

**ENUGU STATE GOVERNMENT OF NIGERIA
DRAFT ACCOUNTS (REVISED)**



**OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

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ENUGU STATE GOVERNMENT
 Consolidated Financial Summary
 for the period ended 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Net Movement in Other Cash Equivalents	<5,581,412,887.03>	<3,954,597,949.06>			3,954,597,949.06-				
Financing of Deficit by Borrowing:									
Internal Loans	700,000,000.00	2,000,000,000.00	32,000,000,000.00	16,029,065,000.00	14,029,065,000.00-	87.52%-	24,112,258,500.00	4,000,000,000.00	4,000,000,000.00
External Loans	4,123,320,904.10	14,420,282,529.24	9,418,600,000.00	9,418,600,000.00	5,001,682,529.24+	53.10%+	14,113,500,000.00	11,940,000,000.00	11,940,000,000.00
Total Loans	4,823,320,904.10	16,420,282,529.24	41,418,600,000.00	25,447,665,000.00	9,027,382,470.76-	35.47%-	38,225,758,500.00	15,940,000,000.00	15,940,000,000.00
Closing Balance	27,751,163,698.96	13,076,496,867.73	4,614,711,279.00	<49,999.00>	13,076,546,866.73+	26.153,616.81%+	<15,021,700,000.00>	34,529,320,517.00	96,523,961,888.00

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ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

	Note	2020 Actual	2019 Actual
Cash Flow from Operating Activities			
Statutory Allocation		37,941,788,050.41	43,743,406,528.57
Share of VAT		15,194,381,670.10	12,720,611,852.67
Independent Revenue	1	23,644,771,591.87	31,142,966,700.04
Total Receipts		76,780,941,312.38	87,606,985,081.28
Payments			
Employees Compensation	2	30,284,834,298.55	23,194,731,846.34
Social Benefits	3	7,574,349,912.17	6,932,074,537.08
Overhead Costs	4	25,291,444,235.78	23,640,990,847.00
Local Grants and Contributions			
Foreign Grants and Contributions			
Subsidy to Government Owned Companies			
Subsidy to Private Companies			
CRFC - Excluding Public Debt and Social Benefits	5	1,238,005,598.52	3,210,502,140.70
Total Payments		64,388,634,045.02	56,978,299,371.12
Net Cash Flow from Operating Activities		12,392,307,267.36	30,628,685,710.16
Cash Flow from Investment Activities			
Economic Empowerment Through Agriculture		547,237,711.85	59,028,179.86
Societal Re-Orientatlon		8,985,000.00	
Poverty Alleviatlon		155,323,200.00	259,667,943.53
Improvement to Human Health		981,085,979.40	4,024,980,693.26
Enhancing Skills and Knowledge		2,115,447,234.01	46,477,250.00
Housing and Urban Development		1,334,803,814.06	35,170,593.45
Gender			33,031,395.00
Youth		10,000,000.00	22,856,400.00
Environmental Improvement		291,902,022.28	25,513,850.00
Water Resources and Rural Development		233,736,106.10	58,087,529.00
Information and Communication Technology		110,383,191.26	490,000.00
Growing the Private Sector		288,651,077.50	12,008,196,082.86
Reform of Government and Governance		28,836,227,104.30	551,446,080.00
Power		554,242,021.51	7,787,104,753.40
Road		9,633,525,360.56	
Net Cash Flow from Investment Activities	6	45,101,529,822.83	24,912,050,750.36
Cash Flow from Financing Activities			
Proceeds from Aids and Grants		8,776,874,635.72	1,647,912,441.05
Proceeds from External Loans		14,420,282,529.24	4,123,320,904.10
Proceeds from Internal Loans		2,000,000,000.00	700,000,000.00
Proceeds from Other Capital Receipts		20,400,000.00	9,057,523,307.74
Repayment of External Loans		1,164,808,647.12	826,911,754.89
Repayment of Internal Loans		2,063,594,844.54	4,174,171,412.88
Net Cash Flow from Financing Activities		21,989,153,673.30	10,527,673,485.12
Movement in Other Cash Equivalents			
BTL Receipts	7	79,167,842,429.99	42,637,319,788.64
BTL Payments	8	83,122,440,379.05	48,218,732,675.67

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ENUGU STATE GOVERNMENT
 Cash Flow Statement for the year ended
 31/12/2020


	Note	2020 Actual	2019 Actual
Net Movement in Other Cash Equivalents		<3,954,597,949.06>	<5,581,412,887.03>
Net Surplus/(Deficit) for the Year		<14,674,666,831.23>	10,662,895,557.89
Opening Cash Balance		27,751,163,698.96	17,088,268,141.07
Closing Cash Balance	9	13,076,496,867.73	27,751,163,698.96


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ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

	Note	Actual 2020	Actual 2019
Liquid Assets			
Treasuries and Banks	10	13,076,496,867.73	27,751,163,698.96
Sub Total		13,076,496,867.73	27,751,163,698.96
Investments and Other Assets			
Investments	11	1,736,881,568.68	1,577,690,812.31
Liability Over Assets	12	111,078,427,475.92	103,128,294,017.26
Sub Total		112,815,309,044.60	104,705,984,829.57
Total Assets		125,891,805,912.33	132,457,148,528.53
Public Funds			
Consolidated Revenue Fund	13	12,583,464,252.01	25,322,255,786.47
Capital Development Fund	14	493,032,615.72	2,428,907,912.49
Sub Total - Public Funds		13,076,496,867.73	27,751,163,698.96
Liabilities			
Internal Loans	15	41,241,455,317.04	38,382,850,514.56
External Loans	16	44,725,895,006.00	42,070,179,718.28
Pension & Gratuities	17	26,847,958,721.56	24,252,954,596.73
Sub Total: Liabilities		112,815,309,044.60	104,705,984,829.57
Public Fund + Liabilities		125,891,805,912.33	132,457,148,528.53


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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Opening Balance		15,076,725,034.68	25,322,255,786.47	29,754,074,083.00	25,322,255,786.00	0.47+	0.00%+			
Add: Recurrent Revenue		43,743,406,528.57	37,941,788,050.41	51,250,000,000.00	32,637,770,001.00	5,304,018,049.41+	16.25%+	45,780,000,000.00	83,020,000,000.00	98,955,950,000.00
Statutory Allocation		12,720,611,852.67	15,194,381,670.10	14,000,000,000.00	20,648,042,381.00	5,453,660,710.90-	26.41%+	20,100,000,000.00	17,919,000,000.00	20,087,000,000.00
Share of Value Added Tax		56,464,018,381.24	53,136,169,720.51	65,250,000,000.00	53,285,812,382.00	149,642,661.49-	0.28%+	65,880,000,000.00	100,939,000,000.00	119,042,950,000.00
Sub Total: Allocation from FAAC										
Direct Taxes	18	8,293,417,478.90	9,594,357,423.07	13,396,527,000.00	9,699,857,700.00	105,500,276.93-	1.09%+	11,531,349,000.00	14,661,529,200.00	17,532,300,440.00
Licenses	19	369,225,563.03	121,321,711.74	364,010,000.00	144,410,000.00	23,088,288.26-	15.99%+	343,717,500.00	405,204,000.00	479,725,000.00
Fees	22	7,618,176,995.56	9,443,117,482.19	9,286,474,800.00	6,359,164,800.00	3,083,952,682.19+	48.50%+	9,961,042,000.00	10,543,602,500.00	11,513,504,400.00
Fines	23	13,500,622.51	16,910,777.45	58,233,000.00	29,150,000.00	12,239,222.55-	41.99%+	165,567,000.00	170,906,500.00	181,958,000.00
Sales	24	1,731,206,850.51	718,088,214.92	2,190,838,500.00	735,462,500.00	17,374,285.08-	2.36%+	2,379,885,500.00	5,816,882,000.00	6,424,950,000.00
Earnings	25	152,661,976.20	174,167,377.20	900,539,000.00	328,709,000.00	154,541,622.80-	47.01%+	552,205,000.00	831,327,000.00	873,921,000.00
Rent on Government Building	26	145,295,023.91	12,106,992.76	56,946,000.00	28,976,000.00	16,869,007.24-	58.22%+	58,334,000.00	40,779,000.00	44,681,000.00
Rent on Government Lands	27	407,603,572.54	676,723,005.07	506,000,000.00	249,800,000.00	426,923,005.07+	170.91%+	1,447,660,000.00	2,908,553,000.00	3,074,379,000.00
Repayments	28	12,150,559,719.27	2,790,439,724.75	1,546,700,000.00	835,000,000.00	1,955,439,724.75+	234.18%+	2,500,400,000.00	3,000,720,000.00	3,600,740,000.00
Investment Income	29	53,086,321.11	81,921,362.01	50,040,000.00	25,020,000.00	56,901,362.01+	227.42%+	50,040,000.00	50,000.00	60,000.00
Interest Earned	30	181,632,680.15	81,921,362.01	500,000.00	400,000.00	400,000.00-	100.00%+	151,450,000.00	352,518,000.00	391,347,000.00
Miscellaneous	32	26,539,896.35	15,617,500.71	79,000,000.00	64,000,000.00	48,382,499.29-	75.60%+	36,650,000.00	28,683,000.00	29,717,000.00
Sub Total: Independent Revenue		31,142,966,700.04	23,644,771,591.87	28,435,808,300.00	18,499,950,000.00	5,144,821,591.87+	27.81%+	29,178,300,000.00	38,760,754,200.00	44,147,282,840.00
Total Recurrent Revenue		87,606,985,081.28	76,780,941,312.38	93,685,808,300.00	71,785,762,382.00	4,996,178,930.38+	6.96%+	95,058,300,000.00	139,699,754,200.00	163,190,232,840.00
Total Recurrent Revenue		102,683,710,115.96	102,103,197,098.85	123,439,882,383.00	97,108,018,168.00	4,995,178,930.85+	5.14%+	95,058,300,000.00	139,699,754,200.00	163,190,232,840.00
Total Funds Available										
Less: Recurrent Expenditure										
Employees Compensation	33	23,194,731,846.34	30,284,834,298.55	27,343,469,798.00	30,617,768,216.00	332,933,917.45+	1.09%+	31,110,360,000.00	30,788,115,025.00	30,769,611,294.00
Social Benefits	34	6,932,074,537.08	7,574,349,912.17	9,532,500,000.00	8,043,266,593.00	468,916,680.83+	5.83%+	6,997,300,000.00	8,191,300,000.00	8,401,300,000.00
Overhead Charges	35	23,640,990,847.00	25,291,444,235.78	29,094,030,202.00	26,662,553,891.00	1,371,109,655.22+	5.14%+	24,983,340,000.00	25,028,151,690.00	24,936,811,690.00
CRFC - (Excluding Public Debt Charges & Social Benefits)	36	3,210,502,140.70	1,238,005,598.52	320,000,000.00	1,238,006,700.00	1,101.48+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
Sub Total: Recurrent Expenditure		56,978,299,371.12	64,388,634,045.02	66,290,000,000.00	66,561,595,400.00	2,172,961,354.98+	3.26%+	63,111,000,000.00	64,027,566,715.00	64,127,722,984.00
Repayment of External Loans - Principal		477,046,076.49	1,164,808,647.12	500,000,000.00	1,164,808,700.00	52.88+	0.00%+	500,000,000.00	500,000,000.00	500,000,000.00
Repayment of External Loans - Interest		349,865,678.40		500,000,000.00				300,000,000.00	300,000,000.00	350,000,000.00
Repayment of Internal Loans - Principal		1,296,988,639.66	2,063,594,844.54	1,500,000,000.00	2,063,594,900.00	55.46+	0.00%+	1,300,000,000.00	1,300,000,000.00	1,300,000,000.00
Repayment of Internal Loans - Interest		2,877,182,773.22		500,000,000.00	1,000.00	1,000.00+	100.00%+	3,500,000,000.00	3,500,000,000.00	3,500,000,000.00
Sub Total: Loans Repayment		5,001,083,167.77	3,228,403,491.66	2,500,000,000.00	3,228,404,600.00	1,108.34+	0.00%+	5,600,000,000.00	5,600,000,000.00	5,650,000,000.00
Total Expenditure		61,979,382,538.89	67,617,037,536.68	68,790,000,000.00	69,790,000,000.00	2,172,962,463.32+	3.11%+	68,711,000,000.00	69,627,566,715.00	69,777,722,984.00
Operating Balance		40,704,327,577.07	34,486,159,562.17	54,649,882,383.00	27,318,018,168.00	7,168,141,394.17+	26.24%+	26,347,300,000.00	70,072,187,485.00	93,412,509,856.00
Appropriation and Transfers		9,800,658,903.57	17,948,097,361.10	51,099,058,300.00	17,948,097,361.10-			17,948,097,361.10-		
Transfer to Capital Development Fund		9,800,658,903.57	17,948,097,361.10	51,099,058,300.00	17,948,097,361.10-			17,948,097,361.10-		
Sub Total: Transfers		9,800,658,903.57	17,948,097,361.10	51,099,058,300.00	17,948,097,361.10-			17,948,097,361.10-		
Movement in Other Cash Equivalents:										
Below the Line Receipts	37	42,637,319,788.64	79,167,842,429.99			79,167,842,429.99+				
Below the Line Payments	38	48,218,732,675.67	83,122,440,379.05			83,122,440,379.05-				

