163.00
13 - Reform of Government & Governance	5,712,900.00	322,780.00	92,400,000.00		322,780.00-	368,750,000.00	1,836,463,706.00	358,568,000.00
Total	7,203,197,509.64	9,553,046,491.86	3,000,000,000.00	9,573,523,711.00	20,477,219.14+		2,797,342,635.00	
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
17003001/23020107/05000001	Construction of 20 no 5 classroom blocks in all the 17 LGAs		1,060,000,000.00			200,000,000.00	1,500,000.00	400,000,000.00
17003001/23030106/05000002	Renovation of 56 no dilapidated 5 classroom blocks at 11 000		317,000,000.00			275,000,000.00	5,000,000.00	300,000,000.00
17003001/23050101/05000003	Scoping & surveying of 260 public primary and junior seconda		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	5,000,000.00	20,000,000.00
17003001/23020118/05000004	Const of 71 nos 4 Rm wc squatting toilet wt overhd tank at 3		215,000,000.00			275,000,000.00	700,000.00	320,000,000.00
17003001/23010124/05000007	Procure and distribute 5 000 registers to Public Primary Sch		10,000,000.00			5,000,000.00	35,000,000.00	4,000,000.00
17003001/23010124/05000008	Provide 30 (32 plasma) TV and DVD for ECCD In public primar					4,500,000.00	2,000,000.00	3,000,000.00
17003001/23010124/05000009	Provide 240 CD Educative DVD plate at 6 250					1,500,000.00	45,000,000.00	1,000,000.00
17003001/23010124/05000011	Provide 1000 educative toys for ECCD 5 toys per class at N5		5,000,000.00			5,000,000.00	4,250,000.00	2,500,000.00
17003001/23010124/05000013	Procure and install 300 no Slides for ECCD Schlools					5,000,000.00	6,250,000.00	3,700,000.00
17003001/23010124/05000014	Procure and distribute 300 nos swings for ECCDE schools						6,000,000.00	10,000,000.00
17003001/23010124/05000016	Procure and distribute Sports Equipment -football net whist		2,500,000.00			700,000.00	100,000.00	700,000.00
17003001/23020107/05000018	Renovation of 100 no dilapidated classroom blocks		800,000,000.00					
17003001/23050101/05000021	Intervention fund for primary school in the State	7,186,950,975.92	9,529,673,711.86	9,529,773,711.00	99,999.14+			
17003001/23010124/05000022	Procure & distribute 1000 teachers desk 1000 arm & armless		50,000,000.00			35,000,000.00	250,000,000.00	27,500,000.00
17003001/23010124/05000024	Provide and distributed 10 500 place value charts at N500 ea		4,600,000.00				4,500,000.00	5,000,000.00
17003001/23010124/05000025	Procure and distributed 4000 assorted educative diagrams/ins		2,000,000.00			2,000,000.00	5,000,000.00	1,600,000.00
17003001/23010124/05000026	procure and distribute 250 Pri Math Kits at N350 000 each						132,000.00	100,000,000.00
17003001/23010124/05000027	Procure & distribute 500 Primary Science Kits to 500 pri/sch						189,000,000.00	20,000,000.00
17003001/23010124/05000028	Procure and distribute 7000 Plastic Abacus for Junior pri.						60,000,000.00	40,000,000.00
17003001/23030106/05000031	Renovate 51 JSS blocks 3 blocks in each of the 17 LGA	10,533,633.72						
17003001/23010124/05000034	Procure and distribution 3 000 nos of Plastic Lockers and Ch		83,000,000.00			45,000,000.00	5,000,000.00	32,000,000.00
17003001/23010124/05000036	Procure and distribute 17 desktops for LEMIS @ N250000 each		9,000,000.00			4,250,000.00	750,000.00	4,250,000.00
17003001/23010119/05000038	Procure and distribute 17 nos 10 KVA generator for LEMIS		1,600,000.00				6,000,000.00	2,000,000.00
17003001/23010124/05000039	Procure and distribute 5 000 diaries to Public Primary Schoo		4,000,000.00			6,250,000.00	90,000,000.00	4,250,000.00
17003001/23010124/05000041	Procure & distrib 6000 cartons of chalk for all pub primary		7,000,000.00			6,000,000.00	18,000,000.00	4,500,000.00
17003001/23010124/05000051	Procure and install 15 Desk top Computers with accessories		23,050,000.00	23,150,000.00	100,000.00+			
17003001/22020312/05000059	Procure 2 sets of althetic balloon for relay		200,000.00			100,000.00	904,337.00	100,000.00
17003001/23020118/05000066	Const of 25 no 3 c/room blocks in all the 17 LGAs for ECCDE		300,000,000.00			250,000,000.00	699,112.00	370,000,000.00
17003001/23010124/05000067	Procure and distribute 3000 sleeping mats for ECCDE in 1225		3,000,000.00			4,500,000.00	422,140.00	4,500,000.00
17003001/23010124/05000068	3200 small Balls for all the ECCDE schools 4 per school						173,014,740.00	1,200,000.00
17003001/23010124/05000069	Procure and distr 3600 ECCDE tables and chairs		8,100,000.00				17,138,750.00	8,000,000.00
17003001/23010124/05000070	Procure & distrib. 1226 role of tissue detol and toilet soap		5,000,000.00			5,000,000.00	24,010,950.00	2,499,163.00
17003001/23010124/05000071	Procure and distribute 12 Ceiling Fan for LEMIS		600,000.00	600,000.00	600,000.00+	132,000.00	2,956,400.00	100,000.00
17003001/23050101/05000072	Provision of mental arithmetic skills						2,550,500.00	10,000,000.00
Total Programme 05	7,197,484,609.64	9,552,723,711.86	2,907,600,000.00	9,573,523,711.00	20,799,999.14+	1,149,932,000.00	960,878,929.00	1,702,399,163.00
Programme 13 - Reform of Government & Governance								
17003001/23010126/13000005	Procure & distribute 300 merry-go-round for ECCDE CLASSES						502,888,940.00	15,000,000.00
17003001/23010112/13000007	Purchase of office equipt for ENSUBEB HQ		5,700,000.00			6,000,000.00	135,651,362.00	2,000,000.00
17003001/23010124/13000009	Procurement and distribution of essential Instructional Mate	5,712,900.00						
17003001/23030106/13000011	Renovation of 21 no dillapidated 3 classroom blocks with ram		322,780.00			322,780.00-	189,000,000.00	335,080.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17003001/23010105/13000012 2% UBEC/ENSUBEB Counter part Project \$ Purch of Vehicle M&E			80,000,000.00			60,000,000.00	32,503,850.00	60,000,000.00
17003001/23010124/13000015 Procure & dist. 2000 white board and duster to 2000							135,435,350.00	4,500,000.00
17003001/23010124/13000016 Procure & dist. 2000 Attendance Registers & 8000 Sch.diaries			600,000.00					
17003001/23020118/13000019 Print and distribute 10 000 copies of continous assesment			4,500,000.00			5,000,000.00	28,281,600.00	5,000,000.00
17003001/23020118/13000020 Procure & dist. 12 HP Printer wt scannet for LEMIS			600,000.00			750,000.00	102,000,000.00	750,000.00
17003001/23010113/13000023 Ptrocure and distr 4 laptops for PRS Dept 1 for HRM			1,000,000.00				688,947,890.00	1,000,000.00
17003001/23030106/13000024 Emergency disaster preparedness/resilience on re-roofing of						90,000,000.00	135,325,176.00	55,318,000.00
17003001/23010105/13000025 Procure of 1 new serviceable vehicle						18,000,000.00	75,094,458.00	
Total Programme 13	5,712,900.00	322,780.00	92,400,000.00		322,780.00-	368,750,000.00	1,836,463,706.00	358,568,000.00
ENUGU STATE LIBRARY BOARD								
05 - Enhancing Skills and Knowledge			37,500,000.00	6,000,000.00	6,000,000.00+			
Total			37,500,000.00	6,000,000.00	6,000,000.00+			
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
17008001/23030121/05000001 Rehabilitation of Zonal Library at Nsukka			2,000,000.00	2,000,000.00	2,000,000.00+			
17008001/23020121/05000002 Rehabilitation of Zonal Library at Awgu			2,000,000.00	2,000,000.00	2,000,000.00+			
17008001/23020118/00000018 Construct 1 block of 4 Toilet at Nsukka zonal library			1,000,000.00	1,000,000.00	1,000,000.00+			
17008001/23020118/00000019 Construct 1 block of 4 Toilet at Awgu zonal library			1,000,000.00	1,000,000.00	1,000,000.00+			
17008001/23010124/05000027 Purch of office equipt for bindery sect (Printer ceiling fan			2,500,000.00					
17008001/23020111/05000028 Establishment of e-library			4,000,000.00					
17008001/23010106/05000029 Purchase of 1No Hilux Van			25,000,000.00					
Total Programme 05			37,500,000.00	6,000,000.00	6,000,000.00+			
STATE AGENCY FOR MASS LITERACY								
13 - Reform of Government & Governance			10,000,000.00	10,000,000.00	10,000,000.00+			
Total			10,000,000.00	10,000,000.00	10,000,000.00+			
EXPLANATORY NOTES								
Programme 13 - Reform of Government & Governance								
17010001/23030121/13000001 Reconst of office building for vocational skill/Literacy			5,000,000.00	5,000,000.00	5,000,000.00+			
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquist			500,000.00	500,000.00	500,000.00+			
17010001/23020101/05000007 Reconstru of office building for vocational skills in 6 edu			3,500,000.00	3,500,000.00	3,500,000.00+			
17010001/23010124/05000008 Purchase of Equipt & Tool for Vocational skills acqu in SAME			1,000,000.00	1,000,000.00	1,000,000.00+			
Total Programme 13			10,000,000.00	10,000,000.00	10,000,000.00+			
ENUGU STATE COLLEGE OF EDU TECH								
05 - Enhancing Skills and Knowledge	3,400,000.00	36,035,531.00	219,320,000.00	39,636,142.00	3,600,611.00+	415,680,000.00	224,300,000.00	162,200,000.00
11 - Information Communication & Technology		62,000.00		162,000.00	100,000.00+			
13 - Reform of Government & Governance		12,090,332.09	130,680,000.00	12,290,332.00	199,999.91+	236,500,000.00	271,000,000.00	270,700,000.00
Total	3,400,000.00	48,187,863.09	350,000,000.00	52,088,474.00	3,900,610.91+	652,180,000.00	495,300,000.00	432,900,000.00
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	10,125,000.00	611.00+	40,000,000.00	20,000,000.00	20,000,000.00
17019001/23030106/05000002 Rehabilitation of Educational Institutional Building			20,000,000.00			25,000,000.00	10,000,000.00	10,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17019001/23020107/05000006 Construction of 1 no 3 Story Female Hostel			24,000,000.00			100,000,000.00		
17019001/23020107/05000008 Construct of 1no. standard lab. with current equipt for Int			30,000,000.00			35,000,000.00	20,000,000.00	10,000,000.00
17019001/23020118/05000013 Construction of Entrance Gate Exit Gate/ Security Post for			12,000,000.00			18,000,000.00	10,000,000.00	10,000,000.00
17019001/23030128/05000014 Rehabilitation of Chemistry laboratory			30,000,000.00			30,000,000.00	20,000,000.00	20,000,000.00
17019001/23030128/05000015 Rehabilitation of Biology Laboratory			30,000,000.00			30,000,000.00	20,000,000.00	20,000,000.00
17019001/23010113/05000016 Purchase of 10 no. HP Elite Desk 800 core i5 Desktop comput			6,500,000.00			6,500,000.00	6,000,000.00	6,000,000.00
17019001/23010113/05000017 Purchase of 8 no. Dell latitude core 17 laptops for ICT Dept			1,600,000.00			1,650,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000018 Purchase of Computer Accessories 10 no. voltage stabilizer			1,450,000.00			1,500,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000019 Purch of 5 no. Lasjet PRO 400 Computer Printer for Lib			500,000.00	500,000.00	500,000.00+	750,000.00	500,000.00	500,000.00
17019001/23010118/05000020 Purchase of 4 no. HP Scan Jet G2710 Scanner for library dept			150,000.00			200,000.00	200,000.00	200,000.00
17019001/23020127/05000021 Provision of Internet Services and 3 no. Network Equipments		14,375,742.00	5,000,000.00	14,375,742.00		5,000,000.00		
17019001/230020127/05000022 Provision of 50 no. Alfa Wireless network card cusy and Inst			5,000,000.00			5,000,000.00	3,000,000.00	2,000,000.00
17019001/23010125/05000023 Equip school library with 424 no. current hard copy books			6,000,000.00			9,000,000.00	6,000,000.00	6,000,000.00
17019001/23010125/05000024 Purchase of 95 no. Office Equipment for Library dept		11,535,400.00		11,635,400.00	100,000.00+			
17019001/23010140/05000027 Purchase of 2 no. Office Equipment for Biology dept	3,400,000.00		220,000.00					
17019001/23010140/05000028 Purchase of 52 no. Office Equipments for Chemistry dept			340,000.00			400,000.00	400,000.00	300,000.00
17019001/23010124/05000029 Purch of Studio tools and materials (con. Mixer etc) for sch.			3,400,000.00			4,000,000.00	3,000,000.00	2,000,000.00
17019001/23010136/05000030 Purchase of Communication Equipment 1 no. multimedia projec			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	3,000,000.00	3,000,000.00
17019001/23010113/05000031 Purchase of Monitor and Accessories CPU (8G RAM 500GB Hard			160,000.00			180,000.00	200,000.00	200,000.00
17019001/23020112/05000034 Construction of standard meeting pitch for Physical and heal						100,000,000.00	100,000,000.00	50,000,000.00
Total Programme 05	3,400,000.00	36,035,531.00	219,320,000.00	39,636,142.00	3,600,611.00+	415,680,000.00	224,300,000.00	162,200,000.00
Programme 11 - Information Communication & Technology								
17019001/23010113/11000001 Purchase of 10 no. Laserjet PRO 400 computer Printer for Lib		62,000.00		162,000.00	100,000.00+			
Total Programme 11		62,000.00		162,000.00	100,000.00+			
Programme 13 - Reform of Government & Governance								
17019001/23020118/13000001 Capital Grant for Infrastructural development			100,000,000.00			200,000,000.00	250,000,000.00	250,000,000.00
17019001/23010125/13000002 Purchase of 55 no. office equipment for library dept.			30,000,000.00			35,000,000.00	20,000,000.00	20,000,000.00
17019001/23010129/13000003 Purchase of 9 no. Office equipment for physics Dept.			400,000.00			500,000.00		
17019001/23010140/13000004 Purch of 54 office Equipment for integrat scien & maths dept			280,000.00			750,000.00	800,000.00	500,000.00
17019001/23010140/13000005 Purch of 2 no. offi equi for Biology dept. (1no photoey & Pr						250,000.00	200,000.00	200,000.00
17019001/23020107/13000007 Construction of 1 no Educational Technology Centre		10,153,415.09		10,253,415.00	99,999.91+			
17019001/23020107/13000008 Construct 1 no Standard students centre		1,936,917.00		2,036,917.00	100,000.00+			
Total Programme 13		12,090,332.09	130,680,000.00	12,290,332.00	199,999.91+	236,500,000.00	271,000,000.00	270,700,000.00
ENUGU STATE UNIVERSITY OF SCIENCE & TECH								
05 - Enhancing Skills and Knowledge	2,171,871.00	51,322,657.07	195,500,000.00	127,415,554.00	76,092,896.93+	405,000,000.00	450,000,000.00	250,000,000.00
13 - Reform of Government & Governance	228,560.00	41,056,900.00	304,500,000.00	1,281,214,700.00	1,240,157,800.00+	270,000,000.00	170,000,000.00	130,000,000.00
Total	2,400,431.00	92,379,557.07	500,000,000.00	1,408,630,254.00	1,316,250,696.93+	675,000,000.00	620,000,000.00	380,000,000.00
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
17021001/23020118/05000001 Construction of Educational Building	1,140,000.00	24,207,159.92		24,300,000.00	92,840.08+			
17021001/23010101/05000005 Fencing of 15Km Sch. Premises (N25M/KM			100,000,000.00	75,700,000.00	75,700,000.00+	200,000,000.00	200,000,000.00	100,000,000.00
17021001/23010114/05000006 Const. of 3Km Access Rd. to New Hostel Areas & Pharma Buildin	231,871.00	13,937,495.30	92,000,000.00	14,037,495.00	99,999.70+	150,000,000.00	150,000,000.00	100,000,000.00
17021001/23010112/05000010 Purchase of Office Equipment		88,300.00		188,300.00	100,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
17021001/23010140/05000011 Purchase of Lab. & workshop Equipment		3,125,759.05		3,225,759.00	99,999.95+	55,000,000.00	50,000,000.00	50,000,000.00
17021001/23010112/05000012 Purchase of Office Furniture (tables chairs)		9,963,942.80	3,500,000.00	9,964,000.00	57.20+		50,000,000.00	
17021001/23010112/05000015 Library Furniture & Fitting at Cost	800,000.00							
Total Programme 05	2,171,871.00	51,322,657.07	195,500,000.00	127,415,554.00	76,092,896.93+	405,000,000.00	450,000,000.00	250,000,000.00
Programme 13 - Reform of Government & Governance								
17021001/23020118/13000001 Infrastructural Development fund			200,000,000.00	1,225,057,800.00	1,225,057,800.00+			
17021001/23010107/13000003 Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia			59,500,000.00			109,900,000.00	80,000,000.00	50,000,000.00
17021001/23020103/13000005 Electricity Supply Infrastructure	228,560.00	41,056,900.00		41,156,900.00	100,000.00+			
17021001/23010119/13000007 Purchase of 200 250 and 100 KVA perking Generators with ins			13,000,000.00	13,000,000.00	13,000,000.00+	40,100,000.00	20,000,000.00	20,000,000.00
17021001/23030102/13000008 Boosting and Extension of Elec. supply to pharmacy building			18,600,000.00			20,000,000.00	20,000,000.00	10,000,000.00
17021001/23030102/13000009 Boosting and Ext. of Electricity supply to College of Medicin			11,400,000.00					
17021001/23010119/13000010 Construction of Power Generating Plant House			2,000,000.00	2,000,000.00	2,000,000.00+			
17021001/23020118/13000012 Construction of building for Works department/works yard						100,000,000.00	50,000,000.00	50,000,000.00
Total Programme 13	228,560.00	41,056,900.00	304,500,000.00	1,281,214,700.00	1,240,157,800.00+	270,000,000.00	170,000,000.00	130,000,000.00
PPSMB								
05 - Enhancing Skills and Knowledge			906,000,000.00			849,500,000.00	100,000,000.00	100,000,000.00
11 - Information Communication & Technology			165,050,000.00			150,500,000.00		
Total			1,071,050,000.00			1,000,000,000.00	100,000,000.00	100,000,000.00
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
17051001/23010105/05000004 Purch. of 1 No. official veh. (Land Cruiser Prado Jeep) Chair			36,000,000.00			50,000,000.00		
17051001/23030106/05000014 Reno of 18No. Pub. Sec. Schools in 6 Education Zones			126,000,000.00			200,000,000.00	100,000,000.00	100,000,000.00
17051001/23010140/05000017 Procurement of Science equipment for biology chemistry and			30,000,000.00			150,000,000.00		
17051001/23030206/05000022 Const.of dormetries in 3 senatorial zones of the State			240,000,000.00			300,000,000.00		
17051001/23030106/05000023 Upgrading of youth centre MPU to command boarding school			204,000,000.00			60,000,000.00		
17051001/23030106/05000024 Upgrading of BSS Orba to boarding School			250,000,000.00			55,500,000.00		
17051001/23010105/05000025 Purchase of 2No official vehicles (Hyundai Elantra) for 2 pe			20,000,000.00			34,000,000.00		
Total Programme 05			906,000,000.00			849,500,000.00	100,000,000.00	100,000,000.00
Programme 11 - Information Communication & Technology								
17051001/23010113/11000002 Computeriz.& Est. of ICT Lab./Equi. & Acces. for 150 Pub Sch			164,000,000.00			150,000,000.00		
17051001/230010113/11000003 Purcha of 2no projectors 2 no screens 2 no file charts			1,050,000.00			500,000.00		
Total Programme 11			165,050,000.00			150,500,000.00		
SCIENCE TECH AND VOCATIONAL SCH MGT BOARD								
05 - Enhancing Skills and Knowledge	10,452,800.00	20,022,750.00	110,950,000.00	95,448,250.00	75,425,500.00+	162,750,000.00	171,400,000.00	180,500,000.00
11 - Information Communication & Technology		23,000.00	1,000,000.00	1,000,000.00	977,000.00+			
13 - Reform of Government & Governance			36,200,000.00	10,351,700.00	10,351,700.00+	208,900,000.00	155,000,000.00	135,000,000.00
Total	10,452,800.00	20,045,750.00	148,150,000.00	106,799,950.00	86,754,200.00+	371,650,000.00	326,400,000.00	315,500,000.00
EXPLANATORY NOTES								
Programme 05 - Enhancing Skills and Knowledge								
17054001/23030121/05000001 Rehabilitation of 7No. dilapidated STV Schools/Colleges		3,840,000.00	53,000,000.00	53,000,000.00	49,160,000.00+			
17054001/23010124/05000002 Procure and distribute 14 000 statutory records		1,034,500.00	5,000,000.00	5,000,000.00	3,965,500.00+	5,000,000.00	5,500,000.00	5,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021	
	₦	₦	₦	₦		₦	₦	₦	
17054001/23010124/05000003	Provision of Educational Material to STV Colleges	202,000.00							
17054001/23020118/05000004	Construction of perimeter Fence in STVSMB H/Qtrs	432,800.00							
17054001/23050102/05000005	Computerization of STVSMB Admin department			350,000.00					
17054001/23010112/05000006	Purchase of Off. furniture and fittings (Tables Seats Sofa			600,000.00	600,000.00+	750,000.00			
17054001/23030106/05000008	Rehabilitation of dilapidated Buildings in STV Schools/ Coll	290,000.00	10,252,950.00		10,352,950.00	100,000.00+			
17054001/23020118/05000011	Construction of 2No. 2in1 workshop in STV Colleges.			31,000,000.00					
17054001/23010113/05000012	Purchase of Computer Equipment	7,488,000.00	1,185,000.00		1,285,000.00	100,000.00+			
17054001/23010119/05000013	Purchase of power generating plant	2,040,000.00	250,000.00		350,000.00	100,000.00+			
17054001/23030121/05000014	Const. of 4No. toilet facilities for the two sections HQTR			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23020125/05000015	Reconst. of plant house and repair of 150KVA Gen. at STV HQ.			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23030128/05000017	Rehab. 2no damaged w/shops in TVE Colleges 1no. Per zone				100,000.00	100,000.00+			
17054001/23010124/05000018	Procure 1 200 handbooks on SBMC Operators for all STV Colleg		1,166,500.00		1,266,500.00	100,000.00+			
17054001/23010129/05000020	Procure and distribute handtools/equipment to all technical					7,600,000.00	7,900,000.00	8,000,000.00	
17054001/23010124/05000022	Procure set of science laboratory equipment for 2 Spec Scie		1,160,000.00		1,260,000.00	100,000.00+	5,000,000.00	5,000,000.00	
17054001/23030106/05000023	Install. of Fabricating/Welding and wood equip. at GTC. Enug			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23010112/05000034	Installation of 1 no. EMIS at STVSMB H/Q			6,000,000.00	6,000,000.00	6,000,000.00+	5,000,000.00	5,000,000.00	
17054001/23000000/05000000	Procure 20 no tools and equipment in block and brick laying		1,133,800.00		1,233,800.00	100,000.00+			
17054001/23020107/05000038	Provision of 2No hostel facilities in the 3 proposed technic					18,800,000.00	19,000,000.00	20,000,000.00	
17054001/23020107/05000039	Construction of 3No new technical colleges in each Sen Zones					58,700,000.00	60,000,000.00	65,000,000.00	
17054001/23030106/05000040	Conversion of conventional secondary schools to technical/vo					65,900,000.00	69,000,000.00	72,000,000.00	
Total Programme 05		10,452,800.00	20,022,750.00	110,950,000.00	95,448,250.00	75,425,500.00+	162,750,000.00	171,400,000.00	180,500,000.00
Programme 11 - Information Communication & Technology									
17054001/23010113/11000001	Procure 6 nos Desktop computers & accessories in STVSMB H/Q		23,000.00	1,000,000.00	1,000,000.00	977,000.00+			
Total Programme 11			23,000.00	1,000,000.00	1,000,000.00	977,000.00+			
Programme 13 - Reform of Government & Governance									
17054001/23020101/13000001	Construct 6 no workshops (1 Per Senatorial Zone)					51,900,000.00	55,000,000.00	55,000,000.00	
17054001/23010105/13000002	Procurement of 1 No Utility Hilux Van			25,000,000.00	9,851,700.00	9,851,700.00+	25,000,000.00	25,000,000.00	
17054001/23030106/13000004	Rehabilitate 6 no dilapidated classroom blocks in STV School					48,000,000.00	50,000,000.00	55,000,000.00	
17054001/23010112/13000005	Procurement of 6No Steel filing cabinet for STVSMB Chairman			500,000.00	500,000.00	500,000.00+			
17054001/23020118/13000008	Construction of 6No Car pots at STVSMB HQ			2,800,000.00					
17054001/23020114/13000007	Construction of STVSMB HQ Internal road			6,200,000.00					
17054001/23010136/13000008	Install. Tech. Equip.-Circula Band Saw Lathe Machine etc 29			1,700,000.00					
17054001/23010108/13000010	Procurement of 3No Nissan Buses for 3 Education zones under					84,000,000.00	25,000,000.00		
Total Programme 13				36,200,000.00	10,351,700.00	10,351,700.00+	208,900,000.00	155,000,000.00	135,000,000.00
INSTITUTE OF MANAGEMENT TECHNOLOGY (IMT)									
01 - Economic Empowerment through Agriculture						27,000,000.00	30,000,000.00	25,000,000.00	
05 - Enhancing Skills and Knowledge	117,889,904.62	41,481,604.34	12,000,000.00	54,481,603.00	12,999,998.66+	293,000,000.00	237,000,000.00	275,000,000.00	
10 - Water Resources & Rural Development			36,000,000.00						
13 - Reform of Government & Governance	200,000,000.00		502,000,000.00	600,000,000.00	600,000,000.00+	240,000,000.00	470,000,000.00	460,000,000.00	
17 - Road	3,351,952.80					130,000,000.00	40,000,000.00	60,000,000.00	
Total	321,241,857.42	41,481,604.34	550,000,000.00	654,481,603.00	612,999,998.66+	690,000,000.00	777,000,000.00	820,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
EXPLANATORY NOTES								
Programme 01 - Economic Empowerment through Agriculture								
17065001/23010127/01000001						27,000,000.00	30,000,000.00	25,000,000.00
Total Programme 01						27,000,000.00	30,000,000.00	25,000,000.00
Programme 05 - Enhancing Skills and Knowledge								
17065001/23030106/05000001	58,774,077.61	20,312,000.00		20,412,000.00	100,000.00+			
17065001/23010113/05000002	8,194,718.83	52,500.00		152,500.00	100,000.00+			
17065001/23020118/05000003	5,748,504.00	155,000.00		255,000.00	100,000.00+			
17065001/23020107/05000004				100,000.00	100,000.00+		50,000,000.00	30,000,000.00
17065001/23010129/05000005	7,590,212.25	8,730,764.74		8,830,764.00	99,999.26+			
17065001/23010105/05000006				100,000.00	100,000.00+			
17065001/23010128/05000007		1,299,900.00		1,399,900.00	100,000.00+			
17065001/23010124/05000008			12,000,000.00	12,000,000.00	12,000,000.00+			
17065001/23010112/05000009	37,582,391.93	9,782,279.60		9,882,279.00	99,999.40+			
17065001/23020107/05000010						100,000,000.00	22,000,000.00	80,000,000.00
17065001/23010105/05000012						48,000,000.00	25,000,000.00	25,000,000.00
17065001/23030128/05000013						50,000,000.00	50,000,000.00	50,000,000.00
17065001/23030121/05000016						80,000,000.00	80,000,000.00	80,000,000.00
17065001/23010119/05000017		1,018,360.00		1,118,360.00	100,000.00+			
17065001/23010125/05000021		130,800.00		230,800.00	100,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
Total Programme 05	117,889,904.62	41,481,604.34	12,000,000.00	54,481,603.00	12,999,998.66+	293,000,000.00	237,000,000.00	275,000,000.00
Programme 10 - Water Resources & Rural Development								
17065001/23020105/10000001			36,000,000.00					
Total Programme 10			36,000,000.00					
Programme 13 - Reform of Government & Governance								
17065001/23030106/13000002			17,000,000.00					
17065001/23020107/13000003			53,000,000.00			80,000,000.00	80,000,000.00	80,000,000.00
17065001/23020118/13000004	200,000,000.00		300,000,000.00	600,000,000.00	600,000,000.00+			
17065001/23010105/13000005			100,000,000.00			100,000,000.00	100,000,000.00	150,000,000.00
17065001/23010108/13000006			32,000,000.00					
17065001/23010124/13000008						10,000,000.00	50,000,000.00	50,000,000.00
17065001/23030106/13000009							50,000,000.00	50,000,000.00
17065001/23030106/13000010							50,000,000.00	100,000,000.00
17065001/23030106/13000011						50,000,000.00	50,000,000.00	30,000,000.00
17065001/23030106/13000012							90,000,000.00	
Total Programme 13	200,000,000.00		502,000,000.00	600,000,000.00	600,000,000.00+	240,000,000.00	470,000,000.00	460,000,000.00
Programme 17 - Road								
17065001/23020114/17000001	3,351,952.80					100,000,000.00		
17065001/23020105/17000002						30,000,000.00	40,000,000.00	60,000,000.00
Total Programme 17	3,351,952.80					130,000,000.00	40,000,000.00	60,000,000.00
MINISTRY OF HEALTH								
04 - Improvement to Human Health	1,100,195,116.78	263,814,790.85	2,714,000,000.00	983,214,696.00	719,399,905.15+	1,097,200,000.00	434,500,000.00	338,000,000.00
10 - Water Resources & Rural Development						15,000,000.00		
Total	1,100,195,116.78	263,814,790.85	2,714,000,000.00	983,214,696.00	719,399,905.15+	1,112,200,000.00	434,500,000.00	338,000,000.00

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

EXPLANATORY NOTES	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 04 - Improvement to Human Health								
21001001/23020106/04000001 Constr/Reconst.of seven (7) district hospital in the State	68,971,816.96		1,500,000,000.00	683,099,810.00	683,099,810.00+			
21001001/23010139/04000002 Purchase and distribution of drugs and other consumables	1,705,150.00							
21001001/23010122/04000003 HMIS- Strengthen HMIS through the printing of 1 yr stock of	628,000.00							
21001001/23010122/04000006 (iv) NPI and NIPDs and LID Includ All Campaigns Soc Mob act			15,000,000.00					
21001001/23050101/04000008 Control of Malaria includ Trainings Procurement of Nets Dr			15,000,000.00			2,000,000.00	1,000,000.00	1,000,000.00
21001001/23030108/04000009 Advocacy for HIV/AIDS Control	826,649,178.82		22,000,000.00			13,000,000.00	15,000,000.00	10,000,000.00
21001001/23050101/04000010 TBL Control Programme-Prevention and care for TBL			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00	5,000,000.00
21001001/23010139/04000011 Procurement of Vit A Supplement for Enugu State Nutrition P			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000012 Health Edu Prog includg Productn of IEC materials & social m			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23050101/04000013 Epidemiology Surveillance controlof disease eg cholera me			20,000,000.00					
21001001/23050104/04000014 (xii) Celebration of MNCH Week (Maternal Newborn & Child Hlt			15,000,000.00					
21001001/23050104/04000015 Advocacy for Baby Friendly Initiative-promote exclusive brea			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010139/04000016 Fund the takeoff of the State Agency for the Universal Healt			80,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
21001001/23010139/04000017 IMCI(integrated mgt of childhood illnesses)			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23020108/04000018 Advocacy for Reprod Health Programme - Improve Reprod Health			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010139/04000019 (Family Planning & Pop Control-Traing & Procure FP Commod			5,000,000.00	5,000,000.00	5,000,000.00+			
21001001/23050101/04000021 Procure of electro device for data collect & transmittn (350)			8,000,000.00					
21001001/23050108/04000023 (Advocacy for Child and Adol Reprod Hlth Prog			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000024 Procurement and distributn of drugs for Onchocerciasis prog			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000026 Empowerment of Women in En St through Women in Hlth Prog			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23050101/04000027 Guinea-Worm Eradication Prog-Maintain Effectiv Surveillance			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23020106/04000034 Completion and Equipment of Enugu Medical Diagnostic Centr	179,711,348.50	144,206,603.48	80,000,000.00	144,206,700.00	96.52+			
21001001/23020106/04000035 (i) Construction of Health Centres - Construct 3 health cent	1,751,557.50	26,514,641.47		26,614,641.00	99,999.53+			
21001001/23020106/04000036 (ii) Construction of Health Centres under the MDG-CGS	1,982,000.00	29,973,875.90		30,073,875.00	99,999.10+			
21001001/23030121/04000040 Rehabilitation of other Public Buildings		17,470,631.00		17,570,631.00	100,000.00+			
21001001/23030128/04000044 (iii)Renovation of School of Basic Midwifery Awgu		1,295,300.00		1,395,300.00	100,000.00+			
21001001/23010104/04000046 Purch of 2 Suzuki Tricycles for Dist of drugs in diff distri			1,500,000.00	1,500,000.00	1,500,000.00+			
21001001/23010105/04000047 Provision of 2 Hilux Vehicles for M&E & Insp of Priv Hlth Fa		18,427,500.00		18,527,500.00	100,000.00+	50,000,000.00		
21001001/23010112/04000048 Purchase of Office Equipment		18,346,239.00		18,446,239.00	100,000.00+			
21001001/23020103/00000000 Provision of Solar Power/ Electricity	16,779,765.00							
21001001/23030128/04000061 Renovation of Other Public Buildings		1,580,000.00		1,680,000.00	100,000.00+			
21001001/23020106/04000065 Establishment of Ambbul bay at Opi Nsukka Ugwogo-Nike Oji			21,000,000.00			25,000,000.00	10,000,000.00	5,000,000.00
21001001/23010122/04000068 Procure sophistic.eqpt like radiology MRI Mamo. Machines		6,000,000.00		6,100,000.00	100,000.00+			
21001001/23050101/04000085 Strengthen HMIS at all level (printing of tools for data co			4,000,000.00			4,000,000.00	4,000,000.00	3,000,000.00
21001001/23020111/04000086 Const. & Equip of Sch Lib wt Board Rm at Sch. Hlth Tech. Oji			8,000,000.00					
21001001/23020106/04000087 Complet of 2-storey Hostel building at Sch of Health Oji			10,000,000.00					
21001001/23020106/04000093 Comp of 2-Story Build comp (C/Rm & Adm at Sch.of Hlth Nsuk			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010140/04000095 Provision of Laboratory equipment			1,200,000.00					
21001001/23050100/04000097 Epideminology Survillence Cont. dis. eg Cholera measles p	2,016,300.00					14,500,000.00	10,000,000.00	5,000,000.00
21001001/23050103/04000101 Control of non-communicable disease e.g.diabetes hypentens			2,000,000.00					
21001001/23050103/04000102 Control of epidemics/disease outbreaks e.g lassa fever Ebol			15,000,000.00					
21001001/23020106/04000103 Design construct & procure equipt for Isolation facility			10,000,000.00					
21001001/23010105/04000105 Recapitalization & Expansion of Central Medical Stores(CMS)			15,000,000.00			30,000,000.00	4,000,000.00	1,500,000.00
21001001/23010122/04000107 Procurement of Life Support equipment for State Medical Emer						24,700,000.00	3,000,000.00	1,000,000.00
21001001/23010122/04000109 Purch \$ Distr of Modern Hosp Equip (beds Couches optometry)			160,000,000.00					
21001001/23020106/04000116 Establ. Of 200 bed highly Specialised Hospital at Orba			400,000,000.00					