ENUGU STATE GOVERNMENT
 Statement of Consolidated Revenue Fund
 for the year ended 31/12/2020

Note	Actual	Actual	Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2019	2020	2020	Budget2020	2020	2020	2021	Budget 2022	Budget 2023
Sub Total: Movement in Other Cash Equivalents	<5,581,412,887.03>	<3,954,597,949.06>			3,954,597,949.06-				
Closing Balance	25,322,285,786.47	12,583,464,252.01	3,550,824,083.00	27,318,018,168.00	14,734,553,915.99-	53.94%-	26,347,300,000.00	70,072,187,485.00	93,412,509,856.00


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ENUGU STATE GOVERNMENT
STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2020

	Note	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
Opening Balance		2,011,543,106.39	2,428,907,912.49	1,063,887,196.00	2,428,907,913.00	0.51-	0.00%-			
Add Capital Receipts:										
Transfer from Consolidated Revenue Fund	39	9,800,658,903.57	17,948,097,361.10	51,099,058,300.00	27,318,068,168.00	9,369,970,806.90-	34.30%-	41,369,000,000.00	60,620,344,367.00	80,743,515,931.00
External Loans	40	4,123,320,904.10	14,420,282,529.24	9,418,600,000.00	16,029,065,000.00	5,001,682,529.24+	53.10%+	14,113,500,000.00	11,940,000,000.00	11,940,000,000.00
Internal Loans	41	700,000,000.00	2,000,000,000.00	32,000,000,000.00	14,029,065,000.00	14,029,065,000.00-	87.52%-	24,112,258,500.00	4,000,000,000.00	4,000,000,000.00
Other Capital Receipts		10,705,435,748.79	8,797,274,635.72	8,250,000,000.00	21,390,000,000.00	12,592,725,364.28-	58.87%-	21,540,000,000.00	19,367,097,000.00	26,202,000,000.00
Sub Total: Capital Receipts		25,329,415,556.46	43,165,654,526.06	100,767,658,300.00	74,155,733,168.00	30,990,078,641.94-	41.79%-	101,134,758,500.00	95,927,441,367.00	122,885,515,931.00
Total Capital Funds Available		27,340,958,662.85	45,594,562,438.55	101,831,545,496.00	76,584,641,081.00	30,990,078,642.45-	40.47%-	101,134,758,500.00	95,927,441,367.00	122,885,515,931.00
Less: Capital Expenditure										
General Public Services	42	3,555,767,902.34	6,422,988,537.88	21,110,614,800.00	14,361,421,200.00	7,938,432,662.12+	55.28%+	17,798,184,900.00	10,888,590,000.00	8,554,260,000.00
Public Order and Safety	44	26,682,000.00	20,478,692.08	1,574,592,500.00	1,126,503,500.00	1,106,024,807.92+	98.18%+	1,683,130,000.00	823,800,000.00	813,800,000.00
Economic Affairs	45	10,783,523,448.67	25,791,956,570.04	40,515,325,000.00	36,630,857,200.00	10,838,900,629.96+	29.59%+	39,654,781,600.00	35,883,033,968.00	12,760,497,968.00
Environmental Protection	46	3,544,491,508.89	1,804,291,035.74	3,532,761,000.00	2,212,239,100.00	407,948,064.26+	18.44%+	3,899,800,000.00	4,755,500,000.00	4,699,500,000.00
Housing and Community Amenities	47	2,622,324,075.07	7,815,484,738.76	8,114,630,000.00	10,824,898,600.00	3,009,413,861.24+	27.80%+	14,782,226,000.00	11,224,550,000.00	5,993,500,000.00
Health	48	259,667,943.53	992,350,579.40	5,597,326,000.00	4,942,815,380.00	3,950,464,800.60+	79.92%+	8,053,971,000.00	4,409,990,000.00	4,184,490,000.00
Recreation, Culture and Religion	49	22,566,375.00	2,253,979,668.93	4,605,550,000.00	4,063,338,400.00	406,338,400.00+	100.00%+	4,057,400,000.00	1,713,000,000.00	763,000,000.00
Education	50	4,083,957,442.86	2,253,979,668.93	15,559,209,000.00	5,942,891,000.00	3,688,971,331.07+	62.07%+	11,144,865,000.00	5,401,500,000.00	5,441,500,000.00
Social Protection	51	13,070,054.00	157,650,000.00	157,650,000.00	136,676,700.00	136,676,700.00+	100.00%+	60,400,000.00	30,000,000.00	50,000,000.00
Total Capital Expenditure by Main Functions		24,912,050,750.36	45,101,529,822.83	100,767,658,300.00	76,584,641,080.00	31,483,111,257.17+	41.11%+	101,134,758,500.00	70,849,963,968.00	39,030,547,968.00
Closing Balance		2,428,907,912.49	493,032,615.72	1,063,887,196.00	1.00	493,032,614.72+	49.303,261,472.00%+		25,077,477,399.00	83,854,967,963.00

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Notes to Cash Flow Statement

ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

	Note	2020 Actual	2019 Actual
Note 1 - Independent Revenue			
Tax Revenue	1A	9,594,357,423.07	8,293,417,478.90
Non Tax Revenue	1B	14,050,414,168.80	22,849,549,221.14
Total Independent Revenue		23,644,771,591.87	31,142,966,700.04
Note 1A - Tax Revenue			
Taxes		9,594,357,423.07	8,293,417,478.90
Sub Total Tax Revenue		9,594,357,423.07	8,293,417,478.90
Note 1B - Non Tax Revenue			
Licenses		121,321,711.74	369,225,563.03
Fees		9,443,117,482.19	7,618,176,995.96
Fines		16,910,777.45	13,560,622.51
Sales		718,088,214.92	1,731,206,850.51
Earnings		174,167,377.20	152,661,976.20
Rent on Government Property		12,106,992.76	145,295,023.91
Rent on Lands & Others General		676,723,005.07	407,603,572.54
Repayments General		2,790,439,724.75	12,150,559,719.27
Investments General		81,921,382.01	53,086,321.11
Interest			181,632,680.15
Miscellaneous		15,617,500.71	26,539,896.35
Sub Total Non Tax Revenue		14,050,414,168.80	22,849,549,221.14
Total Independent Revenue		23,644,771,591.87	31,142,966,700.04
Note 2 - Compensation of Employees			
Salaries and Wages	2A	19,485,364,735.51	13,474,139,572.66
Allowances		10,618,421,226.53	9,697,048,385.22
Social Contributions	2B	181,048,336.51	23,543,908.46
Total		30,284,834,298.55	23,194,731,846.34
Note 2A - Salaries and Wages			
Basic Salary		19,410,068,795.14	13,456,609,746.14
Overtime Payments		68,777,702.78	17,250,004.52
Wages		6,518,237.59	279,822.00
Total		19,485,364,735.51	13,474,139,572.66
Note 2B - Social Contributions			
Government Contribution to Pension		68,548,813.73	6,365,496.75
Employer's Compensation Fund		29,451,597.86	4,376,596.27
Housing Fund Contribution		83,047,924.92	12,801,815.44
Total		181,048,336.51	23,543,908.46
Note 3 - Social Benefits			
Gratuity		609,959,084.37	571,918,267.31
Pension		6,830,443,467.58	6,347,169,880.35
Death Benefits		133,947,360.22	12,986,389.42

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ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

	2020		2019	
	Note	Actual	Actual	
Total		7,574,349,912.17	6,932,074,537.08	
Note 4 - Overhead Costs:				
Transport and Travelling		1,742,332,060.87	2,329,358,148.36	
Utilities		1,101,606,627.77	487,036,612.93	
Material and Supplies		2,612,138,777.12	1,829,042,158.06	
Maintenance Services		2,009,464,676.22	2,290,528,909.19	
Training		685,413,397.99	386,194,247.20	
Other Services		7,643,555,842.91	5,318,993,065.16	
Consulting & Professional Services		2,154,405,666.64	4,252,232,137.98	
Fuel and Lubricants		840,152,625.45	878,661,503.70	
Financial Charges		370,261,069.82	786,464,962.17	
Miscellaneous Expenses		5,882,258,771.20	4,621,141,942.40	
Staff Loans and Advances		249,854,719.79	461,337,159.85	
Total		25,291,444,235.78	23,640,990,847.00	
Note 5 - Net Cash Flow from Investing Activities				
Capital Expenditure by Administrative Sector		6,501,756,584.93	3,415,558,958.54	
Capital Expenditure by Economic Sector		32,655,302,538.83	13,352,657,651.46	
Capital Expenditure by Law and Justice		43,457,018.00	74,199,223.00	
Capital Expenditure by Regional Sector		916,164,160.00		
Capital Expenditure by Social Sector		4,984,849,521.07	8,069,634,917.34	
Total	5A	45,101,529,822.83	24,912,050,750.36	
Note 5A - Net Cash Flow From Investment Activities				
Purchase of Fixed Assets General		6,432,273,293.82	3,440,819,903.31	
Construction and Provision of Fixed Assets General		24,537,088,967.69	9,542,889,045.86	
Rehabilitation and Repairs of Fixed Assets General		7,855,313,650.81	3,678,862,168.51	
Preservation of the Environment General		20,414,492.80	3,336,400.00	
Acquisition of Non Tangible Assets		6,256,439,417.71	8,246,143,232.68	
Total	5B	45,101,529,822.83	24,912,050,750.36	
Note 5B - Analysis of Capital Expenditure by Geo Location				
Enugu East Senatorial Zone		44,808,125,336.22	24,746,619,600.11	
Enugu North Senatorial Zone		271,517,145.81	100,334,570.39	
Enugu West Senatorial Zone		21,987,340.80	65,096,579.86	
Total		45,101,529,822.83	24,912,050,750.36	
Note 6 - CRFC (Excluding Public Debt and Social Benefit)				
Cost of IGR Collection		1,238,005,598.52	1,556,371,165.23	
Contribution to LGA Pension Board			1,000,000,000.00	
Settlement of LG Staff Salary			344,174,188.78	
Enugu State ALGON Secretariat			211,522,006.00	
JAAC - Local Government Service commission			99,434,780.69	
Total		1,238,005,598.52	3,210,502,140.70	

Note 7 - BTL Receipts
6a - BTL Receipts - Local Government Allocation

ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

Note 2019 Actual 2020 Actual

Enugu East	2,696,057,777.72	1,677,094,880.03
Enugu North	2,159,941,907.96	1,551,305,165.80
Enugu South	2,188,517,445.27	1,501,291,707.95
Isi Uzo	1,844,691,973.10	1,488,681,337.31
Nkanu West	1,865,790,840.60	1,449,763,908.92
Igbo Eze North	2,025,529,956.81	1,516,569,120.29
Igbo Eze South	2,200,160,359.63	1,357,293,618.59
Nkanu East	1,939,396,687.76	1,476,253,231.02
Nsukka	1,909,887,049.93	1,433,696,547.67
Udenu	2,445,625,224.95	1,738,876,506.57
Uzo Iwani	1,875,382,145.71	1,395,799,184.06
Awgu	1,737,762,782.16	1,309,596,201.70
Aninri	2,004,689,999.08	1,542,126,529.63
Ezeagu	1,704,413,973.17	1,273,243,716.09
Oji River	1,970,602,043.69	1,512,588,646.93
Udi	1,685,094,390.46	1,310,853,198.81
	2,119,041,550.46	1,570,159,329.04
Sub Total	34,372,586,108.46	25,305,152,830.41

7b - BTL Receipts

Deposit	325,355,825.68	437,049,473.88
With Holding Taxes due to Federal Inland Revenue Service	664,080,102.64	340,163,242.18
VAT to Federal Inland Revenue Service	771,630,289.69	1,159,844,752.04
Union Deductions	1,534,336,798.61	20,420,961.79
Loan Deduction for Salary Other Deduction for Payroll	26,501,685.80	13,840,790,729.74
Monthly Net Total Salary Control Accounts	22,838,860,953.66	454,217,651.52
Refund of Deduction @ Source - Bailout		1,079,680,147.08
Deduction @ Source - Excess Crude Loan	18,634,490,665.45	
Sub total	44,795,256,321.53	17,332,166,958.23
Total BTL Receipts	79,167,842,429.99	42,637,319,788.64

Note 8 - BTL Payments

8a - BTL Payment - Local Government Allocation		
Enugu East	2,696,057,777.72	1,677,094,880.02
Enugu North	2,159,941,907.96	1,551,305,165.83
Enugu South	2,188,517,445.27	1,501,291,707.97
Isi Uzo	1,844,691,973.10	1,488,681,337.31
Nkanu West	1,865,790,840.60	1,449,763,908.93
Igbo Eze North	2,025,529,956.81	1,516,569,120.33
Igbo Eze South	2,200,160,359.63	1,557,293,618.59
Nkanu East	1,939,396,687.76	1,476,253,231.03
Nsukka	1,909,887,049.93	1,433,696,547.68
Udenu	2,445,625,224.95	1,738,876,506.57
Uzo Iwani	1,875,382,145.71	1,395,799,184.08
Awgu	1,737,762,782.16	1,309,556,201.70
Aninri	2,004,689,999.08	1,542,126,529.58
Ezeagu	1,704,413,973.17	1,273,243,716.09
Oji River	1,970,602,043.69	1,512,588,646.93
Udi	1,685,094,390.46	1,310,853,198.84
JAA Acct - Ministry of Local Government	2,119,041,550.46	1,570,159,329.06
		200,000,000.00
Sub Total	34,372,586,108.46	25,505,152,830.54

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ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

	Note	
	2020 Actual	2019 Actual
8b- BTL Payment		
With-Holding Taxes due to FIRS	861,290,941.15	629,334,546.16
VAT Due to FIRS	899,617,640.05	648,128,851.00
Union Dues Deductions/Remittance	1,534,336,796.61	179,740,682.01
Loans Deduction from Salary	975,731.52	639,705.75
Monthly Net Pay Control Accounts	26,963,917,942.42	19,721,838,261.61
Deduction @ Source - Bailout	18,454,545,474.56	454,217,651.52
DIVIDEND REMITTANCE TO OTHER STATE GOVTS	35,169,744.28	1,079,680,147.08
Sub total	48,749,854,270.59	22,713,579,845.13
Total BTL Payments	83,122,440,379.05	48,218,732,675.67
Note 9 - Closing Balance		
FBN Capital A/C: 2016632532	74,932,518.48	16,332,016.24
FBN Salary A/C: 2016263648	987.65	987.65
FBN FAAC A/C: 2016570124	69.91	69.91
FBN Over Head A/C: 2015839416	47,460,177.50	6,377,012.26
FBN Reserve A/C No. 2010484959	58,142,518.07	43,751,133.15
Sterling Bank, Salary A/C No. 0020521629	178,321,200.68	12,627,111.35
FCMB Other Charges A/C No. 1498374016	407,263.28	407,263.28
FCMB Payment Account No. 1723705011	290,423,776.30	222,551,304.61
FCMB IGR POOL ACCOUNT No. 1267020010	460,783,115.04	18,695,252.44
FCMB Reserve A/C No. 1726148013	<52.65>	19.09
Zenith Bank (Grants & Sub) A/C: 1010943248	15,440,759.58	59,329,672.18
ZENITH BANK - Dedicated A/C No. 1011842025		525,720.96
FBN ENSG SME ACCOUNT 2027085297	106,693,898.62	155,044,690.57
Eco Bank Gratuity & Pension A/C No: 2292042822	19,746,317.07	21,225,754.57
UBA VAT A/C 1018609458	4,115,569.68	125,259,507.24
UBA SAL ADMIN I A/C 1018880598	96,107.32	9,581,132.00
UBA FAAC A/C 1018791104	4,510,080,628.53	14,791,838,327.22
UBA CAP A/C 1018803232	120,761,616.16	437,627,689.83
UBA OH A/C No 1018891822	22,408,128.35	141,441,898.71
UBA LONDON PARIS CLUB REFUND UBA ACCOUNT 1019895078	6,129,595.13	3,346,129,607.13
FBN - Other Charges - A/C 2029669389	19,479,967.66	44,874,539.45
UBA SAL ADMIN II A/C NO 1019100316	37,176,427.13	297,681,703.80
JAAC - SRA Fidelity Bank A/C No 5030064966	2,765,502.60	2,769,540.61
JAAC - VAT Fidelity Bank A/C No 5030064973	28,433,038.89	32,751,420.68
JAAC - Excess Crude Fidelity Bank A/C No 5030064980	210,803.50	210,803.50
FBN Reserve A/C No 2029139376	1,972,228.08	1,312,066,743.01
Access Bank - ENSG Dev Infrast. Proj. DIP Acct - 0006430579	294,010,212.47	114,065,171.31
Fidelity Bank - Bail Out Account 5030062230	45,940,207.76	831,606,919.56
FBN IGR Pool Account No 2029139366	1,137,856,210.55	1,100,905,051.22
Fidelity Bank - Pensions - A/C No. 5030070075	601,802,997.12	343,406,396.65
Budget Support Facility- UBA A/C No 1019647978	2,917,954.60	2,917,954.60
Access Bank - ENSG Infrastructure Capital Acct - 0701193964	4,434,565.66	4,434,565.66
JAAC - Fidelity Bank - London_Paris - A/C No. 5030010208415050 - ENSG Community	29,786,386.75	116,488,866.69
UBA Stabilization Account - Acct. No. 1020450785	347,992,577.40	347,992,577.40
UBA Stabilization Account - Acct. No. 1020450785	106,293,690.85	106,293,733.91
Fidelity Bank - ENSG Reserve Account 5030013320		1,303,918,700.56