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21001001/23010105/13000120			25,000,000.00					
21001001/23020106/04000121			100,000,000.00					
21001001/23020106/04000122			5,000,000.00					
21001001/23030105/04000123			50,000,000.00					
21001001/23020106/04000124			7,000,000.00					
21001001/23010122/04000125			8,000,000.00					
21001001/23020106/04000126			20,000,000.00					
21001001/23010122/04000127			300,000.00					
21001001/23020106/04000128			2,000,000.00			2,000,000.00	3,000,000.00	2,000,000.00
21001001/23010112/04000129			2,000,000.00					
21001001/23010112/0400130			16,000,000.00					
21001001/23010112/0400131			10,000,000.00					
21001001/23010122/04000132			7,000,000.00					
21001001/23010122/04000133			9,000,000.00					
21001001/23020106/04000134			4,000,000.00					
21001001/23050101/04000135			3,000,000.00					
21001001/23030105/04000136			3,000,000.00					
21001001/23010122/04000137			1,000,000.00					
21001001/23050101/04000138			5,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
21001001/23010122/04000139						460,000,000.00		
21001001/23020106/04000140						70,000,000.00	10,000,000.00	4,000,000.00
21001001/23010122/04000141						5,000,000.00	10,000,000.00	8,000,000.00
21001001/23010122/04000142						100,000,000.00	80,000,000.00	80,000,000.00
21001001/23020118/04000143						14,000,000.00	5,000,000.00	2,500,000.00
21001001/23050101/04000144						2,000,000.00	1,500,000.00	1,500,000.00
21001001/23050108/04000145						3,000,000.00	2,000,000.00	3,000,000.00
21001001/23050108/04000146						5,000,000.00	3,000,000.00	2,500,000.00
21001001/23010122/04000150						60,000,000.00	60,000,000.00	
Total Programme 04	1,100,195,116.78	263,814,790.85	2,714,000,000.00	983,214,696.00	719,399,905.15+	1,097,200,000.00	434,500,000.00	338,000,000.00
Programme 10 - Water Resources & Rural Development								
21001001/23020105/10000001						15,000,000.00		
Total Programme 10						15,000,000.00		
ENUGU STATE UNIVERSITY TEACHING HOSPITAL								
04 - Improvement to Human Health	58,739,233.00	97,731,820.00	570,500,000.00	104,431,820.00	6,700,000.00+	537,731,000.00	459,800,000.00	463,075,000.00
05 - Enhancing Skills and Knowledge						10,000,000.00		18,725,000.00
11 - Information Communication & Technology		1,101,400.00		1,201,400.00	100,000.00+			
13 - Reform of Government & Governance			138,000,000.00				50,000,000.00	40,000,000.00
Total	58,739,233.00	98,833,220.00	708,500,000.00	105,633,220.00	6,800,000.00+	547,731,000.00	509,800,000.00	521,800,000.00
EXPLANATORY NOTES								
Programme 04 - Improvement to Human Health								
21026001/23010120/04000003			1,400,000.00			2,000,000.00	1,500,000.00	1,500,000.00
21026001/23020106/04000004		25,983,742.00		26,083,742.00	100,000.00+			
21026001/23020106/04000005	5,965,124.00							
21026001/23020106/04000006						2,000,000.00	2,000,000.00	2,000,000.00
21026001/23010122/04000008	14,291,655.00							
21026001/23010122/04000010			20,000,000.00			4,500,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000013			120,000,000.00			30,000,000.00	10,000,000.00	10,000,000.00
21026001/23010113/04000019			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	1,000,000.00	1,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21026001/23020127/04000020	Installation of Internet Facilities for Sch of Nursing	36,000.00						
21026001/23010112/04000022	Purchase of 4No Diagnostic set I-start machine tuning fork	2,549,486.00	1,499,500.00		1,599,500.00	100,000.00+	7,000,000.00	2,000,000.00
21026001/23010113/04000024	Procurement of office equipment/safe for Accounts Department			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	1,000,000.00
21026001/23010122/04000025	EQUIPMENT: Phantom with demonstration Gadgets AR 50		1,543,812.00		1,643,812.00	100,000.00+		
21026001/23010122/04000029	Purchase of medical equipment for accreditation requirements						30,000,000.00	10,000,000.00
21026001/23010122/04000030	Equipping of offices & wards at Psychia.Hosp.Emene Enugu	1,371,953.00						
21026001/23010140/04000031	Lab: 6 no.Mic.1 haemocue Hb301 machine 2 haemo	15,000.00						
21026001/23010105/04000036	Provision of Equipment for Accreditation of Sch of Nursing			72,000,000.00				35,000,000.00
21026001/23010122/04000037	Procurement of Medical Equipment for Upgradinng of Main Thea						10,000,000.00	
21026001/23010105/04000040	Purchase of 1No Hyndai Elentra Elegance for School of Nursin			10,000,000.00			9,500,000.00	10,000,000.00
21026001/23030105/04000046	Converting of X-ray bungalow to 2 storey building.			35,000,000.00				
21026001/23020101/04000047	Constr of 2 Storey Build for Hostel Auditorium & Staff for			30,000,000.00			50,000,000.00	30,000,000.00
21026001/23020101/13000048	Procurement of office equipment for Medical Social Services						1,500,000.00	1,000,000.00
21026001/23020106/04000052	Constr of a Storey Building for Lab diag & treat. of TB &			20,000,000.00				
21026001/23010122/04000054	Purchase of Hospital Equipment	30,146,465.00	59,627,280.00		59,727,280.00	100,000.00+		
21026001/23010102/04000060	purchase 2no.vertilator (Brand General Electric)-10 000 000		3,948,409.00		4,048,409.00	100,000.00+		
21026001/23010122/04000061	Purch. of modern incubato phototherapy oxygen infusion pu				100,000.00	100,000.00+		
21026001/23010112/04000062	Providing of Office Equipment		5,129,077.00		5,229,077.00	100,000.00+		
21026001/23010122/04000063	Procurement of security gadgets for Security Unit						1,000,000.00	1,000,000.00
21026001/23020101/04000066	Procurement of office equipment for stores department			10,000,000.00			350,000.00	300,000.00
21026001/23020106/04000067	Conversion of A&E Bungalow t 2 Storey Buildg for Acc & Emerg			65,000,000.00			95,000,000.00	50,000,000.00
21026001/23020106/04000068	Const of 1 No Bungalow Buildg to Accom 100 Beds in the Hosp			10,000,000.00				
21026001/23010104/04000069	Purchase of 1 No Keke N'Pep for Dispatch			200,000.00				
21026001/23010122/04000070	Procurement of Med Equip for Physiotherapy Dept			10,000,000.00			3,000,000.00	2,000,000.00
21026001/23010122/04000071	Procurement of Med Equipt for Haematology Dept			15,000,000.00				
21026001/23020106/04000072	Estab of Qlty Ctrl Unit for Pharm Dept			20,000,000.00				
21026001/23021006/04000074	Purchase of office equipment for ICT department			5,000,000.00			1,130,000.00	5,000,000.00
21026001/23010122/04000075	Procurement of Histopathological tools for Hispathology Depa			3,000,000.00			7,500,000.00	5,000,000.00
21026001/23010122/04000076	Purchase of Med Equipt for Surgery & Medicine			90,000,000.00			45,000,000.00	20,000,000.00
21026001/23010122/04000077	Procurement of medical equipment for Nursing services			10,000,000.00			4,000,000.00	5,000,000.00
21026001/23010122/04000078	Procurement of records facility 11th edition coding and ind			1,000,000.00			551,000.00	500,000.00
21026001/23010112/04000079	Procurement of Office Equipt for Stored Dept			1,000,000.00				
21026001/23010129/04000080	Purchase of kitchen utensils for Nutrition/Dietetics departm			2,000,000.00			1,500,000.00	2,000,000.00
21026001/23010112/04000081	Procurement of medical equipment for accreditation requireme			13,000,000.00			55,000,000.00	10,000,000.00
35001001/23010136/04000083	Purchase of 2No Digital Drone			900,000.00				
21026001/23020105/04000084	Procurement of 2No Ambulance Bus ESUTH/Psychiatric Hospital							55,000,000.00
21026001/23030105/04000085	Converting of Theatre bungalow to 4 storey building (main th						100,000,000.00	100,000,000.00
21026001/23010100/04000086	Purchase of 1No Laprascopy 1No Hysteroscope 2No Cardiotoco						50,000,000.00	50,000,000.00
21026001/23010100/04010188	Purchase of 10No littman's stethoscope 10 Accoson sphygmoma						700,000.00	500,000.00
21026001/23010100/04010189	Purchase of medical equipment for Medical Laboratory Departm						10,000,000.00	30,000,000.00
21026001/23010100/04010129	Purchase of drilling machine set Electrical tools electron						1,000,000.00	
21026001/23010122/04000100	Procurement of 250KVA viewing boxes and 2No actinic marker f						9,000,000.00	15,000,000.00
Total Programme 04		58,739,233.00	97,731,820.00	570,500,000.00	104,431,820.00	6,700,000.00+	537,731,000.00	459,800,000.00
Programme 05 - Enhancing Skills and Knowledge								
21026001/23050103/05000002	Procurement of teaching and learning aid for school of midwi						10,000,000.00	18,725,000.00
Total Programme 05							10,000,000.00	18,725,000.00
Programme 11 - Information Communication & Technology								
21026001/23010136/11000001	Internet facilities internet bandwidth LAN cables and wire		1,101,400.00		1,201,400.00	100,000.00+		
Total Programme 11			1,101,400.00		1,201,400.00	100,000.00+		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Programme 13 - Reform of Government & Governance								
21026001/23010105/13000002 Purchase of 1No Toyota Hiace Coaster Bus for School of Nursi			25,000,000.00				50,000,000.00	40,000,000.00
21026001/23010108/13000005 Purch of 1No Coaster Bus and Ambulance for Psychiatric Hosp.			55,000,000.00					
21026001/23010107/13000006 Procure of 2No water tanker for Psychiatric Hospital Emene			34,000,000.00					
21026001/23010119/13000015 Purchase of Power Generating Set &Other Equipt for Sch of Mi			24,000,000.00					
Total Programme 13			138,000,000.00				50,000,000.00	40,000,000.00
ENUGU STATE HOSPITAL MANAGEMENT BOARD								
04 - Improvement to Human Health						207,900,000.00	72,500,000.00	147,000,000.00
Total						212,400,000.00	72,500,000.00	147,000,000.00
EXPLANATORY NOTES								
Programme 04 - Improvement to Human Health								
21102001/23020106/04000001 Construction/reconstruction of 4 remaining major hospitals a						100,000,000.00		100,000,000.00
21102001/23020106/04000002 Construction of Doctors call rooms/conveniences in the 7 maj						38,500,000.00	20,000,000.00	20,000,000.00
21102001/23030105/04000003 Re-roofing of block A&B						3,800,000.00	3,000,000.00	3,000,000.00
21102001/23030121/04000005 Renovation of block wall fance and equipping of Chairman's o						5,600,000.00	3,000,000.00	1,000,000.00
21102001/23030121/04000006 Repainting of SHMB building						3,800,000.00	3,000,000.00	2,000,000.00
21102001/23030105/04000007 Clearing and landscapping of SHMB HQ						6,400,000.00	2,000,000.00	
21102001/23030105/04000008 Reconstruction of placenta pit 800 sqr metre in all 52 secon						10,000,000.00	30,000,000.00	20,000,000.00
21102001/23020106/04000009 Completion of block wall fence 3000 sqr metres at Udi DH						4,000,000.00		
21102001/23020105/04000010 Procurement of 2 water storage tanks each in 7 major hospita						3,500,000.00	2,000,000.00	
21102001/23020118/04000011 Construction of block wall fence 2500 sqr metre at Amechi CH						6,300,000.00	1,000,000.00	
21102001/23020107/04000012 Construction of block wall fence 2600 sqr metre at Okpatu CH						6,800,000.00	1,000,000.00	
21102001/23020100/04000013 Construction of block wall fence 3000 sqr metre at Nenwe CH						7,200,000.00	1,000,000.00	
21102001/23030105/04000014 Renovation of Mmaku Cottage Hospital						5,000,000.00	2,000,000.00	1,000,000.00
21102001/23010100/00010119 Procurement of sound proof power generating set for SHMB Hea						3,500,000.00	3,000,000.00	
21102001/23010100/00010119 Procurement of sound proof power generating set for Uwani						3,500,000.00	1,500,000.00	
Total Programme 04						207,900,000.00	72,500,000.00	147,000,000.00
MINISTRY OF ENVIRONMENT & MINERAL RES.								
09 - Environmental Improvement	1,541,779,068.49	1,102,500.00	492,500,000.00	1,102,500.00		71,000,000.00	54,500,000.00	45,500,000.00
13 - Reform of Government & Governance		520,000.00	520,000.00	620,000.00	100,000.00+			
Total	1,541,779,068.49	1,622,500.00	493,020,000.00	1,722,500.00	100,000.00+	71,000,000.00	54,500,000.00	45,500,000.00
EXPLANATORY NOTES								
Programme 09 - Environmental Improvement								
35001001/23040101/09000001 Urban Beautification: Planting of Beautiful Trees & Flowers			120,000,000.00			8,000,000.00	10,000,000.00	15,000,000.00
35001001/23050101/09000002 Establ.. of Waste recycling plant in the Stat thro. PPP inv.			70,000,000.00			10,000,000.00	10,000,000.00	5,000,000.00
35001001/23010129/09000003 Procurement of 50 number lawn mowers	8,335,000.00	1,102,500.00	15,000,000.00	1,102,500.00		2,000,000.00	2,000,000.00	1,500,000.00
35001001/23020118/09000004 Constr. of 5 sculpral momment in 5designed place in th stat			5,000,000.00					
35001001/23030104/09000005 Equipts. of pollution control lab to Standard which involv..			10,000,000.00			10,000,000.00	5,000,000.00	5,000,000.00
35001001/23050101/09000007 Desiting and clearing of public drainage checking of blockag	1,533,444,068.49		25,000,000.00			10,000,000.00	10,000,000.00	5,000,000.00
35001001/23010105/09000010 Procurement of 1 No. Hilux and 1 No. Bus			40,000,000.00					
35001001/23020118/09000012 Renovation of 4 old public toilets and construction of 7 new			19,500,000.00			9,000,000.00	5,000,000.00	2,000,000.00
35001001/23030113/09000013 Regressing of Road Verges in the Cities			40,000,000.00					
35001001/23050101/09000027 Identification of Min.Deposits:in the State and Gen. Surv.			100,000,000.00					
35001001/23020118/09000028 Estab. of Enugu State Signage Advert.Regulatory Agency (ENSA			30,000,000.00					
35001001/23040104/09000030 Effective Mgt. and Cont.of Hlth Syst. thr. PPP in Enug & Nsk			18,000,000.00					

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
35001001/23020105/09000075 Module sewage system through PPP						20,000,000.00	10,000,000.00	10,000,000.00
35001001/23010100/00010113 Purchase of 2No laptops 4No printers 4No Desktop computers						2,000,000.00	2,500,000.00	2,000,000.00
Total Programme 09	1,541,779,068.49	1,102,500.00	492,500,000.00	1,102,500.00		71,000,000.00	54,500,000.00	45,500,000.00
Programme 13 - Reform of Government & Governance								
35001001/23010115/13000001 Purchase of 2No Canon Photocopiers and Scanner		520,000.00	520,000.00	620,000.00	100,000.00+			
Total Programme 13		520,000.00	520,000.00	620,000.00	100,000.00+			
NIGERIAN EROSION & WATERSHED MGT NEWMAP								
09 - Environmental Improvement		353,251,596.15	2,273,300,000.00	353,351,596.00	99,999.85+	2,273,300,000.00	2,150,000,000.00	2,150,000,000.00
Total		353,251,596.15	2,273,300,000.00	353,351,596.00	99,999.85+	2,273,300,000.00	2,150,000,000.00	2,150,000,000.00
EXPLANATORY NOTES								
Programme 09 - Environmental Improvement								
35001002/23040102/09000009 Reclamation Channelling & Anyazuru Ohom Orba Erosion site			173,300,000.00					
35001002/23040102/09000010 Reclamation Channeling and Remed. works at Umuava			100,000,000.00					
35001002/23040102/09000011 Reclamation Channeling and Remediation works at Omiyi Nsk			100,000,000.00					
35001002/23040102/09000012 Reclamation Channeling works at Ikilike Etiti Gully Erosio			100,000,000.00					
35001002/23040102/09000013 Recammation channeling and remediation works at Obollo afor			100,000,000.00					
35001002/23040102/09000014 Reclamation channeling and Renediation Works at Enugu Ngwo			150,000,000.00					
35001002/23040102/09000015 Reclamation Cha. &Rem works at Agbaja Ngwo Gully Eros.Site			150,000,000.00					
35001002/23040102/09000016 Reclammatn chanelng & Remediatn wrks @ Udi-Ozalla Gully Ero			150,000,000.00			100,000,000.00	50,000,000.00	50,000,000.00
35001002/23040102/09000017 Reclamation Cha & Rem. Works at Ngene Owelle Ohaji Ero Site						100,000,000.00	50,000,000.00	50,000,000.00
35001002/23030128/09000019 Rehabilitation/Ret. of Okwojo Booster Station			100,000,000.00					
35001002/23040102/09000020 Household Water harvesting for 9th mile and Ajalli Gully Ero			150,000,000.00					
35001002/23030106/09000021 Renov. of three Primary Sch. in Ajalli Water Works Gully Ero			100,000,000.00					
35001002/23050100/09000022 Payment of RAP for Project affected Persons			100,000,000.00			40,000,000.00	20,000,000.00	20,000,000.00
35001002/23040102/09000023 Consultancy for ESMP: Umuavullu Abor Omiyi Nsukka Udi Ozal			100,000,000.00					
35001002/23040102/09000024 Consultancy for RAP: Umuvullu Abor Omiyi Nsukka udi Ozalla			100,000,000.00					
35001002/23050103/09000025 Consultancy for M&E Baseline Studies Projects Sites			100,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
35001002/23050103/09000026 Consltancy for detail designs/Super. of Civil Works in SPMU			100,000,000.00			13,300,000.00	10,000,000.00	10,000,000.00
35002000/23050101/09000027 State Counterpart contribution for additional financing		353,251,596.15	400,000,000.00	353,351,596.00	99,999.85+	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
35001002/23050101/09000028 Engagement of procurement consultant for SPMU						10,000,000.00	10,000,000.00	10,000,000.00
Total Programme 09		353,251,596.15	2,273,300,000.00	353,351,596.00	99,999.85+	2,273,300,000.00	2,150,000,000.00	2,150,000,000.00
ENUGU STATE WASTE MGT AUT (ESWAMA)								
09 - Environmental Improvement			113,000,000.00	18,861,058.00	18,861,058.00+	145,000,000.00	110,000,000.00	108,000,000.00
Total			113,000,000.00	18,861,058.00	18,861,058.00+	145,000,000.00	110,000,000.00	108,000,000.00
EXPLANATORY NOTES								
Programme 09 - Environmental Improvement								
35053001/23010105/09000003 Purchase of 1No Mack Tipper			25,000,000.00			25,000,000.00		
35053001/23010129/09000006 Purchase of 1no. of Mack Compacting Truck			25,000,000.00			35,000,000.00	30,000,000.00	30,000,000.00
35053001/23010105/09000008 Purchase of 1No Pail Loader Machine			55,000,000.00	10,861,058.00	10,861,058.00+	55,000,000.00	50,000,000.00	50,000,000.00
35053001/23010138/09000009 Purchase of 1000 dumpsters						24,000,000.00	25,000,000.00	25,000,000.00
35053001/23020127/09000011 Development and installation of Advanced Client and billing			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
35053001/23010104/09000012 Purchase of 5No Tricycles (KekeNPep)			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	1,000,000.00
Total Programme 09			113,000,000.00	18,861,058.00	18,861,058.00+	145,000,000.00	110,000,000.00	108,000,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION

	Note	Actual 2017	Actual 2018	Budget 2018	Final Budgt 2018	Variance 2018	Approved Budget2019	Proposed Budget 2020	Proposed Budget 2021
414100 - Enugu East Senatorial Zone	1	30,453,952,444.89	31,547,239,801.12	36,870,389,584.00	51,780,575,560.00	20,233,335,758.88+	36,373,413,000.00	42,024,410,635.00	36,592,113,913.00
414200 - Enugu North Senatorial Zone	2	1,850,158,991.01	271,696,484.00	3,956,782,416.00	1,204,043,600.00	932,347,116.00+	4,440,200,000.00	4,096,500,000.00	3,971,600,000.00
414300 - Enug West Senatorial Zone	3	1,039,996,014.42	189,781,148.63	1,992,000,000.00	534,806,840.00	345,025,691.37+	2,639,500,000.00	2,064,000,000.00	1,776,500,000.00
Total Capital Expenditure		33,344,107,450.32	32,008,717,433.75	42,819,172,000.00	53,519,426,000.00	21,510,708,566.25+	43,453,113,000.00	48,184,910,635.00	42,340,213,913.00
Note 1 - Enugu East Senetoiral Zone									
414103 - Enugu East		121,637,707.00	19,059,150.00	1,420,350,000.00	256,139,150.00	237,080,000.00+	2,159,000,000.00	1,440,743,000.00	1,213,000,000.00
414104 - Enugu North		29,318,751,488.37	30,882,725,555.93	32,118,499,584.00	47,983,830,770.00	17,101,105,214.07+	32,485,213,000.00	37,064,667,635.00	32,302,413,913.00
414105 - Enugu South		44,536,740.74	9,077,703.12	273,800,000.00	58,777,486.00	49,699,782.88+	143,500,000.00	249,000,000.00	122,500,000.00
414110 - Isi uzo			248,906,756.00	2,091,740,000.00	1,772,006,800.00	1,523,100,044.00+	375,000,000.00	1,340,000,000.00	1,350,000,000.00
414111 - Nkanu East		497,387,199.90	294,960,279.00	311,000,000.00	315,960,300.00	21,000,021.00+	229,500,000.00	569,000,000.00	619,200,000.00
414112 - Nkanu West		471,639,308.88	92,510,357.07	655,000,000.00	1,393,861,054.00	1,301,350,696.93+	981,200,000.00	1,361,000,000.00	985,000,000.00
Total		30,453,952,444.89	31,547,239,801.12	36,870,389,584.00	51,780,575,560.00	20,233,335,758.88+	36,373,413,000.00	42,024,410,635.00	36,592,113,913.00
Note 2 - Enugu North Senatorial Zone									
414207 - Igbo Etit		5,809,873.31		125,000,000.00	25,000,000.00	25,000,000.00+	95,000,000.00	295,000,000.00	370,000,000.00
414208 - Igbo Eze North				355,000,000.00			10,000,000.00	800,000,000.00	850,000,000.00
414213 - Nsukka		284,474,155.80		894,982,416.00	194,500,000.00	194,500,000.00+	1,374,200,000.00	1,486,500,000.00	1,336,600,000.00
414215 - Uden		1,467,661,461.90	23,162,000.00	2,428,300,000.00	716,009,100.00	692,847,100.00+	1,358,000,000.00	1,320,000,000.00	1,205,000,000.00
414217 - Uzo Uwani		92,213,500.00	248,534,484.00	153,500,000.00	268,534,500.00	20,000,016.00+	1,603,000,000.00	195,000,000.00	210,000,000.00
Total		1,850,158,991.01	271,696,484.00	3,956,782,416.00	1,204,043,600.00	932,347,116.00+	4,440,200,000.00	4,096,500,000.00	3,971,600,000.00
Note 3 - Enug West Senatorial Zone									
414301 - Awgu		19,739,050.07	1,295,300.00	237,000,000.00	34,395,300.00	33,100,000.00+	244,000,000.00	147,000,000.00	173,500,000.00
414302 - Aninri		106,885,647.31	20,000,000.00	50,000,000.00	70,100,000.00	50,100,000.00+	45,200,000.00	76,000,000.00	85,000,000.00
414306 - Ezeagu		115,240,796.50	142,558,940.00	189,000,000.00	271,384,540.00	128,825,600.00+	584,500,000.00	666,000,000.00	595,000,000.00
414314 - Oji River		76,966,672.44	25,926,908.63	163,000,000.00	55,927,000.00	30,000,091.37+	124,000,000.00	89,000,000.00	63,000,000.00
414316 - Udi		721,163,848.10		1,353,000,000.00	103,000,000.00	103,000,000.00+	1,641,800,000.00	1,086,000,000.00	860,000,000.00
Total		1,039,996,014.42	189,781,148.63	1,992,000,000.00	534,806,840.00	345,025,691.37+	2,639,500,000.00	2,064,000,000.00	1,776,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 1A -Enugu East Senatorial Zone - Enugu East Local Government								
11001001/23040104/13000022 Fumigation of Govt. House and Lodge		978,000.00		988,000.00	10,000.00+			
11001001/23010121/13000023 Purchase of Washing Machine		6,970,000.00	4,200,000.00	6,970,000.00				
11001001/23010136/13000024 Purch of 1No video camera (Sony HD) with full Access.-Nicon			10,000,000.00	10,000,000.00	10,000,000.00+			
11001001/23010136/13000025 Purchase of steel camera 2No (NICON D810 Camera with Framed		388,000.00		398,000.00	10,000.00+			
11001001/23020102/13000027 Construction of car parks and land scaping of Government Hou	14,175,000.00							
11001001/23020107/13000030 Construction of Staff lounge						8,000,000.00	8,500,000.00	9,000,000.00
11001001/23030101/13000031 Renovation of Old Govt's lodge in Enugu	20,150,000.00	10,723,150.00		10,733,150.00	10,000.00+			
11001002/23010105/00000013 Purchase of Road Motor Vehicle for Boundary Committee			25,000,000.00	25,000,000.00	25,000,000.00+			
11001002/23010108/00000014 Purchase of 1No Toyota Hiace bus						20,000,000.00	20,000,000.00	
11013001/23010112/13000011 Purch of Office Equip(6no photocopiers 5no Desktops 8No UPS			4,000,000.00			5,000,000.00	2,000,000.00	1,000,000.00
11013001/23010112/13000012 Construction and furnishing of executive council secretariat						60,000,000.00		
11033001/23010122/00000013 procurement and distribute HIV Testing and Counseling (HTC)			5,000,000.00	5,000,000.00	5,000,000.00+			
11101001/23020118/13000011 Fencing of Akpuoga Emene Cemetery						5,750,000.00	6,000,000.00	7,000,000.00
11101001/23030128/13000012 Renovation of the Slaughter House and Store/meat processing						5,000,000.00	7,000,000.00	8,000,000.00
11101001/23020118/13000013 Construction of apartment for herdsmen						3,000,000.00	4,000,000.00	5,000,000.00
11101001/23030128/13000015 Construction of Govt House Public Toilets of 6 rooms						2,500,000.00	3,000,000.00	3,500,000.00
11101001/23020118/13000020 Renovation of Public Buildings (Boys Quarters)						5,150,000.00	5,500,000.00	6,000,000.00
20008001/23020118/13000002 Procurement of Land/Construction of Tax and Motor Licensing			27,000,000.00	27,000,000.00	27,000,000.00+	32,400,000.00	10,000,000.00	10,000,000.00
29053001/23010105/13000001 Purchase of 5No Toyota Hiace Bus (2017 model)						50,000,000.00	127,500,000.00	127,500,000.00
34001001/23040100/13000053 Traffic improvement @ T-Junction along Abakpa Nike road			100,000,000.00				100,000,000.00	100,000,000.00
34001001/23020114/17000126 Reconstruction of Orié Emene - Rehabilitation - Adoration Gr			130,000,000.00	100,000,000.00	100,000,000.00+	500,000,000.00	100,000,000.00	
34001001/23020100/17000152 Constr of 10km Nike Lake by-pass Nkwo Nike-Alulu-Ezimbra road			150,000,000.00					
34001001/23020100/17000153 Construction of 8km Nike Lake Road - Harmony Estate - Adorat			100,000,000.00			500,000,000.00	250,000,000.00	150,000,000.00
34001001/23030100/17000154 Rehabilitation of Enugu-Abakaliki dual carriageway			125,000,000.00					
34001002/23020114/17000134 Ako Nike-Ugwuomu-Road							20,000,000.00	25,000,000.00
34001002/23020114/17000135 Uzo Aku-Ogburu-Umuchigbo-Iji Nike Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000138 Spur to Obie-Ugwuani-Abokwe-Umudiukwu Rd)						10,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000150 Obegulgugu-Nkporogwu-Ngbede-Nkwo Umundu Rd							20,000,000.00	25,000,000.00
36001001/23030118/12000022 Rehabilitation of lakeside at Nike Lake Resort						20,000,000.00	20,000,000.00	20,000,000.00
53001001/23020104/06000006 Construction of affordable Housing Units	85,940,754.00							
53001001/23020100/06000013 Const of 6.3km rd including line drain electricity & const			425,100,000.00					
53001001/23020100/06000014 Const of 3km road including concrete line drain			255,050,000.00	30,050,000.00	30,050,000.00+			
53001001/23020104/06000015 Construction of 50mm thick asphalted access and internal roa						498,000,000.00	300,000,000.00	300,000,000.00
53010001/23020114/06000006 Reconstruction of 2.5km line drains at Trans-Ekulu PhaseI						200,000,000.00	200,000,000.00	200,000,000.00
14001001/23030121/07000019 Rehabilitation of FSP medical centre GRA			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23030121/07000028 Rehabilitation of 2 workshops at Emene rehabilitation centre			20,000,000.00	20,000,000.00	20,000,000.00+			
14001001/23000000/07000029 Provision of sewing knitting zig zag Machines & others			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23020118/07000034 Construction of remand home at Emene						53,000,000.00	2,500,000.00	20,000,000.00
14001001/23020102/07000035 Construction of hostel and toilet at Emene rehab centre						15,000,000.00	12,000,000.00	10,000,000.00
14001001/23030101/07000036 Re-roofing of children's medical centre GRA						2,200,000.00	25,000,000.00	1,000,000.00
14001001/23010112/07000038 Equipping of Emene rehabilitation centre (training materials						25,000,000.00	25,000,000.00	20,000,000.00
14001001/23020118/07000039 Fencing of Emene rehabilitation centre						12,000,000.00	2,743,000.00	
14001001/23020105/10000001 Construction of solar powered borehole/reticulation of water						2,500,000.00	15,000,000.00	
21026001/23010122/04000010 Procurement of Medical Equipment for Psychiatric Hospital			20,000,000.00			4,500,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000030 Equipping of offices & wards at Psychia.Hosp.Emene Enugu	1,371,953.00							
21026001/23030105/04000085 Converting of Theatre bungalow to 4 storey building (main th						100,000,000.00	100,000,000.00	100,000,000.00
35001001/23020105/09000075 Module sewage system through PPP						20,000,000.00	10,000,000.00	10,000,000.00
Total	121,637,707.00	19,059,150.00	1,420,350,000.00	256,139,150.00	237,080,000.00+	2,159,000,000.00	1,440,743,000.00	1,213,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Note 1B -Enugu East Senatorial Zone - Enugu North Local Government	₦	₦	₦	₦		₦	₦	₦
11001001/23010127/01000001 Purchase of Agricultural inputs and Consumables		34,500.00		44,500.00	10,000.00+			
11001001/23030112/01000002 Renovation of cattle lairage Government house						2,000,000.00	2,000,000.00	2,000,000.00
11001001/23030112/01000003 Renovation of animal building in Government House						4,000,000.00	4,000,000.00	5,000,000.00
11001001/23010122/04000001 Procurement of medical equipment for Government House						33,760,000.00	33,760,000.00	35,000,000.00
11001001/23010128/04000002 Upgrading of Government House Clinic to one storey building			50,000,000.00			30,000,000.00	50,000,000.00	53,000,000.00
11001001/23010104/13000003 Fumigation of Govt House & lodge			2,700,000.00			2,835,000.00	3,000,000.00	3,000,000.00
11001001/23010125/05000002 Purchase of 5 metal book shelves						250,000.00	250,000.00	500,000.00
11001001/23010113/11000001 Purchase of office equipment for Focal Person office (Photoc						2,200,000.00	2,200,000.00	1,000,000.00
11001001/23010136/11000002 Provision of internet facility for connectivity between Stat						3,000,000.00	3,000,000.00	
11001001/23010112/13000001 Purchase of Office Furniture	8,323,500.00	77,081,532.00		77,091,532.00	10,000.00+	5,000,000.00	10,500,000.00	10,500,000.00
11001001/23010128/13000004 Purchase of Security Gadgets	261,858,220.00	88,973,000.00	23,000,000.00	88,973,000.00		15,000,000.00	15,200,000.00	16,000,000.00
11001001/23010105/13000005 Purchase of Road Motor Vehicle	970,320,000.00	119,513,000.00		119,523,000.00	10,000.00+			
11001001/23010129/13000007 Procurement of grass mowing equipment						800,000.00	850,000.00	900,000.00
11001001/23010113/13000008 Purchase of Computer Equipment	1,434,000.00	20,919,000.00		20,929,000.00	10,000.00+			
11001001/23010119/13000009 Power Generating Plant	3,426,468.50	129,716,000.00		129,726,000.00	10,000.00+			
11001001/23020101/13000012 Renovation of Office Building	43,063,525.00	184,369,629.00		184,379,629.00	10,000.00+			
11001001/23050101/13000015 Governor's Special Project donation and intervention	19,770,000.00	229,487,389.80	1,000,000,000.00	1,229,488,000.00	1,000,000,610.20+	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
11001001/23010101/13000016 Procurement of working equipment and accessories for Public		2,579,300.00		2,589,300.00	10,000.00+	500,000.00	500,000.00	
11001001/23020104/13000017 Construction of Conference Hall	5,976,790.00	64,165,606.00		64,175,606.00	10,000.00+			
11001001/23010115/13000018 Procurement of 1no photocopying machines	653,000.00	111,389,129.63	1,000,000.00	111,389,200.00	70.37+			
11001001/23010117/13000019 Purchase of Shredding Machine	305,500.00							
11001001/23010136/13000020 Purch.of Pub.Addr.Eqt.for Out Door Sensitiza.& enlightn actv			5,000,000.00	650,100.00	650,100.00+			
11001001/23010118/13000032 Construction of plant House				10,000.00	10,000.00+			
11001001/23010118/13000033 Upgrading of lion Building (Additional features)		4,349,830.50		4,359,830.00	9,999.50+			
11001001/23010114/13000034 Reconstruction/expansion of Governor's lodge road			100,000,000.00	41,350.00	41,350.00+	70,000,000.00	150,000,000.00	100,000,000.00
11001001/23010103/13000035 Renovation of Government staff house		87,883,000.00	500,000.00	88,383,000.00	500,000.00+	7,000,000.00	7,000,000.00	8,000,000.00
11001001/23020118/13000037 Security fencing of Government House (see through fence)			3,300,000.00					
11001001/23030125/13000038 Renov. of fuel dump office to accom an office for Govt House		647,400.00	4,000,000.00	4,000,000.00	3,352,600.00+			
11001001/23020118/13000039 Construction of Security Posts at Entrance of Government Hou		5,005,300.00	6,000,000.00	5,021,900.00	16,600.00+	10,000,000.00	10,000,000.00	11,000,000.00
11001001/23010106/13000001 Purchase of 1No Hilux Van for Agric Unit			20,000,000.00	20,000,000.00	20,000,000.00+	24,000,000.00	25,000,000.00	25,000,000.00
11001001/23030127/13000041 Upgrading of call centre to one storey building						30,000,000.00	30,000,000.00	53,000,000.00
11001001/23010113/13000043 Purchase of office equipment (3No photocopiers 8No computer						3,090,000.00	3,090,000.00	3,142,000.00
11001001/23020118/13000044 Construction of 2No water corrosion resistance						13,000,000.00	13,000,000.00	13,650,000.00
11001001/23010106/13000045 Purchase of 1No project vehicle for works dept						24,000,000.00	24,000,000.00	25,000,000.00
11001001/23010108/13000046 Purchase of mini bus/vehicle for disp						2,000,000.00	2,000,000.00	2,500,000.00
11001001/23010141/13000047 Procurement of 2 tanks dry cleaning machine for suits						10,000,000.00	10,000,000.00	19,000,000.00
11001001/23010106/13000048 Purchase of 1No Hilux Van for office of the Focal Person Soc						25,000,000.00	25,000,000.00	
11001001/23030112/13000049 Renovation/expansion of the slaughter house Government hous						5,000,000.00	5,000,000.00	5,000,000.00
11001001/23010112/13000050 Provision of office furniture and fittings for Focal person						300,000.00	300,000.00	
11001001/23010119/14000001 Purchase of 350KVA Generator						10,000,000.00	10,000,000.00	20,000,000.00
11001001/23010119/14000002 Purchase of 60KVA Power Generating Set for Focal Person Offi						220,000.00	220,000.00	
11001002/23010112/13000002 Purch of office furni for 6 Rm office blocks (table seats)	1,733,000.00		3,500,000.00	3,500,000.00	3,500,000.00+			
11001002/23010113/13000003 Purchase of Computer Equipment and accessories (desktop comp	470,000.00		1,580,000.00	350,000.00	350,000.00+	390,000.00	500,000.00	500,000.00
11001002/23010112/13000004 Purchase of office equipment	1,817,500.00	1,230,000.00		1,240,000.00	10,000.00+	1,300,000.00	2,000,000.00	2,000,000.00
11001002/23010112/13000005 Furnishing of Deputy Gov's Lodge	7,000,000.00							
11001002/23030121/13000007 Rehabilitation of Deputy Governor's Lodge and boys Quarters			1,500,000.00	1,500,000.00	1,500,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
11001002/23030121/13000008			2,000,000.00	2,000,000.00	2,000,000.00+			
11001002/23010130/13000009			890,000.00			1,200,000.00	500,000.00	
11001002/23010115/13000012						1,000,000.00	500,000.00	
11001002/23000021/13000020			2,300,000.00					
11001002/23000020/13000021			1,500,000.00	1,500,000.00	1,500,000.00+			
11001002/23010123/13000022			60,000.00					
11001002/23010136/13000023			120,000.00			960,000.00	900,000.00	1,000,000.00
11001002/23010106/13000024						26,000,000.00	26,000,000.00	
11008001/23010129/13000001			15,000,000.00	15,000,000.00	15,000,000.00+	30,000,000.00	30,000,000.00	25,000,000.00
11008001/23010112/13000002			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	500,000.00
11008001/23010112/13000004			600,000.00	600,000.00	600,000.00+	3,400,000.00	600,000.00	700,000.00
11008001/23010107/13000006			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	20,000,000.00	25,000,000.00
11008001/23000018/13000008			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/23010138/13000009			100,000.00			100,000.00		
11008001/23010134/13000010			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	5,000,000.00	5,000,000.00
11008001/23030121/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/23010108/13000012						20,000,000.00		
11010001/23010105/13000001						700,000.00	700,000.00	700,000.00
11010001/23010112/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	4,000,000.00	4,000,000.00
11010001/23010112/13000003			1,000,000.00	1,000,000.00	1,000,000.00+	1,190,000.00	1,000,000.00	1,000,000.00
11010001/23010111/13000004			2,800,000.00			3,000,000.00	3,600,000.00	4,000,000.00
11010001/23000001/13000006						2,200,000.00	2,300,000.00	2,350,000.00
11013001/23010105/13000001	1,066,939,550.00	922,507,067.00	1,000,000,000.00	922,508,000.00	933.00+			
11013001/23010112/13000002		107,130,826.00		107,140,826.00	10,000.00+			
11013001/23010113/13000004		450,000.00		460,000.00	10,000.00+			
11013001/23000005/13000017		165,508,658.00		565,518,658.00	400,010,000.00+	1,000,000,000.00	1,425,000,000.00	1,400,000,000.00
11013001/23000012/13000019			3,000,000.00			4,000,000.00	2,000,000.00	1,500,000.00
11013001/23000003/13000021			10,000,000.00					
11013001/23020105/13000024						10,000,000.00	5,000,000.00	2,000,000.00
11033001/23000022/04000001			3,000,000.00	3,000,000.00	3,000,000.00+			
11033001/23020106/04000004						20,000,000.00	20,000,000.00	10,000,000.00
11033001/23010112/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,000,000.00	500,000.00
11033001/23020101/13000003			10,000,000.00	10,000,000.00	10,000,000.00+			
11101001/23010106/13000002						20,000,000.00	22,000,000.00	23,000,000.00
11101001/23030128/13000006						2,500,000.00	3,000,000.00	3,500,000.00
11101001/23030103/130000018						100,000,000.00	200,000,000.00	235,000,000.00
11184001/23000001/13000001						7,000,000.00	5,000,000.00	5,000,000.00
11184001/23010112/13000003						1,500,000.00	1,000,000.00	1,000,000.00
11184001/23010129/13000005						1,500,000.00	1,500,000.00	1,000,000.00
11009001/23010105/13000002			50,000,000.00	50,000,000.00	50,000,000.00+			
11009001/23020112/13000003			250,000.00					
67001001/23050101/03000001						13,000,000.00	15,000,000.00	15,000,000.00
67001001/23010129/12000001						8,400,000.00	9,500,000.00	10,000,000.00
67001001/23010105/13000001		684,500.00	1,500,000.00	1,500,000.00	815,500.00+			
67001001/23010114/13000002						4,000,000.00	5,000,000.00	5,000,000.00
67001001/23010115/13000003		698,400.00		708,400.00	10,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
67001001/23010105/13000004			25,000,000.00	24,301,600.00	24,301,600.00+			
67001001/23010105/13000005						3,400,000.00	3,500,000.00	3,000,000.00
67001001/23010112/13000006			300,000.00	252,900.00	252,900.00+			
67001001/23010107/13000007			54,000.00					
67001001/23010114/13000008						1,200,000.00	1,500,000.00	1,500,000.00
67001001/23010112/13000009			210,000.00			230,000.00	200,000.00	
67001001/23010112/13000010		287,100.00	240,000.00	287,100.00				
67001001/23050101/13000011						10,000,000.00	12,000,000.00	12,000,000.00
12003001/23050102/11000001			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	1,000,000.00	1,000,000.00
12003001/23010113/11000002						10,486,000.00		
12003001/23010114/11000003						3,304,000.00		
12003001/23010136/11000005						2,550,000.00		
12003001/23000000/11000006						15,300,000.00		
12003001/23010136/11000007						221,000.00	20,000.00	
12003001/23010136/11000008						930,000.00		
12003001/23010136/11000018			10,000,000.00	10,000,000.00	10,000,000.00+			
12003001/23010128/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	30,000,000.00	10,000,000.00
12003001/23010122/13000002			13,724,000.00				2,000,000.00	1,000,000.00
12003001/23030121/13000003			30,000,000.00	30,000,000.00	30,000,000.00+	60,000,000.00	30,000,000.00	30,000,000.00
12003001/23010105/13000004			96,700,000.00					
12003001/23010112/13000005			10,000,000.00	10,000,000.00	10,000,000.00+	1,840,000.00		
12003001/23010129/13000006			16,000,000.00	16,000,000.00	16,000,000.00+			
12003001/23020105/13000010							30,000,000.00	30,000,000.00
12003001/23010136/13000011			400,000.00			6,000,000.00		
12003001/23010119/13000012						16,000,000.00	15,000,000.00	15,000,000.00
12003001/23020111/13000016			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	15,000,000.00	15,000,000.00
12003001/23020118/13000019						6,000,000.00	3,000,000.00	3,000,000.00
12003001/23010136/13000023			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00		
12003001/23010122/13000024			150,000.00			1,000,000.00	2,000,000.00	2,000,000.00
12003001/23020118/13000026			500,000.00	500,000.00	500,000.00+	500,000.00		
12003001/23020101/13000031			150,000,000.00	150,000,000.00	150,000,000.00+	150,000,000.00	200,000,000.00	150,000,000.00
12003001/23020106/13000032						100,000,000.00	60,000,000.00	40,000,000.00
12003001/23010113/13000033			6,100,000.00			2,492,000.00		2,000,000.00
12003001/23010125/13000034			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00	6,000,000.00
12003001/23010136/13000035			1,000,000.00	1,000,000.00	1,000,000.00+	700,000.00		
12003001/23010117/13000036			25,000.00			850,000.00		
12003001/23030128/13000037			150,000,000.00	150,000,000.00	150,000,000.00+	150,000,000.00	30,000,000.00	20,000,000.00
12003001/23020119/13000038						100,000,000.00	50,000,000.00	10,000,000.00
12003001/23010105/13000039						725,000,000.00		
12003001/23010105/13000040						30,000,000.00		
12003001/23010106/13000041						87,440,000.00		
12003001/23010108/13000042						55,120,000.00		
12003001/23010112/13000043						1,480,000.00		
12003001/23010112/13000044						2,000,000.00		
12003001/23010112/13000045						200,000.00		
12003001/23010136/13000046						190,000.00		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
12003001/23010112/13000047 Procurement of 34 Nos Executive and Official Tables and Seats						6,800,000.00		
12003001/23010112/13000048 Procurement of 68 Nos visitors seats for the Hon. Members Off						2,040,000.00		
12003001/23010112/13000049 Procurement of 31 Nos Set of Upholstry Seats						6,200,000.00	750,000.00	
12003001/23010112/13000050 Purchase of 1 No Projector Polyester Stand and Accesories						26,000.00		
12003001/23010112/13000051 Procurement of 1 No Flipchart Stand and Board						20,000.00		
12003001/23010112/13000052 Purchase of 34 Nos Mini Thermocool Refridgirator HR142						2,074,000.00		
12003001/23010112/13000053 Purchase of 34 Nos Steel File Cabinet {Newcline Model}						1,700,000.00		
12003001/23010112/13000054 Procurement of 34 Nos 3 Doors Wooden Book Shelve						5,890,000.00		
12003001/23010112/13000055 Procurement of 34 Nos OX 26" Standing Fan						850,000.00		
12003001/23010112/13000056 Procurement of 34 Nos Wallclock						170,000.00		
12003001/23010129/13000057 Procurement of 5 Nos Handle Mowing Machine						600,000.00	1,000,000.00	1,000,000.00
12003001/23010121/14000001 Procurement of 34 Nos 200w Stablizer						510,000.00		
12003001/23010113/11000001 Procurement of 5 Nos Laptop Computers and its Accessories						2,000,000.00	1,000,000.00	1,000,000.00
12003001/23010114/11000002 Procurement of 5 Nos Laserjet Printers						600,000.00	500,000.00	500,000.00
12003001/23010114/11000003 Procurement of 1 No Sharp Product Printer						450,000.00	250,000.00	250,000.00
12003001/23010113/11000004 Procurement of 5 Nos Desktop Computers and its Accessories						890,000.00	1,000,000.00	1,000,000.00
12003001/23010136/11000005 Procurement of 5 Nos Plasma Televisions						375,000.00		
12003001/23010136/11000006 Purchase of 5 Nos GoTv Decoder						32,000.00		
12003001/23010105/13000001 Procurement of 5 Nos Toyota Prado Jeep						224,000,000.00	250,000,000.00	250,000,000.00
12003001/23010105/13000002 Procurement of 1 No Hyundai Salon Car						10,000,000.00	10,000,000.00	10,000,000.00
12003001/23010106/13000003 Procurement of 2 Nos Hilux Van						43,720,000.00	50,000,000.00	50,000,000.00
12003001/23010108/13000004 Procurement of 1 No 16 Seaters Toyota Hiace Bus						28,038,000.00	30,000,000.00	30,000,000.00
12003001/23010112/13000005 Procurement of 5 Nos Executive Tables						700,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000006 Procurement of 1 No Conference Tables						170,000.00	250,000.00	250,000.00
12003001/23010112/13000007 Procurement of 10 Nos Office Tables						500,000.00	250,000.00	250,000.00
12003001/23010112/13000008 Procurement of 20 Nos Armchair						300,000.00	200,000.00	200,000.00
12003001/23010112/13000009 Procurement of 30 Nos Airmless Chair						390,000.00	200,000.00	200,000.00
12003001/23010112/13000010 Procurement of 6 Nos sets of Uphostery seat						1,200,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000011 Procurement of 10 Nos Thermocool Airconditioner 1horse powe						900,000.00	1,000,000.00	1,000,000.00
12003001/23010112/13000012 Procurement of 5 Nos Steel Cabinets						250,000.00	200,000.00	200,000.00
12003001/23020101/13000013 Construction of 1 No ENHA Service Commission Office Block						100,000,000.00	150,000,000.00	150,000,000.00
23001001/23020118/11000003 Construction of Standard production studio of 20x16ft with t						30,000,000.00		
23001001/23050101/11000004 Rehabilitation of Enugu State Archives building			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010105/11000006 Purchase of 1No Toyota Hiace Bus			25,000,000.00	25,000,000.00	25,000,000.00+			
23001001/23050101/11000007 Advocacy for ENS SOMTEC to propagate Healthcare for M & C			2,000,000.00	2,000,000.00	2,000,000.00+			
23001001/23050101/11000009 Advocacy prog for ENS Emergency Mgt Agency (SEMA)			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010113/11000010 Purch of Computer and Studio Equip for Photo and Film Dept			7,400,000.00					
23001001/23010134/11000012 Purchase of studio equipment for State Archive			4,550,000.00			5,000,000.00	5,000,000.00	3,000,000.00
23001001/23050101/11000015 Impact assessment & Report of the 4-Point Agenda			5,000,000.00	5,000,000.00	5,000,000.00+			
23001001/23010136/11000017 Procurement of 2 sets of Public Address System			3,000,000.00	3,000,000.00	3,000,000.00+			
23001001/23050101/11000018 Media relations Press Briefings conferences Exco Briefing			20,000,000.00	20,000,000.00	20,000,000.00+			
23001001/23010136/11000022 Purchase of Communication and Recording Equipment				30,000,000.00	30,000,000.00+			
23001001/23010136/11000025 Purchase of 10 Terabyte Storage device for State Archive bui						500,000.00	500,000.00	500,000.00
23001001/23010115/11000026 Purchase of 3 No High speed photocopiers and 1 No A3 printer						1,350,000.00	900,000.00	450,000.00
23001001/23010136/11000027 Purchase of 9 No Television sets						810,000.00	500,000.00	
23001001/23010136/11000028 Purchase of 2No DVD multiple duplicator						3,200,000.00	1,000,000.00	1,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.								
23001001/23010136/11000029 Purchase of 2No Canon D7 series still cameras						2,000,000.00	1,000,000.00	
23001001/23010114/11000030 Purchase of 1No Nourish Printer Machine QSS 32 series						7,000,000.00	7,000,000.00	
23001001/23010114/11000031 Purchase of 2No hot printer for Ministry of Information						750,000.00	500,000.00	
23001001/23010114/11000032 Purchase of 1No Direct Image business hub C451						600,000.00	600,000.00	
23001001/23010136/11000033 Purchase of 2No Decoder with recorder						200,000.00	200,000.00	100,000.00
23001001/23010136/11000034 Purchase of 16 No Radio sets with recoder						320,000.00	200,000.00	
23001001/23010136/11000035 Purchase of 5 No power surge protectors						50,000.00	50,000.00	
23001001/23010112/11000004 Purchase of 8No Refridgetors for Ministry of Information						640,000.00	500,000.00	500,000.00
23001001/23010136/13000005 Purchase of 80 No Smart phones for Information Officers			2,920,000.00			3,000,000.00	1,000,000.00	500,000.00
23001001/23040102/13000006 Remodelling tiling and landscaping of the Archive building			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	15,000,000.00	10,000,000.00
23001001/23020118/13000007 Takeoff Grant for ENS Arch & Proc of Archives Mat for the ST			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	10,000,000.00	5,000,000.00
23001001/23010132/13000008 Purch of Office and monitoring Equip for Info Dept			2,000,000.00	2,000,000.00	2,000,000.00+			
23001001/23010119/13000009 Procurement and installation of 30KVA Power Generating Plant			5,000,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	2,000,000.00	2,000,000.00
23001001/23010119/13000010 Proc & Instal of 12KVA Power Gen Plant for Old Info Premises			1,300,000.00					
23001001/23030121/13000011 Rehabilitation of Old Film and Photo Building				20,000,000.00	20,000,000.00+			
23001001/23050108/13000013 Production and installation of information boxes in MDAs						1,000,000.00	1,500,000.00	
23001001/23050101/13000014 Signage for the State Secretariat						2,000,000.00	1,000,000.00	
23001001/23010112/13000015 Purchase of 14 No 1.5KVA Air conditioners for Archives						1,000,000.00	1,100,000.00	
23003001/23020118/11000002 Other Insfrastructure (Fencing and landscaping of ETV comp)	18,427,500.00							
23003001/23010102/11000003 Purchase of 1 Oscilloscope		1,345,000.00		1,355,000.00	10,000.00+	5,000,000.00		
23003001/23010102/11000004 Purchase of office furniture				10,000,000.00	10,000,000.00+			
23003001/23000002/11000008 Microwave Commercial link			10,800,000.00	60,000,000.00	60,000,000.00+			
23003001/23000002/11000009 Television Amplifiers			6,000,000.00	3,843,700.00	3,843,700.00+			
23003001/23000002/11000010 Radio Frequency Path Dehydrator			7,200,000.00	5,855,000.00	5,855,000.00+			
23003001/23000018/11000011 Construction of Bungalow Transmission Hilltop Ngwo			10,920,000.00	920,000.00	920,000.00+			
23003001/23010136/11000013 Purchase of dummy load for all frequency broad band						25,000,000.00	25,000,000.00	25,000,000.00
23003001/23003001/11000014 Purchase of dummy load manual change over switch						8,000,000.00	8,000,000.00	8,000,000.00
23003001/23003001/11000015 Re-tensioning of the 100ft Stay Wire		12,156,265.00		12,166,265.00	10,000.00+			
23003001/23000014/17000002 Asphalt 6000 square metre car park and compound						30,000,000.00	20,000,000.00	20,000,000.00
23003001/23000013/17000003 Renovation of post house			6,000,000.00	6,000,000.00	6,000,000.00+			
23013001/23030121/11000001 Purchase of computer equipment and accessories			1,200,000.00			2,000,000.00		
23013001/23010114/11000004 Repair of Printing Equip (Kord57 glothin cutting machines)			2,500,000.00	2,500,000.00	2,500,000.00+	1,000,000.00		
23013001/23010136/11000005 Purchase of Enumerating Machine 16kg			1,300,000.00			2,000,000.00		
23013001/23020122/11000006 Fencing of Government Press Compound			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00		
23055001/23010113/11000002 Purchase of Computer equipment and accessories (Computers P			1,000,000.00	1,000,000.00	1,000,000.00+	1,600,000.00	1,000,000.00	1,000,000.00
23055001/23010105/11000003 Purchase of 1no. Hilux van			25,000,000.00	25,000,000.00	25,000,000.00+			
23055001/23050101/11000004 Refurbishing of Printing Machines			800,000.00			500,000.00	1,000,000.00	1,000,000.00
23055001/23030121/11000005 Purch of Furn (23 Visitors Chairs & 40 Plastic Office Chairs			1,140,000.00					
23055001/23050101/11000006 Fencing of the Headquarters and Uwani commercial division						2,000,000.00		
23055001/23020118/11000007 FENCING OF THE CORPORTATION COMPOUND			2,420,000.00					
23055001/23030128/11000008 Rehabilitation of office building at HQ and uwani division			3,000,000.00	3,000,000.00	3,000,000.00+	2,800,000.00		
23055001/23010136/11000009 Purch of Electronics TV cable camera Sony Digital & Gen			840,000.00					
23055001/23010112/11000010 Furnishing of Daily Star Office (Seats for Executive and hal						1,900,000.00	2,000,000.00	2,000,000.00
25001001/23010105/13000001 Purchase of 1no. luxurious bus to convey workers to and from			60,000,000.00			60,000,000.00	60,000,000.00	
25001001/23010104/13000002 Purchase of 1No Tricycle for official errands			500,000.00	500,000.00	500,000.00+	800,000.00	800,000.00	
25001001/23010112/13000003 Purchase of office equipment (2No photocopiers)						500,000.00	500,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
25001001/23010113/13000006 Purchase of Laptops for civil servants			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	30,000,000.00	
25001001/23010108/00000007 Purchase of 1No. Commuter Hiace Bus						15,500,000.00	25,000,000.00	
25001001/23010112/00000014 Purchase of chairs tables & canopies for use during verif			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	200,000.00	
25001001/23010132/13000015 Purch of Rods/Iron Bars for Burglary Proofs on OHOS Windows			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,000.00	
25001001/23050101/13000016 Publication of Enugu State Staff Lists 2018			12,000,000.00	12,000,000.00	12,000,000.00+	2,000,000.00	2,000,000.00	
25001001/23010112/13000017 Purchase of chairs tables and canopies for use during verif							10,000,000.00	
25001001/23010112/13000018 Purchase of office furniture (visitors' seats)						200,000.00		
25005001/23010113/13000002 Purchase of Computer equipment and accessories			1,295,000.00					
25005001/23010119/13000003 Purchase of 1No Power Generating Set			150,000.00					
25005001/23010112/13000005 Purchase of office equipment						2,000,000.00	2,000,000.00	
25005002/23010105/13000001 Purchase of 1No Hilux Van for official assignment						15,000,000.00	25,000,000.00	
25005002/23010136/11000001 Purchase of projector and projector screen						200,000.00	200,000.00	
25005002/23010105/13000001 Purchase of 2No Motorcycle for dispatch of mails			400,000.00					
25005002/23010113/13000002 Purchase of Computer equipment and accessories			1,550,000.00					
25005002/23000019/13000004 Purchase of power Generating set			150,000.00					
25005002/23000012/13000005 Purch of office furniture (2 sets of executive table swivel						300,000.00	300,000.00	
25005002/23010112/13000007 Purchase of tables and seats (for resource persons) at the N						300,000.00	300,000.00	
38001001/23050101/03000001 State Counterpart Contribution			912,500,000.00			500,000,000.00	1,500,000,000.00	2,000,000,000.00
38001001/23050103/05000001 Development of consolidated MTSPand APMR			3,000,000.00	3,000,000.00	3,000,000.00+			
38001001/23010113/11000002 Purchase of 10 no laptops for the newly recruited planning o			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,000.00	1,500,000.00
38001001/23010114/11000003 Purchase of 5 no Printers for Social InterProg \$ 3 HoD			500,000.00	500,000.00	500,000.00+			
38001001/23010105/12000003 Purchase of 1 no Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00		
38001001/23010136/13000013 Installation of ICT Infrastructure (wireless storage device)			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	
38001001/23050101/13000014 Development of an information portal for official documents			6,000,000.00	6,000,000.00	6,000,000.00+	1,500,000.00	1,000,000.00	
38001001/23010112/13000015 Purchase of office equipment (2 no refridgerator)			200,000.00	200,000.00	200,000.00+			
38001001/23050101/13000016 Review of State Medium Term Development Plan			5,000,000.00	5,000,000.00	5,000,000.00+			
38001001/23010119/13000017 Purchase of 1 no Power Generating Set and accessories			400,000.00					
38001002/23050102/13000001 Purch. of 30 no. GPS Eqpts for prod. of (SGDP)		1,539,000.00			1,539,000.00-			
38001002/23010101/13000002 Equipping of Bureau's ICT /Data base centre for storage of o			2,700,000.00			1,000,000.00	3,000,000.00	3,000,000.00
38001002/23010101/13000003 Purchase of 1Non Toyota Bus for field work			25,000,000.00	25,000,000.00	25,000,000.00+			
38004004/23050103/13000007 Census &Survey for Prod. of the State Statistical Year Book						10,000,000.00	20,000,000.00	20,000,000.00
38004004/23050101/13000009 Dev.&impl. of the State Statistical Masterplan (SSMP)			7,000,000.00	5,461,000.00	5,461,000.00+			
38004004/23050103/13000012 Counterpart fund for computation of State GDP in collaborati						15,000,000.00	10,000,000.00	10,000,000.00
38004004/23050103/13000013 GRID Project - Updating of infrastructural data on Point of						2,000,000.00	2,000,000.00	2,000,000.00
38001002/23010119/14000001 Procurement of 1 no Stand -by Generator Plant of 8.5 KVA cap			300,000.00	300,000.00	300,000.00+			
13002001/23010112/13000001 Purchase of office furniture for Rangers Board			5,120,000.00			6,120,000.00	8,000,000.00	2,000,000.00
13002001/23010130/13000002 Purchase of training kits and equipment						2,000,000.00	2,500,000.00	2,000,000.00
13002001/23020101/13000003 Construction of office buildings sporting facilities		16,874,832.00		16,974,832.00	100,000.00+			
13002001/23010105/13000004 Purchase of 1No Luxury Bus for Rangers			35,000,000.00	18,125,100.00	18,125,100.00+	35,000,000.00	36,000,000.00	35,000,000.00
13002001/23010113/13000005 Purchase of communication equipments						630,000.00	650,000.00	650,000.00
13002001/23000007/13000007 Provision of seat around the pitch						10,000,000.00	10,500,000.00	10,000,000.00
13002001/23010113/13000009 Purchase of computer equipment and accessories			400,000.00			1,500,000.00	2,000,000.00	2,000,000.00
13002001/23020118/13000010 Construction of toilet facilities			300,000.00	300,000.00	300,000.00+	500,000.00	700,000.00	750,000.00
13002001/23000000/130000011 Purchase of 1No Hilux Vehicle			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	30,000,000.00
13002001/23010105/13000012 Purchase of 1No Motor Vehicle for General Manager			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	12,000,000.00	12,000,000.00
13002001/23020118/13000013 Construction of Rangers Museum			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,500,000.00	4,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
13002001/23010119/13000014 Purchase of 1No Power Generating Set			180,000.00			250,000.00	300,000.00	400,000.00
40001001/23010105/13000001 Purchase of 1No Hilux Van			22,000,000.00	22,000,000.00	22,000,000.00+	25,000,000.00	25,000,000.00	
40001001/23010113/13000002 Purchase of 2nos. Desktop Computers			1,050,000.00	1,050,000.00	1,050,000.00+	350,000.00	350,000.00	
40001001/23010114/13000003 Purchase of 2nos. Computer Printers			350,000.00			100,000.00	100,000.00	
40001001/23010112/13000004 Purchase of Office Furniture and Fittings			1,050,000.00	1,050,000.00	1,050,000.00+			
40001002/23010105/13000001 Purchase of 1No Toyota Bus			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,000,000.00
40001002/23010113/13000002 Purchase of 5No Computers Equipment and accessories	1,462,000.00					1,200,000.00	1,000,000.00	1,000,000.00
40001002/23010112/13000003 Purchase of Office Furniture						2,000,000.00	2,000,000.00	2,000,000.00
40001002/23010119/14000001 Purchase of Power Generating Set						250,000.00		
47001001/23020101/13000001 Fencing of the Premises			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	2,000,000.00	1,000,000.00
47001001/23010112/13000003 Purchase of office equipment (tables chairs fans steel ca			3,000,000.00	3,000,000.00	3,000,000.00+	2,800,000.00	2,000,000.00	2,000,000.00
47001001/23010112/13000007 Purchase of computer equipment (photocopiers printers UPS)			2,000,000.00	2,000,000.00	2,000,000.00+			
47001002/23010113/11000001 Purchase of Computer Equipment						1,500,000.00	1,000,000.00	
47001002/23010108/13000003 Purchase of 1No Toyota Haice 18 sitter Bus for supervision o			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,000,000.00	
48001001/23020112/10000003 Purchase of Office equipment	30,500,000.00							
48001001/23020127/11000001 Purchase and installation of CCTV cameras in the ENSIEC HQ			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	700,000.00	700,000.00
48001001/23030121/13000002 Reconstruction of hall/Renovation of 4No Toilet in the ENSIE			1,500,000.00	1,500,000.00	1,500,000.00+	6,900,000.00	2,500,000.00	2,500,000.00
48001001/23020101/13000005 Building of 3 ENSIEC Office in the LGA			6,800,000.00					
48001001/23010112/13000007 Purchase and installation of Inverter for the ENSIEC HQ			700,000.00			1,100,000.00	1,250,000.00	1,250,000.00
51001001/23010108/11000001 Purchase of 1 No. Bus for Supervision			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
51001001/23010113/11000001 Purchase of desktop computers and accessories			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
62001002/23010102/13000003 Purchase of Staff of Office for Traditional Rulers			13,000,000.00	13,000,000.00	13,000,000.00+	6,000,000.00	7,000,000.00	7,000,000.00
62001002/23010112/13000005 Purch of Office Equip- 5no Desktop Computers and Accessories			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
62001002/23010136/11000007 Purhcase of Handcan Video Still Photo digital Carmera 3no			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00		
62001002/23010115/11000008 Purhcase of 2no. Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00		
62001002/23010105/11000009 Purchase of one 18 Seater Toyota Bus			25,000,000.00	25,000,000.00	25,000,000.00+	23,500,000.00	25,000,000.00	25,000,000.00
62001002/23010105/13000010 Purhcase of 1 no Hilux			25,000,000.00	25,000,000.00	25,000,000.00+	19,500,000.00	20,000,000.00	21,000,000.00
62001002/23010105/13000011 Purch.of Office Equip; 5 No.Refrdge. 3No. TV. 5No. Stan. Fan			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,000,000.00
63001001/23020124/13000001 Construction of Oil Truck Park			10,000,000.00	10,000,000.00	10,000,000.00+		50,000,000.00	20,000,000.00
63001001/23010112/13000002 Purchase of Desktops Computers & Accessories			1,500,000.00	1,500,000.00	1,500,000.00+			
63001001/23050101/13000006 State Counterpart fund for 2019 SDGs State Track Project		250,000,000.00	600,000,000.00	600,000,000.00	350,000,000.00+	500,000,000.00	500,000,000.00	500,000,000.00
66001001/23020118/03000001 Renovation/rehabilitation of Cooperative college			20,000,000.00	20,000,000.00	20,000,000.00+			
66001001/23010132/03000002 Purchase of security equipment			18,000,000.00	18,000,000.00	18,000,000.00+			
66001001/23050101/03000003 Neighbourhood support programmes (torchlights handsets)			15,000,000.00	15,000,000.00	15,000,000.00+			
66001001/23010113/03000005 Purchase of Office Equip (3No. desktop UPS 1No. Printer Phot			1,200,000.00					
66001001/23010108/03000009 Procurement of 1No Hilux Van for Cooperative Society			25,000,000.00	25,000,000.00	25,000,000.00+			
66001001/23010127/03000012 Grant for 1000 Agro based cooperative societies cost of land						250,000,000.00	250,000,000.00	100,000,000.00
66001001/23050101/03000013 Youth productivity and Economic empowerment YUPEE skill acqu						300,000,000.00	300,000,000.00	300,000,000.00
66001001/23020118/05000001 Skill acquisition and empowerment programme for rural women						255,000,000.00	255,000,000.00	200,000,000.00
66001001/23020127/11000001 Establishment of radio communication room in the 17 LGAs and						120,000,000.00	120,000,000.00	100,000,000.00
66001001/23010136/11000002 Computerisation of Neighborhood Watch Department						10,000,000.00	10,000,000.00	10,000,000.00
29001001/23010113/11000001 Purchase of office equipment for establishment of rider perm						15,000,000.00	15,000,000.00	20,000,000.00
29001001/23010136/13000001 Installation of 15No Solar-Powered Traffic lights system		86,439,703.10	40,000,000.00	86,439,800.00	96.90+	90,000,000.00	100,000,000.00	50,000,000.00
29001001/23010107/13000002 Purchase of vehicles (3 buses 3 mercedes benz trucks 10 po			50,000,000.00	3,560,200.00	3,560,200.00+	75,000,000.00	100,000,000.00	50,000,000.00
29001001/23020123/13000003 Procurement of office equipment for traffic enforcement unit	40,293,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/23020127/13000004 Procurement of equipment for public enlightment (speakers			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	3,000,000.00	2,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
29001001/23020127/13000005 Procurement of Training equipment	5,950,000.00							
29001001/23020124/13000008 Development of ultra modern park @ new market etc under PPP			5,000,000.00	5,000,000.00	5,000,000.00+			
29001001/23010114/13000010 Purchase of 2No desktop computers with accessories			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23010112/13000011 Purchase of Office Furniture (10 tables 10 chairs 2 comput			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,500,000.00
29001001/23010108/13000012 Purchase of Buses and Taxi cabs	30,000,000.00							
29001001/23050102/13000015 Estab.of data capture line with stakeholder in transport biz			2,000,000.00	2,000,000.00	2,000,000.00+			
29001001/23010129/13000019 Provision of Operational Kits (Clamps Cameras Keys Traffic			3,000,000.00	3,000,000.00	3,000,000.00+			
29001001/23010112/13000020 Purchase of 20No recorder			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23010119/13000021 Procurement of 1 No Generator Set			200,000.00	200,000.00	200,000.00+			
29001001/23030121/13000022 Rehabilitation of Toilet Facilities in Ministry of Transport			1,000,000.00	1,000,000.00	1,000,000.00+			
29001001/23020118/13000023 Establishment of model driving school						250,000,000.00	250,000,000.00	100,000,000.00
29001001/23010136/13000024 Procurement of equipment/tools for maintenance of traffic li						47,000,000.00	47,000,000.00	20,000,000.00
29001001/23020123/17000002 Provision of Traffic Signages on Roads in Enugu and Nsukka U			7,000,000.00	7,000,000.00	7,000,000.00+	2,000,000.00	8,000,000.00	8,000,000.00
29001001/23020100/17000003 Install thermoplast road markings paints on 10 roads in Enug			10,000,000.00	10,000,000.00	10,000,000.00+			
29001001/23020118/17000004 Construction of MOT Test Station under PPP			5,000,000.00	5,000,000.00	5,000,000.00+			
15001001/23020113/01000001 Songhai Enugu Initiative (SEI) Mother Green City			100,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
15001001/23010127/01000004 Proc of 1000No Irrigation Pumps 5No Agric Trac Simple Surv			120,000,000.00	20,000,000.00	20,000,000.00+			
15001001/23050101/01000008 Construction of 3No veterinary control posts for animal insp						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23010105/01000013 Procure 2No Hilux for projects admin & supervisory purposes			45,000,000.00					
15001001/23020113/01000017 Veterinary clinics and extension services			30,000,000.00	30,000,000.00	30,000,000.00+			
15001001/23020113/01000032 Dev of 1700 Hectares as Women & Yth empower prog				200,000,000.00	200,000,000.00+			
15001001/23010127/01000035 Procurement of drugs vaccines and laboratory consumables						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000037 Establishment of fish value chain complex at Asata mine road						10,000,000.00	10,000,000.00	11,000,000.00
15001001/23020113/01000038 Block fencing of Asata mine road farm complex						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000039 Development of 2000ha of FADAMA farmlands in the six agricul						70,000,000.00	70,000,000.00	100,000,000.00
15001001/23010127/01000040 Purchase of agricultlural tractors and equipment to increase						30,000,000.00	30,000,000.00	54,000,000.00
15001001/23010127/01000041 Procurement of simple surveying equipment and geographical p						500,000.00	500,000.00	500,000.00
15001001/23050101/01000042 Anti-rabbies vaccination programme PPR in small ruminants co						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
15001001/23010127/01000047 Procurement of meat inspection equipment and butchers licens						3,500,000.00	3,500,000.00	2,500,000.00
15001001/23020113/01000048 Enugu rice brand production						100,000,000.00	100,000,000.00	200,000,000.00
15001001/23020113/12000001 Establishment of Modern Abattoirs Blast Freezer and mobile			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	20,000,000.00	20,000,000.00
15001001/23050101/00000012 Participation in Agricultural fairs and World Food Day celeb			10,000,000.00	10,000,000.00	10,000,000.00+			
15001001/23050101/00000013 Avian Influenza surveillance prevention and control activit			11,000,000.00			3,500,000.00	3,500,000.00	3,500,000.00
15001001/23020113/13000016 Raising of 46 500 oil palm seedlings (Tenara)			20,000,000.00	20,000,000.00	20,000,000.00+	6,000,000.00	6,000,000.00	6,000,000.00
15001001/23010127/13000019 Provision of borehole and public convenience at Asata mine r			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/13000020 Dev of 2000 hectares of farmland for women youth and physic			120,000,000.00	120,000,000.00	120,000,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/13000021 Procure of 1500mt of fertilizer for support to youth and Wom			110,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/13000022 Procurement of agrochemicals knapsack power sprayers respi			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
15001001/23050101/13000023 Frame and catch Assessment survey to develop fish farm clust			12,500,000.00					
17018001/23010112/13000014 Procu.of Engr. Equip. for College of Engr.& accred of EE Dep			26,000,000.00	400,000.00	400,000.00+			
17018001/23010101/13000035 Preparation of Site and Landscaping of Perm. Site for Colleg		23,760,000.00	5,000,000.00	23,760,000.00				
17018001/23010105/13000036 Purchase of 1No Coaster Bus for the college			30,000,000.00					
17018001/23050101/13000039 Capital Grant for infrastructural Deveopment			50,000,000.00	24,555,400.00	24,555,400.00+			
15102001/23020113/01000003 National Fadama III Development project	1,367,661,416.99							
15102001/23010112/01000005 Purchase of soil testing equipment with chemicals & reagents			700,000.00			2,550,000.00	2,000,000.00	2,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
15102001/23010127/01000008 Purch of 6No Geo Positioning Syst (GPS) for Field Enumerator			4,000,000.00	4,000,000.00	4,000,000.00+			
15102001/23010127/01000011 Purchase of materials for on-farm demonstration of rice cas			2,500,000.00	2,500,000.00	2,500,000.00+	2,450,000.00	2,000,000.00	2,500,000.00
15102001/23010127/01000012 Procure of foundation seed for commty seed multiplica/Prod			2,500,000.00	2,500,000.00	2,500,000.00+			
15102001/23010113/01000013 Procurement of internet-ready laptop			150,000.00					
15102001/23010127/01000014 Purchase of 40 extension tools/kits and protective clothing			1,200,000.00					
15102001/23020113/01000015 Publication of extension guide manuals farm calendars and			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
15102001/23010127/01000016 Procurement of materials for establishment of 6 Zonal forthn			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
15102001/23020113/01000017 Const of 6 nursery ponds and purch of broad stocks/hormones			3,600,000.00					
15102001/23010120/01000019 Purchase of kitchen wares and accessories in Headquarter and			4,300,000.00			1,000,000.00	1,500,000.00	1,000,000.00
15102001/23010127/01000020 Acquisitn of vatar grass to train famrs on its use to cont			150,000.00					
15102001/23010127/01000021 Establish of prototype rice seeder manual fert broadcaster			3,900,000.00					
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+	2,000,000.00	2,000,000.00	2,000,000.00
15109001/23040101/01000012 Aforest/Plant of 30 Hectres Govt Forest Reserves			18,000,000.00	18,000,000.00	18,000,000.00+			
15109001/23040101/01000013 Enrichment planting of forest tree seedlings in existing for						12,000,000.00	12,500,000.00	12,000,000.00
15102003/23010127/01000003 Agro-inputs: Bags of Rice Seeds of 50kg			400,000.00					
15102003/23010100/01000004 Procure 30 metric tons of Urea at #600/bag			4,600,000.00	4,600,000.00	4,600,000.00+			
20001001/23030121/06000001 Renovation of the old eastern house of assembly			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,000,000.00	
20001001/23010113/11000001 Purchase of 3 No Desktop Computer and Accessories			945,000.00			850,000.00	330,000.00	350,000.00
20001001/23050100/11000002 Development of Asset Management Software			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00	33,000,000.00	35,000,000.00
20001001/23010112/11000003 Installation of Common Wealth Secretariat and Debt Managemen			14,825,000.00			20,000,000.00	22,000,000.00	23,000,000.00
20001001/23050101/13000001 Purchase of shares stocks and rights issues	15,215,256.00		30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,000,000.00	30,000,000.00
20001001/23010105/13000002 Purchase of motor vehicle (1 No Hilux and Bus)			45,000,000.00					
20001001/23010119/00000004 Purchase of 1No 10KVA Generator Set			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	
20001001/23010100/13000007 Purchase of 7No Printers (HP 2035)			490,000.00					
20001001/23010100/13000008 Purchase of 2No Plasma TV with cable decoders			160,000.00					
20001001/23010112/13000009 Purchas of office equipment (air conditioner fire proof cab			1,400,000.00			1,000,000.00	1,500,000.00	1,000,000.00
20001001/23010100/13000010 Purchase of 1No photocopier			400,000.00			400,000.00	410,000.00	
20001001/23010112/13000011 Purchase of office furniture (tables and seats)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,200,000.00	1,500,000.00
20007001/23010113/11000002 Purchase and installation of 23No high performance HP brande						8,000,000.00	8,000,000.00	
20007001/23020101/13000001 Construction of Treasury Strong Room	15,891,120.00	29,955,298.00	50,000,000.00	50,000,000.00	20,044,702.00+			
20007001/23010105/13000002 Purchase of 1No Hilux Van			25,000,000.00	25,000,000.00	25,000,000.00+	30,000,000.00	25,000,000.00	
20007001/23050102/13000005 Installation of IPSAS Human Resource Database for integratio			190,000,000.00			50,000,000.00	250,000,000.00	145,000,000.00
20007001/23010115/13000006 Purchase of Office Equipment (2 photocopying machine bindin			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
20007001/23010100/13000007 Purchase of 1No 18 seater Bus			18,000,000.00	18,000,000.00	18,000,000.00+	45,000,000.00	20,000,000.00	
20007001/23010112/13000012 Purchase of 4No ceiling fans						50,000.00	50,000.00	
20007001/23010112/13000013 Purchase of 20No plastic chairs for pensioners						200,000.00	200,000.00	50,000.00
20007001/23010112/13000014 Purchase of 20 long wooden benches for pensioners						200,000.00	200,000.00	
20007001/23010112/13000015 Purchase of 10No office arm padded chairs						150,000.00	150,000.00	
20007001/23010119/14000001 Purchase of Inverter						15,000,000.00	10,000,000.00	5,000,000.00
20007001/23050100/14000002 Acquisition and installation of IPSAS Accrual Software for u			300,000,000.00			120,000,000.00	100,000,000.00	50,000,000.00
20008001/23010113/11000002 Purchase of 25No laptops for ESIRS officers for efficient se			6,250,000.00			5,000,000.00	3,000,000.00	3,000,000.00
20008001/23010114/11000004 Purchase of 25No Computer Printers and accessories			6,250,000.00			2,500,000.00	2,000,000.00	2,000,000.00
20008001/23010112/11000006 Procurement of office furniture and fittings (200 Chairs 20		6,926,358.12	20,000,000.00	20,000,000.00	13,073,641.88+	15,000,000.00	20,000,000.00	20,000,000.00
20008001/23010105/13000001 Purchase of 3No buses and 2No Hilux		49,395,000.00	78,750,000.00	49,495,000.00	100,000.00+	110,000,000.00	120,000,000.00	100,000,000.00
20008001/23020101/13000006 Construction of 5No Tax/Licenses Offices and Completion of P			80,000,000.00	80,000,000.00	80,000,000.00+	90,000,000.00	100,000,000.00	100,000,000.00
20008001/23030121/13000008 Completion of the renovation & refurbishing of the ESIR HQ			10,000,000.00	10,000,000.00	10,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
20008001/23010119/14000001 Purchase of 1No 100KVA Lister & 25No 7.5KVA Gen Set			20,750,000.00					
20012001/23010115/11000001 Purchase of one (1) photocopying machine			270,000.00			280,000.00	300,000.00	
20012001/23010113/13000003 Purchase of 5No Computers & Accessories (Laptops Printers)			500,000.00	500,000.00	500,000.00+	1,190,000.00	1,200,000.00	1,400,000.00
20012001/23010100/13000005 Purchase of 1 no Nissan Bus			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,000,000.00
20012001/23010112/13000010 Purchase of Office furnitures (Air Conditioner refridgerato			1,705,000.00			1,960,000.00	2,000,000.00	2,000,000.00
20012001/23010119/14000001 Purchase of one (1) no of KVA Gen. set			350,000.00					
20012001/23010104/14000002 Purchase of 2 No Tricycle for distribution of Demand Notice			1,600,000.00	1,600,000.00	1,600,000.00+	1,750,000.00	1,800,000.00	
20012001/23010119/14000003 Purchase of Solar Energy						1,050,000.00	1,050,000.00	1,200,000.00
22001001/23020124/12000002 Development of 3no mini metal Fabrication Industrial Parks			45,000,000.00			30,000,000.00	100,000,000.00	20,000,000.00
22001001/23010114/12000003 Industrial Bill Printing Machine and Assessories							1,000,000.00	1,000,000.00
22001001/23050101/12000004 Resuscitation of MCI Produce Laboratory for Export Certifica						10,000,000.00	10,000,000.00	5,000,000.00
22001001/23050101/12000005 Comprehensive State-wide Project on Business Census and Surv			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,000,000.00	10,000,000.00
22001001/23020118/12000006 Construction of 2No produce warehouses for use as a raw cash						20,000,000.00	20,000,000.00	5,000,000.00
22001001/23010140/12000007 Procurement of testing equipment for CPC						3,000,000.00	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	2,000,000.00
22001001/23010140/12000009 Equipping of analytical laboratory including chemical and re						10,000,000.00	10,000,000.00	3,000,000.00
22001001/23050101/12000001 Feasibility Study on Industrial rehabilitation & sustainabil							5,000,000.00	2,000,000.00
22001001/23010104/12000011 Purchase of 7no Tricycles for ROBP bill distribution						5,600,000.00	3,000,000.00	2,000,000.00
20008001/23010129/13000018 Procurement of equipment for produce field on the spot test			20,000,000.00	20,000,000.00	20,000,000.00+		35,000,000.00	2,000,000.00
20008001/23010106/13000021 Procurement of 1no Hilux and 1 Bus		80,100,000.00		80,200,000.00	100,000.00+		50,000,000.00	25,000,000.00
20008001/23010113/13000024 Purchase of photocopying machine (AR60)/Mitta 2039 (2No)						1,000,000.00	1,000,000.00	
20008001/23030128/13000028 Take off grant for Enugu State Marketing Company							10,000,000.00	5,000,000.00
20008001/23050102/13000029 Computerisation/ automation of Registration of business prem						3,500,000.00	1,000,000.00	1,000,000.00
22001001/23010112/13000030 Procurement of office equipment for ease of doing business c			50,000,000.00				20,000,000.00	2,000,000.00
22001001/23010101/13000031 Land acquisition and erection of produce control post in 4 l			50,000,000.00	19,900,000.00	19,900,000.00+	20,000,000.00	5,000,000.00	1,000,000.00
22001001/23010114/13000032 Purchase of 2No Printers (130FN Black and White)						500,000.00	500,000.00	
22001001/23010114/13000033 Purchase of 1No Printer (130FN Coloured)						300,000.00	300,000.00	
22001001/23020118/13000034 Construction of 2No produce inspection post/boots at designa						6,000,000.00	20,000,000.00	20,000,000.00
22018001/23010114/11000001 Direct image printer (600 series)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	
22018001/23050101/11000002 System security service			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,000,000.00	2,000,000.00
22018001/23010136/11000003 Purchase of Camcoder (Sony HDR-CX405HD) and accessories						950,000.00	1,000,000.00	
22018001/23010114/11000004 Purchase of 2No Printers						260,000.00	300,000.00	
22018001/23010113/13000002 Purchase of 20No. Computers and Printers			15,000,000.00	15,000,000.00	15,000,000.00+			
22018001/23010115/13000003 Purchase of 1 No sharp photocopier			600,000.00	600,000.00	600,000.00+	600,000.00		
22018001/23010118/13000004 Purchase of 2No Scanners			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	
22018001/23020127/13000007 Design and Hositng of Integerated Websit			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	2,000,000.00
22018001/23010104/13000013 Purchase of 1 No Tricycle for local deliveries			1,000,000.00	1,000,000.00	1,000,000.00+	1,800,000.00	900,000.00	
22018001/23050103/13000014 SME Surv/interview Data Collection and Pub of Dir 470 Biz			10,000,000.00	10,000,000.00	10,000,000.00+			
22018001/23020118/13000016 Security house/toilet & water-system for civil defence/other			800,000.00					
22018001/23010132/13000018 Purchase of 2No uchidi safe						1,500,000.00	1,500,000.00	
22018001/23010107/13000013 Purchase of 2No Pickup 4x2						23,000,000.00		
22018001/23010129/13000020 Purchase of mowing machine and handmowers						290,000.00	300,000.00	300,000.00
22018001/23020118/13000021 Construction of toilet for Civil Defence/other security						2,000,000.00	1,000,000.00	
22018001/23010119/14000001 Installation of 8 battery bank inverter/solar powered energy			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00		
22018001/23010112/14000002 Purchase of office equipment (Digital visual recorder and ac			500,000.00	500,000.00	500,000.00+	5,000,000.00	5,000,000.00	
22001002/23050101/01000001 Adani Staple Crop Processing Zone						10,000,000.00	200,000,000.00	100,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
22001002/23010136/11000001 Purchase of 2 no flat screen TV						300,000.00		
22001001/23050101/12000001 Development of Legacy Energy Academy & Innovation park						20,000,000.00	50,000,000.00	20,000,000.00
22001002/23050101/12000002 Establishment of Minimally Invasive Vascular Centre (MIVC)						10,000,000.00	50,000,000.00	15,000,000.00
22001002/23050101/12000003 Development of Enugu Logistic Park						20,000,000.00	15,000,000.00	7,000,000.00
22001002/23010106/13000001 Purchase of 1 no Hilux and 1 no Bus						25,000,000.00	25,000,000.00	
22001002/23030121/13000002 Reconstruction of burnt office building complex						10,000,000.00	15,000,000.00	20,000,000.00
22001002/23010112/13000003 Purchase of office equipment for one Stop Shop Investment Centre						10,000,000.00	15,000,000.00	10,000,000.00
22001002/23010112/13000004 Purchase of 10 Split Unit A/C 1.5H						1,350,000.00		
22001002/23010112/13000005 Purchase office furniture (Steel Cabinets)						550,000.00	500,000.00	
22001002/23010112/13000006 Purchase of 1no GP tank/stand						200,000.00		
22001002/23010119/14000001 Purchase of sound proof generator 100KVA						7,000,000.00		
27001001/23020118/12000001 Skills Acquisition Centre (Fashion & Design)			500,000.00	500,000.00	500,000.00+			
27001001/23010113/13000001 Purchase of 3No Computer Equipment and accessories						800,000.00	500,000.00	
27001001/23010105/13000003 Purchase of 1No Bus for the Ministry	13,700,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
27001001/23050103/13000005 Establishment of State unemployment rate and development			4,500,000.00	4,500,000.00	4,500,000.00+	13,000,000.00	15,000,000.00	
27001001/23010124/13000006 Provision of equipment for skill development						36,000,000.00	36,000,000.00	30,000,000.00
28001001/23020106/04000001 Procurement and installation of quality control/general purp						20,000,000.00	15,000,000.00	10,000,000.00
28001001/23050103/04000004 Development of database for Food and Agro-allied processing			4,500,000.00	4,500,000.00	4,500,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
28001001/23050101/11000005 Information Communication and Technology	11,294,900.00							
28001001/23010119/04000006 Installation of solar panel for schools and health centres			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	50,000,000.00	50,000,000.00
28001001/23050101/05000001 Introduction of computer science in primary schools in the S						20,000,000.00	20,000,000.00	25,000,000.00
28001001/23050101/05000002 Introduction of computer science in secondary schools in the						20,000,000.00	20,000,000.00	25,000,000.00
28001001/23010112/11000002 Purchase of ICT Equipment	1,409,850.00							
28001001/23050101/11000003 Information Communication and Technology	255,000.00							
28001001/23050103/11000004 E-Human Resource Management (E-HRM)	7,500,000.00							
28001001/23050101/11000006 Feasibility study of biomass conversion technology and const			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00	10,000,000.00
28001001/23050101/11000008 Establishment of Bureau of ICT	18,400.00							
28001001/23010129/12000001 Purchase of raw material Equipment	55,000.00							
28001001/23020124/12000003 Establishment of science and technology park in the State						30,000,000.00	30,000,000.00	20,000,000.00
28001001/23050101/13000002 Consult Services on limestone & other min depoist in d state	252,000.00							
28001001/23030121/13000003 Upgrading of raw meterial display resource and consultancy			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	5,000,000.00	5,000,000.00
28001001/23010129/13000004 Establishment and equipping of research and development cent						5,000,000.00	20,000,000.00	20,000,000.00
28001001/23010100/13000006 Purchase of 1No Hilux Van			22,000,000.00	22,000,000.00	22,000,000.00+			
28001001/23050103/14000001 Renewable Energy Development			5,000,000.00	5,000,000.00	5,000,000.00+			
28002001/23010113/11000012 Purchase of Communication equipment		250,000.00		350,000.00	100,000.00+			
29053001/23010108/13000001 Purchase of Coal City Buses			36,000,000.00	36,000,000.00	36,000,000.00+			
29053001/23010105/13000002 Purchase of Utility Vehicles			8,000,000.00	7,496,800.00	7,496,800.00+			
29053001/23010104/13000004 Purchase of 5No Motor Cycles						750,000.00	500,000.00	500,000.00
29053001/23010124/13000005 Purchase of Workshop Equipment						2,000,000.00	5,500,000.00	5,000,000.00
29053001/23020101/13000008 Construction of Security House						2,000,000.00	500,000.00	
29053001/23010107/13000014 Purchase of 1 no towing truck and lifting jack (Actor 30/32)						30,000,000.00	25,000,000.00	
29053001/23020118/13000020 Construction of perimeter fence		6,503,103.00	6,000,000.00	6,503,200.00	97.00+			
29053001/23010113/11000001 Purchase of 5 sets of computers						750,000.00	500,000.00	
29053001/23020124/13000002 Construction of lockup shops passengers waiting halls tran						10,000,000.00	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
29053001/23010112/13000006 Purchase of office equipment and electrical appliances						400,000.00	150,000.00	200,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
34001001/23030121/13000001 Face lift to Government Offices	11,972,142.00							
34001001/23030121/13000002 Repair renovat and mainte of Enugu State House of Assembly			25,000,000.00					
34001001/23020101/13000003 Construction of Fence	500,000.00							
34001001/23030121/13000005 Repair and Renovation work at the office Enugu State	2,500,000.00							
34001001/23020112/13000005 Purchase and Installation of office Equipment	1,330,624.00			10,000,000.00	10,000,000.00+			
34001001/23010133/13000006 Purchase of Office Equipment	1,710,000.00							
34001001/23030121/13000014 Construction/Renovation of Public Buildings in Enugu State	711,596,458.44	1,713,901,082.22		1,800,000,000.00	86,098,917.78+	131,000,000.00	500,000,000.00	300,000,000.00
34001001/23030121/13000016 Cpmpleti of const of New Govt Off (New Lion Buildg Gvt Hs)	34,320,001.00		25,000,000.00					
34001001/23020123/13000022 Provision of Solar Power Street Lightings and Generating Set	1,242,702,933.81	1,243,769,063.00	300,000,000.00	1,643,769,100.00	400,000,037.00+	200,000,000.00	400,000,000.00	300,000,000.00
34001001/23030129/13000023 Electrical Installation and procurement of electrical materi		74,309,007.84		74,409,007.00	99,999.16+			
34001001/23010129/13000024 Procurement of Industrial Machinery and Equipment		3,956,500.00		4,056,500.00	100,000.00+			
34001001/23020102/13000032 Const and Completion of Governor's Lodge Asokoro Abuja	959,972.00							
34001001/23020105/13000033 Const of Twin water fall and Swim Pool Governo lodge	7,319,913.25	18,491,944.39		18,591,944.00	99,999.61+			
34001001/23020118/13000034 Completion of the construction of International Conference						1,500,000,000.00		
34001001/23020118/13000035 Completn of constr of En St Gov's Lodge. Enugu			25,000,000.00					
34001001/23020118/13000036 Design and construction of Enugu State Banquet Hall/Office			400,000,000.00	800,000,000.00	800,000,000.00+	200,000,000.00	300,000,000.00	100,000,000.00
34001001/23020118/13000052 Completion of the Construction of 10No Duplexes Govt Guest			500,000,000.00	1,000,000,000.00	1,000,000,000.00+	400,000,000.00	300,000,000.00	200,000,000.00
34001001/23020100/17000054 Pavement and surfacing of selected RAMP 2 Phase 1 Projects			1,625,000,000.00			1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020101/13000055 External Works (Fencing Landscaping Water and Electricity						500,000,000.00		
34001001/23020105/13000056 External Works(fencing Landscaping) provision water and el						300,000,000.00		
34001001/23020119/13000059 Redevelopment/Enhancement of Presidential Hotel Enugu						500,000,000.00	500,000,000.00	300,000,000.00
34001001/23020118/13000060 Establishment of Enugu State Materials Testing Laboratory						200,000,000.00	500,000,000.00	300,000,000.00
34001001/23020114/17000026 Reconstruction of 13km Milken-Hill-Ngwo - 9th Mile Road	558,120,328.30	140,053,381.50	300,000,000.00	140,053,400.00	18.50+			
34001001/23020114/17000035 Comp of reconst of New Market Round About- Agu Abor Int/cha			100,000,000.00			500,000,000.00	250,000,000.00	150,000,000.00
34001001/23050101/13000041 Establishment of Road Maintenance Agency	250,000,000.00							
34001001/23030113/17000043 Rehabilitation of Enugu - Abakaliki Dual Carriageway (From							200,000,000.00	250,000,000.00
34001001/23030113/17000044 Rehabilitation of Enugu Urban Township Roads	2,192,427,953.28	1,889,367,730.61		1,894,467,730.00	5,099,999.39+			
34001001/23030113/17000050 Rehabilitation and Maintenance of Enugu And Nsukka Urban road	1,495,393,127.96							
34001001/23020114/17000059 Rehabilitation of Urban and rural roads in Enugu State.	2,832,896,384.81	9,501,308,494.77	6,000,000,000.00	15,886,707,806.00	6,385,399,311.23+	4,000,000,000.00	8,000,000,000.00	6,000,000,000.00
34001001/23040102/17000130 Erosion Control Works at Ebe Ano Tunnel GRA Enugu			62,500,000.00				50,000,000.00	50,000,000.00
34001001/23020114/17000132 Rehab. of access roads within Govt. House and Gov's Lodge			10,000,000.00					
34001001/23020114/17000146 Rehab. of Bailey Bridges in Enugu State	114,365,329.60							
34001001/23020114/17000169 Design and construction of Pedestrian Crossings in Enugu State						100,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000171 Emergency Erosion control works in Enugu State						200,000,000.00	300,000,000.00	200,000,000.00
34001002/23050101/13000001 Consultancy Service Capacity Building	780,375,455.51							
34001002/23000114/13000002 State Counterpart Contribution for RAMP		404,094,458.96	10,000,000.00	404,194,458.00	99,999.04+	50,000,000.00	50,000,000.00	50,000,000.00
34001002/23020114/17000052 Const of obeagu-ugwuaji road with spur to ozamdumu (10.2km)							20,000,000.00	25,000,000.00
34001002/23020113/17000100 Pilot Road Maintenance			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000101 Construction of 20No river crossings (bridges and culverts)			30,000,000.00					
34001002/23020114/17000127 MTN Exp Junction-Umueze-Aguawu Farm Settlement							20,000,000.00	25,000,000.00
34001002/23020114/17000128 Road-spur to Okposi						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000132 Express Road Ozalla-Ike-Nkwoike						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000136 Umudinwogo-Amabokwu-Useh(spur to Uwani Amabokwu Rd)						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000149 Ogbo Umuokere-Mbanato-Imufu Umundu						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000151 Umuezeorjor-Ubahor Rd							20,000,000.00	25,000,000.00
36001001/23020101/02000002 Construction of Other Public Building		3,866,048.15		3,966,048.00	99,999.85+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
36001001/23010105/02000008 Purchase of 1No Bus			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	
36001001/23050101/02000009 Development of tourist sites including access roads and stru			1,500,000.00	1,500,000.00	1,500,000.00+	10,000,000.00	25,000,000.00	30,000,000.00
36001001/23010129/02000010 Purchase of Computer equipment and accessories (Photocopiers		56,335,000.00		56,435,000.00	100,000.00+	1,500,000.00	1,000,000.00	1,500,000.00
36001001/23010130/02000011 Purchase of costume and instruments for Cultural troupe			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	2,000,000.00	2,000,000.00
36001001/23050102/11000001 Upgrading and management of Website			2,000,000.00	2,000,000.00	2,000,000.00+			
36001001/23050104/12000014 Coal City Festi Mmanwu & Iri-ji Fest/Xmas Lite up/Beauty Pa			30,000,000.00					
36001001/23050101/12000015 Upgrading & Printing of Tourist Guide			2,500,000.00	2,500,000.00	2,500,000.00+			
36001001/23030101/12000016 Rehab. Of Nnamdi Azikiwe Enugu Residence as Tourist site			4,000,000.00	4,000,000.00	4,000,000.00+			
36001001/23020119/12000018 Remodelling and furnishing of Enugu State Museum at Old East			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	40,000,000.00	40,000,000.00
36001001/23050104/12000019 Establ & Mainten of Cultural/Tourism outpost		3,866,048.15	3,000,000.00	3,866,100.00	51.85+			
36001001/23020119/12000020 Development of Event Centre at Hotel Presidential Enugu			20,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
36001001/23020119/12000021 Design of concept for Construct of access Rd to 1No tourist			25,000,000.00					
36001001/23010100/13000002 Purchase of Computer equipment and accessories (Photocopiers			1,500,000.00	432,800.00	432,800.00+			
36004001/23010130/02000002 Establishment of orchestral band/band equipment			1,250,000.00			4,500,000.00	4,000,000.00	2,000,000.00
36004001/23010112/02000005 Purchase of Office Furniture/Equipment			250,000.00					
36004001/23010113/02000007 Purchase of Computer/Accessories & Photocopier			450,000.00					
36004001/23010130/02000010 Purchase of recording equipment (cameras photos/videos edit			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/23050102/02000014 Development of a Website			350,000.00					
36004001/23050104/12000001 Relocation of office and development of Art Gallery						1,800,000.00	4,000,000.00	4,500,000.00
36004001/23010100/13000003 Purchase of Powerr Generating Set (3.5KVA)			1,200,000.00			200,000.00	250,000.00	
36052001/23010105/02000003 Purchase of 1No Hiace Bus for revenue drive						25,000,000.00	25,000,000.00	
36052001/23010115/02000004 Purchase of 2No computers with printers and photocopiers						700,000.00	500,000.00	500,000.00
36052001/23010112/02000011 Purchase of 2No Air Conditioners						260,000.00	250,000.00	250,000.00
36052001/23010112/02000012 Purchase of 3No Steel Cabinets						200,000.00	200,000.00	
52001001/23000000/09000005 Reviewing and updating hydrogeological studies of the state		2,131,500.00		2,500,000.00	368,500.00+			
52001001/23050101/10000005 Water shed mgt.& erosion control.	30,000,000.00							
52001001/23050103/10000030 Enumeration for a comprehensive data of number status						10,000,000.00	50,000,000.00	50,000,000.00
52001001/23050103/10000031 Enumeration and mapping of primary and secondary schools						10,000,000.00	50,000,000.00	50,000,000.00
52001001/23010108/13000001 Purchase of 1no hiace bus for revenue collection			25,000,000.00					
52001001/23010100/13000002 Procure office equipment (5No desktop printers copier)			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
52001001/23000000/13000003 Establishment and equipping of State		56,859,356.00		56,959,356.00	100,000.00+			
52001001/23010100/13000005 Procure & Install Autocad and watercad for training			1,500,000.00	1,500,000.00	1,500,000.00+			
52102001/23030101/06000001 Rehabilitation of Public Buildings/Pumping Stations						5,000,000.00	15,000,000.00	25,000,000.00
52102001/23030104/10000001 Rehabilitation of water supply		27,578,980.21		27,678,980.00	99,999.79+			
52102001/23010125/10000003 Rehabilitation of Heavy Duty Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		15,000,000.00	15,000,000.00
52102001/23030104/10000005 Rehab of Reservoir of Enugu & Nsk Urban Water Scheme						5,000,000.00	20,000,000.00	50,000,000.00
52102001/23010138/10000011 Procurement of Backhoe Excavator and other equipments			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	15,000,000.00	10,000,000.00
52102001/23030104/10000013 Rehabilitation of Nsukka water scheme & reticulation			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	50,000,000.00	30,000,000.00
52102001/23030104/10000014 The prov. of the needed spares &replac of dmged Mchcal water						5,000,000.00	20,000,000.00	15,000,000.00
52102001/23030128/10000019 Rehab of Oji Training School			5,000,000.00	5,000,000.00	5,000,000.00+			
52102001/23030104/10000021 Rehabilitation of the Enugu Urban Water network and reticula			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	25,000,000.00	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+	5,000,000.00	15,000,000.00	15,000,000.00
52102001/23050101/10000026 Field survey to Generate data to design & supervise water			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
52102001/23020105/10000027 Drilling of 1 NO Solar powered boreholes and construction						100,000,000.00	200,000,000.00	200,000,000.00
52102001/23050102/10000029 Procurement of data monitoring and management system and sof						5,000,000.00	25,000,000.00	20,000,000.00
52102001/23050101/13000001 State counterpart funding for AFD assisted project			100,000,000.00	61,494,000.00	61,494,000.00+	50,000,000.00	150,000,000.00	100,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
52102001/23050101/13000002 Field survey coding classification of Buldings & integration			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	10,000,000.00	5,000,000.00
52102001/23050101/13000003 Monitoring & control of effluent frm factories to our water			2,000,000.00	2,000,000.00	2,000,000.00+			
52103001/23020105/10000003 Spring development with 2km reticulation		13,828,130.00	15,000,000.00	15,000,000.00	1,171,870.00+	6,000,000.00	5,000,000.00	5,000,000.00
52103001/23050101/10000006 Const of 17No 200mm diameter borehole with 20HP pumps			50,000,000.00	50,000,000.00	50,000,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
52103001/23020105/10000018 Construction of 100 No hand pumps water boreholes in Guinea			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	20,000,000.00	10,000,000.00
52103001/23020105/10000021 Spring water improvement with 1km reticulation			10,000,000.00	10,000,000.00	10,000,000.00+	3,500,000.00	3,000,000.00	3,000,000.00
52103001/23030104/10000022 Repair of Autoclave and oven for biological test			500,000.00	500,000.00	500,000.00+	1,500,000.00		1,000,000.00
52103001/23010129/10000023 Purchase of water quality equipment (Spectrophotometer)			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,000,000.00	
52103001/23010129/10000024 Purchase and installation of 50 No 4 inch diameter meters			2,000,000.00	2,000,000.00	2,000,000.00+	15,000,000.00	30,000,000.00	20,000,000.00
52103001/23010129/10000027 Purchase of 6000 branded sanitary buckets for disposal			10,500,000.00			5,000,000.00	5,000,000.00	5,000,000.00
52103001/23010129/10000028 Purchase of 8 sanitary dumpsters for disposal of wastes			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
52103001/23050103/10000034 Enumeration/functionality survey of all rural water faciliti						10,000,000.00	10,000,000.00	10,000,000.00
52103001/23010105/13000001 Purchase of 2 No Hilux vehicle			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	
52014001/23030104/10000001 Rehabilitation & Upgrad of 8No motorised boreholes @ Udenu			25,000,000.00	25,000,000.00	25,000,000.00+			
52014001/23020105/10000004 Community Led Total Sanitation (CLTS)			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	4,000,000.00	3,000,000.00
52014001/23030104/10000005 Rehabilitation of Hand Pump Boreholes			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	4,000,000.00
52014001/23030104/10000007 Rehabilitat of non-functional motorized boreholes in udenu			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,000,000.00	20,000,000.00
52014001/23020105/13000001 State Counterpart contribution for Small Town			20,000,000.00	20,000,000.00	20,000,000.00+			
52014001/23050104/13000002 Commemoration/Celebratiob of Global Events in the State			1,500,000.00	1,500,000.00	1,500,000.00+			
53001001/23010112/06000002 Purchase of Office Equipments.		26,650.00		126,650.00	100,000.00+			
53010001/23010129/06000003 Procurement of basic tools equipment and building materials			30,500,000.00			30,500,000.00	30,500,000.00	30,500,000.00
53010001/23020114/06000005 Construction of 3.996km asphalt road at Sunrise and Republic			269,500,000.00			215,400,000.00	237,695,000.00	261,104,750.00
53010001/23020114/06000007 Construction of 10km line drain at Harmony estate			200,000,000.00	200,000,000.00	200,000,000.00+			
54001001/23010136/11000001 Purchase of communication equipment (video camera public add			400,000.00			450,000.00	500,000.00	
54001001/23050101/13000002 Counterpart Contribution	4,411,549,734.78							
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+	1,000,000.00	1,500,000.00	1,000,000.00
54001001/23010106/13000006 Purchase of 1No Hilux Van			50,000,000.00			25,000,000.00	25,000,000.00	
54001001/23050101/13000007 Purchase of office furniture (steel cabinet fans seats)			600,000.00	600,000.00	600,000.00+	600,000.00	700,000.00	500,000.00
54001001/23010100/13000009 Purchase of 1No power Gen Set			250,000.00					
54001001/23020118/13000012 Funding of second batch of the community focused projects		1,760,000,000.00	2,350,000,000.00	1,800,000,000.00	40,000,000.00+	1,500,000,000.00	900,000,000.00	1,000,000,000.00
54001001/23010108/13000016 Procurement of 1No 16 Seater Hiace Bus						22,000,000.00		
54001002/23050101/13000001 Financing of Micro Project (CSDP)						100,000,000.00	100,000,000.00	100,000,000.00
54001003/23020106/04000001 Construction of Health Centre in the 3 Sen Zones						30,000,000.00	50,000,000.00	50,000,000.00
54001003/23020105/10000001 Provision of Water scheme in the 3 Sen Zones						40,000,000.00	50,000,000.00	50,000,000.00
54001003/23020124/12000001 Development of markets in the 3 Sen Zones						30,000,000.00	30,000,000.00	30,000,000.00
54001003/23020118/13000004 CDP Community focused projects in the 3 senatorial zones			50,000,000.00	50,000,000.00	50,000,000.00+			
54001003/23020118/13000005 Completion of CDP ongoing projects in the 3 senatorial zones			120,585,730.00					
54001003/23050103/13000006 Conduct monitoring and evaluation of CDP projects			2,631,854.00			9,000,000.00	5,000,000.00	5,000,000.00
54003001/23020103/14000006 State contingency intervention in Electrification Projects.			100,000,000.00	600,000,000.00	600,000,000.00+	200,000,000.00	500,000,000.00	600,000,000.00
54003001/23010119/14000007 Purchase of 25 units of 200KVA 300KVA & 500KVA distribution	60,925,000.00	11,155,471.00	50,000,000.00	61,155,600.00	50,000,129.00+	50,000,000.00	100,000,000.00	150,000,000.00
54003001/23010105/14000008 Purchase of 2no Hilux vans double cabin		15,600,000.00		15,700,000.00	100,000.00+			
54003001/23010119/14000010 Purchase of Power Generating Plant	8,600,000.00	501,500.00		601,500.00	100,000.00+			
54003001/23030100/140014011 Procurement of 1 No Truck self loader		24,227,781.00		24,327,781.00	100,000.00+			
54003001/23020103/14000013 Extension/Boosting of Electricity Networks in the Rural Com	284,778,304.81	409,941,550.19		410,041,550.00	99,999.81+	50,000,000.00	150,000,000.00	150,000,000.00
54003001/23020103/14000014 Completion of electrification of 5 rural communities in Enug			20,000,000.00					
54003001/23020123/14000016 Provision of street lights in major rural communities in the			90,000,000.00			300,000,000.00	100,000,000.00	150,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
54003001/23020123/14000020 Extension of streetlight in Enugu metropolis						50,000,000.00	100,000,000.00	100,000,000.00
54007001/23010123/09000001 Purchase of fire fighting equipment B.A foam etc			7,000,000.00	7,000,000.00	7,000,000.00+			
54007001/23030109/09000003 Renovation of fire station Fighting building at Nsukka and fencing			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	3,000,000.00	3,000,000.00
54007001/23000000/09000005 Purchase of 1 no Fire Fighting Engine						100,000,000.00	100,000,000.00	100,000,000.00
54007001/23020110/09000008 Reconstruction of Dam (reservoir) at Nsukka fire station			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,500,000.00	1,000,000.00
54007001/23020110/09000010 Installation of Fire Extinguishers in the New Secretariat			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
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+	6,000,000.00	6,000,000.00	6,000,000.00
54007001/23020118/13000002 Fencing the front of Nsukka Fire Station			2,000,000.00	2,000,000.00	2,000,000.00+			
54007001/23020110/13000003 Establishment/Construction of new fire station at Orba			12,000,000.00	12,000,000.00	12,000,000.00+			
54007001/23010136/13000006 Procurement of 20no Communication Gadgets (walking talking)						3,000,000.00	3,000,000.00	3,000,000.00
54007001/23020105/13000007 Siting of borehole @ Ogui rd fire station			4,000,000.00	4,000,000.00	4,000,000.00+			
54007001/23010107/13000009 Purchase of 1No water tanker						12,000,000.00	12,000,000.00	12,000,000.00
60001001/23050101/06000003 Development of Urban Master Plan for 9th mile corner			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	14,000,000.00	10,000,000.00
60001001/23020104/06000004 Clearing/parcelation of L/outs (fed/layout 1&2 & New GRA Nsu		31,095,000.00	80,000,000.00	80,000,000.00	48,905,000.00+	50,000,000.00	50,000,000.00	50,000,000.00
60001001/23010101/06000006 Acquisition of New Layout						19,000,000.00	50,000,000.00	20,000,000.00
60001001/23050101/06000007 Development of Nsukka Urban Master Plan			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	40,000,000.00	40,000,000.00
60001001/23010129/06000008 Purchase of Specialist Equipment						20,000,000.00	10,000,000.00	10,000,000.00
60001001/23000000/06000010 Deter. of Inter-Origin Transformation Perimeter for E/State			6,000,000.00	6,000,000.00	6,000,000.00+			
60001001/23020118/06000011 Construction and installation of servers house in deed department						5,000,000.00	5,000,000.00	5,000,000.00
60001001/23020118/06000003 Roofing of Town Planning and Zonal Lands in the Ministry			10,000,000.00	10,000,000.00	10,000,000.00+			
60001001/23030121/13000004 Renovation of Office main block						80,000,000.00	80,000,000.00	
60001001/23010112/13000005 Purchase of furniture and fittings						2,000,000.00	2,000,000.00	2,000,000.00
64001001/23010112/13000002 Purchase of office equipment (2No Gubambi safe projectors			10,000,000.00	10,000,000.00	10,000,000.00+	644,000.00	500,000.00	500,000.00
64001001/23010104/13000000 Purchase of 2No motor bikes for dispatch			400,000.00					
64001001/23010113/13000006 Purchase of 5No computer desktop and accessories			1,000,000.00	1,000,000.00	1,000,000.00+	1,260,000.00	1,000,000.00	1,000,000.00
64001001/23010112/13000007 Purchase of office furniture (1 Table chair and fittings)			1,500,000.00	1,500,000.00	1,500,000.00+	770,000.00	500,000.00	500,000.00
64001001/23010104/13000008 Purchase of 1No motor bike for dispatch						200,000.00	200,000.00	
65001001/23020113/01000001 Construction of modern abatoirs (consultancy and design)						12,000,000.00	2,000,000.00	20,000,000.00
65001001/23020118/06000002 City Infrastructure Management (Design and Survey of Prison)			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	25,000,000.00	10,000,000.00
65001001/23030124/06000004 Development and management of Tricycle parks							100,000,000.00	10,000,000.00
65001001/23020118/06000013 Urban renewal project and development control		12,500,000.00	85,000,000.00	12,600,000.00	100,000.00+	50,000,000.00	50,000,000.00	100,000,000.00
65001001/23020122/06000014 House Numbering and identification			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	12,000,000.00	6,500,000.00
65001001/23010121/06000016 Purchase of Environmental Beautification materials	18,034,200.00							
65001001/23020118/06000018 Construction of modern public convenience with blocks and br						20,000,000.00	10,000,000.00	70,000,000.00
65001001/23010105/06000023 Purchase of 1No Hilux Van			22,500,000.00			25,000,000.00	20,000,000.00	25,000,000.00
65001001/23010129/06000024 Purchase of earth moving equipment (tipper backhoe escavat						100,000,000.00	12,000,000.00	200,000,000.00
65001001/23020118/06000035 Ground marking and directional signage of the new secretaria			3,000,000.00	3,000,000.00	3,000,000.00+	7,000,000.00	5,000,000.00	8,500,000.00
65001001/23020124/06000036 Relocation of all motor parks out of the city: (Design and c			10,000,000.00	10,000,000.00	10,000,000.00+	12,000,000.00	1,500,000.00	15,000,000.00
65001001/23020118/09000002 Provision of 200 ultra modern bus shelters with blocks and b						50,000,000.00	10,000,000.00	300,000,000.00
65001001/23020118/09000003 Provision of 5 directional gantries						20,000,000.00	4,000,000.00	25,000,000.00
65001001/23010129/09000040 Purchase of 6 no. Mowing Machine			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	20,000,000.00	3,500,000.00
65001001/23000012/11000001 Purchase of office equipment -desktop computer backup serve			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	15,000,000.00	5,000,000.00
65001001/23040106/06000002 Decongestion of street trading in Enugu Metropolis			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,000,000.00	40,000,000.00
65001001/23010113/11000003 Upgrading and computerisation of ECTDA departments with mode						2,000,000.00	20,000,000.00	2,000,000.00
65001001/23010136/11000004 Provision and installation of security circuit (72 CCTV came						40,000,000.00	50,000,000.00	100,000,000.00
65001001/23020118/12000001 Construction of 3 recycling plants (consultancy and design)						10,000,000.00	40,000,000.00	20,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>	₦	₦	₦	₦		₦	₦	₦
18011001/23010119/02000001 Purchase of 1No 7KVA Electricity Generating Set						300,000.00	300,000.00	300,000.00
18011001/23010105/02000002 Purchase of 1 no Hilux Van							25,000,000.00	25,000,000.00
18011001/23010112/02000003 Purchase of Office Furniture	2,120,000.00	56,519,710.50		56,619,710.00	99,999.50+			
18011001/23010112/02000004 Purchase of Office Equipment	563,600.00		300,000.00	300,000.00	300,000.00+			
18011001/23010113/02000005 Purchase Of Computer Equipment	17,061,400.00		1,700,000.00			1,400,000.00	1,800,000.00	1,800,000.00
18011001/23010112/02000006 Furnishing of JSC Conference Hall - Communication Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
18011001/23010105/02000008 Purchase of 1No Prado Jeep for Hon. Judge			160,000,000.00	103,480,200.00	103,480,200.00+	50,000,000.00	50,000,000.00	
18011001/23010105/02000009 Purchase of 2 No Hyundai Elantra for the Secretary of the Co			20,000,000.00	20,000,000.00	20,000,000.00+			
18011001/23020102/06000001 Design and construction of 5No 3 bedroom duplexes for Hon Judge						50,000,000.00	50,000,000.00	200,000,000.00
18011001/23050102/11000001 Purchase and Installation of Internet facility			700,000.00			2,000,000.00	2,000,000.00	2,000,000.00
18011001/23010108/13000002 Purchase of 1No Toyota mini-bus						25,000,000.00	25,000,000.00	
18011001/23020118/13000003 Construction and installation of burglary proofs in JSC						2,500,000.00	2,500,000.00	4,000,000.00
18011001/23030121/13000004 Re-roofing and re-ceiling of JSC office extension housed wit						5,000,000.00	5,000,000.00	10,000,000.00
18011001/23010136/13000005 Purchase of training equipment (public address system)						2,500,000.00	2,500,000.00	2,500,000.00
18011001/23010112/13000006 Purchase of 3No fire proof safe						1,050,000.00	1,050,000.00	1,000,000.00
18011001/23050103/13000008 Publicatn of Judicial Service Comm Annual Performance Report			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,000.00	2,500,000.00
26001001/23010114/13000001 Purchase of 35 Nos. Desktop 5 Nos. Photocopy Machines and			5,000,000.00			8,000,000.00	2,000,000.00	2,000,000.00
26001001/23020101/13000002 Construction of DPP Offices and other Departmental Offices			10,000,000.00			15,000,000.00	30,000,000.00	15,000,000.00
26001001/23050101/13000003 Review of Enugu State Laws			100,000,000.00					
26001001/23010105/13000005 Purchase of 2 No Hiace Buses			25,000,000.00				25,000,000.00	25,000,000.00
26001001/23010112/13000007 Furnishing of DAD Building (tables chairs fire proof steel			30,000,000.00			15,520,000.00	5,000,000.00	5,000,000.00
26001001/23020101/13000008 Reconstruction of Admin General office building behind DAD b			10,000,000.00			45,000,000.00	25,000,000.00	
26001001/23050101/00000010 Provision and Publication of Enugu State Law Report			10,000,000.00					
26001001/23010125/00000011 Purchase of Law Book			15,000,000.00					
26001001/23020127/13000012 Provision and Installation of ICT Solution for Case Managem			5,000,000.00			25,000,000.00	10,000,000.00	5,000,000.00
26001001/23020101/13000013 Construction of High Court Complex and Quarters			267,000,000.00					
26001001/23010112/13000014 Furnishing and equipping of DPP Departmental offices						15,000,000.00	15,000,000.00	
26001001/23010112/13000015 Furnishing and equipping of AGPT offices newly constructed						20,000,000.00	20,000,000.00	
26051001/23010112/13000002 Purchase of office furniture and fittings (leather seats 12		5,869,290.00	10,000,000.00	10,000,000.00	4,130,710.00+	20,000,000.00	30,000,000.00	20,000,000.00
26051001/23010113/13000003 Purchase of computer equipment and accessories for Judges (L	10,648,000.00	954,000.00	3,500,000.00	3,500,000.00	2,546,000.00+	5,000,000.00	5,000,000.00	5,000,000.00
26051001/23010129/13000005 Purchase of communication equipment for Judges	25,594,541.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	1,000,000.00
26051001/23020102/13000006 Construction of Office Building		20,362,770.00	54,000,000.00	21,126,000.00	763,230.00+	50,000,000.00	100,000,000.00	200,000,000.00
26051001/23030101/13000008 Rehabilitation of residential building for Judges		600,000.00	10,000,000.00	10,000,000.00	9,400,000.00+	37,000,000.00	20,000,000.00	20,000,000.00
26051001/23010119/13000009 Purchase of 15No Power Generating Set (27KVA sound proof Per		112,205,000.00	8,000,000.00	212,205,000.00	100,000,000.00+	50,000,000.00	20,000,000.00	20,000,000.00
26051001/23020101/13000010 Construction of Court				400,000,000.00	400,000,000.00+			
26051001/23030121/13000011 Rehabilitation of High Court and Magistrate Court Buildings.		8,039,000.00		8,139,000.00	100,000.00+			
26051001/23010101/13000012 Purchase of 2No. Tricycles for Court bailiffs			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	1,000,000.00	500,000.00
26051001/23010106/13000013 Purchase of 1No Hilux Van for Chief Registrar			25,000,000.00			25,000,000.00	5,000,000.00	
26051001/23010141/13000014 Purchase of 1No Water Tanker for Judiciary			27,000,000.00			40,000,000.00	1,600,000.00	
26051001/23010108/13000015 Purch. of 1No.18 Seaters Toyota for Judiciary			25,000,000.00			25,000,000.00	2,000,000.00	
26051001/23010112/13000018 Purch. of LB-SBW steel Book wheel Disassembly steel cabinets		100,000.00			100,000.00-			
26051001/23030101/13000021 Rehabilitation of Hon. Chief Judge's post House.		30,000.00			30,000.00-			
26051001/23030127/13000023 Rehabilitation/Repair of ICT infrastructure		817,550.00	1,000,000.00	1,000,000.00	182,450.00+	10,000,000.00	2,000,000.00	1,000,000.00
26051001/23050102/13000024 Acquisition of Computer Software application in law account			1,000,000.00			5,000,000.00	2,000,000.00	500,000.00
26051001/23010125/13000027 Purchase of Library books and equipments			1,000,000.00			2,000,000.00	7,000,000.00	2,000,000.00
26051001/23010128/13000028 Purchase of security equipments			500,000.00			2,000,000.00	3,000,000.00	1,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
26051001/23030121/13000029 Rehabilitation of office building						50,000,000.00	50,000,000.00	50,000,000.00
26051001/23010105/13000030 Purchase of vehicles for High Court Judges						300,000,000.00	10,000,000.00	300,000,000.00
26051001/23010128/13000031 Purchase of Gubabi safe for Enugu North South and East Magi						1,600,000.00	25,000,000.00	1,800,000.00
26052001/23010125/05000001 Purchase of law library and periodicals			8,000,000.00	8,000,000.00	8,000,000.00+	2,000,000.00	10,000,000.00	2,000,000.00
26052001/23020118/13000001 Construction of Customary Court of Appeal Enugu building	19,775,955.00		100,000,000.00	100,000,000.00	100,000,000.00+			
26052001/23010105/13000004 Purchase of 1 No Hyundai Car for Chief Registrar			8,000,000.00	8,000,000.00	8,000,000.00+			
26052001/23020101/13000006 Furnishing of Customary Court of Appeal building complex			60,000,000.00			25,000,000.00	50,000,000.00	5,000,000.00
26052001/23010119/14000001 Purchase of 2 No 350KVA perkings sound proof for Court			19,000,000.00					
26007001/23010136/11000001 Purchase of Intercom and IT equipment						4,000,000.00	4,000,000.00	1,000,000.00
26007001/23010104/13000001 Purchase of 20 (CG 125/150) Motorbikes for dispatch of mails			6,800,000.00			3,000,000.00	3,000,000.00	
26007001/23010104/13000002 Purchase of 1No Bus for Mediator & Human Right Visits			25,000,000.00	25,000,000.00	25,000,000.00+			
26007001/23010112/13000003 Purchase of office furniture and fittings (tables chairs w			3,450,000.00			15,000,000.00	10,000,000.00	
26007001/23010114/13000005 Purchase of 5No desktop computers and accessories			9,900,000.00			3,000,000.00	1,000,000.00	
26007001/23010114/13000007 Purchase of 20No desktop phones with Simcards for 17 LGA HQ			360,000.00			400,000.00	400,000.00	
26007001/23010104/13000009 Procurement of 100KVA sound proof Generator Set (FJ Wilson P			7,250,000.00			4,000,000.00	3,500,000.00	
26007001/23020101/13000010 Construction of head office complex						60,000,000.00	60,000,000.00	
26007003/23010106/13000001 Purchase of Toyota Hilux Van			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,000,000.00
26007003/23010112/13000002 Purchase of Office furniture to set up ESJRT office (2No con			15,000,000.00	15,000,000.00	15,000,000.00+	8,000,000.00	4,000,000.00	2,000,000.00
26007003/23010114/13000004 Purchase of 3 nos Computer Desktops/Laptop			400,000.00			450,000.00	300,000.00	200,000.00
26007003/23010115/13000005 Purchase of 2No Printers and 2No Photocopy machines			600,000.00	600,000.00	600,000.00+	700,000.00	500,000.00	
26007003/23010112/13000006 Purchase of 2 nos fire proof steel Cabinets			500,000.00	500,000.00	500,000.00+	300,000.00	300,000.00	
26007003/23010124/13000007 Purchase of training equipments (Public address system Pr			3,500,000.00	3,500,000.00	3,500,000.00+			
26007003/23010136/13000008 Purchase of communication and training equipments (Recordin			1,000,000.00	1,000,000.00	1,000,000.00+	3,100,000.00	2,000,000.00	
26007003/23030121/13000009 Rehabilitaion of ESJRT Permanent Office at DAD			20,000,000.00	20,000,000.00	20,000,000.00+			
13001001/23010122/04000001 Procurement of medical equipment for sports medical centre a						1,500,000.00	6,800,000.00	2,000,000.00
13001001/23010129/08000012 Procurement of sporting equipment (brushing machine etc)			7,000,000.00	7,000,000.00	7,000,000.00+	10,000,000.00	41,000,000.00	11,000,000.00
13001001/23010112/08000013 Furnishing of existing building at Nnamdi Azikiwe Stadium			3,000,000.00	3,000,000.00	3,000,000.00+			
13001001/23120105/08000016 Purchase of 1 no ambulance bus			30,000,000.00	30,000,000.00	30,000,000.00+			
13001001/23020119/08000018 Renovation of Awgu Games Village		1,600,000.00	10,000,000.00	10,000,000.00	8,400,000.00+	50,000,000.00	5,000,000.00	200,000,000.00
14001001/23050101/07000001 Purchase of economic materials like wheel barrows big comme						15,000,000.00	4,500,000.00	20,000,000.00
14001001/23010108/07000015 Purchase of 1No Bus for the Ministry			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	25,000,000.00
14001001/23050101/07000021 Provision of equipment and support for rural women through s			50,000,000.00	50,000,000.00	50,000,000.00+	41,000,000.00	2,200,000.00	
14001001/23020118/07000025 Estab of 1 recreational centre for the elderly @ Emene			20,000,000.00	20,000,000.00	20,000,000.00+			
14001001/23020118/07000030 Provision of 150 wheel chairs and 150 aids/appliances			10,000,000.00	10,000,000.00	10,000,000.00+			
14001001/23030121/07000037 Renovation of Gender office Headquarters						24,000,000.00	50,000.00	10,000,000.00
17001001/23030106/05000003 Upgrading of 3 Sec Schs to Boarding Schs in 3 Sen Zones			89,233,000.00					
17001001/23030110/05000004 Purchase of science equipment for basic science laboratory a						12,000,000.00	6,000,000.00	7,000,000.00
17001001/23010105/05000012 Procurement of 1 Hilux Vans for project/programme Monitoring			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	1,000,000.00	25,000,000.00
17001001/23010138/05000019 Purchase and installation of 1.5 horse power water pumping m			90,000.00			50,000.00	10,000,000.00	100,000.00
17001001/23020118/05000020 Procurement of 7No. 6.1KVA Electric Generator Set			1,500,000.00					
17001001/23030121/05000021 Replacement of 510sqm floor tiles in MOE office			2,500,000.00	2,500,000.00	2,500,000.00+			
17001001/23010136/05000035 Procur of 100 hearing moulds for p/pl wt hearing impairment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	20,000,000.00	1,100,000.00
17001001/23020118/05000037 Const of Basic/WAECExam Hall for Sch od Sp Needs Ogbete Enu			20,000,000.00	20,000,000.00	20,000,000.00+			
17001001/23020118/05000038 Const of a Resource Centre for Sp Schs in the State			50,000,000.00	50,000,000.00	50,000,000.00+			
17001001/23010119/05000041 Provision of Logistics for the Home Grown Program Office			12,000,000.00					
17001001/23010108/05000045 Procurement of 1 Bus for Home Grown School Meal Feeding Prog				12,000,000.00	12,000,000.00+	25,000,000.00	5,280,000.00	25,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
17001001/23020118/05000046 Construction of one 4 room laboratory for physics chemistry						15,000,000.00	200,000,000.00	25,000,000.00
17001001/23010140/05000047 Procurement of laboratory equipment						10,000,000.00	275,000,000.00	5,000,000.00
17001001/23010113/11000002 Purch of office equip (laptops desktops printers copiers etc			3,000,000.00	3,000,000.00	3,000,000.00+	5,280,000.00	5,000,000.00	6,500,000.00
17001001/23020111/05000003 Procure of 7000 textbooks for our special education centres			21,000,000.00	21,000,000.00	21,000,000.00+	10,000,000.00	275,000,000.00	18,000,000.00
17001001/23010112/13000001 Purchase of office furniture (Executive tables chairs stee						2,743,000.00	3,500,000.00	5,500,000.00
17001001/23010124/14000001 Procure 7 No 6.1 KVA electric Generator Set			3,500,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	4,500,000.00	
17003001/23020107/05000001 Construction of 20 no 5 classroom blocks in all the 17 LGAs			1,060,000,000.00			200,000,000.00	1,500,000.00	400,000,000.00
17003001/23030106/05000002 Renovation of 56 no dilapidated 5 classroom blocks at 11 000			317,000,000.00			275,000,000.00	5,000,000.00	300,000,000.00
17003001/23050101/05000003 Scoping & surveying of 260 public primary and junior seconda			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	5,000,000.00	20,000,000.00
17003001/23020118/05000004 Const of 71 nos 4 Rm wc squatting toilet wt overhd tank at 3			215,000,000.00			275,000,000.00	700,000.00	320,000,000.00
17003001/23010124/05000007 Procure and distribute 5 000 registers to Public Primary Sch			10,000,000.00			5,000,000.00	35,000,000.00	4,000,000.00
17003001/23010124/05000008 Provide 30 (32 plasma) TV and DVD for ECCD In public primar						4,500,000.00	2,000,000.00	3,000,000.00
17003001/23010124/05000009 Provide 240 CD Educative DVD plate at 6 250						1,500,000.00	45,000,000.00	1,000,000.00
17003001/23010124/05000011 Provide 1000 educative toys for ECCD 5 toys per class at N5			5,000,000.00			5,000,000.00	4,250,000.00	2,500,000.00
17003001/23010124/05000013 Procure and install 300 no Slides for ECCD Schlools						5,000,000.00	6,250,000.00	3,700,000.00
17003001/23010124/05000014 Procure and distribute 300 nos swings for ECCDE schools							6,000,000.00	10,000,000.00
17003001/23010124/05000016 Procure and distribute Sports Equipment -football net whist			2,500,000.00			700,000.00	100,000.00	700,000.00
17003001/23020107/05000018 Renovation of 100 no dilapidated classroom blocks			800,000,000.00					
17003001/23050101/05000021 Intervention fund for primary school in the State	7,186,950,975.92	9,529,673,711.86		9,529,773,711.00	99,999.14+			
17003001/23010124/05000022 Procure & distribute 1000 teachers desk 1000 arm & armless			50,000,000.00			35,000,000.00	250,000,000.00	27,500,000.00
17003001/23010124/05000024 Provide and distributed 10 500 place value charts at N500 ea			4,600,000.00				4,500,000.00	5,000,000.00
17003001/23010124/05000025 Procure and distributed 4000 assorted educative diagrams/ins			2,000,000.00			2,000,000.00	5,000,000.00	1,600,000.00
17003001/23010124/05000026 procure and distribute 250 Pri Math Kits at N350 000 each							132,000.00	100,000,000.00
17003001/23010124/05000027 Procure & distribute 500 Primary Science Kits to 500 pri/sch							189,000,000.00	20,000,000.00
17003001/23010124/05000028 Procure and distribute 7000 Plastic Abacus for Junior pri.							60,000,000.00	40,000,000.00
17003001/23030106/05000031 Renovate 51 JSS blocks 3 blocks in each of the 17 LGA	10,533,633.72							
17003001/23010124/05000034 Procure and distribution 3 000 nos of Plastic Lockers and Ch			83,000,000.00			45,000,000.00	5,000,000.00	32,000,000.00
17003001/23010124/05000036 Procure and distribute 17 desktops for LEMIS @ N250000 each			9,000,000.00			4,250,000.00	750,000.00	4,250,000.00
17003001/23010119/05000038 Procure and distribute 17 nos 10 KVA generator for LEMIS			1,600,000.00				6,000,000.00	2,000,000.00
17003001/23010124/05000039 Procure and distribute 5 000 diaries to Public Primary Schoo			4,000,000.00			6,250,000.00	90,000,000.00	4,250,000.00
17003001/23010124/05000041 Procure & distrib 6000 cartons of chalk for all pub primary			7,000,000.00			6,000,000.00	18,000,000.00	4,500,000.00
17003001/23010124/05000051 Procure and install 15 Desk top Computers with accessories		23,050,000.00		23,150,000.00	100,000.00+			
17003001/22020312/05000059 Procure 2 sets of althetic balloon for relay			200,000.00			100,000.00	904,337.00	100,000.00
17003001/23020118/05000066 Const of 25 no 3 c/room blocks in all the 17 LGAs for ECCDE			300,000,000.00			250,000,000.00	699,112.00	370,000,000.00
17003001/23010124/05000067 Procure and distribute 3000 sleeping mats for ECCDE in 1225			3,000,000.00			4,500,000.00	422,140.00	4,500,000.00
17003001/23010124/05000068 3200 small Balls for all the ECCDE schools 4 per school							173,014,740.00	1,200,000.00
17003001/23010124/05000069 Procure and distr 3600 ECCDE tables and chairs			8,100,000.00				17,138,750.00	8,000,000.00
17003001/23010124/05000070 Procure & distrib. 1226 role of tissue detol and toilet soap			5,000,000.00			5,000,000.00	24,010,950.00	2,499,163.00
17003001/23010124/05000071 Procure and distribute 12 Ceiling Fan for LEMIS			600,000.00	600,000.00	600,000.00+	132,000.00	2,956,400.00	100,000.00
17003001/23050101/05000072 Provision of mental arithmetic skills							2,550,500.00	10,000,000.00
17003001/23010126/13000005 Procure & distribute 300 merry-go-round for ECCDE CLASSES							502,888,940.00	15,000,000.00
17003001/23010112/13000007 Purchase of office equipt for ENSUBEB HQ			5,700,000.00			6,000,000.00	135,651,362.00	2,000,000.00
17003001/23010124/13000009 Procurement and distribution of essential Instructional Mate	5,712,900.00							
17003001/23030106/13000011 Renovation of 21 no dillapidated 3 classroom blocks with ram		322,780.00			322,780.00-	189,000,000.00	335,080.00	215,000,000.00
17003001/23010105/13000012 2% UBEC/ENSUBEB Counter part Project \$ Purch of Vehicle M&E			80,000,000.00			60,000,000.00	32,503,850.00	60,000,000.00
17003001/23010124/13000015 Procure & dist. 2000 white board and duster to 2000							135,435,350.00	4,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.								
17003001/23010124/13000016 Procure & dist. 2000 Attendance Registers & 8000 Sch.diaries			600,000.00					
17003001/23020118/13000019 Print and distribute 10 000 copies of continous assesement			4,500,000.00			5,000,000.00	28,281,600.00	5,000,000.00
17003001/23020118/13000020 Procure & dist. 12 HP Printer wt scanner for LEMIS			600,000.00			750,000.00	102,000,000.00	750,000.00
17003001/23010113/13000023 Procure and distr 4 laptops for PRS Dept 1 for HRM			1,000,000.00				688,947,890.00	1,000,000.00
17003001/23030106/13000024 Emergency disaster preparedness/resilience on re-roofing of						90,000,000.00	135,325,176.00	55,318,000.00
17003001/23010105/13000025 Procure of 1 new serviceable vehicle						18,000,000.00	75,094,458.00	
17008001/23010124/05000027 Purch of office equipt for bindery sect (Printer ceiling fan			2,500,000.00					
17008001/23020111/05000028 Establishment of e-library			4,000,000.00					
17008001/23010106/05000029 Purchase of 1No Hilux Van			25,000,000.00					
17010001/23030121/13000001 Reconst of office building for vocational skill/Literacy			5,000,000.00	5,000,000.00	5,000,000.00+			
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquist			500,000.00	500,000.00	500,000.00+			
17010001/23020101/05000007 Reconstru of office building for vocational skills in 6 edu			3,500,000.00	3,500,000.00	3,500,000.00+			
17010001/23010124/05000008 Purchase of Equipt & Tool for Vocational skills acqu in SAME			1,000,000.00	1,000,000.00	1,000,000.00+			
17019001/23020107/05000001 Construct 1 no. Educational Technology Centre		10,124,389.00	40,000,000.00	10,125,000.00	611.00+	40,000,000.00	20,000,000.00	20,000,000.00
17019001/23030106/05000002 Rehabilitation of Educational Institutional Building			20,000,000.00			25,000,000.00	10,000,000.00	10,000,000.00
17019001/23020107/05000006 Construction of 1 no 3 Story Female Hostel			24,000,000.00			100,000,000.00		
17019001/23020107/05000008 Construct of 1no. standard lab. with current equipt for Int			30,000,000.00			35,000,000.00	20,000,000.00	10,000,000.00
17019001/23020118/05000013 Construction of Entrance Gate Exit Gate/ Security Post for			12,000,000.00			18,000,000.00	10,000,000.00	10,000,000.00
17019001/23030128/05000014 Rehabilitation of Chemistry laboratory			30,000,000.00			30,000,000.00	20,000,000.00	20,000,000.00
17019001/23030128/05000015 Rehabilitation of Biology Laboratory			30,000,000.00			30,000,000.00	20,000,000.00	20,000,000.00
17019001/23010113/05000016 Purchase of 10 no. HP Elite Desk 800 core i5 Desktop comput			6,500,000.00			6,500,000.00	6,000,000.00	6,000,000.00
17019001/23010113/05000017 Purchase of 8 no. Dell latitude core 17 laptops for ICT Dept			1,600,000.00			1,650,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000018 Purchase of Computer Accessories 10 no. voltage stabilizer			1,450,000.00			1,500,000.00	1,000,000.00	1,000,000.00
17019001/23010113/05000019 Purch of 5 no. Lasjet PRO 400 Computer Printer for Lib			500,000.00	500,000.00	500,000.00+	750,000.00	500,000.00	500,000.00
17019001/23010118/05000020 Purchase of 4 no. HP Scan Jet G2710 Scanner for library dept			150,000.00			200,000.00	200,000.00	200,000.00
17019001/23020127/05000021 Provision of Internet Services and 3 no. Network Equipments		14,375,742.00	5,000,000.00	14,375,742.00		5,000,000.00		
17019001/230020127/05000022 Provision of 50 no. Alfa Wireless network card cusy and Inst			5,000,000.00			5,000,000.00	3,000,000.00	2,000,000.00
17019001/23010125/05000023 Equip school library with 424 no. current hard copy books			6,000,000.00			9,000,000.00	6,000,000.00	6,000,000.00
17019001/23010125/05000024 Purchase of 95 no. Office Equipment for Library dept		11,535,400.00		11,635,400.00	100,000.00+			
17019001/23010140/05000027 Purchase of 2 no. Office Equipment for Biology dept	3,400,000.00		220,000.00					
17019001/23010140/05000028 Purchase of 52 no. Office Equipments for Chemistry dept			340,000.00			400,000.00	400,000.00	300,000.00
17019001/23010124/05000029 Purch of Studio tools and materials (con. Mixer etc) for sch.			3,400,000.00			4,000,000.00	3,000,000.00	2,000,000.00
17019001/23010136/05000030 Purchase of Communication Equipment 1 no. multimedia projec			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	3,000,000.00	3,000,000.00
17019001/23010113/05000031 Purchase of Monitor and Accessories CPU (8G RAM 500GB Hard			160,000.00			180,000.00	200,000.00	200,000.00
17019001/23020112/05000034 Construction of standard meeting pitch for Physical and heal						100,000,000.00	100,000,000.00	50,000,000.00
17019001/23010113/11000001 Purchase of 10 no. Laserjet PRO 400 computer Printer for Lib		62,000.00		162,000.00	100,000.00+			
17019001/23010125/13000002 Purchase of 55 no. office equipment for library dept.			30,000,000.00			35,000,000.00	20,000,000.00	20,000,000.00
17019001/23010129/13000003 Purchase of 9 no. Office equipment for physics Dept.			400,000.00			500,000.00		
17019001/23010140/13000004 Purch of 54 office Equipment for integrat scien & maths dept			280,000.00			750,000.00	800,000.00	500,000.00
17019001/23010140/13000005 Purch of 2 no. offi equi for Biology dept. (1no photocy & Pr						250,000.00	200,000.00	200,000.00
17019001/23020107/13000007 Construction of 1 no Educational Technology Centre		10,153,415.09		10,253,415.00	99,999.91+			
17019001/23020107/13000008 Construct 1 no Standard students centre		1,936,917.00		2,036,917.00	100,000.00+			
17021001/23010119/13000007 Purchase of 200 250 and 100 KVA perking Generators with ins			13,000,000.00	13,000,000.00	13,000,000.00+	40,100,000.00	20,000,000.00	20,000,000.00
17021001/23030102/13000008 Boosting and Extension of Elec. supply to pharmacy building			18,600,000.00			20,000,000.00	20,000,000.00	10,000,000.00
17021001/23030102/13000009 Boosting and Ext. of Electricity supply to College of Medicin			11,400,000.00					
17021001/23010119/13000010 Construction of Power Generating Plant House			2,000,000.00	2,000,000.00	2,000,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
17051001/23010105/05000004 Purch. of 1 No. official veh. (Land Cruiser Prado Jeep) Chair			36,000,000.00			50,000,000.00		
17051001/23030106/05000014 Reno of 18No. Pub. Sec. Schools in 6 Education Zones			126,000,000.00			200,000,000.00	100,000,000.00	100,000,000.00
17051001/23010140/05000017 Procurement of Science equipment for biology chemistry and			30,000,000.00			150,000,000.00		
17051001/23030206/05000022 Const.of dormitories in 3 senatorial zones of the State			240,000,000.00			300,000,000.00		
17051001/23030106/05000024 Upgrading of BSS Orba to boarding School			250,000,000.00			55,500,000.00		
17051001/23010105/05000025 Purchase of 2No official vehicles (Hyundai Elantra) for 2 pe			20,000,000.00			34,000,000.00		
17051001/23010113/11000002 Computeriz.& Est. of ICT Lab./Equi. & Acces. for 150 Pub Sch			164,000,000.00			150,000,000.00		
17051001/230010113/11000003 Purcha of 2no projectors 2 no screens 2 no file charts			1,050,000.00			500,000.00		
17054001/23030121/05000001 Rehabilitation of 7No. dilapidated STV Schools/Colleges		3,840,000.00	53,000,000.00	53,000,000.00	49,160,000.00+			
17054001/23010124/05000002 Procure and distribute 14 000 statutory records		1,034,500.00	5,000,000.00	5,000,000.00	3,965,500.00+	5,000,000.00	5,500,000.00	5,500,000.00
17054001/23010124/05000003 Provision of Educational Material to STV Colleges	202,000.00							
17054001/23020118/05000004 Construction of perimeter Fence in STVSMB H/Qtrs	432,800.00							
17054001/23050102/05000005 Computerization of STVSMB Admin department			350,000.00					
17054001/23010112/05000006 Purchase of Off. fufniture and fittings (Tables Seats Sofa			600,000.00	600,000.00	600,000.00+	750,000.00		
17054001/23030106/05000008 Rehabilitation of dilapidated Buildings in STV Schools/ Coll	290,000.00	10,252,950.00		10,352,950.00	100,000.00+			
17054001/23020118/05000011 Construction of 2No. 2in1 workshop in STV Colleges.			31,000,000.00					
17054001/23010113/05000012 Purchase of Computer Equipment	7,488,000.00	1,185,000.00		1,285,000.00	100,000.00+			
17054001/23010119/05000013 Purchase of power generating plant	2,040,000.00	250,000.00		350,000.00	100,000.00+			
17054001/23030121/05000014 Const. of 4No. toilet facilities for the two sections HQTR			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23020125/05000015 Reconst. of plant house and repair of 150KVA Gen. at STV HQ.			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23030128/05000017 Rehab. 2no damaged w/shops in TVE Colleges 1no. Per zone				100,000.00	100,000.00+			
17054001/23010124/05000018 Procure 1 200 handbooks on SBMC Operators for all STV Colleg		1,166,500.00		1,266,500.00	100,000.00+			
17054001/23010129/05000020 Procure and distribute handtools/equipment to all technical						7,600,000.00	7,900,000.00	8,000,000.00
17054001/23010124/05000022 Procure set of science laboratory equipment for 2 Spec Scie		1,160,000.00		1,260,000.00	100,000.00+		5,000,000.00	5,000,000.00
17054001/23030106/05000023 Install. of Fabricating/Welding and wood equip. at GTC. Enug			5,000,000.00	5,000,000.00	5,000,000.00+			
17054001/23010112/05000034 Installation of 1 no. EMIS at STVSMB H/Q			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	5,000,000.00	5,000,000.00
17054001/23000000/05000000 Procure 20 no tools and equipment in block and brick laying		1,133,800.00		1,233,800.00	100,000.00+			
17054001/23020107/05000038 Provision of 2No hostel facilities in the 3 proposed technic						18,800,000.00	19,000,000.00	20,000,000.00
17054001/23020107/05000039 Construction of 3No new technical colleges in each Sen Zones						58,700,000.00	60,000,000.00	65,000,000.00
17054001/23030106/05000040 Conversion of conventional secondary schools to technical/vo						65,900,000.00	69,000,000.00	72,000,000.00
17054001/23010113/11000001 Procure 6 nos Desktop computers & accessories in STVSMB H/Q		23,000.00	1,000,000.00	1,000,000.00	977,000.00+			
17054001/23020101/13000001 Construct 6 no workshops (1 Per Senatorial Zone)						51,900,000.00	55,000,000.00	55,000,000.00
17054001/23010105/13000002 Procurement of 1 No Utility Hilux Van			25,000,000.00	9,851,700.00	9,851,700.00+	25,000,000.00	25,000,000.00	25,000,000.00
17054001/23030106/13000004 Rehabilitate 6 no dilapidated classroom blocks in STV School						48,000,000.00	50,000,000.00	55,000,000.00
17054001/23010112/13000005 Procurement of 6No Steel filing cabinet for STVSMB Chairman			500,000.00	500,000.00	500,000.00+			
17054001/23020118/13000008 Construction of 6No Car pots at STVSMB HQ			2,800,000.00					
17054001/23020114/13000007 Construction of STVSMB HQ Internal road			6,200,000.00					
17054001/23010136/13000008 Install. Tech. Equip.-Circula Band Saw Lathe Machine etc 29			1,700,000.00					
17054001/23010108/13000010 Procurement of 3No Nissan Buses for 3 Education zones under						84,000,000.00	25,000,000.00	
17065001/23010127/01000001 Purch of MT 435 Tractor for student Practical and field exer						27,000,000.00	30,000,000.00	25,000,000.00
17065001/23030106/05000001 Rehabilitation of school building	58,774,077.61	20,312,000.00		20,412,000.00	100,000.00+			
17065001/23010113/05000002 Computer Equipment	8,194,718.83	52,500.00		152,500.00	100,000.00+			
17065001/23020118/05000003 Other Infrastructure	5,748,504.00	155,000.00		255,000.00	100,000.00+			
17065001/23020107/05000004 Reconstruction of food Technology & Electrical Engineering C				100,000.00	100,000.00+		50,000,000.00	30,000,000.00
17065001/23010129/05000005 Industrial Machine and Equipment	7,590,212.25	8,730,764.74		8,830,764.00	99,999.26+			
17065001/23010105/05000006 Road motor vehicle				100,000.00	100,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>	₦	₦	₦	₦		₦	₦	₦
17065001/23010128/05000007 Purchase of Communication equipment		1,299,900.00		1,399,900.00	100,000.00+			
17065001/23010124/05000008 Purch of teaching/learning aids (projectors loud speake etc			12,000,000.00	12,000,000.00	12,000,000.00+			
17065001/23010112/05000009 Purchase of Office furniture	37,582,391.93	9,782,279.60		9,882,279.00	99,999.40+			
17065001/23020107/05000010 Reconstruction of burnt Achike Udenwa Complex Building (Acco						100,000,000.00	22,000,000.00	80,000,000.00
17065001/23010105/05000012 Purchase of 2no. Toyota Hilux for Rector & Estate Works.						48,000,000.00	25,000,000.00	25,000,000.00
17065001/23030128/05000013 Completion and Re-roofing of Industrial Centre Main Structure						50,000,000.00	50,000,000.00	50,000,000.00
17065001/23030121/05000016 Renovation of existing Office Block: Student Affairs and Cas						80,000,000.00	80,000,000.00	80,000,000.00
17065001/23010119/05000017 Purchase of 1 No. 500KVA Transformer		1,018,360.00		1,118,360.00	100,000.00+			
17065001/23020105/10000001 Design and construction of a new water scheme keyed			36,000,000.00					
17065001/23030106/13000002 Renovation of existing class blocks			17,000,000.00					
17065001/23020107/13000003 4857.41m (perimeter) fencing of IMT Premises			53,000,000.00			80,000,000.00	80,000,000.00	80,000,000.00
17065001/23020118/13000004 Capital Grant for infrastructural Development	200,000,000.00		300,000,000.00	600,000,000.00	600,000,000.00+			
17065001/23010105/13000005 Purchase of 5 no Toyota Corolla cars for principal Officers			100,000,000.00			100,000,000.00	100,000,000.00	150,000,000.00
17065001/23010108/13000006 Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater			32,000,000.00					
17065001/23010124/13000008 Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus						10,000,000.00	50,000,000.00	50,000,000.00
17065001/23030106/13000009 Reconstruction of SLT/ Mechanical Engr Ceramic Academic Bui							50,000,000.00	50,000,000.00
17065001/23030106/13000010 Reconstruction of Chemical Engr Statistics Civil Engr Bui							50,000,000.00	100,000,000.00
17065001/23030106/13000011 Reconstruction of Academic Department of Printing technology						50,000,000.00	50,000,000.00	30,000,000.00
17065001/23030106/13000012 Conversion of PTDE Building to Directorate of Degree program							90,000,000.00	
17065001/23020114/17000001 Construction of internal roads network Campus 3	3,351,952.80					100,000,000.00		
17065001/23020105/17000002 Water pipeline Extension/Relocation Campus						30,000,000.00	40,000,000.00	60,000,000.00
21001001/23020106/04000001 Constr/Reconst.of seven (7) district hospital in the State	68,971,816.96		1,500,000,000.00	683,099,810.00	683,099,810.00+			
21001001/23010139/04000002 Purchase and distribution of drugs and other consumables	1,705,150.00							
21001001/23010122/04000006 (iv) NPI and NIPDs and LID Includ All Campaigns Soc Mob act			15,000,000.00					
21001001/23050101/04000008 Control of Malaria includ Trainings Procurement of Nets Dr			15,000,000.00			2,000,000.00	1,000,000.00	1,000,000.00
21001001/23030108/04000009 Advocacy for HIV/AIDS Control	826,649,178.82		22,000,000.00			13,000,000.00	15,000,000.00	10,000,000.00
21001001/23050101/04000010 TBL Control Programme-Prevention and care for TBL			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00	5,000,000.00
21001001/23010139/04000011 Procurement of Vit A Supplement for Enugu State Nutrition P			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000012 Health Edu Prog includg Productn of IEC materials & social m			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23050101/04000013 Epidemiology Surveillance controlof disease eg cholera me			20,000,000.00					
21001001/23050104/04000014 (xii) Celebration of MNCH Week (Maternal Newborn & Child Hlt			15,000,000.00					
21001001/23050104/04000015 Advocacy for Baby Friendly Initiative-promote exclusive brea			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010139/04000016 Fund the takeoff of the State Agency for the Universal Healt			80,000,000.00			200,000,000.00	200,000,000.00	200,000,000.00
21001001/23010139/04000017 IMCI(integrated mgt of childhood illnesses)			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23020108/04000018 Advocacy for Reprod Health Programme - Improve Reprod Health			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010139/04000019 (Family Planning & Pop Control-Traing & Procure FP Commod			5,000,000.00	5,000,000.00	5,000,000.00+			
21001001/23050101/04000021 Procure of electro device for data collect & transmitn (350)			8,000,000.00					
21001001/23050108/04000023 (Advocacy for Child and Adol Reprod Hlth Prog			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000024 Procurement and distributn of drugs for Onchocerciasis prog			3,000,000.00	3,000,000.00	3,000,000.00+			
21001001/23010139/04000026 Empowerment of Women in En St through Women in Hlth Prog			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23050101/04000027 Guinea-Worm Eradication Prog-Maintain Effectiv Surveillance			2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23020106/04000034 Completion and Equipment of Enugu Medical Diagnostic Centr	179,711,348.50	144,206,603.48	80,000,000.00	144,206,700.00	96.52+			
21001001/23020106/04000035 (i) Construction of Health Centres - Construct 3 health cent	1,751,557.50	26,514,641.47		26,614,641.00	99,999.53+			
21001001/23020106/04000036 (ii) Construction of Health Centres under the MDG-CGS	1,982,000.00	29,973,875.90		30,073,875.00	99,999.10+			
21001001/23030121/04000040 Rehabilitation of other Public Buildings		17,470,631.00		17,570,631.00	100,000.00+			
21001001/23010104/04000046 Purch of 2 Suzuki Tricycles for Dist of drugs in diff distri			1,500,000.00	1,500,000.00	1,500,000.00+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
21001001/23010105/04000047 Provision of 2 Hilux Vehicles for M&E & Insp of Priv Hlth Fa		18,427,500.00		18,527,500.00	100,000.00+	50,000,000.00		
21001001/23010112/04000048 Purchase of Office Equipment		18,346,239.00		18,446,239.00	100,000.00+			
21001001/23020103/00000000 Provision of Solar Power/ Electricity	16,779,765.00							
21001001/23030128/04000061 Renovation of Other Public Buildings		1,580,000.00		1,680,000.00	100,000.00+			
21001001/23020106/04000065 Establishment of Ambbul bay at Opi Nsukka Ugwogo-Nike Oji			21,000,000.00			25,000,000.00	10,000,000.00	5,000,000.00
21001001/23010122/04000068 Procure sophistic.eqpt like radiology MRI Mamo. Machines		6,000,000.00		6,100,000.00	100,000.00+			
21001001/23050101/04000085 Strengthen HMIS at all level (printing of tools for data co			4,000,000.00			4,000,000.00	4,000,000.00	3,000,000.00
21001001/23050100/04000097 Epideminology Surveillance Cont. dis. eg Cholera measles p	2,016,300.00					14,500,000.00	10,000,000.00	5,000,000.00
21001001/23050103/04000101 Control of non-communicable disease e.g.diabetes hypentens			2,000,000.00					
21001001/23050103/04000102 Control of epidemics/disease outbreaks e.g lassa fever Ebol			15,000,000.00					
21001001/23020106/04000103 Design construct & procure equipt for Isolation facility			10,000,000.00					
21001001/23010105/04000105 Recapitalization & Expansion of Central Medical Stores(CMS)			15,000,000.00			30,000,000.00	4,000,000.00	1,500,000.00
21001001/23010122/04000107 Procurement of Life Support equipment for State Medical Emer						24,700,000.00	3,000,000.00	1,000,000.00
21001001/23010122/04000109 Purch \$ Distr of Modern Hosp Equip (beds Couches optometry)			160,000,000.00					
21001001/23010105/13000120 Purchase of 1 No. Hilux Van for Monitoring & Insp. of health			25,000,000.00					
21001001/23020106/04000121 Setting up ICU Ward at 7 District Hospitals			100,000,000.00					
21001001/23020106/04000122 Expansion of Special Ward Services at Colliery Hospital			5,000,000.00					
21001001/23030105/04000123 Upgrading of Colliery Hospital			50,000,000.00					
21001001/23020106/04000124 Roofing of Studs Auditorium Sch of Midwifery Awgu			7,000,000.00					
21001001/23010122/04000125 Equipping the Students Demonstration Room			8,000,000.00					
21001001/23020106/04000126 Completion of Students Hostel			20,000,000.00					
21001001/23010122/04000127 Purchase of Anti-Shock Garment for Sch of Midwifery			300,000.00					
21001001/23020106/04000128 Landscaping of School Compound (Sch of Midwifery)			2,000,000.00			2,000,000.00	3,000,000.00	2,000,000.00
21001001/23010112/04000129 Equipping of the Staff room (Sch of Midwifery)			2,000,000.00					
21001001/23010112/04000130 Procurement of Life Saving CPR Equipment			16,000,000.00					
21001001/23010112/04000131 Procurement of Different Emergency Drugs			10,000,000.00					
21001001/23010122/04000132 Purch of solar Ice Lining Refridge & Freezers to replace dam			7,000,000.00					
21001001/23010122/04000133 Purchase of Assorted Drugs and Other Consumables			9,000,000.00					
21001001/23020106/04000134 Construction of Blood Bank in 11 Secondary Facilities			4,000,000.00					
21001001/23050101/04000135 Dev & Prod of En St 2nd Strategic Hlth Dev Plan (2017-2021)			3,000,000.00					
21001001/23030105/04000136 Renovation of Sch Demonstration Clinic Annex			3,000,000.00					
21001001/23010122/04000137 Prov of Indoor Residual Spraying for Environmental Hlth			1,000,000.00					
21001001/23050101/04000138 Control of Neglected Tropical Diseases (NTD)			5,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
21001001/23010122/04000139 Equipping of the renovated 7 major General Hospital						460,000,000.00		
21001001/23020106/04000140 Construction & equipment of Model 3PHC for trauma centres						70,000,000.00	10,000,000.00	4,000,000.00
21001001/23010122/04000141 Funds for the takeoff the State Traditional alternative Medi						5,000,000.00	10,000,000.00	8,000,000.00
21001001/23050101/04000144 Strengthening / Scale up of State MPDSR						2,000,000.00	1,500,000.00	1,500,000.00
21001001/23050108/04000145 Updating publishing and distribution of the essential medic						3,000,000.00	2,000,000.00	3,000,000.00
21001001/23050108/04000146 Strengthening and equipment of the Logistics Management Coor						5,000,000.00	3,000,000.00	2,500,000.00
21001001/23010122/04000150 Procurement of 2 PCR equipment for early infant diagnosis in						60,000,000.00	60,000,000.00	
21026001/23010120/04000003 Purchase of kitchen equipment for catering department			1,400,000.00			2,000,000.00	1,500,000.00	1,500,000.00
21026001/23020106/04000004 Schools of Nursing & Midwifery Building		25,983,742.00		26,083,742.00	100,000.00+			
21026001/23020106/04000005 Reconstruction of Medical Ward block	5,965,124.00							
21026001/23020106/04000006 Construction of the hospital gangway to Radiology Department						2,000,000.00	2,000,000.00	2,000,000.00
21026001/23010122/04000008 Purchase of medical equipment	14,291,655.00							
21026001/23010122/04000013 Purchase of 1No Digital x-ray machine for Radiology Department			120,000,000.00			30,000,000.00	10,000,000.00	10,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
21026001/23010113/04000019 Procurement of office equipment to upgrade Administrative Dept			3,000,000.00	3,000,000.00	3,000,000.00+	3,500,000.00	1,000,000.00	1,000,000.00
21026001/23020127/04000020 Installation of Internet Facilities for Sch of Nursing	36,000.00							
21026001/23010112/04000022 Purchase of 4No Diagnostic set I-start machine tuning fork	2,549,486.00	1,499,500.00		1,599,500.00	100,000.00+	7,000,000.00	2,000,000.00	2,000,000.00
21026001/23010113/04000024 Procurement of office equipment/safe for Accounts Department			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	1,000,000.00	1,000,000.00
21026001/23010122/04000025 EQUIPMENT: Phantom with demonstration Gadgets AR 50		1,543,812.00		1,643,812.00	100,000.00+			
21026001/23010122/04000029 Purchase of medical equipment for accreditation requirements						30,000,000.00	10,000,000.00	10,000,000.00
21026001/23010140/04000031 Lab: 6 no.Mic.1 haemocue Hb301 machine 2 haemo	15,000.00							
21026001/23010105/04000036 Provision of Equipment for Accreditation of Sch of Nursing			72,000,000.00				35,000,000.00	40,000,000.00
21026001/23010105/04000040 Purchase of 1No Hyndai Elentra Elegance for School of Nursin			10,000,000.00			9,500,000.00	10,000,000.00	10,000,000.00
21026001/23010136/04000042 Installation of Internet Facilities for School of Midwifery	4,363,550.00							
21026001/23030105/04000046 Converting of X-ray bungalow to 2 storey building.			35,000,000.00					
21026001/23020101/04000047 Constr of 2 Storey Build for Hostel Auditorium & Staff for			30,000,000.00			50,000,000.00	30,000,000.00	50,000,000.00
21026001/23020101/13000048 Procurement of office equipment for Medical Social Services						1,500,000.00	1,000,000.00	1,000,000.00
21026001/23010122/04000054 Purchase of Hospital Equipment	30,146,465.00	59,627,280.00		59,727,280.00	100,000.00+			
21026001/23010122/04000061 Purch. of modern incubato phototherapy oxygen infusion pu				100,000.00	100,000.00+			
21026001/23010122/04000063 Procurement of security gadgets for Security Unit						1,000,000.00	1,000,000.00	1,000,000.00
21026001/23020101/04000066 Procurement of office equipment for stores department			10,000,000.00			350,000.00	300,000.00	300,000.00
21026001/23020106/04000067 Conversion of A&E Bungalow t 2 Storey Buildg for Acc & Emerg			65,000,000.00			95,000,000.00	50,000,000.00	50,000,000.00
21026001/23020106/04000068 Const of 1 No Bungalow Buildg to Accom 100 Beds in the Hosp			10,000,000.00					
21026001/23010104/04000069 Purchase of 1 No Keke N'Pep for Dispatch			200,000.00					
21026001/23010122/04000070 Procurement of Med Equip for Physiotherapy Dept			10,000,000.00			3,000,000.00	2,000,000.00	2,000,000.00
21026001/23010122/04000071 Procurement of Med Equipt for Haematology Dept			15,000,000.00					
21026001/23020106/04000072 Estab of Qlty Ctrl Unit for Pharm Dept			20,000,000.00					
21026001/23021006/04000074 Purchase of office equipment for ICT department			5,000,000.00			1,130,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000075 Procurement of Histopathological tools for Hispathology Depa			3,000,000.00			7,500,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000076 Purchase of Med Equipt for Surgery & Medicine			90,000,000.00			45,000,000.00	20,000,000.00	27,000,000.00
21026001/23010122/04000077 Procurement of medical equipment for Nursing services			10,000,000.00			4,000,000.00	5,000,000.00	5,000,000.00
21026001/23010122/04000078 Procurement of records facility 11th edition coding and ind			1,000,000.00			551,000.00	500,000.00	500,000.00
21026001/23010112/04000079 Procurement of Office Equipt for Stored Dept			1,000,000.00					
21026001/23010129/04000080 Purchase of kitchen utensils for Nutrition/Dietetics departm			2,000,000.00			1,500,000.00	2,000,000.00	2,000,000.00
21026001/23010112/04000081 Procurement of medical equipment for accreditation requireme			13,000,000.00			55,000,000.00	10,000,000.00	24,000,000.00
35001001/23010136/04000083 Purchase of 2No Digital Drone			900,000.00					
21026001/23020105/04000084 Procurement of 2No Ambulance Bus ESUTH/Psychiatric Hospital							55,000,000.00	50,000,000.00
21026001/23010105/13000002 Purchase of 1No Toyota Hiace Coaster Bus for School of Nursi			25,000,000.00				50,000,000.00	40,000,000.00
21026001/23010108/13000005 Purch of 1No Coaster Bus and Ambulance for Psychiatric Hosp.			55,000,000.00					
21026001/23010107/13000006 Procure of 2No water tanker for Psychiatric Hospital Emene			34,000,000.00					
21026001/23010119/13000015 Purchase of Power Generating Set &Other Equipt for Sch of Midwife			24,000,000.00					
21003001/23020106/04000001 Const/Prov of Hlth Centres Hlth Clinics & Hlth Posts			165,000,000.00					
21003001/23020106/04000002 Construction/provision of 2No Health Centres Health clinics						72,000,000.00	150,000,000.00	204,000,000.00
21003001/23050103/04000003 Strengthening of PHCDA HMIS						800,000.00	800,000.00	
21003001/23050108/04000004 NPI NIPDs and LID						20,000,000.00	30,000,000.00	20,000,000.00
21003001/23010122/04000005 Procurement of IEC materials for Health Education Program						5,000,000.00	5,000,000.00	5,000,000.00
21003001/23010122/04000006 Procurement of vitamin A and Albendazole for celebration of						30,000,000.00	30,000,000.00	
21003001/23050108/04000007 Promotion of baby friendly initiative (exclusive breastfeedi						2,000,000.00	2,000,000.00	2,000,000.00
21003001/23050108/04000008 Scale up IMCI (Integrated Management of Childhood illness)						5,000,000.00	3,000,000.00	3,000,000.00
21003001/23050108/04000009 Improve reproductive health						5,000,000.00	5,000,000.00	2,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
<i>Note 1B -Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.</i>								
21003001/23010122/04000010 Procurement of FP commodities for family planning and POP						5,000,000.00	5,000,000.00	2,000,000.00
21003001/23050101/04000011 Needs assessment and minimum service package						10,000,000.00		
21003001/23050108/04000012 Advocacy for child and adolescent reproductive health progra						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
21003001/23010136/11000001 Purchase and installation of IT equipment at SPHCDA permanen						2,000,000.00	1,500,000.00	
21003001/23010136/11000002 Procurement of 560 android phones and gadgets for data captu						10,000,000.00	15,120,000.00	
21003001/23050102/11000003 Establish E-library at SPHCDA permanent site						4,000,000.00	2,000,000.00	2,000,000.00
21003001/23020106/13000001 Purchase of Computer Equip and Accessories			2,000,000.00					
21003001/23010105/13000002 Purchase of 2 No Hilux Vehicles			25,000,000.00			25,000,000.00	25,000,000.00	25,000,000.00
21003001/23010105/13000003 Purchase of 1 No Bus						25,000,000.00		
21003001/23010112/13000004 Purch of Office Furnitured and Fittings			3,500,000.00			3,500,000.00	2,000,000.00	1,000,000.00
21003001/23030121/13000005 Renovation of Office Building			20,000,000.00			35,000,000.00	10,000,000.00	5,000,000.00
21003001/23020105/13000005 Const/Prov of Water Facilities (Overhead Tanks)			5,000,000.00			2,000,000.00		
21003001/23020111/13000007 Construction/Provision of Library			20,000,000.00					
21003001/23010132/13000008 Purchase of Office Safe			2,000,000.00			2,000,000.00		
21003001/23010119/14000001 Provision of solar power/electricity for PHCDA permanent sit						2,000,000.00	1,500,000.00	1,500,000.00
21003001/23010119/14000002 Provision of solar power/electricity for 17 LGs PHCs						20,000,000.00	40,000,000.00	40,000,000.00
21102001/23020100/00020101 Construction of 2 section toilet facility						4,500,000.00		
21102001/23020106/04000002 Construction of Doctors call rooms/conveniences in the 7 maj						38,500,000.00	20,000,000.00	20,000,000.00
21102001/23030105/04000003 Re-roofing of block A&B						3,800,000.00	3,000,000.00	3,000,000.00
21102001/23030121/04000005 Renovation of block wall fance and equipping of Chairman's o						5,600,000.00	3,000,000.00	1,000,000.00
21102001/23030121/04000006 Repainting of SHMB building						3,800,000.00	3,000,000.00	2,000,000.00
21102001/23030105/04000007 Clearing and landscaping of SHMB HQ						6,400,000.00	2,000,000.00	
21102001/23030105/04000008 Reconstruction of placenta pit 800 sqr metre in all 52 secon						10,000,000.00	30,000,000.00	20,000,000.00
21102001/23020106/04000009 Completion of block wall fence 3000 sqr metres at Udi DH						4,000,000.00		
21102001/23020105/04000010 Procurement of 2 water storage tanks each in 7 major hospita						3,500,000.00	2,000,000.00	
21102001/23010100/00010119 Procurement of sound proof power generating set for SHMB Hea						3,500,000.00	3,000,000.00	
35001001/23040101/09000001 Urban Beautification: Planting of Beautiful Trees & Flowers			120,000,000.00			8,000,000.00	10,000,000.00	15,000,000.00
35001001/23010129/09000003 Procurement of 50 number lawn mowers	8,335,000.00	1,102,500.00	15,000,000.00	1,102,500.00		2,000,000.00	2,000,000.00	1,500,000.00
35001001/23020118/09000004 Constr. of 5 sculptral momment in 5designed place in th stat			5,000,000.00					
35001001/23030104/09000005 Equipts. of pollution control lab to Standard which involv..			10,000,000.00			10,000,000.00	5,000,000.00	5,000,000.00
35001001/23050101/09000007 Desiting and clearing of public drainage checking of blockag	1,533,444,068.49		25,000,000.00			10,000,000.00	10,000,000.00	5,000,000.00
35001001/23010105/09000010 Procurement of 1 No. Hilux and 1 No. Bus			40,000,000.00					
35001001/23020118/09000012 Renovation of 4 old public toilets and construction of 7 new			19,500,000.00			9,000,000.00	5,000,000.00	2,000,000.00
35001001/23030113/09000013 Regressing of Road Verges in the Cities			40,000,000.00					
35001001/23050101/09000027 Identification of Min.Deposits:in the State and Gen. Surv.			100,000,000.00					
35001001/23020118/09000028 Estab. of Enugu State Signage Advert.Regulatory Agency (ENSA			30,000,000.00					
35001001/23040104/09000030 Effective Mgt. and Cont.of Hlth Syst. thr. PPP in Enug & Nsk			18,000,000.00					
35001001/23010100/00010113 Purchase of 2No laptops 4No printers 4No Desktop computers						2,000,000.00	2,500,000.00	2,000,000.00
35001001/23010115/13000001 Purchase of 2No Canon Photocopiers and Scanner		520,000.00	520,000.00	620,000.00	100,000.00+			
35001002/23040102/09000015 Reclamation Cha. &Rem works at Agbaja Ngwo Gully Eros.Site			150,000,000.00					
35001002/23050100/09000022 Payment of RAP for Project affected Persons			100,000,000.00			40,000,000.00	20,000,000.00	20,000,000.00
35001002/23050103/09000026 Consltancy for detail designs/Super. of Civil Works in SPMU			100,000,000.00			13,300,000.00	10,000,000.00	10,000,000.00
35002000/23050101/09000027 State Counterpart contribution for additional financing		353,251,596.15	400,000,000.00	353,351,596.00	99,999.85+	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
35001002/23050101/09000028 Engagement of procurement consultant for SPMU						10,000,000.00	10,000,000.00	10,000,000.00
35053001/23010105/09000003 Purchase of 1No Mack Tipper			25,000,000.00			25,000,000.00		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 1B - Enugu East Senatorial Zone - Enugu North Local Government – Cont'd.								
35053001/23010129/09000006			25,000,000.00			35,000,000.00	30,000,000.00	30,000,000.00
35053001/23010105/09000008			55,000,000.00	10,861,058.00	10,861,058.00+	55,000,000.00	50,000,000.00	50,000,000.00
35053001/23010138/09000009						24,000,000.00	25,000,000.00	25,000,000.00
35053001/23020127/09000011			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00	2,000,000.00	2,000,000.00
35053001/23010104/09000012			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	1,000,000.00
Total	29,318,751,488.37	30,884,395,555.93	32,145,803,584.00	48,010,880,770.00	17,126,485,214.07+	32,525,443,000.00	37,111,367,635.00	32,348,913,913.00
Note 1C - Enugu East Senatorial Zone - Enugu South Local Government								
23001001/23010136/11000002			9,300,000.00					
15001001/23020113/01000036						5,000,000.00	5,000,000.00	3,000,000.00
15102003/23050103/01000001			15,000,000.00	15,000,000.00	15,000,000.00+			
34001001/23030113/17000046	38,444,300.19							
34001001/23020114/17000106			125,000,000.00					
34001001/23020114/17000145	6,092,440.55							
52102001/23020105/10000008							15,000,000.00	15,000,000.00
52103001/23020105/10000005			10,000,000.00	10,000,000.00	10,000,000.00+	11,000,000.00	5,000,000.00	5,000,000.00
52103001/23050101/10000012			1,000,000.00	1,000,000.00	1,000,000.00+			
54007001/23030109/09000004			3,500,000.00	3,500,000.00	3,500,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
14001001/23010129/07000003			20,000,000.00	20,000,000.00	20,000,000.00+	6,800,000.00	53,000,000.00	5,000,000.00
14001001/23010112/07000031						4,000,000.00	24,000,000.00	10,000,000.00
14001001/23010112/07000032						5,000,000.00	25,000,000.00	
14001001/23010112/07000033						4,500,000.00	12,000,000.00	
21026001/23010122/04000037						10,000,000.00		
21026001/23020106/04000052			20,000,000.00					
21026001/23010102/04000060		3,948,409.00		4,048,409.00	100,000.00+			
21026001/23010112/04000062		5,129,077.00		5,229,077.00	100,000.00+			
21026001/23010100/04000086						50,000,000.00	50,000,000.00	20,000,000.00
21026001/23010100/04010188						700,000.00	500,000.00	500,000.00
21026001/23010100/04010189						10,000,000.00	30,000,000.00	37,275,000.00
21026001/23010100/04010129						1,000,000.00		
21026001/23010122/04000100						9,000,000.00	15,000,000.00	
21026001/23050103/05000002						10,000,000.00		18,725,000.00
21102001/23010100/00010119						3,500,000.00	1,500,000.00	
35001001/23050101/09000002			70,000,000.00			10,000,000.00	10,000,000.00	5,000,000.00
Total	44,536,740.74	9,077,486.00	273,800,000.00	58,777,486.00	49,700,000.00+	143,500,000.00	249,000,000.00	122,500,000.00
Note 1D - Enugu East Senatorial Zone - Isi Uzo Local Government								
34001001/23020114/17000038			75,000,000.00					
34001001/23020114/17000075			150,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000113						100,000,000.00	500,000,000.00	500,000,000.00
34001001/23020100/17000158			1,500,000,000.00	1,485,000,000.00	1,485,000,000.00+			
34001002/23020114/17000011			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000098			20,000,000.00					
34001002/23020114/17000116							20,000,000.00	25,000,000.00
34001002/23020114/17000117						25,000,000.00	20,000,000.00	25,000,000.00
54003001/23020103/14000015			50,000,000.00			50,000,000.00	100,000,000.00	100,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
54003001/23030102/14000019 Maintenance of St light in major cities in the 3 senatorial		247,805,356.00	200,000,000.00	247,805,400.00	44.00+	200,000,000.00	500,000,000.00	500,000,000.00
26007001/23010125/1300004 Purchase of Library books on law mediation and Human rights			18,000,000.00	18,000,000.00	18,000,000.00+			
26007001/23010112/1300006 Purchase of office equipment (Intercom network Plasma TV)			6,800,000.00					
26007001/23010121/1300008 Completion of renovation of Head office complex			51,940,000.00					
21026001/23010136/11000001 Internet facilities internet bandwidth LAN cables and wire		1,101,400.00		1,201,400.00	100,000.00+			
Total		248,906,756.00	2,091,740,000.00	1,772,006,800.00	1,523,100,044.00+	375,000,000.00	1,340,000,000.00	1,350,000,000.00
Note 1E - Enugu East Senatorial Zone - Nkanu East Local Government								
11001001/23040101/13000021 Trimming of palm trees and cutting of over grown trees in Gov						3,500,000.00	3,500,000.00	3,700,000.00
29053001/23021018/13000005 Completion of construction of shopping plaza at Gariki						10,000,000.00	40,000,000.00	30,000,000.00
34001001/23020114/17000116 Construction of Agbani-Amurri Road Nkanu West LGA	227,290,399.90		100,000,000.00					
34001001/23020100/17000155 Construction of 25km Amuzam - Amagunze - Amechi Idodo Road.			100,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000062 Construction of a 30 Metre 2 Way Span Bridge access road wi							50,000,000.00	50,000,000.00
34001001/23020114/17000170 Completion of one Span Military Bridge Across Nyaba River at						150,000,000.00	15,000,000.00	10,000,000.00
34001002/23020114/17000053 Construction of obahu-amankanu-umualor-nike 25.3km road			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000110 Eke Ogbaku Mkt-Umuasi-Amuri							20,000,000.00	25,000,000.00
34001002/23020114/17000112 Umuika Enugu Nkerefi-Ebonyi Boarder Road							20,000,000.00	25,000,000.00
34001002/23020114/17000113 Oruku Akpawfu Road						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000114 Oruku-Afo-Ezza Road							20,000,000.00	25,000,000.00
34001002/23020114/17000115 Mburu-Dev. Centre-Amaufu Nkereffi							20,000,000.00	25,000,000.00
34001002/23020114/17000118 Nkpologu-Uvuru-Ukpata-Adaba Umulokpa Road							20,000,000.00	25,000,000.00
54003001/23030102/14000002 Extension of Electricity to the existing networks in the Rur	270,096,800.00	294,960,279.00	90,000,000.00	294,960,300.00	21.00+	50,000,000.00	120,000,000.00	150,000,000.00
26051001/23010123/13000004 Purchase of fire Fighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	500,000.00	500,000.00
Total	497,387,199.90	294,960,279.00	311,000,000.00	315,960,300.00	21,000,021.00+	229,500,000.00	569,000,000.00	619,200,000.00
Note 1F - Enugu East Senatorial Zone - Nkanu West Local Government								
34001001/23020114/17000005 Completn of const 15km road within Agbani-Mbogodo-Ihuokpara			100,000,000.00					
34001001/23020114/17000033 Construction of 35km Agbani-Ugbawka-Nara-Nkerrefi road	52,934,821.10							
34001001/23020114/17000167 Engineering Studies and Design of Flyover at Ozalla Junction						25,000,000.00	500,000,000.00	250,000,000.00
34001002/23020114/17000111 Onu Eke Ihe Mkt- Awkunanaw-Uno Ogba Ihe Road						20,000,000.00	20,000,000.00	25,000,000.00
54003001/23020103/14000001 Construction of New Networks in Rural Communities in the 3	416,304,056.78							
17019001/23020118/13000001 Capital Grant for Infrastructural development			100,000,000.00			200,000,000.00	250,000,000.00	250,000,000.00
17021001/23020118/05000001 Construction of Educational Building	1,140,000.00	24,207,159.92		24,300,000.00	92,840.08+			
17021001/23010101/05000005 Fencing of 15Km Sch. Premises (N25M/KM			100,000,000.00	75,700,000.00	75,700,000.00+	200,000,000.00	200,000,000.00	100,000,000.00
17021001/23010114/05000006 Const.of 3Km Access Rd. to New Hostel Areas & Pharma Buildin	231,871.00	13,937,495.30	92,000,000.00	14,037,495.00	99,999.70+	150,000,000.00	150,000,000.00	100,000,000.00
17021001/23010112/05000010 Purchase of Office Equipment		88,300.00		188,300.00	100,000.00+			
17021001/23010140/05000011 Purchase of Lab. & workshop Equipment		3,125,759.05		3,225,759.00	99,999.95+	55,000,000.00	50,000,000.00	50,000,000.00
17021001/23010112/05000012 Purchase of Office Furniture (tables chairs)		9,963,942.80	3,500,000.00	9,964,000.00	57.20+		50,000,000.00	
17021001/23010112/05000015 Library Furniture & Fitting at Cost	800,000.00							
17021001/23020118/13000001 Infrastructural Development fund			200,000,000.00	1,225,057,800.00	1,225,057,800.00+			
17021001/23010107/13000003 Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia			59,500,000.00			109,900,000.00	80,000,000.00	50,000,000.00
17021001/23020103/13000005 Electricity Supply Infrastructure	228,560.00	41,056,900.00		41,156,900.00	100,000.00+			
17021001/23020118/13000012 Construction of building for Works department/works yard						100,000,000.00	50,000,000.00	50,000,000.00
17065001/23010125/05000021 Provision of Accreditation Equipment and Materials		130,800.00		230,800.00	100,000.00+	15,000,000.00	10,000,000.00	10,000,000.00
21102001/23020106/04000001 Construction/reconstruction of 4 remaining major hospitals a						100,000,000.00		100,000,000.00
21102001/23020118/04000011 Construction of block wall fence 2500 sqr metre at Amechi CH						6,300,000.00	1,000,000.00	
Total	471,639,308.88	92,510,357.07	655,000,000.00	1,393,861,054.00	1,301,350,696.93+	981,200,000.00	1,361,000,000.00	985,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
Note 2A - Northern Senatorial Zone - Igbo Etiti Local Government								
20007001/23030121/13000011 Renovation of Ogbede Sub-treasury						10,000,000.00	10,000,000.00	
28001001/23020118/12000004 Establishment of plant at Nkpologwu/Ogbede area in collabora						5,000,000.00	5,000,000.00	20,000,000.00
34001001/23020114/17000109 Reconstruction/Rehabilitation of Ohebe Dim - Aku road Igbo	5,809,873.31							
34001002/23020114/17000081 Amufie-Ugbaike-Inyi Obollo Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000087 Owere -Umuabor-Edem Umabor-Agu Udene-Ehalambu			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000104 Eha Uno-Eha Ndiagu						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000137 Uwani Otobo-Ugwuani-Oshigo-Oda Aku (with							20,000,000.00	25,000,000.00
34001002/23020114/17000140 Old Primary School Ohodo to Union Primary School							20,000,000.00	25,000,000.00
34001002/23020114/17000140 Ohodo to Lejja						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000142 Ohodo Express Rd Junction through St Thomas							20,000,000.00	25,000,000.00
34001002/23020114/17000143 Catholic Church Ohodo through Central Primary							20,000,000.00	25,000,000.00
34001002/23020114/17000144 School Ohodo to Central School Ozalla through							20,000,000.00	25,000,000.00
34001002/23020114/17000145 Ijo Ozalla to Ama Ezike Ohemje Aku						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000146 Obodoamagu Umudele thrugh Umuaneke Primary							20,000,000.00	25,000,000.00
34001002/23020114/17000147 School to Eke Amanefi Primary School							20,000,000.00	25,000,000.00
34001002/23020114/17000148 Owerre-Eze-Eze Orba-Ajuona-Oyeorba Rd							20,000,000.00	25,000,000.00
34001002/23020114/17000170 Aku-Udueme-Odoaku-Odume							20,000,000.00	25,000,000.00
35001002/23040102/09000012 Reclamation Channelling works at Ikilike Etiti Gully Erosio			100,000,000.00					
Total	5,809,873.31		125,000,000.00	25,000,000.00	25,000,000.00+	95,000,000.00	295,000,000.00	370,000,000.00
Note 2B -Enugu North Senatorial Zone - Igbo Eze North Local Government								
20007001/23030121/13000009 Renovation of Enugu-Ezike Sub-treasury						10,000,000.00	10,000,000.00	
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 Ugbaike - Amachara - Igogor			105,000,000.00				150,000,000.00	200,000,000.00
34001001/23020114/17000110 Completion of Ogrute-Nkpmute-Igorogoro-Ikpamodo Okpo - Amaj			125,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000111 Completion of Ogrute - Umuogbo Ulo - Isiugwu - Owerreze			125,000,000.00				200,000,000.00	200,000,000.00
34001002/23020114/17000083 Like-imuike-Orie-Iheaka with spur to abulegwo							20,000,000.00	25,000,000.00
34001002/23020114/17000139 Achara Ohodo through Achara Primary School to							20,000,000.00	25,000,000.00
Total			355,000,000.00			10,000,000.00	800,000,000.00	850,000,000.00
Note 2D -Enugu North Senatorial Zone - Nsukka Local Government								
29001001/23020118/13000017 Designing & Constr.of 15No modern Bus Shelter in Nsk & Enugu			10,000,000.00	10,000,000.00	10,000,000.00+			
15001001/23030112/01000045 Refurbishment of dilapidated clinics at Nsukka Awgu Agbani						2,000,000.00	2,000,000.00	2,000,000.00
20007001/23030121/13000008 Renovation of Nsukka Sub-treasury						20,000,000.00	20,000,000.00	
20008001/23030128/13000022 Renovation of warehouses in Nsukka/Agbani			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	25,000,000.00	
29053001/23020124/13000003 Construction of lockup shops passengers waiting halls tran						8,200,000.00	1,500,000.00	600,000.00
34001001/23020101/13000058 Construction of Nsukka Zonal Secretariat						420,000,000.00		
34001001/23020114/17000003 Construction of 30.5km Nsukka-Ogrute-AJi-Ette road on asphal	1,266,825.00							
34001001/23020114/17000064 Constr/Rehab of Nsk Urban Rd: Enugu Road (Nsukka) Junc	261,402,466.35							
34001001/23020118/17000094 Construction of Eha - Alumona (Eha Ulo) - Ehandiagu Mbu -							500,000,000.00	500,000,000.00
34001001/23020114/17000117 Construction of Eha-alumona (Eha Ulo) - Ehandiagu Mbu - Neke			100,000,000.00					
34001001/23020114/17000121 Contru./Rehabilitation of Ugbene Ajima - Ezeani-Army Barrack	21,804,864.45							
34001001/23020114/17000123 Construction Edem Ani-Akpa Edem-Ozi Ring Road			150,000,000.00				200,000,000.00	200,000,000.00
34001001/23020114/17000140 Design & Const.of Roads in Nsukka: (a)1.3km MCC Agu Etiti			100,000,000.00					
34001001/23040100/17000156 Development of Nsukka Satelite Town (fencing of parcel A&B)			50,000,000.00	50,000,000.00	50,000,000.00+			
34001001/23020100/17000157 Const of 1.87km Nsukka Satelite Town access road			160,000,000.00					