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ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

	Note	
	2020 Actual	2019 Actual
Fidelity Bank JAAC Committee Cost A/c 5670000010	5,886.58	741,308.34
UBA Infrastructural Dev Account 1019510700	3,328,568.61	83,328,572.61
Enugu State Forest - Access Bank -	13,375,484.10	
ENSG Covid 19 Support Account - 1022752263	9,999,942.00	
ENSG Covid 19 Support Account - 1022752263	57,900,822.00	
Fidelity Bank A/c 5030113754 - SFTAS GRANT	1,440,000,000.00	
Sterling Bank IGR Account - Federal PAYE	139,187,383.39	
Ecobank IGR Account - Federal PAYE	40,719,351.23	
Zenith Bank Domiciliary Account(Dollar) 5070033464	7,913,160.00	7,913,160.00
Paradise Pool A/c - (EMCI) - Zenith New -	4,801,706.73	
1014452186	1,358,112,253.38	
Call Deposit - Fidelity Bank - London Paris Fund	6,192.79	
Office of the Executive Governor - First Bank		1,321,573,256.27
Office of the Executive Governor - UBA - A/C		157,650,190.05
1018887731		2,344.91
Office of the Dep Governor - FBN A/c No 2031153908	3,255.47	70.00
1015709230	997,050.20	6,780.49
Enugu State Emergency Mgt Agency - UBA -	16,041.08	1,546,583.01
1002383098		
Liaison Office Lagos - Keystone Bank A/c No.	68,559.22	479.00
Enugu State Liaison Office Abuja - Keystone BK -		187.98
1002300062		
State School Committee on Aids (ENSACA) UBA -		
1001175528	3,182.28	
Project Dev. Implementatin Dept. - UBA - 1022785540	1,489.95	
1016700740		
SOCU - Zenith Bank - 1014967860	4,677.28	<29,30>
State House of Assembly - Zenith Bank - 1010181396	1,073.70	25.53
Min of Gender Affs & Soc Dev. UBA - 1019395667	44.79	148.33
Min of Agric & Natural Res. - Keystone Bank -	21,935.80	2,861.55
1002172036		
Min of Agric & Natural Res. Consultancy A/c - FBN	1,004.75	
002853041		
Enugu State Polytechnic, Iwollo - UBA	4,803,091.50	25,831,540.35
Enugu State Agricultural Dev. Programme (ENADEP)	410.27	98.19
Cash & Bank	349.37	38.87
Forestry Commission - Keystone Bank A/C No	4,989.85	2,267.95
1001176828		
Ministry of Education - Keystone Bank - 1006379503	9,714,837.29	171,063.79
ENSUBEB- Zenith Bank - A/C 1015111990		2,978.93
Enugu State Library Board - Keystone Bank -	16,216.78	48,070.21
1001348294		
Enugu State Library Board - Zenith Bank -	886.55	6,072.60
1012685661		
EDC - FBN A/C No. 2029791875	13.95	1.95
1002882986		
Agency for Mass Literacy - Keystone Bank -	38.03	
Special Education Centre Ogbete - Cash & Bank	3,781,972.71	4,517,180.87
Enugu State College of Education (Tech) Zenith	44,056,816.41	36,026,414.29
1011060997		
Enugu State College of Education (Tech) Zenith -	19,933,720.14	52,252,585.34
1011044867		
University of Science & Tech (ESUT) Fidelity BK -	8,054,621.04	1,300.52
5030066379		
Post-Primary Schools Mgt Board (PPSMB) - FBN -	401,848.26	62,435.10
5030062515		
Post-Primary Schools Mgt Board (PPSMB)-Sterling	2,132.12	
0070880446		
Post Primary School Mgt. Board - Fidelity- 5030062515		3,159,550.66
State Science Tech & Voc. Sch Board - Zenith BK -		
1011800360		
State Science Tech & Voc. Sch Board - Access -		
073369461		
State Scholarship Board - Keystone Bank -	30,087.43	
1002888997		

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ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

	Note	
	2020 Actual	2019 Actual
Institute of Mgt and Technology (IMT) FBN 2014248944	169,410,250.44	4,048,426.24
Institute of Mgt & Tech. (IMT) Zenith A/C No. 1015021523	122,824,799.10	
The State Judiciary - O/H Zenith Bank - 1012349284	2,104.68	3,608.66
The State Judiciary - Cap. Zenith Bank - 1012196980	8,041,536.00	37,145,151.00
The State Judiciary - P/E Zenith Bank - 1014090580	1,144,115.18	
Judicial Service Commission - Zenith Bank 1010191386	3,307.84	744.59
JSC - Zenith Bank Capital - 1014233523	6,171.82	
Ministry of Finance - FBN A/C No 2031675303	584.07	4,114.50
Office of the Accountant General - FCMB - 3631273015	457.21	76.64
Board of Internal Revenue - UBA A/C 1001155942	2,270.14	3,006.24
Fidelity Back Duty Account 5030070604	213,046,168.55	71,713,234.72
Enugu State Gaming Commission - Keystone Bank 1002171836	551.45	302.45
Ministry of Health - Keystone Bank - 1002255546	10,030.00	10,077.75
Ministry of Health - Eco Bank - 2292046538	86,264,264.20	79,968,293.29
Ministry of Health - Zenith Bank - 1012027177	395,847.95	1,418,215.95
Ministry of Health - Zenith Bank - 1012082215	26,058,653.50	56,410,108.53
Ministry of Health - Zenith 1017210282 Covid 19 Emergency A/C	20,404,277.58	
UBA - ENSG World Bank Assisted Covid_19 EDC Acct ES/UT 001208	49,081,233.84	4,642,024.14
ES/UT College of Medicine (Teach. Hosp) Fidelity - 41106243	10,886,719.14	11,173,880.74
ES/UT College of Medicine (Teach. Hosp) FBN - 2009068960	408,474.86	74,915.18
Cash Book - ES/UT Specialist Hospital (Parklane)	358,546,236.69	347,895,129.19
State Health Board (SHB) - FCMB	436.78	555.40
PH/ODA - Zenith Bank A/C 1015301872	<2,860.95>	2,912.00
Ministry of Commerce and Industry - Keystone 1002171967	4,903,554.75	5,345,660.75
Snial Medium Scale Enterprises - Fidelity 5030080175	147,791,930.25	2,384.00
Enugu State Investment Dev. Authority Zenith - 1015953989	264.31	
Ministry of Information UBA - 1022110483	848.63	858.67
Ministry of Information Zenith - 1016904744	<238.22>	33,111,973.09
ESBS/TV - Cash & Bank	58,432,800.96	432.88
Govt Printing & Stationery (Govt Press) - Kistone1001176374	482.88	
Enugu State Printing & Pub Compon (Daily Star) - Cash & Bank		<1,178.87>
Fire Service Dept. - Zenith Bank - A/C No 1014520531	309.36	576.41
Fire Service Dept. FCMB A/C No. 1541526010	2,008.50	22.92
Fire Service Dept. Cap. FBN A/C No- 2035416647	423,565.00	
Establishment, Pension & Training - Keystone - A/C 101178212	1,008.45	242.18
Min of Spec. Duties & Intergov Affairs - Zenith 101409472	471.06	741.07
State Development Center - UBA -1018001089	539.12	435.00
Ministry of Justice - FBN - A/C No.2031498302	95.61	95.61
Citizens Rights & Mediation Centre - Zenith Bank - 1010930350	1,978.88	<687.34>
Enugu State Customary Court - Zenith Bank - 1015978256		30,643.00
Cash and Bank - Enugu State Justice Reform Team - Diamond	1,210,838.28	
Enugu State Justice Reform Team - Stanbic A/C No. 005528912	3,783,439.50	837.00
Ministry of Labour and Productivity - FBN - 2020362474	1,593.74	174.68
Ministry of Science and Technology - Zenith Bank - 1014386171	37.14	
Min of Science and Technology - Zenith Bank - 1015233441		

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ENUGU STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/2020

	Note	
	2020 Actual	2019 Actual
Min of Transport - FCMB - 2525755011	50.98	
ENSTEB Special Allowance Zenith Bank - (O&P) - 1015396472	6,861.50	868.98
Min. of Transport - FBN 2035938907	1,216,288.17	426,713.00
ENTRACO - Zenith Bank - 1014873576	35,706.81	35,332.79
Rural Electrification Board (REB) - UBA - 1001046712	7,086.21	506,479.79
Rural Electrification Board (REB) - Zenith 1010268284	123,787.75	123,787.75
Rural Electrification Board (REB) - FBN - 2022838964	66,299.25	32,328.55
Rural Electrification Board (REB) - Fidelity BK - 203060748	202.13	36.98
Ministry of Works and Infrastructure - Zenith Bank 1013679494		
Cash & Bank - Min of Works and I - Zenith Bank 1013679078	342.41	104.37
NFC - Zenith Bank (1015464919)	121,772.79	27,746.40
Ministry of Environment - Zenith Bank - 1011745315	423.82	3,537.95
Enugu State Stc. Signage & Avert Agency Fidelity 5030110791	1,663.75	
Enugu State Waste Mgt Authority - Polaris Bank 400012949	9,396.29	2,062.00
Enugu State Waste Mgt Authority - Polaris Bank 400012949	95.26	16,403.76
Ministry of Culture & Tourism - UBA - 1019216734	35.50	48,940.50
Ministry of Culture & Tourism - Zenith Bank A/C 1015176922	2,321.55	
Council for Arts and Culture - Cash and Bank Tourism Board - Cash & Bank	4,185.18	0.47
State Economic Planning Commission - EcoBank - OHC	183.87	
Bureau of Statistics - Zenith Bank - 1014434155	8.00	34.38
Rangers Mgt Corpn - JAAC - Diamond Bank A/C 0027885636	2,400,446.85	5,749,271.79
Rangers Mgt Corpn - Zenith Bank - Subv - A/C 1011296343		88,481.43
Rangers Mgt Corpn - Zenith Bank - Sign-On - A/C 101201452	212,110.68	
Rangers Mgt. Corp. FBN - 2011714640	10,947,783.65	0.61
State Auditor Gen - Cash and Bank - EcoBank - 1193008845	1.01	
Local Gov. Audit - Keystone Bank A/c -1002171974	1,374.76	3,033.40
Civil Service Commission - FCMB - 1480240011	1,781.13	4,961.77
Enugu State Independent Electoral Comm - ZBN - 1011757976	<278.76>	100.70
Ministry of Local Govt Matters - Heritage Bank - 6000467303	269.73	717.51
Min of Water Resources - Zenith Bank - 1014533584	351.39	461.53
Enugu State Water Corporation - Zenith Bank A/C No.1010260738	29,784,355.71	24,446,157.40
State Rural Water Sup & Sanit Agency FBN 2004531809	319.69	<296.37>
State Water Rural Sup. & Sanita. Agency - Zenith 1016330653	445.84	16,667.05
State Water Rural Sup. & Sanit. Agency - Zenith- 1013941094	454.88	
Ministry of Housing - FBN - 2019824165	690.25	802.50
Community Development Agency - Keystone Bank - 1000280564	168.80	426.80
Community Development Agency - Zenith - 1017351929	669.51	32.26
Community Dev. Agency Project. Acct. - Zenith - 1017351943	549.51	
Min. of Lands Dev. - Fidelity Bank OH 5030107607	4,408.80	4,723.04
Ministry Chieftancy Matters - UBA - 1010181976	519.46	355.70
Ministry of Inter Ministerial Affairs - FBN - 201998550	142.15	135.40
Budget and Planning - Keystone Bank A/C No. 1001179791	13.73	944.23
Min of Enugu Cap Territory - UBA A/c - 1014024310	3,160.12	3,828.23
Ministry of Capital Territory - Union Bank A/c 0123864878	19,128.38	934.45
Min of Capl Ter - Zenith Bank - A/c No 1017270631	182.07	1,901.92

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ENJUGU STATE GOVERNMENT
 Cash Flow Statement for the year ended
 31/12/2020

Note	2020		2019	
	Actual		Actual	
Min of Human Dev. & Poverty Reduction - K/Stone 1310006013	660,76		17,68	
Ministry of Youth - First Banks - Cash & Bank	390,75		1,775,50	
Cash and Bank - YSFON - Heritage Bank A/C 6000429134	386,66		288,40	
NVSC - Cash Account	2,048,062,30		640,991,15	
Judicial Customary Court of Appeal - Salary Account	2,112,409,70			
Sub-Total	13,076,496,867,73		27,751,163,698,96	

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Notes Statement of Asset and Liabilities

ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

Note	Actual 2020	Actual 2019
Note 10 - Treasuries and Banks		
FBN Capital A/C: 2016632532	74,932,518.48	16,332,016.24
FBN Salary A/C: 2016263648	987.65	987.65
FBN FAAC A/C: 2016570124	69.91	69.91
FBN Over Head A/C: 2015838416	47,460,177.50	6,377,012.26
FBN Reserve A/C No 2010484959		189.31
Sterling Bank, Salary A/C No. 0020521629	58,142,518.07	43,751,133.15
Sterling Bank, Reserve A/C No. 0020521643	178,321,200.68	12,627,111.35
FCMB Other Charges A/C No. 1498374016	407,263.28	407,263.28
FCMB Payment Account No. 1723705011	290,423,776.30	222,551,304.61
FCMB IGR POOL ACCOUNT No. 1267020010	460,783,115.04	18,695,252.44
FCMB Reserve A/C No. 1726148013	<52.65>	19.09
Zenith Bank (Grants &Sub) A/C: 1010943248	15,440,759.58	59,329,672.18
ZENITH BANK - Dedicated A/C No. 1011842025		525,720.96
FBN ENSG SME ACCOUNT 2027085297	106,693,898.62	155,044,690.57
Eco Bank Gratuity & Pension A/C No: 2292042822	19,746,317.07	21,225,754.57
UBA VAT A/C 1018609458	4,115,569.68	125,259,507.24
UBA SAL ADMIN I A/C 1018880598	96,107.32	9,581,132.00
UBA FAAC A/C 1018791104	4,510,080,628.53	14,791,838,327.22
UBA CAP A/C 1018803232	120,761,616.16	437,627,689.83
UBA O/H A/C No 1018891822	22,408,128.35	141,441,898.71
UBA LONDON PARIS CLUB REFUND UBA ACCOUNT 1019895078	6,129,595.13	3,346,129,607.13
FBN - Other Charges - A/C 2023696389	19,479,967.66	44,974,539.45
UBA SAL ADMIN II A/C NO 1019100316	37,176,427.13	297,681,703.80
JAAC - SRA Fidelity Bank A/C No 5030064966	2,765,502.60	2,769,540.61
JAAC - VAT Fidelity Bank A/C No 5030064973	28,433,038.89	32,751,420.68
JAAC - Excess Crude Fidelity Bank A/C No 5030064980	210,803.50	210,803.50
FBN Reserve A/C No 2029139376	1,972,228.08	1,312,066,743.01
Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579	284,010,212.47	114,065,171.31
Fidelity Bank - Bail Out Account 5030062230	45,940,207.76	831,606,919.56
FBN IGR Pool Account No 2029139369	1,137,856,210.55	1,100,905,051.22
Fidelity Bank - Pensions - A/C No. 5030070075	601,802,997.12	343,406,396.65
Budget Support Facility - UBA A/C No 1019647978	2,917,954.60	2,917,954.60
Access Bank - ENSG Infrastructure Capital Acct - 0701193964	4,434,565.66	4,434,565.66
JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807	29,786,386.75	116,498,866.69
UBA - 10208415050 - ENSG Community Development Grants	347,992,573.40	347,992,577.40
UBA Stabilization Account - Acct. No. 1020450755	106,293,690.85	106,293,733.91
Fidelity Bank - ENSG Reserve Account 5030013320		1,303,918,700.56
Fidelity Bank JAAC Committe Cost A/c 5670000010	5,886.58	741,308.34
UBA Infrastructural Dev Account 1019510700	3,328,568.61	83,328,572.61
Enugu State Forest Gaurd - Access Bank -1229903204	13,375,484.10	
ENSG Coalition Against Cold - 19 Access Bank 1385353875	- 9,999,942.00	
ENSG Covid 19 Support Account - 1022752263	57,900,822.00	
Fidelity Bank A/c 5030113754 - SFTAS GRANT	1,440,000,000.00	
Sterling Bank IGR Account - Federal PAYE	139,167,383.39	
EcoBank IGR Account - Federal PAYE	40,719,351.23	
Zenith Bank Domiciliary Account(Dollar) 5070033464	7,913,160.00	7,913,160.00
Paydirect Pool Acct - (EMCI) - Zenith New - 1014452186	4,801,706.73	
Call Deposit - Fidelity Bank - London Park Fund	1,358,112,253.38	1,321,573,256.27
Office of the Executive Governor - First Bank	6,192.79	157,650,190.05
Office of the Executive Governor - UBA - AC 1018887731		2,344.91
Office of the Dep Governor - FBN Acct No 2031153908		70.00
Enugu State Emergency Mgt Agency - UBA - 1015709230	3,255.47	6,780.49

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ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