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
34001001/23020100/17000163	Extension of 1.550Km Obollo Eke - Agalla - Okpaligbo - ST. M					250,000,000.00	30,000,000.00	20,000,000.00
34001001/23020114/17000165	Construction of 1.87km Nsukka Satelite Town Access Road						20,000,000.00	10,000,000.00
34001001/23020114/17000166	Construction of Ejuona Obukpa -Owere Obukpa-Obige Obukpa-Ogb					250,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/17000168	Engineering Studies and Design of Nsukka Township Stadium					50,000,000.00		
34001002/23020114/17000085	Odenigbo-edemani 2.9km road						20,000,000.00	25,000,000.00
34001002/23020114/17000094	College road ovoko Prof julius onah-ovoko 3.7km road						20,000,000.00	25,000,000.00
34001002/23020114/17000099	Nguru-Akpoto St Mary Obimo						20,000,000.00	25,000,000.00
52001001/23040106/09000008	Geographical Information System/mapping of Nsukka Infrastruc		41,782,416.00			20,000,000.00	20,000,000.00	15,000,000.00
52001001/23050101/09000009	Consultancy service for detailed Engineering design of Adada		55,000,000.00	52,500,000.00	52,500,000.00+			
52001001/23020105/10000015	Establishment of water sanitation reference lab in Nsukka		10,000,000.00	10,000,000.00	10,000,000.00+	3,000,000.00	5,000,000.00	5,000,000.00
52001001/23020105/10000029	Construction of conveyance system from Adada water plant to					30,000,000.00	20,000,000.00	15,000,000.00
52102001/23020105/10000009	Improvement of Nsukka Water Supply scheme.		45,000,000.00					
52102001/23020105/10000016	Integration of Adada scheme into Nsukka water supply		10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	60,000,000.00	55,000,000.00
52102001/23020105/10000017	Procu &Instal. of Bulk husehold meters.(Nsuk.Urban Sche)						10,000,000.00	10,000,000.00
52102001/23030104/10000025	Const of motorised borehole scheme @ ogige market Nsukka		21,000,000.00	21,000,000.00	21,000,000.00+			
52102001/23020105/10000028	Drilling of 1No Solar powered borehole and construction of 1					100,000,000.00	136,000,000.00	130,000,000.00
54001003/23020118/13000003	Construction of 1No Civic Centre					19,000,000.00		19,000,000.00
54003001/23020123/14000021	Extension of streetlights in Enugu North senatorial zone					50,000,000.00	100,000,000.00	100,000,000.00
54007001/23020105/09000002	Constr. of Motorized OverHead Tank 20 000 liters @ Nsukka		6,000,000.00	6,000,000.00	6,000,000.00+			
54007001/23020110/10000001	Construction of borehole at Nsukka fire station					12,000,000.00	12,000,000.00	12,000,000.00
13001001/23020119/08000017	Construction of 1No sports centre in Nsukka		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	4,000,000.00	10,000,000.00
17008001/23030121/05000001	Rehabilitation of Zonal Library at Nsukka		2,000,000.00	2,000,000.00	2,000,000.00+			
17008001/23020118/00000018	Construct 1 block of 4 Toilet at Nsukka zonal library		1,000,000.00	1,000,000.00	1,000,000.00+			
21001001/23020106/04000093	Comp of 2-Story Build comp (C/Rm & Adm at Sch.of Hlth Nsuk		2,000,000.00	2,000,000.00	2,000,000.00+			
21001001/23010140/04000095	Provision of Laboratory equipment		1,200,000.00					
21104001/23050101/04000001	Accreditation of newly approved department					30,000,000.00	20,000,000.00	20,000,000.00
21104001/23010140/04000002	Procurement of laboratory equipment					8,000,000.00	5,000,000.00	5,000,000.00
21104001/23020118/04000003	Completion and equipping of one storey building complex stud					10,000,000.00	2,000,000.00	2,000,000.00
21104001/23030128/04000004	Renovation of school practical demonstration building					5,000,000.00	2,000,000.00	2,000,000.00
21104001/23010122/04000005	Provision of model instructional materials (clinical items)					5,000,000.00	3,000,000.00	3,000,000.00
21104001/23010124/05000001	Equipping of two building complex for classroom and administ					5,000,000.00	3,000,000.00	2,000,000.00
21104001/23010125/05000002	Equipping school library with boardroom					15,000,000.00	3,000,000.00	2,000,000.00
21104001/23020105/10000001	Construction of deep motorised borehole and reticulation					5,000,000.00		
21104001/23010136/11000001	Equipping school ICT centre					5,000,000.00	3,000,000.00	2,000,000.00
21104001/23010105/13000001	Purchase of Toyota Corolla for Principal					12,000,000.00	20,000,000.00	20,000,000.00
35001002/23040102/09000011	Reclamation Channeling and Remediation works at Omiyi Nsk		100,000,000.00					
Total		284,474,155.80	894,982,416.00	194,500,000.00	194,500,000.00+	1,374,200,000.00	1,486,500,000.00	1,336,600,000.00
Note 2E -Enugu North Senetorial Zonee - Udeni Local Government								
34001001/23020114/17000030	Construction of 36km Imilike-Ezimo Uno-Ezimo Agu-Imilike	1,434,332,246.90		600,000,000.00		800,000,000.00	750,000,000.00	600,000,000.00
34001001/23020114/17000068	Const of Okpu Orba Junc-Ohebe-Agu Orba Pri Sch Rd	29,601,321.69			20,000,000.00	20,000,000.00+		
34001001/23020114/17000072	Design & Const of 3.5km Orba Mkt - Ovoko-Uhunaowerre Road.	3,727,893.31		50,000,000.00			100,000,000.00	100,000,000.00
34001001/23020114/17000083	Extension of 3km Okpu Orba-Agu Orba Road			500,000,000.00				
34001001/23020114/17000118	Constr. of 4.5km Igugu Exp. Rd-Umundu Market-Obollo Afor-Ama			75,000,000.00				
34001001/23020114/17000141	Construction of Holy family Church Imilike - Mkpegu Imilike			125,000,000.00			150,000,000.00	200,000,000.00
34001001/23020100/17000159	Const of Ohom Orba-Amajioko-Umuike oha-Agu Orba & Okpu Orba			150,000,000.00	300,000,000.00	300,000,000.00+		