	Note	
	Actual 2020	Actual 2019
Liaison Office Lagos - Keystone Bank A/C No. 1002383098	997,050.20	1,546,583.01
Enugu State Liaison Office Abuja - Keystone BK - 10028232280	16,041.08	479.00
State Action Committee on Aids (ENSACA) UBA - 1002300062	68,559.22	187.98
Project Dev & Implementation Dept - Keystone BK - 1001175528		
Project Dev. Implementatin Dept. - UBA - 1022785540	3,182.28	
Project Dev. Imp. Dept - Project A/C. Zenith 1016700740	1,489.95	
SOCU - Zenith Bank - 1014967860	4,577.28	<229.30>
State House of Assembly - Zenith Bank - 1010181396	1,073.70	25.53
Min of Gender Affrs & Soc Dev. UBA - 1019385667	44.79	148.33
Min of Agric & Natural Res. - Keystone Bank - 1002172036	21,935.80	2,861.55
Min of Agric & Natural Res. Consultancy A/C - FBN 0029533041	1,004.75	
Enugu State Polytechnic, Iwole - UBA	4,803,091.50	25,831,540.35
Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank	410.27	98.19
Forestry Commission - Keystone Bank A/C No 1001176628	349.37	38.87
Ministry of Education - Keystone Bank - 1006379503	4,989.85	2,267.95
ENSUBER- Zenith Bank - A/C 1015111990	9,714,837.29	171,083.79
Enugu State Library Board - Keystone Bank - 1001348294		2,978.93
Enugu State Library Board - Zenith Bank - 1012685661	16,216.78	48,070.21
EDC - FBN A/C No. 2029791875	886.55	6,072.60
Agency for Mass Literacy - Keystone Bank - 1002882986	13.95	1.95
Special Education Centre Ogbete - Cash & Bank	38.03	
Enugu State College of Education (Tech) Zenith 1011060997	3,781,972.71	4,517,180.87
University of Science & Tech. (ESUT) Fidelity BK - 5030065379	44,056,816.41	36,026,414.29
Post-Primary Schools Mgt Board (PPSMB) - FBN - 5030062515	19,933,720.14	52,252,585.34
Post-Primary Schools Mgt Board (PPSMB)-Sterling 0070890446	8,054,621.04	1,300.52
Post Primary School Mgt. Board - Fidelity- 5030062515	401,848.26	62,435.10
State Science Tech & Voc. Sch Board - Zenith BK - 1011800360	2,132.12	
State Science Tech & Voc. Sch Board - Access - 0733699461		3,159,550.66
State Scholarship Board - Keystone Bank - 1002883897	30,087.43	
Institute of Mgt and Technology (IMT) FBN 2014248944	169,410,250.44	4,048,426.24
Institute of Mgt & Tech. (IMT) Zenith A/C No. 1015021523	122,824,799.10	
The State Judiciary - O/H Zenith Bank - 1012349284	2,104.68	
The State Judiciary - Cap. Zenith Bank - 1012196990	8,041,536.00	3,608.66
The State Judiciary - P/E Zenith Bank - 1014090580	1,144,115.18	37,145,151.00
Judicial Service Commission - Zenith Bank 1010191386	3,307.84	
JSC - Zenith Bank Capital - 1014233523	6,171.82	744.59
Ministry of Finance - FBN A/C No 2031675303	584.07	4,114.50
Office of the Accountant General - FCMB - 3631273015	457.21	76.64
Board of Internal Revenue - UBA A/C 1001155942	2,270.14	3,006.24
Fidelity' Back Duty Account 5030070604	213,046,168.55	71,713,234.72
Enugu State Gaming Commission - Keystone Bank 1002171936	551.45	302.45
Ministry of Health - Keystone Bank - 1002295546	10,030.00	10,077.75
Ministry of Health - Eco Bank - 2292046538	86,264,264.20	79,968,293.29
Ministry of Health - Zenith Bank - 1012027177	395,847.95	1,418,215.95
Ministry of Health - Zenith Bank - 1012082215	26,058,653.50	56,410,108.53
Ministry of Health - Zenith 1017210282 Covid 19 Emergency A/C	20,404,277.58	
UBA - ENSG World Bank Assisted Covid 19 EDC A/c	49,081,233.84	4,642,024.14
ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213	10,886,719.14	11,173,880.74
ESUT College of Medicine (Teach. Hosp) FBN - 2006068860	408,474.86	11,74,915.18
Cash Book - ESUT Specialist Hospital (Parklane)		74,915.18
State Health Board (SHB) - FCMB	358,546,236.69	347,895,129.19
PHCDA - Zenith Bank A/C 1015301872	436.76	555.40
	<2,860.95>	2,912.00

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ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

	Note	Actual 2020	Actual 2019
Ministry of Commerce and Industry - Keystone 1002171967		4,903,554.75	5,345,660.75
Small Medium Scale Enterprises - Fidelity 15030080175		147,791,930.25	2,384.00
Enugu State Investment Dev. Authority Zenith - 1015959589		264.31	
Ministry of Information UBA - 1022110483		848.63	858.67
Ministry of Information Zenith - 1016904744		<238.22>	33,111,973.09
ESBS/TV - Cash & Bank		58,432,800.96	432.88
Govt Printing & Stationery (Govt Press) - Kistone1001176374		482.88	<1,178.87>
Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank			576.41
Fire Service Dept - Zenith Bank - A/c No 1014520531			
Fire Service Dept - FCMB A/C No. 1541526010		309.36	
Fire Service Dept. Cap. FBN A/C No- 2035416647		2,008.50	22.92
Establishment, Pension & Training - Keyston - A/c 101175212		423,565.00	242.18
Min of Spec Duties & Intergovt Affairs - Zenith 1014409472		1,008.45	741.07
Staff Development Center - UBA - 1018001069		471.06	435.00
Ministry of Justice - FBN - A/C No.2031498302		539.12	95.61
Citizens Rights & Mediation Centre - Zenith Bank -1010930350		95.61	<687.34>
Enugu State Customary Court - Zenith Bank - 1015978256		1,978.88	30,643.00
Cash and Bank - Enugu State Justice Reform Team - Diamond			
Enugu State Justice Reform Team - Stanbic A/C No. 0035528572		1,210,838.28	837.00
Ministry of Labour and Productivity - FBN -2020362474		3,783,439.50	174.68
Ministry of Science and Technology - Zenith Bank -1014386171		1,583.74	
Min of Transport - FCMB - 2525755011		37.14	
ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472		50.98	868.98
Min. of Transport - FBN 2035936907			426,713.00
ENTRACO - Zenith Bank - 1014873576		6,861.50	
Rural Electrification Board (REB) -UBA - 1001046712		1,216,288.17	35,332.79
Rural Electrification Board (REB) - Zenith 1010268284		35,706.81	506,479.79
Rural Electrification Board (REB) - FBN - 2022833864		7,086.21	
Rural Electrification Board (REB) - Fidelity BK - 5030060748		123,787.75	
Ministry of Works and Infrastructure - Zenith Bank1013679494		66,299.25	32,328.55
Cash & Bank - Min of Works and I - Zenith Bank 1013679078		202.13	36.98
NCFC - Zenith Bank (1015464919)		342.41	104.37
Ministry of Environment - Zenith Bank - 1011745315		121,772.79	27,746.40
Enugu State Sirc. Signage & Avert Agency Fidelity 5030110791		423.82	3,537.95
Enugu State Waste Mgt Authority -Polaris Bank 4060012949		1,663.75	2,062.00
Ministry of Culture and Tourism - UBA - 1019216734		9,396.29	16,403.76
Ministry of Culture & Tourism - Zenith Bank A/C 1015178922		95.26	48,940.50
Council for Arts and Culture - Cash and Bank		2,321.55	
Tourism Board - Cash & Bank		4,185.18	0.47
State Economic Planning Commission - Ecobank - OHC		163.87	34.38
Bureau of Statistics - Zenith Bank - 1014434155		8.00	5,749,271.79
Rangers Mgt Corpn - JAAC - Diamond Bank A/c 0027886536		2,400,446.85	88,481.43
Rangers Mgt Corpn - Zenith Bank - Subv - A/c 1011296343		212,110.68	
Rangers Mgt Corpn - Zenith Bank - Sign-On - A/c 1012201452		10,947,783.65	
Rangers Mgt Corpn - FBN - 2011714640		1.01	0.61
State Auditor Gen - Cash & Bank - Ecobank -1193068645		1,374.76	3,033.40
Local Govt. Audit - Keystone Bank A/c -1002171974		1,781.13	4,961.77
Civil Service Commission - FCMB - 1480240011		<278.76>	100.70
Enugu State Independent Electoral Comm - ZEN -10111757976		289.73	717.51
Ministry of Local Govt Matters - Heritage Bank - 6000467303		29,784,355.71	461.53
Mini of Water Resources - Zenith Bank - 1014533584		319.69	24,446,157.40
Enugu State Water Corporation- Zenith Bank A/c No.1010260738			<296.37>
State Rural Water Sup & Sanit Agency FBN 2004531809			

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ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

Note	Actual 2020	Actual 2019
State Water Rural Sup. & Sanit. Agency - Zenith 1016330653	445.84	16,667.05
State Water Rural Sup. & Sanit. Agency - Zenith-1013941094	454.88	802.50
Ministry of Housing - FBN - 2019824165	690.25	426.80
Ministry of Rural Development - FBN - 2023482142	168.80	32.28
Community Development Agency - Keystone Bank - 1000280564	669.51	
Community Development Agency - Zenith - 1017351929	549.51	4,723.04
Community Dev. Agency Project. Acct. - Zenith - 1017351943	4,408.80	355.70
Min. of Lands Dev. - Fidelity Bank O/H 5030107607	519.46	135.40
Ministry Chieftaincy Matters - UBA - 1010181976	142.15	944.23
Ministry of Inter Ministerial Affairs - FBN - 2019988550	13.73	3,828.23
Budget and Planning - Keystone Bank Ac/No. 1001179791	3,160.12	934.45
Min of Enugu Cap Territory - UBA Ac - 1014024310	19,128.38	1,901.92
Min of Capital Territory - Union Bank Ac 0123864878	182.07	17.68
Min of Capt Ter - Zenith Bank - Ac No 1017270631	660.76	1,775.50
Min of Human Dev. & Poverty Reduction - K/Stone 1310006013	390.75	288.40
Ministry of Youth - First Banks - Cash & Bank	386.66	640,991.15
Cash and Bank - YSFON - Heritage Bank Ac/ 6000429134	2,048,062.30	
NYSC - Cash Account	2,112,409.70	
Judicial Customary Court of Appeal - Salary Account		
Total	13,076,496,867.73	27,751,163,698.96
Note 11 - Investments		
Investment with Nigeria Sovereign Investment Authority	1,058,055,660.00	899,347,311.00
FBN Holding P/c	80,159,879.80	68,948,707.80
Four Mill Nig P/c	31,758,610.00	24,063,254.50
Royal Exchange Assurance P/c	1,743,561.82	2,011,802.10
Guinness P/c	5,181,813.00	8,195,446.35
Smithkline Beecham P/c	51,239.40	45,298.60
PZ P/c	5,925,506.00	6,316,813.00
Lever Brothers/Unilever Nig P/c	13,938,280.60	22,060,588.00
Nigerian Breweries P/c	308,672.00	325,208.00
Julius Berger P/c	9,493,131.60	10,613,107.80
Dunze Nigeria P/c	87,360.00	87,360.00
UAC Nig P/c	20,526,272.50	24,348,406.00
First Aluminium P/c	434,018.00	390,616.20
Aba Textile Mill P/c	6,039,540.00	6,039,540.00
Mobil Nig P/c	243,504.00	157,957.20
Nestle Food P/c	3,165,015.00	3,091,199.70
African Petroleum P/c (Forte)	4,534,555.50	6,079,663.30
Total Nig P/c	277,030.00	236,327.90
Urban Dev. Banks P/c	5,161,290.00	5,161,290.00
Texaco Nigerian P/c (MRS)	2,413,372.50	2,685,425.40
Chemical and Allied Product - Capl P/c	1,213,300.00	1,455,960.00
Evans Medicals	36,323.50	36,323.50
Cadbury P/c	37,071.00	43,455.45
AVOP P/c	1,365,000.00	1,365,000.00
Alex Bank P/c	2,475,960.50	2,475,960.50
AG Leventis P/c.	71,533.20	65,572.10
Ementite Ltd	467,911,619.08	467,911,619.08
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