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
34001001/23020100/17000160			150,000,000.00	300,000,000.00	300,000,000.00+			
34001001/23020114/17000164						350,000,000.00	50,000,000.00	10,000,000.00
34001002/23020114/17000016			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000084			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020117/17000090							20,000,000.00	25,000,000.00
34001002/23020114/17000092						18,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000096						15,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000097							20,000,000.00	25,000,000.00
34001002/23020114/17000152							20,000,000.00	25,000,000.00
34001002/23020114/17000153						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000154							20,000,000.00	25,000,000.00
52001001/23030104/10000028			25,000,000.00	16,009,100.00	16,009,100.00+			
52102001/23020105/10000024						20,000,000.00	10,000,000.00	10,000,000.00
52103001/23030104/10000007		23,162,000.00	50,000,000.00	50,000,000.00	26,838,000.00+	15,000,000.00	20,000,000.00	10,000,000.00
52014001/23030104/10000010						20,000,000.00	20,000,000.00	20,000,000.00
21001001/23020106/04000116			400,000,000.00					
21001001/23010122/04000142						100,000,000.00	80,000,000.00	80,000,000.00
35001002/23040102/09000009			173,300,000.00					
35001002/23040102/09000013			100,000,000.00					
Total	1,467,661,461.90	23,162,000.00	2,428,300,000.00	716,009,100.00	692,847,100.00+	1,358,000,000.00	1,320,000,000.00	1,205,000,000.00
Note 2F -Enugu North Senetorial Zonee - Uzo Uwani Local Government								
34001001/23020106/04000001						1,500,000,000.00		
34001002/23020114/17000059			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/23020114/17000077			18,500,000.00				20,000,000.00	25,000,000.00
34001002/23020114/17000078						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000079							20,000,000.00	25,000,000.00
52001001/23010105/13000004			25,000,000.00			25,000,000.00		
54001001/23020118/13000015						20,000,000.00	100,000,000.00	100,000,000.00
54003001/23030102/14000003	92,213,500.00	248,534,484.00	90,000,000.00	248,534,500.00	16.00+			
54007001/23020110/09000011						38,000,000.00	35,000,000.00	35,000,000.00
Total	92,213,500.00	248,534,484.00	153,500,000.00	268,534,500.00	20,000,016.00+	1,603,000,000.00	195,000,000.00	210,000,000.00
Note 3A -Enugu West Senetorial Zone - Awgu Local Government								
28001001/23020118/12000002						10,000,000.00	10,000,000.00	20,000,000.00
34001001/23020114/17000143	19,739,050.07							
34001002/23020114/17000021			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000050			20,000,000.00	20,000,000.00	20,000,000.00+			
34001002/2302114/17000107						20,000,000.00	20,000,000.00	25,000,000.00
34001002/23020114/17000108							20,000,000.00	25,000,000.00
34001002/23020114/17000109							20,000,000.00	25,000,000.00
17008001/23020121/05000002			2,000,000.00	2,000,000.00	2,000,000.00+			
17008001/23020118/00000019			1,000,000.00	1,000,000.00	1,000,000.00+			
17051001/23030106/05000023			204,000,000.00			60,000,000.00		
21001001/23030128/04000044		1,295,300.00		1,395,300.00	100,000.00+			
21001001/23020118/04000143						14,000,000.00	5,000,000.00	2,500,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21001001/23020105/10000001						15,000,000.00		
21102001/23030105/04000014						5,000,000.00	2,000,000.00	1,000,000.00
35001002/23040102/09000017						100,000,000.00	50,000,000.00	50,000,000.00
Total	19,739,050.07	1,295,300.00	237,000,000.00	34,395,300.00	33,100,000.00+	244,000,000.00	147,000,000.00	173,500,000.00
Note 3B -Enugu West Senatorial Zone - Aninri Local Government								
34001001/23020118/13000044	28,849,400.00	20,000,000.00		20,100,000.00	100,000.00+			
34001001/23020114/17000070	5,599,202.72							
34001001/23020114/17000078	38,644,980.75							
34001001/23020114/17000079	3,860,248.20							
34001001/23020114/17000080	5,358,741.46							
34001001/23020114/17000099	24,573,074.18							
34001002/23020114/17000045			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000046			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23030114/17000047			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	25,000,000.00
34001002/23020114/17000048			10,000,000.00	10,000,000.00	10,000,000.00+			
34001002/23020114/17000049			10,000,000.00	10,000,000.00	10,000,000.00+			
54007001/23020110/09000012						38,000,000.00	35,000,000.00	35,000,000.00
21102001/23020100/04000013						7,200,000.00	1,000,000.00	
Total	106,885,647.31	20,000,000.00	50,000,000.00	70,100,000.00	50,100,000.00+	45,200,000.00	76,000,000.00	85,000,000.00
Note 3C -Enugu West Senatorial Zone - Ezeagu Local Government								
15001001/23020113/01000009						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000043						8,000,000.00	8,000,000.00	5,000,000.00
15001001/23050101/01000044						1,000,000.00	1,000,000.00	1,000,000.00
20007001/23030121/13000010						10,000,000.00	10,000,000.00	
34001001/23020114/17000004			100,000,000.00					
34001001/23020118/17000093	30,611,309.94							
52102001/23030125/10000018	46,355,362.50	25,926,908.63	15,000,000.00	25,927,000.00	91.37+			
21001001/23020111/04000086			8,000,000.00					
21001001/23020106/04000087			10,000,000.00					
21101002/23050101/04000001			30,000,000.00	30,000,000.00	30,000,000.00+	35,000,000.00	20,000,000.00	25,000,000.00
21101002/23020118/04000002						35,000,000.00	5,000,000.00	2,000,000.00
21101002/23010112/04000003						10,000,000.00	5,000,000.00	
21101002/23020105/04000004						15,000,000.00	10,000,000.00	5,000,000.00
21101002/23030113/17000001						5,000,000.00	25,000,000.00	20,000,000.00
Total	76,966,672.44	25,926,908.63	163,000,000.00	55,927,000.00	30,000,091.37+	124,000,000.00	89,000,000.00	63,000,000.00
Note 3D -Enugu West Senatorial Zone - Oji River Local Government								
15001001/23020113/01000009						5,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000043						8,000,000.00	8,000,000.00	5,000,000.00
15001001/23050101/01000044						1,000,000.00	1,000,000.00	1,000,000.00
20007001/23030121/13000010						10,000,000.00	10,000,000.00	
34001001/23020114/17000004			100,000,000.00					
34001001/23020118/17000093	30,611,309.94							
52102001/23030125/10000018	46,355,362.50	25,926,908.63	15,000,000.00	25,927,000.00	91.37+			

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

	Actual 2017	Actual 2018	Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦		₦	₦	₦
21001001/23020111/04000086 Const. & Equip of Sch Lib wt Board Rm at Sch. Hlth Tech. Oji			8,000,000.00					
21001001/23020106/04000087 Complet of 2-storey Hostel building at Sch of Health Oji			10,000,000.00					
21101002/23050101/04000001 Accreditation of School of Health Technology Oji River			30,000,000.00	30,000,000.00	30,000,000.00+	35,000,000.00	20,000,000.00	25,000,000.00
21101002/23020118/04000002 Construction of fence to stop further encroachment and ensur						35,000,000.00	5,000,000.00	2,000,000.00
21101002/23010112/04000003 Purchase of office equipment for 2 storey Administrative bui						10,000,000.00	5,000,000.00	
21101002/23020105/04000004 Construction of deep motorised borehole and reticulation						15,000,000.00	10,000,000.00	5,000,000.00
21101002/23030113/17000001 Rehabilitation of road within the school premises						5,000,000.00	25,000,000.00	20,000,000.00
Total	76,966,672.44	25,926,908.63	163,000,000.00	55,927,000.00	30,000,091.37+	124,000,000.00	89,000,000.00	63,000,000.00
Note 3E -Enugu West Senatorial Zone - Udi LG								
29001001/23020124/13000016 Dev of Truck Transit Parks at Emene and 9th mile under PPP			18,000,000.00	18,000,000.00	18,000,000.00+			
34001001/23020114/17000001 Completn of constructn of 43.5km Eke-Ebe-Akpakwume-Aku Rd			100,000,000.00			750,000,000.00	500,000,000.00	350,000,000.00
34001001/23020114/17000012 Reconstruction of failed section of 9th Mile-Udi-Oji-River-U	212,277,054.40			50,000,000.00	50,000,000.00+		100,000,000.00	50,000,000.00
34001001/23020114/17000029 Completion of the construction of 3.75km Amankwo - Ameke Ngw	184,582,214.00		150,000,000.00			450,000,000.00	50,000,000.00	10,000,000.00
34001001/23020100/17000057 Construction of internal road networks at Udi Native Authori							100,000,000.00	100,000,000.00
34001001/23020114/17000085 Constru. Of 1.5km 9th Mile/Nsukka Road and 9th Mile /Onitsha	312,996,240.40							
34001001/23020118/17000091 Completion/Cont.Construction of Amokwe Sta. - Amokwe- Udi Rd	11,308,339.30							
34001001/23020114/17000061 Construction Amokwe Road starting from Udi Station through						250,000,000.00		
34001002/23020114/17000119 Udi-Agbudu Road(s)							20,000,000.00	25,000,000.00
34001002/23020114/17000120 Umulumge-Umuoka-Umuokoma Affa-AmaozallaAffa							20,000,000.00	25,000,000.00
34001002/23020114/17000133 St Mary's-Ezi Ukehe-Afia4-Umuoka							20,000,000.00	25,000,000.00
52102001/23030104/10000004 Rehabilitation of the semi-urban water scheme @ Udi etc			35,000,000.00	35,000,000.00	35,000,000.00+	70,000,000.00	200,000,000.00	200,000,000.00
52102001/23030104/10000012 Rehab of Ngwo water network and extention of pipe Via 9th M						5,000,000.00	15,000,000.00	15,000,000.00
21102001/23020107/04000012 Construction of block wall fence 2600 sqr metre at Okpatu CH						6,800,000.00	1,000,000.00	
35001002/23040102/09000010 Reclamation Channeling and Remed. works at Umuava			100,000,000.00					
35001002/23040102/09000014 Reclamation channeling and Remediation Works at Enugu Ngwo			150,000,000.00					
35001002/23040102/09000016 Reclammatn chanellg & Remediatn wrks @ Udi-Ozalla Gully Ero			150,000,000.00			100,000,000.00	50,000,000.00	50,000,000.00
35001002/23030128/09000019 Rehabilitation/Ret. of Okwojo Booster Station			100,000,000.00					
35001002/23040102/09000020 Household Water harvesting for 9th mile and Ajalli Gully Ero			150,000,000.00					
35001002/23030106/09000021 Renov. of three Primary Sch. in Ajalli Water Works Gully Ero			100,000,000.00					
35001002/23040102/09000023 Consultancy for ESMP: Umuavullu Abor Omiyi Nsukka Udi Ozal			100,000,000.00					
35001002/23040102/09000024 Consultancy for RAP: Umuvullu Abor Omiyi Nsukka udi Ozalla			100,000,000.00					
35001002/23050103/09000025 Consultancy for M&E Baseline Studies Projects Sites			100,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00
Total	721,163,848.10		1,353,000,000.00	103,000,000.00	103,000,000.00+	1,641,800,000.00	1,086,000,000.00	860,000,000.00

PART THREE

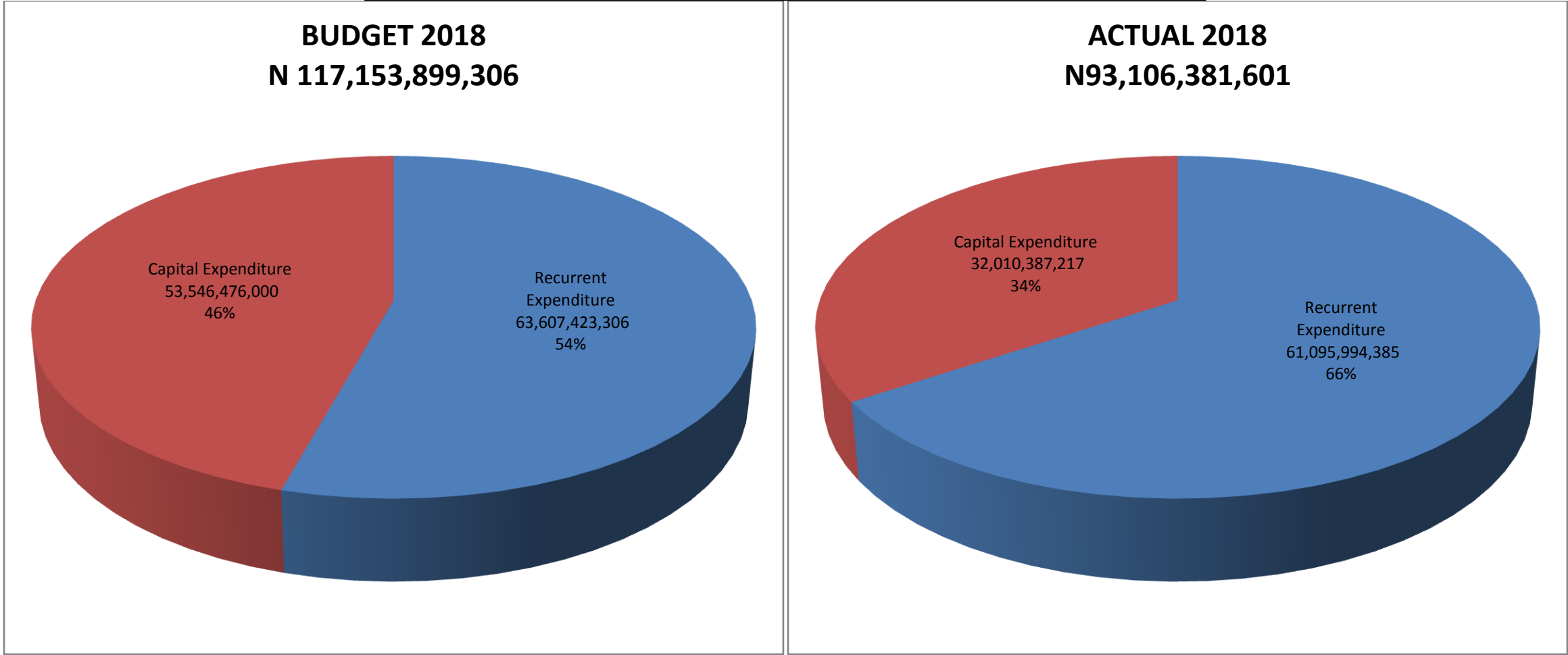
STATISTICAL ANALYSIS

GRAPHICAL PRESENTATION OF 2018 RECURRENT AND CAPITAL EXPENDITURE

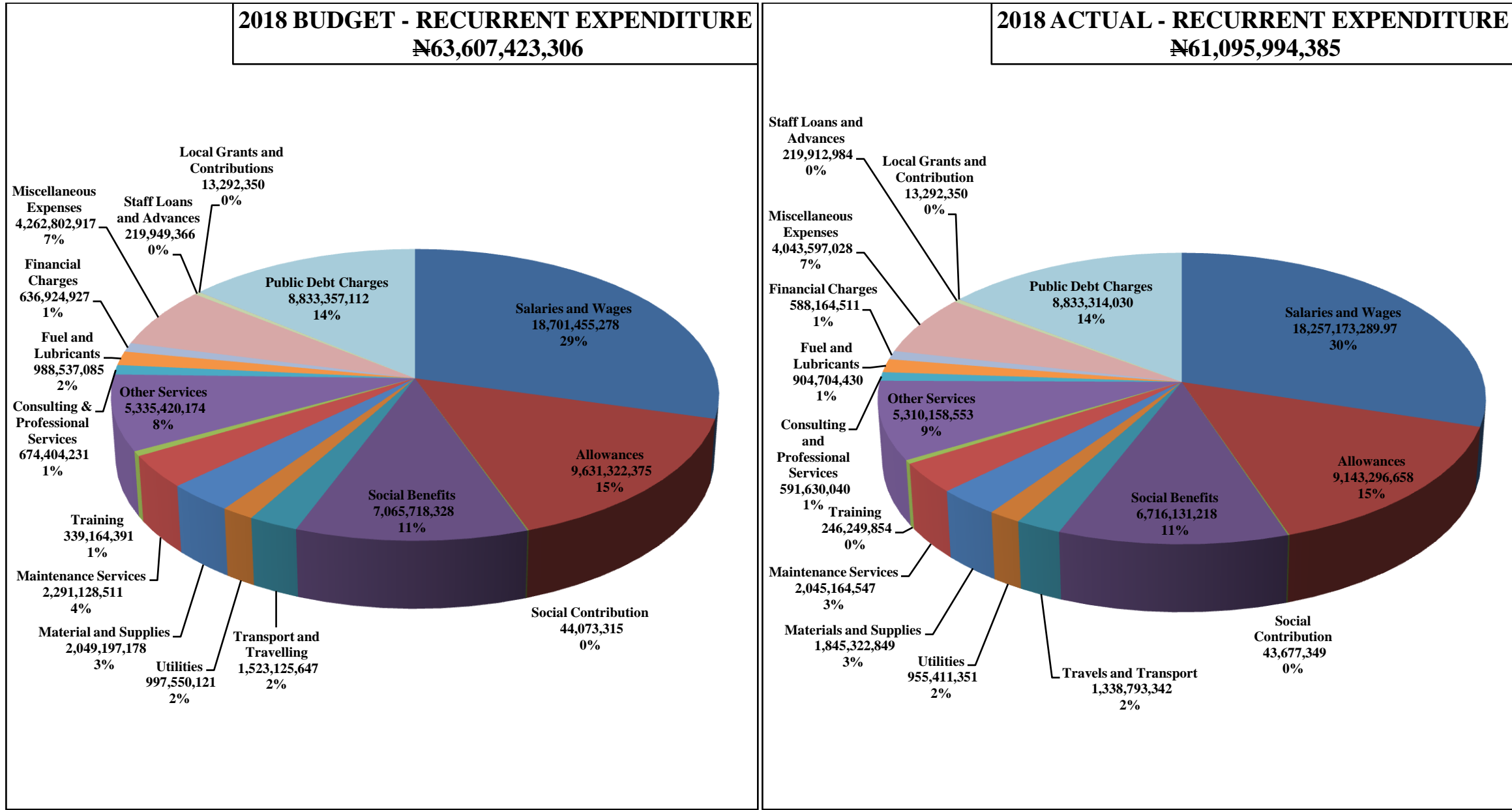
The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below from pages 332 - 336

The Cross Classification of Expenditure are also presented from pages 337 - 348.