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ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

	Note	Actual 2020	Actual 2019
Oriental Insurance Ltd		1,000,000.00	1,000,000.00
Markint Medical Complex		58,500.00	58,500.00
Aluminium Tech Ltd		190,944.00	190,944.00
ANAMCO 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		5,746,714.68	5,605,863.83
Total		1,736,981,568.68	1,577,690,812.31
Note 12 - Liability Over Assets		111,078,427,475.92	103,128,294,017.26
Schedule of Liability Over Assets		=N=	
Opening Balance		103,128,294,017.26	
Add/(Less) Net Movement:			
Foreign Loans		2,655,715,287.72	
Internal Loans		2,856,604,802.46	
Outstanding Pension & Gratuities Investment		(2,393,004,124.83)	
		(159,190,756.31)	
TOTAL		111,078,427,475.92	
Note 13 - Consolidated Revenue Fund			
Opening Balance		25,322,255,786.47	15,076,725,034.68
Add/(Less) Net Surplus/(Deficit)		<12,738,791,534.46>	10,245,530,751.79
Closing Balance		12,583,464,252.01	25,322,255,786.47
Note 14 - Capital Development Fund			
Opening Balance		2,428,907,912.49	2,011,543,106.39
Add/(Less) Net Capital Surplus/(Deficit)		<1,935,875,296.77>	417,364,806.10
Closing Balance		483,032,615.72	2,428,907,912.49
Note 15 - Internal Loans			
Access Bank - Infrastructural Loan		9,029,986,899.27	9,095,741,209.57
T I Bank Loan - Purchase of Vehicle		126,061,287.20	437,687,506.45
Zenith Bank Loan		86,452,036.37	269,473,617.09
FGN - Purchase of FAAC Software		9,321,595.08	
FGN Bail Out Funds (Loans)		3,798,915,488.55	3,826,578,326.89
FGN Bond		5,493,591,029.19	5,612,829,309.27
FGN Facility - FGN Budget Support Facility		17,510,329,634.59	17,530,179,397.29
CBN - Single Digital Funding MSMEs Loan		1,220,924,074.83	1,610,361,148.00

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ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

	Note	Actual 2020	Actual 2019
FGN - Interest Capitalized (Budget Support Facility)			
Total		3,965,873,271.96	38,382,850,514.56
Note 16 - External Loans		41,241,455,317.04	42,070,179,718.28
NAIRA =N=		44,725,895,006.00	

Schedule of External Loans (Naira) =N=

2nd Phase RAMP	2,160,000,000.00
HIV/AIDS Prog Dev	450,816,858.00
UBE	757,878,030.00
Health System Dev	1,802,970,759.60
Community & Social Dev	1,564,213,898.80
Health System - Add Financing	999,816,548.00
2nd RAMP	8,223,140,286.00
Local Empower Environ. (LEEP)	2,288,087,038.80
Urban Water Sector Reform	4,203,379,400.40
Comm. Agric Dev Prog (CADD)	7,255,214,060.40
Nat Urb Water Sect Ref: Add Fin	1,781,446,838.40
Erosion & Watershed Proj.	13,238,891,297.60
Total	44,725,895,006.00

Exchange Rate \$1 = N360

DOLLAR \$

Schedule of External Loans (USD) \$

2nd Phase RAMP	6,000,000.00
HIV/AIDS Prog Dev	1,252,269.05
UBE	2,105,216.75
Health System Dev	5,008,252.11
Comm. & Social Dev Proj	4,345,038.58
Health System - Add Financing	2,777,288.19
2nd RAMP	22,842,056.35
Local Empower & Environ. (LEEP)	6,355,797.33
Urban Water Sector Reform	11,676,053.89
Comm. Agric Dev Prog (CADD)	20,153,372.39
Nat Urb Water Sector Ref - Add. Fin.	4,948,463.44
Erosion & Watershed Proj.	36,774,809.16
Total	124,238,597.24

Exchange Rate \$1 = N360

Note 17 - Pension & Gratuities

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ENUGU STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2020

Year	Outstanding No. of Retirees Involved	Gratuities and Pension from 2010 to December, 2020 Amount, N	Note	Actual 2020	Actual 2019
2010	3090	1,460,336,586.03			
2011	809	630,376,373.77			
2012	1,421	1,570,439,869.68			
2013	1,138	1,363,497,032.98			
2014	1,629	3,149,955,621.75			
2015	1,539	2,171,413,213.89			
2016	2,281	3,581,381,817.52			
2017	2,663	3,663,565,763.22			
2018	2,491	4,590,987,562.23			
2019	1,438	2,070,798,756.06			
2020	92 0	2,595,004,124.83			
Grand Total	19,419	26,847,956,721.56			

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Notes to Statement of Consolidated Revenue Fund

ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Note 18 : Direct Taxes										
Board of Internal Revenue		8,252,764,564.40	9,571,793,950.43	12,644,827,000.00	9,186,927,000.00	384,866,950.43+	4.19%+	11,063,786,000.00	13,276,543,200.00	15,931,851,440.00
Enugu State Gaming Commission		13,795,000.00	3,860,000.00	20,100,000.00	9,930,700.00	6,070,700.00-	61.13%+	14,400,000.00	15,800,000.00	16,900,000.00
Enugu State Housing Development Corporation		15,237,050.00	6,879,290.50	700,000,000.00	500,000,000.00	493,120,709.50-	98.62%+	440,253,000.00	1,347,266,000.00	1,564,629,000.00
Ministry of Environment Corporation		6,697,200.00	4,746,600.00	10,000,000.00	1,000,000.00	3,746,600.00+	374.66%+	6,000,000.00	8,000,000.00	9,000,000.00
Local Government Service Commission		32,500.00	32,500.00	20,000,000.00	1,000,000.00	1,000,000.00-	100.00%+	6,910,000.00	8,920,000.00	9,920,000.00
Independent Electoral Commission		4,891,164.50	7,077,582.14	1,600,000.00	1,000,000.00	6,077,582.14+	607.76%+	6,000,000.00	5,000,000.00	5,000,000.00
Total		8,293,417,478.90	9,594,357,423.07	13,396,527,000.00	9,699,857,700.00	105,500,276.93-	1.09%+	11,531,349,000.00	14,661,529,200.00	17,532,300,440.00
Note 19 : Licenses										
Ministry of Agriculture		620,000.00	50,000.00	1,160,000.00	560,000.00	50,000.00+	62.50%+	70,000.00	87,000.00	102,000.00
Forestry Commission		1,026,000.00	910,000.00	311,000,000.00	111,000,000.00	15,320,789.26-	13.80%+	284,000,000.00	340,000,000.00	408,960,000.00
Board of Internal Revenue		322,465,780.00	95,679,210.74	32,650,000.00	22,650,000.00	14,124,000.00-	61.81%+	45,250,000.00	47,350,000.00	50,350,000.00
Enugu State Gaming Commission		32,618,000.00	8,726,000.00	10,000,000.00	5,000,000.00	1,629,949.00-	32.60%+	8,000,000.00	10,000,000.00	12,000,000.00
Ministry of Transport		10,161,000.00	3,370,051.00	10,000,000.00	3,550,000.00	2,677,000.00-	75.41%+	3,950,000.00	4,350,000.00	4,550,000.00
Ministry of Water Resources		1,797,003.03	873,000.00	2,150,000.00	1,150,000.00	1,118,000.00+	97.22%+	807,500.00	1,650,000.00	1,750,000.00
Enugu State Water Corporation		527,480.00	32,000.00							
Ministry of Lands and Urban Development			11,679,150.00							
Ministry of Capital Territory		300.00	2,300.00							
Ministry of Health		10,000.00								
Total		369,225,563.03	121,321,711.74	364,010,000.00	144,410,000.00	23,088,288.26-	15.99%+	343,717,500.00	405,204,000.00	479,725,000.00
Note 22 : Fees										
Government House		15,310,244.63	9,538,214.87	2,200,000.00	2,200,000.00	7,338,214.87+	333.56%+	2,700,000.00	2,800,000.00	2,850,000.00
Office of the Secretary to the State Govt.		5,104,200.00	1,806,491.09	70,000.00	70,000.00	1,736,491.09+	2,480.70%+	3,450,000.00	4,100,000.00	4,500,000.00
Enugu Broadcasting Service		28,385,126.55	46,800.00	101,000,000.00	101,000,000.00	100,953,200.00-	99.95%+	151,100,000.00	161,200,000.00	171,400,000.00
Enugu State Printing & Publishing Company		30,975.00		6,000.00	6,000.00	6,000.00-	100.00%+	3,000.00		
Office of the Head of Service		17,900.00								
Office of the Auditor General (State)		2,032,858.86	946,400.00	3,500,000.00	2,100,000.00	1,153,600.00-	54.93%+	2,655,000.00	2,775,000.00	2,940,000.00
Office of the Auditor General (LG)		20,000.00	4,020,000.00	1,740,000.00	1,040,000.00	2,980,000.00+	286.54%+	1,740,000.00	1,740,000.00	1,740,000.00
Civil Service Commission		1,262,000.00	1,967,000.00	1,000,000.00	1,000,000.00	967,000.00+	96.70%+	1,800,000.00	1,820,000.00	1,850,000.00
Independent Electoral Commission		1,000.00		600,000.00	400,000.00	400,000.00-	100.00%+	300,000.00	300,000.00	300,000.00
Ministry of Inter-Ministerial Affairs				2,000,000.00	2,000,000.00	2,000,000.00-	100.00%+			
Ministry of Human Development & Poverty Reduction		2,216,410.00	2,329,410.00	3,020,000.00	3,020,000.00	699,590.00-	22.87%+	4,030,000.00	4,690,000.00	5,850,000.00
Ministry of Agriculture & Natural Resources		4,197,355.00	3,310,550.00	4,157,000.00	4,157,000.00	846,450.00-	20.36%+	5,770,000.00	6,995,000.00	8,125,000.00
Enugu State Polytechnic Iwollo		10,085,985.32	2,115,950.00	30,487,000.00	19,987,000.00	17,871,050.00-	89.41%+	46,713,500.00	86,880,000.00	89,310,000.00
Forestry Commission				300,000.00	300,000.00	300,000.00-	100.00%+			
Ministry of Finance		39,507,838.67	4,003,276.00	17,000,000.00	15,000,000.00	10,996,724.00-	73.31%+	17,000,000.00	19,000,000.00	21,000,000.00
Enugu State Board of Internal Revenue		228,289,880.81	320,833,067.48	437,000,000.00	297,000,000.00	23,833,067.48+	8.02%+	250,000,000.00	300,000,000.00	360,000,000.00
Ministry of Commerce and Industry		42,430,385.00	80,971,557.00	164,405,000.00	119,365,000.00	38,393,443.00-	32.16%+	166,576,000.00	179,100,000.00	184,725,000.00
Ministry of Science and Technology		112,500.00						5,000,000.00	7,000,000.00	9,000,000.00
Ministry of Transport		54,785,700.00	792,296,729.01	102,700,000.00	85,060,000.00	707,236,729.01+	831.46%+	129,700,000.00	131,470,000.00	143,350,000.00
Enugu State Transport Company (ENTRACO)				21,000,000.00	16,000,000.00	16,000,000.00-	100.00%+	19,500,000.00	22,000,000.00	23,500,000.00
Coal City Transport Services		1,142,900.00	1,081,000.00	2,500,000.00	1,500,000.00	419,000.00-	27.93%+	2,000,000.00	2,500,000.00	3,000,000.00