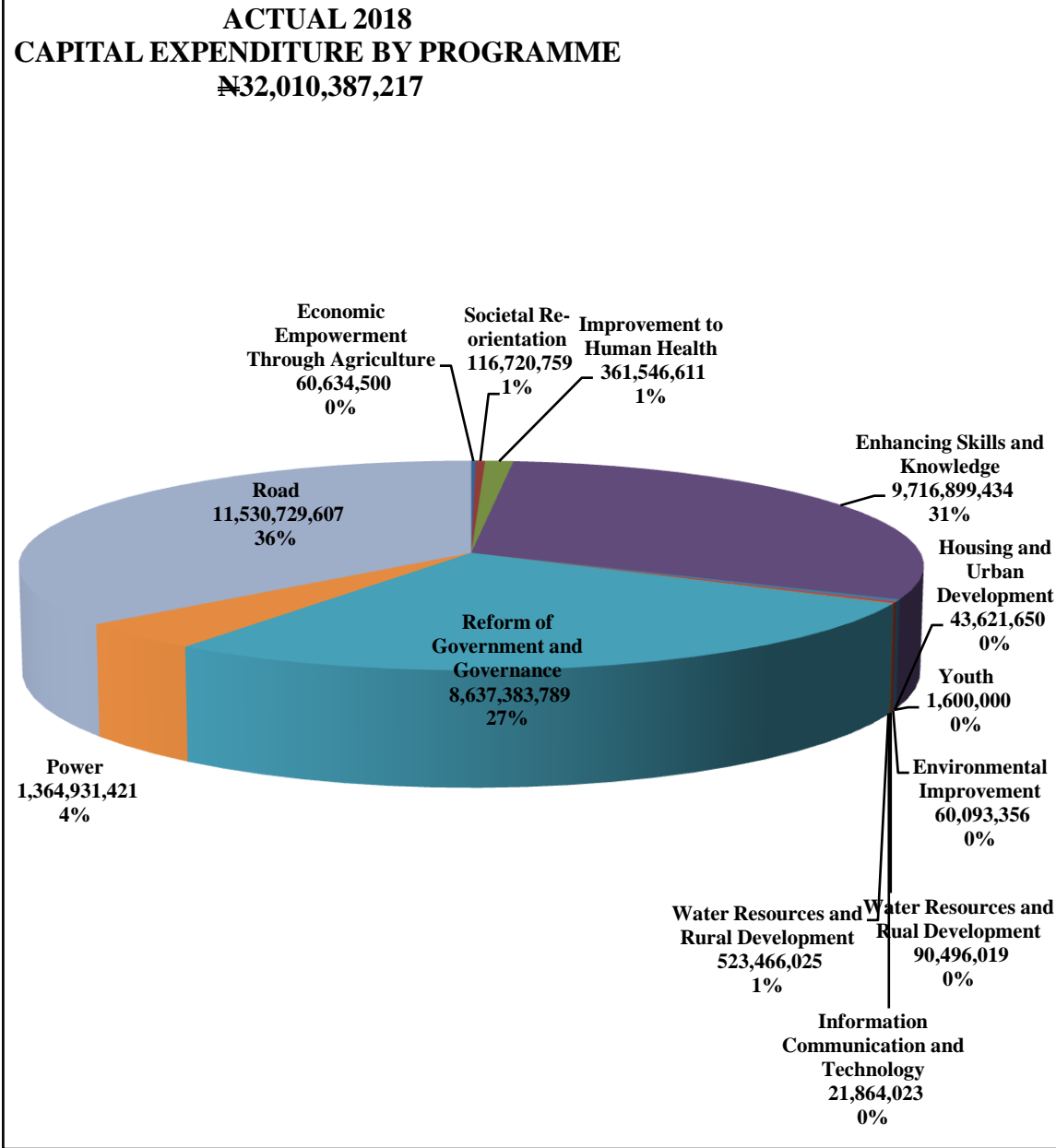
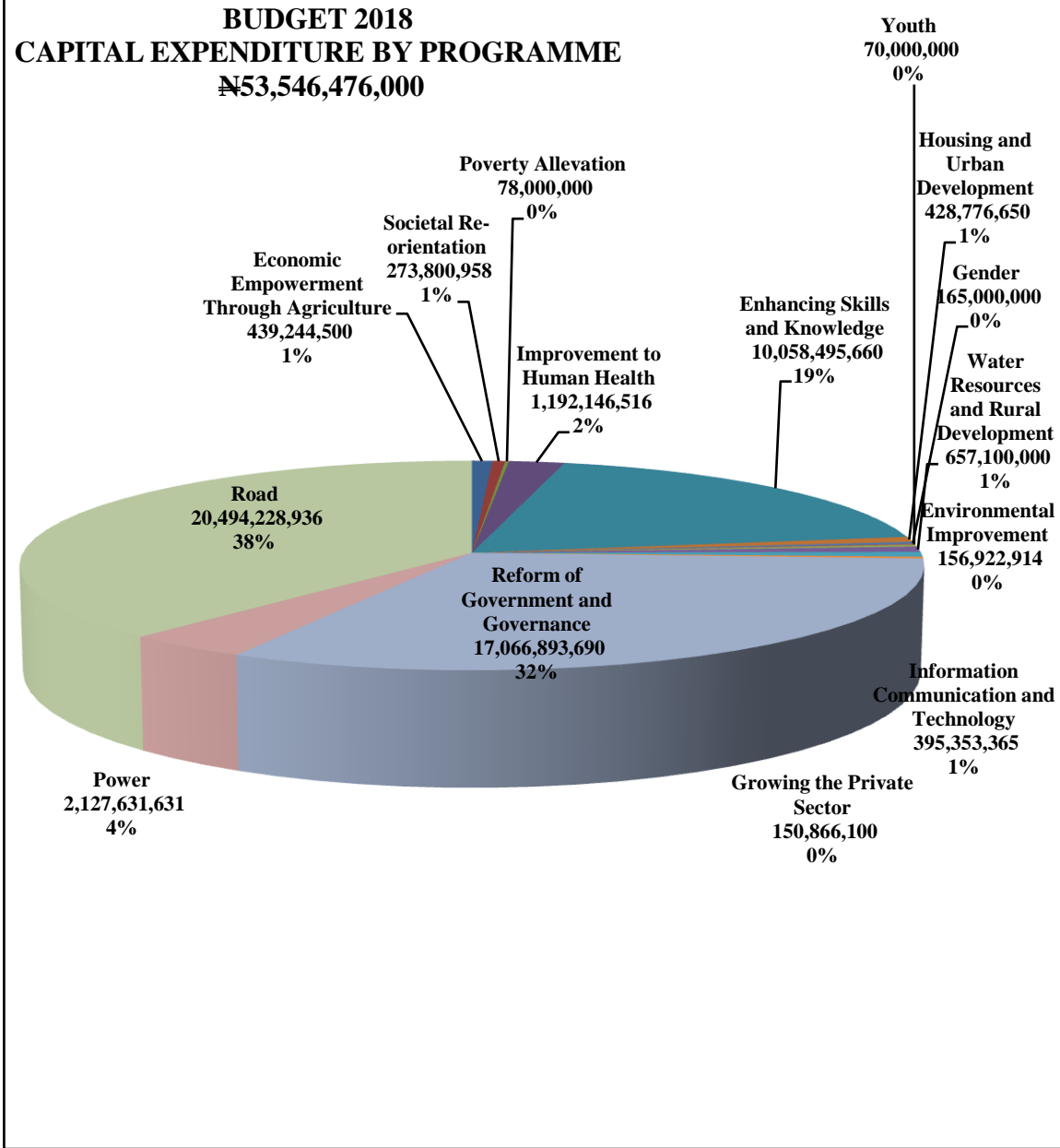
**2018 RECURRENT AND CAPITAL EXPENDITURE
BUDGET AND ACTUAL**



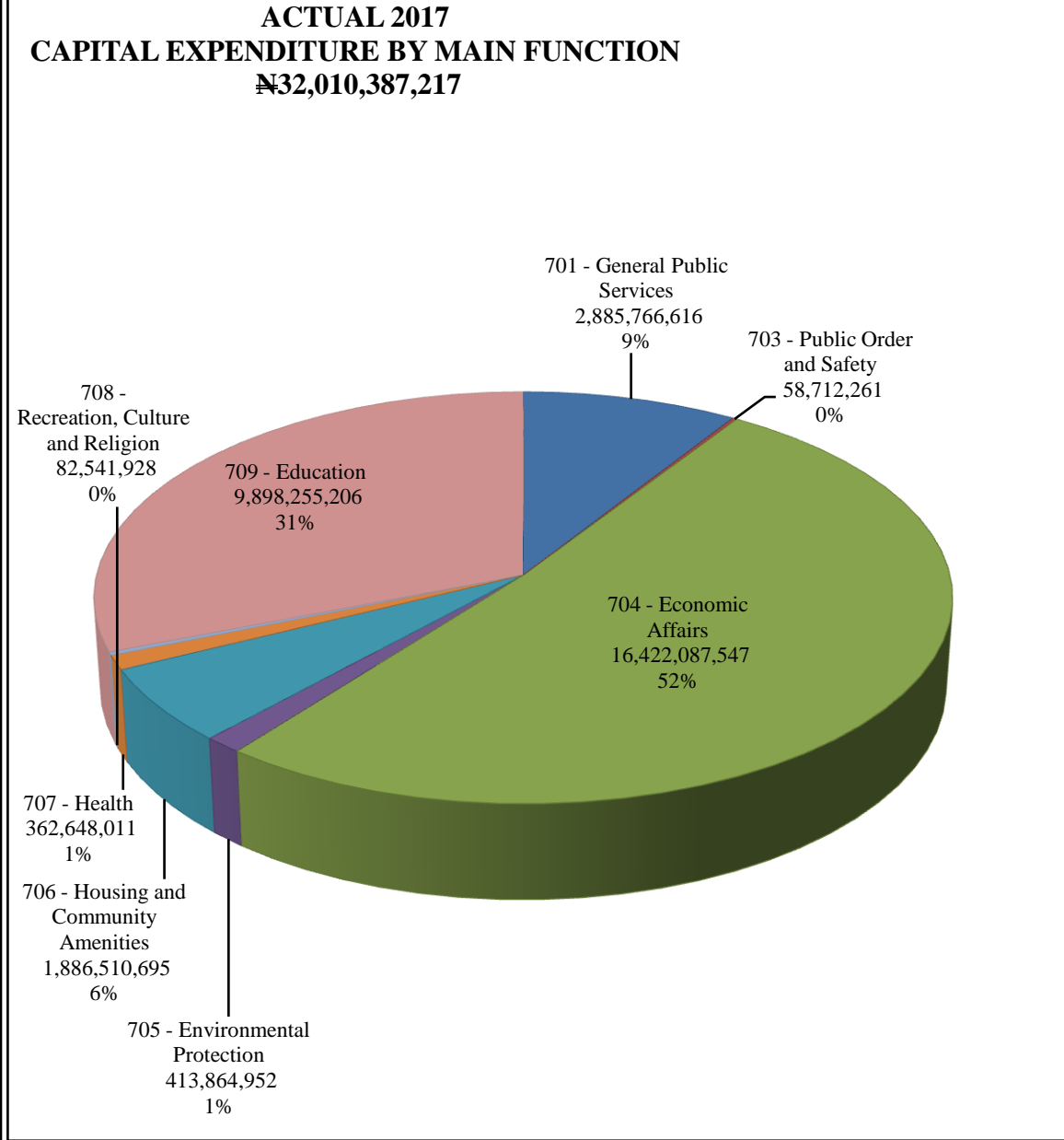
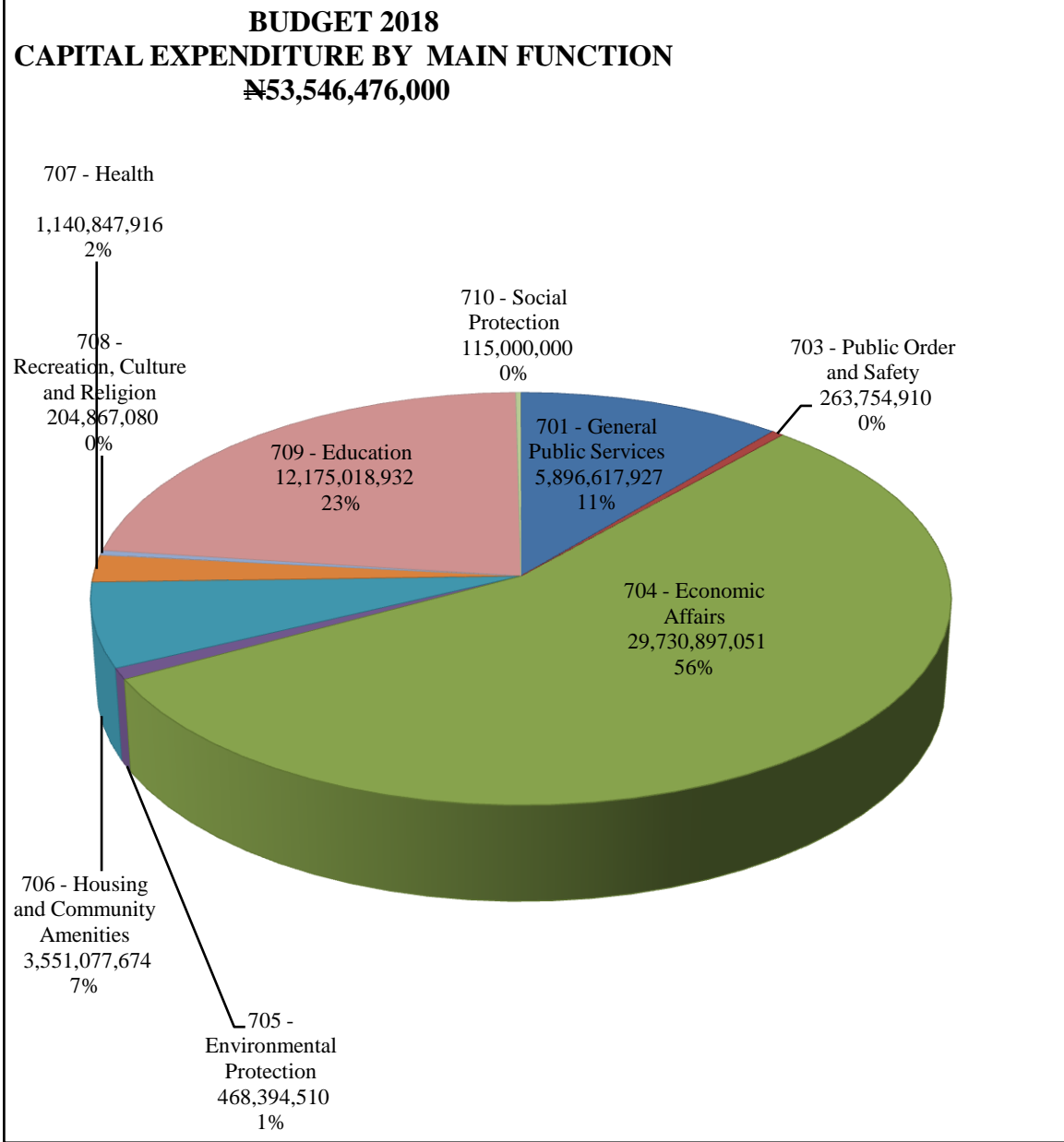
**2018 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION
BUDGET AND ACTUAL**



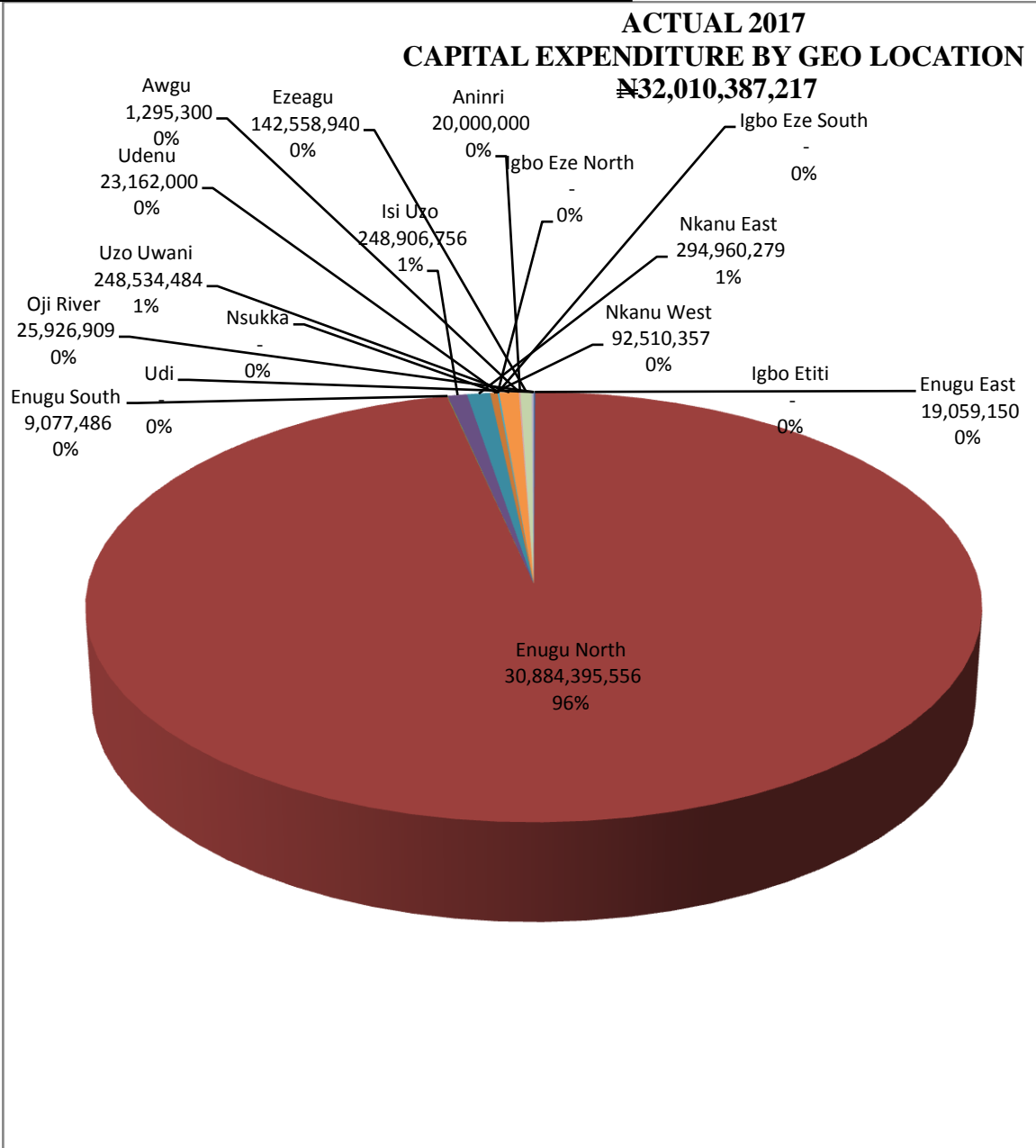
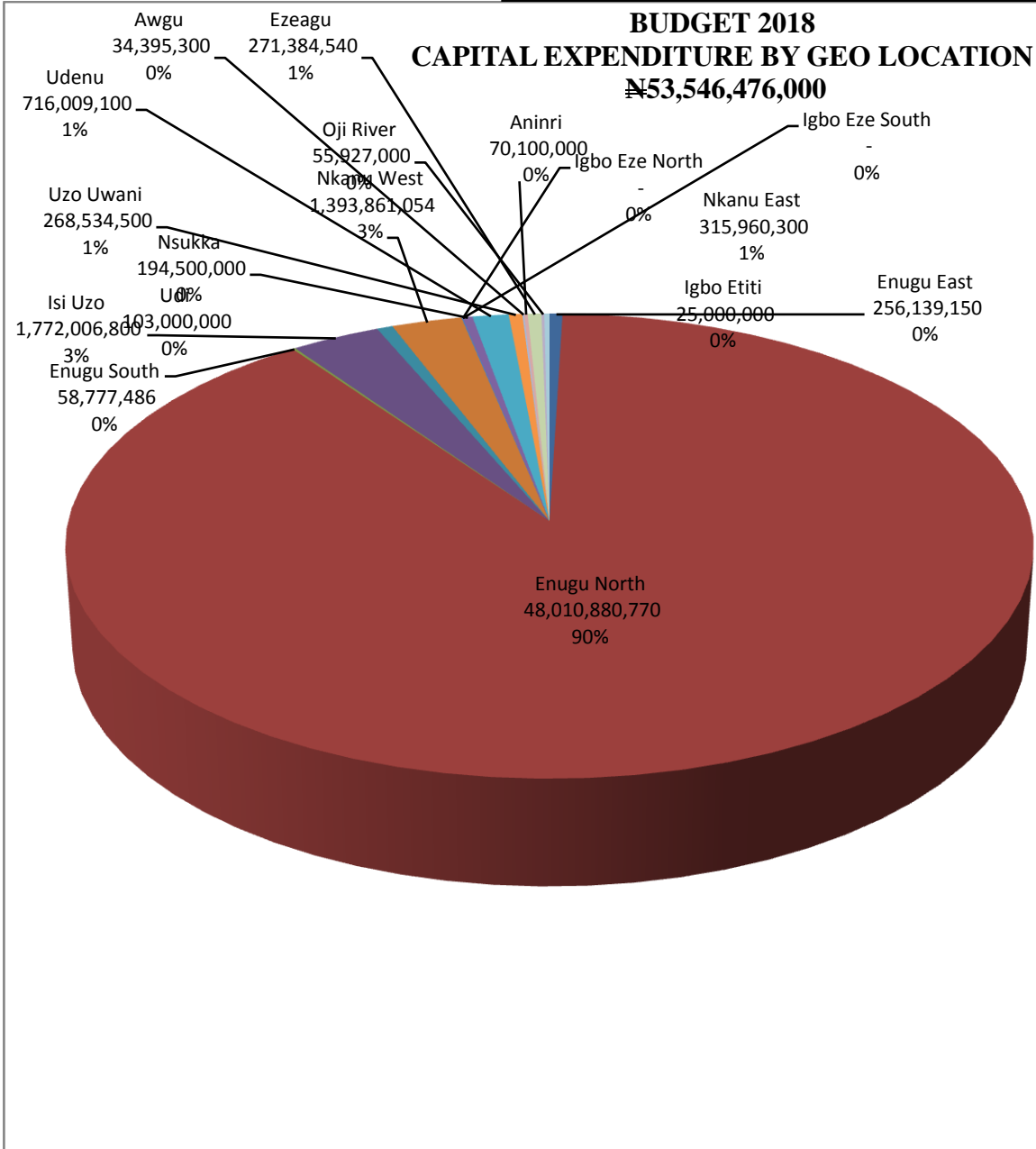
**2018 CAPITAL EXPENDITURE BY PROGRAMME
BUDGET AND ACTUAL**



**2018 CAPITAL EXPENDITURE BY MAIN FUNCTION
BUDGET AND ACTUAL**



**2018 CAPITAL EXPENDITURE BY GEO LOCATION
BUDGET AND ACTUAL**



ENUGU STATE GOVERNMENT - Jan - Dec 2018
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	22040100	22060000	23000000	Jan - Dec 2018
	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	Local Grants and Contribution	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
701 - General Public Services	1,223,108,165	1,015,290,947	-	6,234,731,778	657,352,750	577,621,410	567,325,430	1,062,947,961	68,303,794	5,107,074,553	6,555,000	473,286,589	2,800,508	2,029,851,596	77,859,868	-	8,833,314,030	2,885,766,616	30,823,190,996
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	422,637,105	1,169,081,814	-	-	149,888,620	28,109,580	187,506,786	31,520,094	1,356,900	14,091,422	172,286,702	24,761,235	532,375	284,471,978	-	-	-	58,712,261	2,544,956,871
704 - Economic Affairs	1,351,728,427	526,734,308	23,657,716	42,136,854	132,004,331	173,862,396	138,281,592	218,574,812	73,958,440	22,985,674	57,660,496	78,592,674	509,015,309	570,325,791	-	-	-	16,422,087,547	20,341,606,367
705 - Environmental Protection	222,400,860	22,593,429	-	-	4,323,400	540,000	11,980,885	14,273,102	-	20,267,000	8,113,981	13,252,465	167,647	9,425,020	-	-	-	413,864,952	741,202,741
706 - Housing and Community Amenities	423,996,981	54,324,323	-	99,411,316	20,646,711	2,452,800	32,883,228	141,613,271	5,477,125	2,111,950	44,314,181	27,028,177	682,336	47,186,614	-	-	-	1,886,510,695	2,788,639,708
707 - Health	3,047,905,542	1,785,838,954	-	62,632,931	30,740,780	45,762,584	219,526,381	213,756,429	18,948,055	15,395,614	24,230,819	47,997,933	5,941,789	134,523,270	159,000	-	-	362,648,011	6,016,008,090
708 - Recreation, Culture and Religion	394,898,306	63,854,472	16,947,701	12,018,912	42,952,670	18,726,419	98,383,210	72,438,998	10,027,968	9,644,167	147,965,987	86,620,137	1,127,087	374,158,950	-	-	-	82,541,928	1,432,306,913
709 - Education	11,136,115,826	4,469,786,509	3,071,932	261,563,531	297,636,081	106,904,162	547,928,713	288,112,331	65,849,572	117,333,174	130,502,874	148,029,221	52,621,930	558,222,586	141,894,116	13,292,350	-	9,898,255,206	28,237,120,111
710 - Social Protection	34,382,078	35,791,904	-	3,635,896	3,248,000	1,432,000	41,506,624	1,927,550	2,328,000	1,255,000	-	5,136,000	15,275,530	35,431,223	-	-	-	-	181,349,803
Total Expenditure by Economic	18,257,173,290	9,143,296,658	43,677,349	6,716,131,218	1,338,793,342	955,411,351	1,845,322,849	2,045,164,547	246,249,854	5,310,158,553	591,630,040	904,704,430	588,164,511	4,043,597,028	219,912,984	13,292,350	8,833,314,030	32,010,387,217	93,106,381,601

STATISTICAL ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION

Main Function Codes and Descriptions	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	Jan - Dec 2017 Actual Expenditure by Main Function	Jan - Dec 2017 Budgeted Expenditure by Main Function	Jan - Dec 2017 Actual as % of Total Actual Expenditure	Jan - Dec 2017 Budget as % of Total Budgeted Expenditure
701 - General Public Services	30,823,190,996	37,423,059,524	33%	37%	32,646,609,406	36,997,480,888	39%	33%
702 - Defense	-	-	0%	0%	-	-	0%	0%
703 - Public Order and Safety	2,544,956,871	3,124,106,961	3%	3%	2,101,946,028	3,240,132,051	3%	3%
704 - Economic Affairs	20,341,606,367	33,740,599,045	22%	25%	17,587,727,248	32,322,391,654	21%	29%
705 - Environmental Protection	741,202,741	1,321,618,628	1%	3%	2,018,741,358	2,320,218,118	2%	2%
706 - Housing and Community Amenities	2,788,639,708	4,505,238,193	3%	4%	1,652,884,890	7,201,782,060	2%	6%
707 - Health	6,016,008,090	7,020,923,598	6%	9%	5,930,528,691	8,468,375,682	7%	8%
708 - Recreation, Culture and Religion	1,432,306,913	1,967,425,022	2%	2%	1,200,051,262	2,021,545,731	1%	2%
709 - Education	28,237,120,111	24,741,300,595	30%	17%	20,142,798,736	18,185,401,382	24%	16%
710 - Social Protection	181,349,803	419,228,434	0%	0%	204,095,064	485,228,434	0%	0%
Total Expenditure by Main Function	93,106,381,601	114,263,500,000	100%	100%	83,485,382,684	111,242,556,000	100%	100%

Key Facts in 2018 Financial Year:

- ✓ General Public Services which include public debt charges consumed 33% and 39% of Total Expenditure in 2018 and 2017 respectively.
- ✓ Education consumed 30% and 24% of total expenditure in 2018 and 2017 respectively
- ✓ Economic Affairs which includes Road Construction and Agriculture was up to 22% of Total Expenditure from 21% in the previous year
- ✓ Health Function consumed 6% of Total Expenditure in 2018 and 7% in 2017.
- ✓ Salaries and Wages consumed 30% of total expenditure in 2018 and Education took about 57% of this percentage.
- ✓ Investment in Non Financial assets consumed 35% of total expenditure in 2018.

ENUGU STATE GOVERNMENT - Jan - Dec 2018
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND ECONOMIC CLASSIFICATIONS

Sub Function/Classes Codes and Descriptions	Economic Classification Codes and Descriptions																		Jan - Dec 2018	
	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22040100	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	Local Grants and Contribution	Public Debt Charges	Investment in Non Financial Assets		Total Actual Expenditure by Main Function
70111	Executive and Legislative Organs	736,842,898	258,601,467	-	5,690,982,107	607,854,411	569,124,515	398,270,944	959,530,198	52,815,694	5,090,071,003	1,490,000	48,599,297	1,124,709	1,959,473,806	-	-	-	1,299,670,667	17,674,451,715
70112	Financial and Fiscal Affairs	35,816,875	17,681,035	-	476,004,335	5,680,180	327,562	11,116,305	11,070,785	7,025,000	5,190,864	40,000	1,440,522	131,636,955	4,317,761	-	-	3,078,138,119	29,955,298	3,815,441,597
70121	Economic Aid to Dev Countries & Countries in Trans.	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300
70131	General Personnel Services	401,953,646	707,301,447	-	-	7,306,260	745,513	31,589,193	69,111,724	5,192,600	5,657,672	5,000,000	5,831,587	286,407	19,694,828	77,859,868	-	-	250,000	1,337,780,744
70132	Overall Planning and Statistical Services	-	34,836	-	-	-	123,000	43,500	554,057	-	-	-	-	-	35,825,450	-	-	-	-	36,580,843
70133	Other General Services	48,344,747	33,298,592	-	65,801,947	35,301,899	7,300,819	126,045,488	22,016,197	3,270,500	6,075,014	25,000	417,242,564	101,741	9,876,266	-	-	-	1,555,890,651	2,330,591,425
70150	Research & Development Gen Public Services	-	-	-	1,943,389	-	-	-	-	-	-	-	-	4,313	-	-	-	-	-	1,947,702
70160	Gen Public Services Not Elsewhere Connected	150,000	-	-	-	1,210,000	-	260,000	665,000	-	80,000	-	172,620	-	663,000	-	-	-	-	3,200,620
70170	Public Debt Transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,755,175,911	-	5,755,175,911
70310	Police Services	-	9,378,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,345,000	10,723,540
70320	Fire Protection Services	-	57,359,311	-	-	247,000	-	15,426,400	2,002,500	868,000	-	-	11,588,000	41,623	5,509,850	-	-	-	-	93,042,684
70330	Law Courts	422,637,105	1,102,032,954	-	-	149,641,620	18,843,350	172,080,386	35,871,224	488,900	14,091,422	172,286,702	13,173,235	490,751	278,962,128	-	-	-	847,550	2,381,447,327
70340	Prisons	-	-	-	-	9,266,230	-	458,450	-	-	-	-	-	-	-	-	-	-	-	9,724,680
70350	Research and Development Public Order and Safety	-	311,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,519,711	56,830,720
70411	General Economic and Commercial Affairs	773,205,880	185,407,985	21,844,286	25,587,739	90,563,210	18,982,243	89,499,517	57,735,765	71,706,440	14,942,964	43,145,336	15,680,480	182,699,969	504,457,899	-	-	-	-	2,095,459,713
70412	General Labour Affairs	5,162,953	2,663,754	-	-	2,471,900	435,000	1,076,000	338,750	-	42	-	1,067,060	1,791	6,775,550	-	-	-	-	19,992,800
70421	Agriculture	175,217,846	194,038,847	1,813,430	16,549,115	12,703,432	198,000	3,205,500	2,468,705	1,747,000	-	9,752,630	6,591,470	14,670	1,052,350	-	-	-	34,500	425,387,494
70422	Forestry	20,525,441	11,105,767	-	-	-	170,500	-	-	-	-	-	-	2,710	58,500	-	-	-	-	31,862,918
70423	Fishing Livestock and Hunting	-	-	-	-	77,007	-	770,070	253,023	-	-	-	-	-	-	-	-	-	-	1,100,100
70431	Coal and Other Solid Minerals	67,446,542	46,129,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,575,984
70435	Electricity	67,717,127	30,503,495	-	-	-	5,297,580	142,067	-	309,040	1,000,000	196,030	-	-	-	-	-	2,643,181,711	-	2,748,347,050
70441	Mining of Mineral Res. Other than Mineral Fuels	-	-	-	-	9,068,880	-	2,485,600	16,446,200	295,000	13,000	-	715,000	26,630	6,436,400	-	-	-	-	35,486,710
70442	Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,956,500	3,956,500
70443	Construction	89,546,300	37,336,421	-	-	9,372,915	152,051,653	11,765,625	37,026,130	-	-	3,762,530	33,949,324	195,880,395	41,963,343	-	-	-	1,789,156,770	2,401,811,406
70451	Road Transport	134,258,992	8,594,952	-	-	7,746,987	2,025,000	22,765,800	99,875,087	-	2,285,000	-	18,538,310	-	9,552,252	-	-	-	11,984,219,066	12,289,861,445
70473	Tourism	-	25,092	-	-	-	-	-	2,444,228	-	-	-	-	-	29,498	-	-	-	-	2,498,817
70474	Multipurpose Development Projects	-	-	-	-	-	-	1,415,900	1,844,858	210,000	-	-	1,855,000	35,528	-	-	-	-	-	5,361,285
70481	R & D General Econ., Commercial & Labour Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,539,000	1,539,000
70487	R & D Other Industries	18,647,347	9,281,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,929,191
70520	Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	410,110,952	410,110,952
70540	Protection of Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,234,000	3,234,000
70560	Environmental Protection N.E.C	222,400,860	22,593,429	-	-	4,323,400	540,000	11,980,885	14,273,102	-	20,267,000	8,113,981	13,252,465	167,647	9,425,505	-	-	-	520,000	327,858,274
70610	Housing Development	186,254,809	32,832,638	-	-	3,167,906	1,847,000	15,326,100	65,508,739	165,000	1,275,000	2,015,000	11,625,647	143,430	2,152,190	-	-	-	1,752,419,677	2,074,733,134
70620	Community Development	15,180,082	8,186,827	-	56,006,321	4,344,400	313,000	1,205,600	358,000	4,487,125	81,000	-	1,657,500	9,368	26,208,970	-	-	-	12,500,000	130,538,192
70630	Water Supply	222,562,091	13,304,858	-	43,404,995	13,134,405	292,800	16,351,528	68,934,452	825,000	755,950	42,299,181	13,745,031	529,538	18,825,454	-	-	-	90,496,019	545,461,302
70650	R & D Housing and Community Amenities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,095,000	31,095,000
70712	Other Medical Products	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000,000	6,000,000
70721	General Medical Services	-	-	-	-	-	-	-	-	23,000	-	-	-	-	-	-	-	-	183,414,353	183,437,353
70722	Specialized Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144,206,603	144,206,603
70731	General Hospital Services	-	-	-	-	-	-	-	-	496,000	-	-	-	-	-	-	-	-	29,027,054	29,523,054
70740	Public Health Services	3,047,905,542	1,785,838,954	-	62,632,931	30,740,780	45,762,584	219,526,381	213,756,429	18,429,055	15,395,614	24,230,819	47,997,933	5,941,789	134,523,270	159,000	-	-	-	5,652,841,079

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

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions																	Jan - Dec 2018	
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22040100	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	Local Grants and Contribution	Public Debt Charges		Investment in Non Financial Assets
70111	Executive and Legislative Organs	736,842,898	258,601,467	-	5,690,982,107	607,854,411	569,124,515	398,270,944	959,530,198	52,815,694	5,090,071,003	1,490,000	48,599,297	1,124,709	1,959,473,806	-	-	-	1,299,670,667	17,674,451,715
70810	Recreational and Sporting Services	212,501,866	15,343,338	-	-	13,357,100	200,000	3,324,405	14,734,400	8,100,968	1,600,000	1,200,000	1,998,000	985	351,523,296	-	-	-	18,474,832	642,359,190
70820	Cultural Services	39,908,098	12,720,327	1,139,040	1,538,328	16,779,330	220,000	4,292,550	617,676	-	3,540,000	145,771,583	21,000	120,365	3,050,900	-	-	-	64,067,096	293,786,293
70830	Broadcasting and Publishing Services	142,488,342	35,810,786	15,808,661	10,480,585	12,816,240	18,306,419	90,766,255	57,086,922	1,927,000	4,504,167	994,404	84,601,137	1,005,738	19,584,754	-	-	-	-	496,181,410
70911	Pre-Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	322,780	322,780
70912	Primary Education	137,600,637	-	-	-	12,891,344	933,200	27,112,880	49,644,620	5,268,784	128,500	8,480,000	23,773,556	-	35,693,210	-	-	-	52,500	301,579,230
70922	Upper Secondary Education	3,845,965,074	3,985,839,368	-	-	1,016,500	788,904	26,132,854	33,904,367	4,446,700	1,155,500	633,000	4,002,527	68,247	18,106,511	-	-	-	20,045,750	7,942,105,301
70930	Post Secondary Non Tertiary Education	-	-	-	-	-	-	-	-	145,300	6,610,040	9,879,250	586,600	5,000,000	410,515	-	-	-	-	22,631,705
70941	First Stage of Tertiary Education	208,168,765	-	-	68,167,221	266,807,564	105,035,358	323,274,775	199,804,294	46,149,188	92,520,559	94,493,144	115,716,038	47,408,119	462,200,150	141,894,116	13,292,350	-	247,050,143	2,431,981,783
70942	Second Stage of Tertiary Education	6,546,591,747	432,640,310	3,071,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,110,322	7,083,414,311
70950	Education Not Defined by Level	397,789,603	51,306,831	-	13,432,232	16,920,673	146,700	171,408,204	4,759,050	9,839,600	22,354,202	17,017,480	3,780,200	145,564	41,402,200	-	-	-	-	750,302,540
70960	Subsidiary Services to Education	-	-	-	179,964,077	-	-	-	-	-	-	-	170,300	-	110,000	-	-	-	9,529,673,712	9,709,918,089
70970	R & D Education	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	-	-	300,000
71030	Survivors	-	3,623,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,623,265
71040	Family and Children	-	-	-	3,635,896	-	-	15,300	-	-	-	-	-	-	1,427,000	-	-	-	-	5,078,196
71050	Unemployment	-	1,658,314	-	-	-	1,288,000	-	-	-	1,026,000	-	1,800,000	15,125,000	343,513	-	-	-	-	21,240,827
71070	Social Exclusions	-	-	-	-	-	-	-	-	-	-	-	-	578	-	-	-	-	-	578
71080	R & D Social Protection	34,382,078	30,510,324	-	-	3,248,000	144,000	41,491,324	1,927,550	2,328,000	229,000	-	3,336,000	149,952	33,660,710	-	-	-	-	151,406,938
Total Expenditure by Economic		18,257,173,290	9,143,296,658	43,677,349	6,716,131,218	1,338,793,342	955,411,351	1,845,322,849	2,045,164,547	246,249,854	5,310,158,553	591,630,040	904,704,430	588,164,511	4,043,597,028	219,912,984	13,292,350	8,833,314,030	32,010,387,217	93,106,381,601

**ENUGU STATE GOVERNMENT -Jan - Dec 2018
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 2018	
		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			
		This Year - Jan - Dec 2018		This Year - Jan - Dec 2018		This Year - Jan - Dec 2018		This Year - Jan - Dec 2018		This Year - Jan - Dec 2018			
		Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget
01000000	Economic Empowerment Through Agriculture	60,634,500	141,244,500	-	255,000,000	-	-	-	18,000,000	-	25,000,000	60,634,500	439,244,500
02000000	Societal Re-Orientation	112,854,711	268,334,910	3,866,048	3,966,048	-	-	-	-	-	1,500,000	116,720,759	273,800,958
03000000	Poverty Alleviation	-	43,000,000	-	20,000,000	-	-	-	-	-	15,000,000	-	78,000,000
04000000	Improvement to Human Health	114,521,817	190,921,817	226,678,863	932,078,768	20,345,931	20,645,931	-	-	-	48,500,000	361,546,611	1,192,146,516
05000000	Enhancing Skills and Knowledge	89,698,206	185,963,762	62,799,786	219,393,237	34,727,730	100,364,950	-	-	9,529,673,712	9,552,773,711	9,716,899,434	10,058,495,660
06000000	Housing and Urban Development	26,650	126,650	43,595,000	352,650,000	-	30,000,000	-	20,000,000	-	26,000,000	43,621,650	428,776,650
07000000	Gender	-	95,000,000	-	40,000,000	-	30,000,000	-	-	-	-	-	165,000,000
08000000	Youth	-	40,000,000	1,600,000	30,000,000	-	-	-	-	-	-	1,600,000	70,000,000
09000000	Environmental Improvement	1,102,500	20,963,558	-	17,500,000	-	6,500,000	-	-	58,990,856	111,959,356	60,093,356	156,922,914
10000000	Water Resources and Rural Development	-	13,000,000	13,828,130	79,000,000	76,667,889	296,115,080	-	-	-	61,000,000	90,496,019	449,115,080
11000000	Information Communication and Technology	9,707,758	193,568,400	-	5,920,000	12,156,265	35,166,265	-	-	-	160,698,700	21,864,023	395,353,365
12000000	Growing the Private Sector	-	25,000,000	-	85,500,000	-	4,000,000	-	-	3,866,048	36,366,100	3,866,048	150,866,100
13000000	Reform of Government and Governance	2,081,429,014	3,465,353,523	3,898,057,607	9,069,347,021	1,822,641,182	2,168,255,150	978,000	3,988,000	834,277,986	2,359,949,996	8,637,383,789	17,066,893,690
14000000	Power	139,461,971	296,962,100	409,941,550	1,010,041,550	815,527,900	815,627,981	-	-	-	5,000,000	1,364,931,421	2,127,631,631
17000000	Road	-	-	9,641,361,876	18,518,761,206	1,889,367,731	1,925,467,730	-	50,000,000	-	-	11,530,729,607	20,494,228,936
Total Capital Expenditure by Economic		2,609,437,126	4,979,439,220	14,301,728,861	30,639,157,830	4,671,434,628	5,432,143,087	978,000	91,988,000	10,426,808,602	12,403,747,863	32,010,387,217	53,546,476,000

STATISTICAL ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME - Jan - Dec 2018									
Programme Codes	Programme Description	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	Jan - Dec 2017 Actual Expenditure by Programme	Jan - Dec 2017 Budgeted Expenditure by Programme	Jan - Dec 2017 Actual as % of Total Actual Expenditure	Jan - Dec 2017 Budget as % of Total Budgeted Expenditure
01000000	Economic Empowerment Through Agriculture	60,634,500	439,244,500	0%	1%	1,384,264,126	633,000,000	4%	1%
02000000	Societal Re-orientation	116,720,759	273,800,958	0%	1%	19,745,000	212,510,000	0%	0%
03000000	Poverty Alleviation	0	78,000,000	0%	0%	0	2,039,800,000	0%	4%
04000000	Improvement to Human Health	361,546,611	1,192,146,516	1%	2%	1,158,934,350	1,912,000,000	3%	4%
05000000	Enhancing Skills and Knowledge	9,716,899,434	10,058,495,660	30%	19%	7,331,399,185	3,864,174,219	22%	8%
06000000	Housing and Urban Development	43,621,650	428,776,650	0%	1%	103,974,954	2,716,602,000	0%	5%
07000000	Gender	0	165,000,000	0%	0%	0	276,000,000	0%	1%
08000000	Youth	1,600,000	70,000,000	0%	0%	0	96,190,789	0%	0%
09000000	Environmental Improvement	60,093,356	156,922,914	0%	0%	1,541,779,068	1,653,000,000	5%	3%
10000000	Water Resources and Rural Development	90,496,019	449,115,080	0%	1%	106,855,363	1,264,635,441	0%	3%
11000000	Information Communication and Technology	21,864,023	395,353,365	0%	1%	38,905,650	1,099,040,500	0%	2%
12000000	Growing the Private Sector	3,866,048	150,866,100	0%	0%	55,000	252,750,000	0%	1%
13000000	Reform of Government and Governance	8,637,383,789	17,066,893,690	27%	32%	10,297,826,020	12,062,296,791	31%	24%
14000000	Power	1,364,931,421	2,127,631,631	4%	4%	1,132,917,662	1,980,636,000	3%	4%
15000000	Rail	-	-	0%	0%	0	0	0%	0%
16000000	Water Ways	-	-	0%	0%	0	0	0%	0%
17000000	Road	11,530,729,607	20,494,228,936	36%	38%	10,227,451,072	20,462,896,260	31%	41%
18000000	Airways	-	-	0%	0%	0	0	0%	0%
19000000	Sea Ports	-	-	0%	0%	0	0	0%	0%
20000000	Shipping	-	-	0%	0%	0	0	0%	0%
21000000	Oil and Gas Infrastructure	-	-	0%	0%	0	0	0%	0%
Total Capital Expenditure by Programme		32,010,387,217	53,546,476,000	100%	100%	33,344,107,450	50,525,532,000	100%	100%

Key Facts in 2018 Financial Year:

- ✓ Economic Empowerment through Agriculture consumed 1% and 4% of Total Actual Capital Expenditure in 2018 and 2017 respectively.
- ✓ Enhancing Skills and Knowledge consumed 30% and 22% of Total Actual Capital Expenditure in 2018 and 2017 respectively.
- ✓ Reform of Government and Governance consumed 27% of Total Actual Capital Expenditure in 2018 and 31% in the previous year.
- ✓ Road consumed 36% of Total Capital Expenditure in 2018 up from 31% in 2017.

ENUGU STATE GOVERNMENT - Jan - Dec 2018
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 2018	
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22040100	22060000	23000000		Total Actual Expenditure by Main Organisation
		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	Local Grants and Contribution	Public Debt Charges	Investment in Non Financial Assets		
11000000	Office of the Executive Governor	639,647,996	85,821,693	-	1,723,886	558,848,950	573,702,115	473,529,517	454,557,575	55,129,194	5,002,545,853	2,400,000	52,893,933	912,860	1,391,092,671	-	-	-	2,341,999,318	11,634,805,561	
12000000	Enugu State House of Assembly	72,940,253	143,819,645	-	-	77,339,960	392,900	38,455,000	23,877,720	942,000	87,908,150	290,000	6,558,200	53,959	561,805,700	-	-	-	-	1,014,383,488	
13000000	Ministry of Youth and Sports	362,009,183	25,792,323	-	-	13,357,100	3,518,000	3,324,405	14,734,400	8,100,968	2,626,000	1,200,000	3,798,000	16,281,111	355,185,809	-	-	-	18,474,832	828,402,130	
14000000	Ministry of Gender Affairs & Social Development	34,382,078	20,617,085	-	3,635,896	3,248,000	144,000	40,868,924	1,927,550	2,328,000	229,000	-	3,336,000	149,952	32,663,300	-	-	-	-	143,529,784	
15000000	Ministry of Agriculture & Natural Resources	194,439,887	167,348,662	-	16,549,115	13,834,939	368,500	4,926,920	2,917,878	1,747,000	24,000	9,752,630	6,591,470	17,380	1,110,850	-	-	-	-	419,629,231	
17000000	Ministry of Education	10,823,290,039	4,507,582,461	4,885,362	261,563,531	297,636,081	106,894,162	547,928,713	288,112,331	65,849,572	122,768,801	130,502,874	148,029,221	52,621,930	558,222,586	141,894,116	13,292,350	-	9,921,460,206	27,992,534,334	
18000000	The State Judiciary	171,384,675	412,122,538	-	-	126,447,130	21,948,280	77,276,176	28,382,321	-	12,227,522	460,600	9,635,335	375,557	183,982,331	-	-	-	56,519,711	1,100,762,175	
20000000	Ministry of Finance & Economic Development	654,028,493	116,572,294	-	25,587,739	69,035,835	18,197,243	69,890,827	32,761,415	50,375,000	13,965,314	43,066,336	12,248,755	312,921,095	272,343,199	-	-	8,833,314,030	86,276,656	10,610,584,230	
21000000	Ministry of Health	3,047,905,542	1,785,838,954	-	62,632,931	29,720,780	45,768,584	219,522,381	213,752,429	18,948,055	15,271,614	23,030,819	47,963,433	5,936,027	132,528,270	159,000	-	-	362,648,011	6,011,626,828	
22000000	Ministry of Commerce & Industry	82,454,790	38,029,918	-	-	7,088,525	725,000	6,668,050	6,388,950	12,361,100	953,650	79,000	733,875	74,882	153,482,530	-	-	-	80,100,000	389,140,270	
23000000	Ministry of Information	142,488,342	36,081,757	15,808,661	78,225,921	12,816,240	18,306,419	90,766,255	57,086,922	1,927,000	4,504,167	994,404	84,601,137	1,005,738	19,788,754	-	-	-	13,501,265	577,902,982	
24000000	Nigerian Security and Civil Defence	-	310,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310,909	
25000000	Office of the Head of State Civil Service	351,210,294	702,319,512	-	6,165,262,556	1,936,500	508,853	16,061,103	67,762,394	2,175,400	9,590,686	5,000,000	1,386,087	136,618	13,281,801	77,859,868	-	-	-	7,414,491,671	
26000000	Ministry of Justice	251,252,430	756,648,267	-	-	23,194,490	6,161,300	95,441,910	7,947,353	488,900	1,863,900	171,826,102	3,537,900	115,195	95,205,208	-	-	-	148,977,610	1,562,660,564	
27000000	Ministry of Labour and Productivity	5,162,953	2,663,754	-	-	1,266,000	435,000	512,000	322,850	-	42	-	758,060	674	6,519,150	-	-	-	-	17,640,483	
28000000	Ministry of Science and Solid Mineral Development	18,647,347	9,281,844	-	-	9,068,880	-	2,485,600	16,446,200	295,000	13,000	-	715,000	26,630	6,436,400	-	-	-	250,000	63,665,901	
29000000	Ministry of Transport	201,705,534	8,492,341	-	-	7,746,987	2,032,000	22,765,800	99,875,087	-	2,285,000	-	18,538,310	57,179	9,552,252	-	-	-	92,942,806	465,993,295	
34000000	Ministry of Works and Infrastructure	89,546,300	37,439,032	-	39,246,726	9,372,915	152,051,653	11,765,625	37,026,130	-	-	3,762,530	33,949,324	195,880,395	41,963,343	-	-	-	15,009,251,663	15,661,255,636	
35000000	Ministry of Environment	222,400,860	22,593,429	-	-	4,323,400	540,000	11,980,885	14,273,102	-	20,267,000	8,113,981	13,252,465	167,647	8,425,020	-	-	-	354,874,096	681,211,885	
36000000	Ministry of Culture and Tourism	39,908,098	12,745,419	1,139,040	1,538,328	16,779,330	220,000	4,292,550	3,061,904	-	3,540,000	145,771,583	21,000	153,750	3,080,398	-	-	-	64,067,096	296,318,495	
38000000	State Economic Planning Commission	22,910,274	26,495,645	21,844,286	-	10,041,700	133,000	7,310,740	3,403,157	8,453,340	-	-	1,654,000	1,547	48,659,920	-	-	-	1,539,000	152,446,609	
39000000	Ministry of Sports	164,621,869	4,725,834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169,347,703	
40000000	Office of the Auditor General State/Local Government	35,816,875	17,434,865	-	-	5,630,180	295,065	10,478,480	11,020,585	6,445,000	433,825	40,000	991,692	4,086	2,599,336	-	-	-	-	91,189,990	
47000000	Service Commission State/Local Government	43,861,035	19,945,227	-	-	2,671,760	233,000	13,828,500	3,216,630	3,017,200	-	-	4,501,250	101,402	4,485,500	-	-	-	-	95,861,504	
48000000	Enugu State Independence Electoral Commission	48,344,747	33,298,592	-	-	8,938,000	245,319	2,937,100	18,633,800	-	1,878,000	25,000	3,354,580	98,481	6,260,701	-	-	-	-	124,014,319	
51000000	Ministry of Local Government Matters	20,595,666	6,682,105	-	-	2,789,400	62,660	7,881,105	690,000	-	85,000	-	1,087,897	198,291	10,336,012	-	-	-	-	50,408,137	
52000000	Ministry of Water Resources	222,562,091	13,304,858	-	43,404,995	13,134,405	292,800	16,351,528	68,934,452	825,000	755,950	42,299,181	13,745,031	654,197	18,825,454	-	-	-	149,486,875	604,576,817	
53000000	Ministry of Housing	10,379,737	5,577,585	-	-	529,500	-	1,181,080	1,474,500	-	3,000	-	-	284	200,000	-	-	-	26,650	19,372,336	
54000000	Ministry of Rural Development	67,717,127	30,503,495	-	-	247,000	-	22,236,480	3,832,425	1,078,000	351,040	1,000,000	13,781,030	41,651	5,509,850	-	-	-	3,012,726,421	3,159,024,519	
60000000	Ministry of Lands and Urban Development	140,609,375	63,852,007	-	16,759,595	58,000	-	1,358,600	4,007,600	-	-	15,000	377,500	28,791	38,300	-	-	-	31,095,000	258,199,768	
62000000	Ministry of Chieftaincy Matters	10,691,299	5,324,045	-	-	12,000	-	3,263,700	480,850,000	-	-	-	290,000	22,602	3,500,000	-	-	-	-	503,953,646	
63000000	Ministry of Inter Ministerial Affairs	-	-	-	-	156,000	-	644,000	1,720,000	15,000	-	-	401,666,000	-	118,000	-	-	-	250,000,000	654,319,000	
64000000	Ministry of Budget and Planning	13,812,323	6,311,250	-	-	4,548,550	43,000	5,271,250	15,556,050	517,000	-	-	1,352,850	-	66,054,100	-	-	-	-	113,466,373	
65000000	Ministry of Enugu Capital Territory	35,265,697	9,532,488	-	-	2,580,406	1,847,000	12,786,420	60,026,639	4,652,125	1,272,000	2,000,000	11,248,147	114,355	3,027,660	-	-	-	12,500,000	156,852,936	
66000000	Ministry of Human Capital Dev. & Poverty Reduction	15,180,082	8,186,827	-	-	4,344,400	313,000	688,600	349,000	-	39,000	-	1,515,500	9,368	25,121,200	-	-	-	-	55,746,976	
67000000	Ministry of Special Duties & Intergovernmental Affairs	-	-	-	-	50,000	32,497	642,625	235,200	580,000	4,757,039	-	591,450	879	2,191,425	-	-	-	1,670,000	10,751,115	
Total Expenditure by Economic		18,257,173,290	9,143,296,658	43,677,349	6,716,131,218	1,338,793,342	955,411,351	1,845,322,849	2,045,164,547	246,249,854	5,310,158,553	591,630,040	904,704,430	588,164,511	4,043,597,028	219,912,984	13,292,350	8,833,314,030	32,010,387,217	93,106,381,601	

ENUGU STATE GOVERNMENT - Jan - Dec 2018
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			
			This Year - Jan - Dec 2018		This Year - Jan - Dec 2018		This Year - Jan - Dec 2018		This Year - Jan - Dec 2018		This Year - Jan - Dec 2018			
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Enugu East Senatorial Zone	414103	Enugu East	7,358,000	47,368,000	-	167,050,000	10,723,150	40,733,150	978,000	988,000	-	-	19,059,150	256,139,150
	414105	Enugu South	9,077,486	29,277,486	-	10,000,000	-	3,500,000	-	-	-	16,000,000	9,077,486	58,777,486
	414110	Isi Uzo	1,101,400	19,201,400	-	1,505,000,000	247,805,356	247,805,400	-	-	-	-	248,906,756	1,772,006,800
	414111	Nkanu East	-	1,000,000	-	20,000,000	294,960,279	294,960,300	-	-	-	-	294,960,279	315,960,300
	414112	Nkanu West	13,308,802	13,608,859	79,201,555	1,380,252,195	-	-	-	-	-	-	92,510,357	1,393,861,054
Enugu East Senatorial Zone Total			2,533,846,726	4,838,848,820	14,214,760,321	29,590,263,690	4,372,515,935	5,020,277,187	978,000	41,988,000	10,426,808,602	12,316,247,863	31,548,909,584	51,807,625,560
Enugu North Senatorial Zone	414207	Igbo Etit	-	-	-	25,000,000	-	-	-	-	-	-	-	25,000,000
	414208	Igbo Eze North	-	-	-	-	-	-	-	-	-	-	-	-
	414209	Igbo Eze South	-	-	-	-	-	-	-	-	-	-	-	-
	414213	Nsukka	-	-	-	59,000,000	-	33,000,000	-	50,000,000	-	52,500,000	-	194,500,000
	414215	Udenu	-	-	-	650,000,000	23,162,000	66,009,100	-	-	-	-	23,162,000	716,009,100
	414217	Uzo Uwani	-	-	-	20,000,000	248,534,484	248,534,500	-	-	-	-	248,534,484	268,534,500
Enugu North Senatorial Zone Total			-	-	-	754,000,000	271,696,484	347,543,600	-	50,000,000	-	52,500,000	271,696,484	1,204,043,600
Enugu West Senatorial Zone	414301	Awgu	-	-	-	31,000,000	1,295,300	3,395,300	-	-	-	-	1,295,300	34,395,300
	414302	Aninri	-	-	20,000,000	70,100,000	-	-	-	-	-	-	20,000,000	70,100,000
	414306	Ezeagu	75,590,400	140,590,400	66,968,540	125,794,140	-	-	-	-	-	5,000,000	142,558,940	271,384,540
	414314	Oji River	-	-	-	-	25,926,909	25,927,000	-	-	-	30,000,000	25,926,909	55,927,000
	414316	Udi	-	-	-	68,000,000	-	35,000,000	-	-	-	-	-	103,000,000
Enugu West Senatorial Zone Total			75,590,400	140,590,400	86,968,540	294,894,140	27,222,209	64,322,300	-	-	-	35,000,000	189,781,149	534,806,840
Total Capital Expenditure by Economic			2,609,437,126	4,979,439,220	14,301,728,861	30,639,157,830	4,671,434,628	5,432,143,087	978,000	91,988,000	10,426,808,602	12,403,747,863	32,010,387,217	53,546,476,000

ENUGU STATE GOVERNMENT - Jan - Dec 2018
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description		Enugu East Senatorial Zone						Enugu North Senatorial Zone							Enugu West Senatorial Zone					Total Capital Expenditure by Programme		
		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 Senatorial Zone	Igbo Etititi	Igbo Eze North	Igbo Eze South	Nsukka	Udenu	Uzo Uwani	Enugu North Senatorial Zone	Awgu	Aninri	Ezeagu	Oji River		Udi	Enugu West Senatorial Zone
01000000	Economic Empowerment Through Agriculture	-	34,500	-	-	-	34,500	-	-	-	-	-	-	-	-	-	60,600,000	-	-	-	60,600,000	60,634,500
02000000	Societal Re-Orientation	-	116,720,759	-	-	-	116,720,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,720,759
03000000	Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04000000	Improvement to Human Health	-	351,173,825	9,077,486	-	-	360,251,311	-	-	-	-	-	-	-	1,295,300	-	-	-	-	-	1,295,300	361,546,611
05000000	Enhancing Skills and Knowledge	-	9,650,455,577	-	-	51,453,457	9,701,909,034	-	-	-	-	-	-	-	-	-	14,990,400	-	-	-	14,990,400	9,716,899,434
06000000	Housing and Urban Development	-	43,621,650	-	-	-	43,621,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,621,650
07000000	Gender	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08000000	Youth	-	1,600,000	-	-	-	1,600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,600,000
09000000	Environmental Improvement	-	60,093,356	-	-	-	60,093,356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,093,356
10000000	Water Resources and Rural Development	-	41,407,110	-	-	-	41,407,110	-	-	-	-	23,162,000	-	23,162,000	-	-	-	-	25,926,909	-	25,926,909	90,496,019
11000000	Information Communication and Technology	-	20,762,623	-	1,101,400	-	21,864,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,864,023
12000000	Growing the Private Sector	-	3,866,048	-	-	-	3,866,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,866,048
13000000	Reform of Government and Governance	19,059,150	8,490,299,199	-	-	-	8,550,415,249	-	-	-	-	-	-	-	-	20,000,000	66,968,540	-	-	-	86,968,540	8,637,383,789
14000000	Power	-	573,631,302	-	247,805,356	294,960,279	1,116,396,937	-	-	-	-	-	248,534,484	248,534,484	-	-	-	-	-	-	-	1,364,931,421
17000000	Road	-	11,530,729,607	-	-	-	11,530,729,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,530,729,607
Total Capital Expenditure by Geo Location		19,059,150	30,884,395,556	9,077,486	248,906,756	294,960,279	92,510,357	31,548,909,584	-	-	-	-	23,162,000	248,534,484	271,696,484	1,295,300	20,000,000	142,558,940	25,926,909	-	189,781,149	32,010,387,217

ENUGU STATE GOVERNMENT - Jan - Dec 2018
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 Senatorial Zone	Igbo Etit	Igbo Eze North	Igbo Eze South	Nsukka	Udenu	Uzo Uwani	Enugu North Senatorial Zone	Awgu	Aninri	Ezeagu	Oji River	Udi		Enugu West Senatorial Zone	
70111	Executive and Legislative Organs	19,059,150	1,280,611,517		-	-	1,299,670,667							-								1,299,670,667
70112	Financial and Fiscal Affairs		29,955,298				29,955,298															29,955,298
70131	General Personnel Services		250,000				250,000															250,000
70133	Other General Services	-	1,555,890,651		-	-	1,555,890,651							-								1,555,890,651
70310	Police Services		1,345,000				1,345,000															1,345,000
70330	Law Courts		847,550				847,550															847,550
70350	Research and Development Public Order and Safety	-	56,519,711				56,519,711															56,519,711
70421	Agriculture		34,500	-		-	34,500							-								34,500
70435	Electricity		1,851,881,592	247,805,356	294,960,279	-	2,394,647,227						248,534,484	248,534,484								2,643,181,711
70442	Manufacturing		3,956,500				3,956,500	-														3,956,500
70443	Construction	-	1,789,156,770	-	-	-	1,789,156,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,789,156,770
70451	Road Transport	-	11,984,219,066	-	-	-	11,984,219,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,984,219,066
70481	R & D General Econ., Commercial & Labour Affairs		1,539,000				1,539,000															1,539,000
70520	Waste Water Management		410,110,952				410,110,952															410,110,952
70540	Protection of Biodiversity and Landscape		3,234,000				3,234,000															3,234,000
70560	Environmental Protection N.E.C	-	520,000	-			520,000															520,000
70610	Housing Development	-	1,732,419,677	-			1,732,419,677								-	20,000,000					20,000,000	1,752,419,677
70620	Community Development	-	12,500,000	-			12,500,000															12,500,000
70630	Water Supply	-	41,407,110	-	-	-	41,407,110	-	-	-	-	23,162,000	23,162,000					25,926,909	-	25,926,909		90,496,019
70650	R & D Housing and Community Amenities		31,095,000	-			31,095,000															31,095,000
70712	Other Medical Products		6,000,000				6,000,000															6,000,000
70721	General Medical Services	-	171,940,167	9,077,486	1,101,400		182,119,053	-						-	1,295,300						1,295,300	183,414,353
70722	Specialized Medical Services	-	144,206,603				144,206,603															144,206,603
70731	General Hospital Services	-	29,027,054	-			29,027,054															29,027,054
70810	Recreational and Sporting Services		18,474,832				18,474,832															18,474,832
70820	Cultural Services		64,067,096	-			64,067,096															64,067,096
70911	Pre-Primary Education		322,780				322,780															322,780
70912	Primary Education		52,500				52,500															52,500
70922	Upper Secondary Education		20,045,750				20,045,750															20,045,750
70941	First Stage of Tertiary Education		104,360,403			130,800	104,491,203										142,558,940				142,558,940	247,050,143
70942	Second Stage of Tertiary Education		8,730,765			92,379,557	101,110,322															101,110,322
70960	Subsidiary Services to Education		9,529,673,712				9,529,673,712															9,529,673,712
Total Capital Expenditure by Geo Location		19,059,150	30,884,395,556	9,077,486	248,906,756	294,960,279	92,510,357	31,548,909,584	-	-	-	-	23,162,000	248,534,484	271,696,484	1,295,300	20,000,000	142,558,940	25,926,909	-	189,781,149	32,010,387,217

ENUGU STATE GOVERNMENT - Jan - Dec 2018
ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Org. Codes and Description		Economic Classification Codes and Descriptions										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 2018		Jan - Dec 2018		Jan - Dec 2018		Jan - Dec 2018		Jan - Dec 2018			
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
15001001	Ministry of Agriculture and Natural Resources	-	-			-	100,000,000			-	-	-	100,000,000
15102001	Enugu State Agricultural Development Programme (ENADEP)									-	450,000,000	-	450,000,000
17003001	Enugu State Universal Basic Education Board	-	1,300,000,000									-	1,300,000,000
17021001	Enugu State University of Science and Technology (ESUT)	714,971,000	-									714,971,000	-
20001001	Ministry of Finance and Economic Development			30,435,157,421	46,046,476,000	138,000,000	-					30,573,157,421	46,046,476,000
20007001	Office of the State Accountant- General							-	2,000,000,000			-	2,000,000,000
34001002	Rural Access Mobility Project (RAMP)									404,094,459	500,000,000	404,094,459	500,000,000
35001001	Ministry of Environment and Mineral Resources									218,251,596	500,000,000	218,251,596	500,000,000
38001001	State Economic Planning Commission	250,000,000	700,000,000			7,604,100	300,000,000					257,604,100	1,000,000,000
54001002	Community and Social Development Agency									409,941,550	550,000,000	409,941,550	550,000,000
60001001	Ministry of Lands and Urban Development					-	100,000,000					-	100,000,000
Total Capital Receipts by Economic		964,971,000	2,000,000,000	30,435,157,421	46,046,476,000	145,604,100	500,000,000	-	2,000,000,000	1,032,287,605	2,000,000,000	32,578,020,126	52,546,476,000

ENUGU STATE GOVERNMENT - Jan - Dec 2018
ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

STATISTICAL ANALYSIS OF RECURRENT REVENUE								
Revenue Descriptions	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	Jan - Dec 2017 Actual Recurrent Revenue by Economic	Jan - Dec 2017 Budgeted Recurrent Revenue by Economic	Jan - Dec 2017 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2017 Budget as % of Total Budgeted Recurrent Revenue
1 - Government Share of Federation Accounts	59,566,490,808	59,063,500,000	73%	59%	53,604,914,859	55,105,266,000	71%	68%
2 - Independent Revenue	21,743,012,253	40,700,000,000	27%	41%	22,039,060,903	25,987,709,960	29%	32%
Total Recurrent Revenue by Economic	81,309,503,061	99,763,500,000	100%	100%	75,643,975,762	81,092,975,960	100%	100%

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description	Economic Classification Codes and Descriptions															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 Govt Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	
	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	
	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					13,986,430			100,000	1,010,000						2	15,096,432
13001001 Ministry of Youth and Sport					90,000				6,747,512							6,837,512
13002001 Rangers Management Corporation							2,121,964		216,000							2,337,964
14001001 Ministry of Gender Affairs and Social Development					1,312,000			1,266,290	3,222,370						360,000	6,160,660
15001001 Ministry of Agriculture and Natural Resources			1,834,002		5,540,801		4,179,800	3,018,000		892,000						15,464,603
15102003 Fertilizer Procurement and Distribution Company Ltd							1,107,700									1,107,700
15109001 Forestry Commission			1,146,000		1,228,000	1,429,000										3,803,000
17001001 Ministry of Education					56,331,100											56,331,100
17003001 Enugu State Universal Basic Education Board					50,000											50,000
17008001 Enugu State Library Board					676,500											676,500
17009001 Examinations Development Centre					154,298,460		943,550	1,744,800								156,986,810
17010001 Agency for Mass Literacy					72,000			90,000								162,000
17018001 Enugu State Polytechnic Iwollo					19,564,645	110,000	20,338,025	10,000							630,500	40,653,170
17019001 Enugu State College of Education (Technical)				959,700	522,783,864		2,755,598	3,070,817	135,000		20,000				100,000	529,824,979
17021001 Enugu State University of Science and Technology (ESUT)					3,949,369,045		21,734,663	10,982,285			1,788,400					3,983,874,393
17033001 Institute of Management and Technology (IMT)					1,617,609,817	5,282,000	382,963,655	200,000	468,407							2,006,523,879
17051001 Post-Primary Schools Management Board (PPSMB)					107,815,306											107,815,306
17054001 Enugu State Science Tech. and Vocational Sch. Mgt. Board					31,815,500											31,815,500
20001001 Ministry of Finance and Economic Development					18,090,930			6,937,468					209,359,134	1,115	130,994,152	365,382,799
20007001 Office of the State Accountant- General	59,566,490,808										597,439					59,567,088,247
20008001 Board of Internal Revenue		8,843,241,786	367,316,648		203,095,492		3,001,000				1,381,553,893					10,798,208,819
20012001 Enugu State Gaming Commission		10,181,000	22,829,650				10,033,200	1,035,500	24,000							44,103,350
21001001 Ministry of Health			52,450		93,498,425			5,000								93,555,875
21026001 ESUT College of Medicine (Teaching Hospital)					88,884,710											88,884,710
21027017 ESUT Teaching Hospital Park Lane, Enugu					880,734,447			20,443,000						3,240,630		904,418,077
21102001 State Health Board (SHB)					16,557,642			51,000								16,608,642

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

Sub Organisation Codes and Description	Economic Classification Codes and Descriptions															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 Govt Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous		
	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018	Jan - Dec 2018		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
22001001	Ministry of Commerce and Industry				70,766,500		3,000	-	1,304,500								72,074,000
22018003	Enugu Marketing Company						80,000	500,000									580,000
23001001	Ministry of Information							235,000									235,000
23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV				71,192,808			28,428,124									99,620,932
23013001	Government Printing and Stationery Dept. (Govt. Press)							91,040								50,975	142,015
23055001	Enugu State Printing and Publishing Company (Daily Star)						2,818,865		20,000								2,838,865
25001001	Office of the Head of State Civil Service				915,500				200,000								1,115,500
26001001	Ministry of Justice				7,654,513		1,544,900	5,117,663									14,317,076
26007001	Citizens' Rights and Mediation Centre				392,000												392,000
26051001	Enugu State High Court				294,405,630	3,786,210											298,191,840
26052001	Customary Court of Appeal				28,057,154	2,077,220											30,134,374
29001001	Ministry of Transport		2,642,000		60,244,030												62,886,030
29053001	Enugu State Transport Company ENTRACO							8,480,600									8,480,600
29053002	Coal City Transport Services				2,750,000		13,045,926	5,212,000									21,007,926
34001001	Ministry of Works and Infrastructure				22,132,598	250,000			25,600								22,408,198
35001001	Ministry of Environment and Mineral Resources	12,795,000			91,321,881	6,234,750			72,000								110,423,631
35053001	Enugu State Waste Management Authority (ESWAMA)				147,833,923	165,000	47,400										148,046,323
36001001	Ministry of Culture and Tourism				863,240			38,416,950									39,280,190
36052001	Tourism Board				2,210,000			1,120,000									3,330,000
40001001	Office of the State Auditor General				227,857												227,857
40001002	Office of the Auditor General for Local Government				75,000												75,000
47001001	Civil Service Commission (CSC)				873,500												873,500
47001002	Local Government Service Commission		5,000				64,600										69,600
48001001	Enugu State Independent Electoral Commission		74,258														74,258
51001001	Ministry of Local Government						400,000										400,000
52001001	Ministry of Water Resources			1,801,000												15	1,801,015
52102001	Enugu State Water Corporation			977,400	33,725,998		92,407,722										127,111,121
53001001	Ministry of Housing				110,594,657		107,991,400										218,586,057
53010001	Enugu State Housing Development Corporation		1,881,250		35,525,512	477,901	231,885,373			205,454,483							475,224,518
54001001	Ministry of Rural Development				17,957,690												17,957,690
60001001	Ministry of Lands and Urban Development				319,391,562			32,408,928		222,163,406							573,963,896
62001001	Ministry of Chieftaincy Matters				18,791,275												18,791,275
63001001	Ministry of Inter Ministerial Affairs				500,000												500,000
65001001	Ministry of Capital Territory Development				89,082,502	1,132,000											90,214,502
66001001	Ministry of Human Capital Dev. and Poverty Reduction				3,070,260												3,070,260
Total Recurrent Revenue by Economic		59,566,490,808	8,868,178,294	398,599,150	959,700	9,215,242,514	20,944,081	906,405,810	162,026,997	13,449,389	428,509,889	1,383,959,732	-	209,359,134	1,115	135,376,449	81,309,503,061

ENUGU STATE GOVERNMENT -Jan - Dec 2018
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	
11001002	Office of the Deputy Governor	1,230,000	-	-	-	-	1,230,000
11013001	Office of the Secretary to the State Government	1,195,596,551	-	-	-	-	1,195,596,551
13002001	Rangers Management Corporation	-	16,874,832	-	-	-	16,874,832
17018001	Enugu State Polytechnic Iwollo	99,350,400	66,968,540	-	-	-	166,318,940
17019001	Enugu State College of Education (Technical)	11,597,400	36,590,463	-	-	-	48,187,863
17021001	Enugu State University of Science and Technology (ESUT)	13,178,002	79,201,555	-	-	-	92,379,557
17033001	Institute of Management and Techonology (IMT)	21,014,604	155,000	20,312,000	-	-	41,481,604
20007001	Office of the State Accountant- General	-	29,955,298	-	-	-	29,955,298
20008001	Board of Internal Revenue	56,321,358	-	-	-	-	56,321,358
21001001	Ministry of Health	42,773,739	200,695,121	20,345,931	-	-	263,814,791
23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV	1,345,000	-	12,156,265	-	-	13,501,265
26051001	Enugu State High Court	119,128,290	20,362,770	9,486,550	-	-	148,977,610
28007001	Enugu State Information and Communication Technology (ICT) A	250,000	-	-	-	-	250,000
29001001	Ministry of Transport	86,439,703	-	-	-	-	86,439,703
34001001	Ministry of Works and Infrastructure	78,265,508	10,923,622,884	3,603,268,813	-	-	14,605,157,204
34001002	Rural Access Mobility Project (RAMP)	-	404,094,459	-	-	-	404,094,459
35001001	Ministry of Environment and Mineral Resources	1,622,500	-	-	-	-	1,622,500
35001002	Nigerian Erosion Watershed Programme	-	-	-	-	353,251,596	353,251,596
36001001	Ministry of Culture and Tourism	56,335,000	3,866,048	-	-	3,866,048	64,067,096
38001002	State Bureau of Statistics	-	-	-	-	1,539,000	1,539,000
52001001	Ministry of Water Resources	-	-	-	-	58,990,856	58,990,856
52102001	Enugu State Water Corporation	-	-	53,505,889	-	-	53,505,889
52103001	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	-	13,828,130	23,162,000	-	-	36,990,130
53001001	Ministry of Housing	26,650	-	-	-	-	26,650
54001001	Ministry of Rural Development	-	1,760,000,000	-	-	-	1,760,000,000
54003001	Rural Electrification Board (REB)	27,256,971	409,941,550	815,527,900	-	-	1,252,726,421
60001001	Ministry of Lands and Urban Development	-	31,095,000	-	-	-	31,095,000
63001001	Ministry of Inter Ministerial Affairs	-	-	-	-	250,000,000	250,000,000
65001001	Ministry of Capital Territory Development	-	12,500,000	-	-	-	12,500,000
67001001	Ministry of Special Duties & Intergovernmental Affairs	1,670,000	-	-	-	-	1,670,000
Total Capital Expenditure by Economic		2,609,437,126	14,301,728,861	4,671,434,628	978,000	10,426,808,602	32,010,387,217