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Ministry of Works		71,361,300.00	151,166,130.00	175,000,000.00	116,000,000.00	35,166,130.00+	30.32%+	24,000,000.00	28,000,000.00	32,000,000.00
Ministry of Culture and Tourism		150,000.00	30,500.00	168,000.00	128,000.00	97,500.00-	76.17%-	1,300,000.00	1,440,000.00	1,580,000.00
Enugu State Tourism Board		1,800,000.00	1,666,000.00	8,500,000.00	6,000,000.00	4,334,000.00-	72.23%-	11,000,000.00	16,500,000.00	52,000,000.00
Ministry of Water Resources		17,028,006.75	4,692,160.51	105,000.00	105,000.00	1,050,000.00-	100.00%+	115,000.00	125,000.00	135,000.00
Enugu State Water Corporation		28,050,228.50	40,010,000.00	9,102,000.00	4,409,833.49-	48.45%-	15.904.00%+	13,400,000.00	13,600,000.00	13,900,000.00
Ministry of Housing		71,561,515.00	63,139,980.92	250,000.00	250,000.00	39,760,000.00+	15.904.00%+	100,000.00	150,000.00	200,000.00
Enugu State Housing Development Corporation		17,885,190.50	158,868,000.00	100,288,000.00	100,288,000.00	37,128,019.08-	37.03%+	866,764,500.00	863,975,000.00	878,163,400.00
Ministry of Rural Development		8,469,875.00	72,169,482.95	29,931,000.00	28,481,000.00	43,688,482.95+	153.40%+	29,410,000.00	33,860,000.00	37,290,000.00
Ministry of Lands and Urban Development		363,049,491.35	1,538,654,844.47	266,500,000.00	174,409,000.00	1,364,254,844.47+	782.26%+	1,942,000,000.00	2,102,690,000.00	2,246,070,000.00
Ministry of Justice		4,225,972.44	8,186,564.30	4,630,000.00	4,230,000.00	3,956,564.30+	93.54%+	5,340,000.00	4,700,000.00	7,620,000.00
Citizens Right and Media Centre		248,200.00	531,468.95	310,000.00	310,000.00	221,468.95+	71.44%+	315,000.00	320,000.00	325,000.00
Judicial High Court		280,477,928.07	408,726,702.79	240,000,000.00	150,000,000.00	258,726,702.79+	172.48%+	240,070,000.00	255,090,000.00	271,070,000.00
Enugu State Multi Door Court House		10,000.00	907,980.00	1,600,000.00	1,300,000.00	382,020.00-	30.16%+	2,450,000.00	3,022,000.00	3,608,000.00
Customary Court of Appeal		21,478,450.62	107,673,004.82	13,000,000.00	13,000,000.00	94,673,004.82+	728.25%+	30,000,000.00	32,000,000.00	33,000,000.00
Ministry of Capital Territory Development		105,852,231.70	169,179,143.02	97,110,000.00	77,070,000.00	92,109,143.02+	119.51%+	203,000,000.00	233,500,000.00	254,000,000.00
Ministry of Youth and Sport		40,000.00	249,000.00	150,000.00	60,000.00	189,000.00+	315.00%+	330,000.00	360,000.00	400,000.00
Ministry of Gender and Social Development		832,000.00	518,400.00	1,650,000.00	950,000.00	431,600.00-	45.43%+	1,850,000.00	2,150,000.00	2,450,000.00
Ministry of Education		35,802,650.00	39,354,400.00	42,960,000.00	21,660,000.00	17,694,400.00+	81.69%+	59,630,000.00	65,160,000.00	70,525,000.00
Enugu State Universal Basic Education Board		39,830,000.00	4,790,786.96	6,900,000.00	6,900,000.00	2,109,213.04-	30.57%+	21,000,000.00	19,200,000.00	19,700,000.00
Enugu State Library Board		860,640.00	6,000.00	1,620,000.00	1,070,000.00	1,064,000.00-	99.44%+	1,325,000.00	1,428,000.00	1,560,000.00
Examination Development Centre		534,516,125.96	224,194,678.66	213,800,000.00	161,600,000.00	62,594,678.66+	38.73%+	256,852,400.00	262,760,000.00	283,000,000.00
Agency For Mass Literacy		120,000.00	85,000.00	450,000.00	330,000.00	245,000.00-	74.24%+	550,000.00	755,000.00	960,000.00
Enugu State College of Education		215,990,475.00	106,177,270.00	436,800,000.00	312,110,000.00	205,932,730.00-	65.98%+	349,000,000.00	395,157,000.00	452,177,000.00
Enugu State University of Science & Technology (ESUT)		2,640,837,439.26	2,793,573,813.71	3,687,987,500.00	2,273,547,500.00	520,026,313.71+	22.87%+	1,901,509,500.00	2,620,155,500.00	3,023,742,000.00
Institute of Management & Technology (Enugu)		1,274,020,830.00	1,395,645,383.95	1,189,242,300.00	745,242,300.00	650,403,083.95+	87.27%+	1,454,487,000.00	1,403,070,000.00	1,472,450,000.00
Post Primary Schools Management Board (PPSMB)		210,851,270.00	110,227,100.00	409,500,000.00	279,500,000.00	169,272,900.00-	60.56%+	396,376,100.00	184,740,000.00	217,827,000.00
Enugu State Science Tech & Voc Sch Mgt Board - STVSMB		43,310,700.00	32,489,500.00	50,400,000.00	38,400,000.00	5,910,500.00-	15.39%+	58,800,000.00		
Ministry of Health		63,672,969.00	54,279,147.50	71,520,000.00	36,310,000.00	17,969,147.50+	49.49%+	58,500,000.00	68,200,000.00	79,500,000.00
ESUT College of Medicine (Teaching Hospital)		82,275,410.00	50,881,050.00	31,330,000.00	23,830,000.00	27,051,050.00+	113.52%+	31,250,000.00	31,400,000.00	31,400,000.00
Enugu State Teaching Hospital Parklane Enugu		779,369,446.57	633,270,512.07	795,621,000.00	795,621,000.00	162,350,487.93-	20.41%+	796,300,000.00	792,495,000.00	828,312,000.00
Enugu State Health Board		22,593,010.00	28,703,120.00	51,600,000.00	51,600,000.00	22,896,880.00-	44.37%+	50,000,000.00	55,500,000.00	60,500,000.00
Enugu Waste Management Authority (ESUWMA)		173,447,520.00	133,577,771.15	269,000,000.00	166,000,000.00	32,422,228.85-	19.53%+	171,000,000.00	14,000,000.00	15,500,000.00
Ministry of Chieftancy Matters		12,548,250.00	2,534,000.00	42,600,000.00	32,600,000.00	30,066,000.00-	92.23%+	48,800,000.00	51,500,000.00	52,900,000.00
Ministry of Environment		60,656,600.00	40,500,140.01	76,085,000.00	54,585,000.00	14,084,859.99-	25.80%+	46,280,000.00	51,190,000.00	55,000,000.00
Total		7,618,176,995.56	9,443,117,482.19	9,286,474,800.00	6,359,164,800.00	3,083,952,682.19+	48.50%+	9,961,042,000.00	10,543,602,500.00	11,513,504,400.00

Note 23: Fines

Enugu State Polytechnic Iwollo		38,000.00	10,590,357.44	26,000,000.00	13,000,000.00	2,409,642.56-	18.54%+	24,000,000.00	27,000,000.00	30,000,000.00
Ministry of Transport		180,000.00	350,400.00	3,000,000.00	1,000,000.00	649,600.00-	64.96%+	2,000,000.00	2,500,000.00	3,000,000.00
Enugu State Housing development Corporation		420,152.50	370,220.00	14,000,000.00	7,000,000.00	6,629,780.00-	94.71%+	126,450,000.00	132,722,500.00	139,358,000.00
High Court of Justice		8,017,290.00	3,993,190.01	6,500,000.00	3,500,000.00	493,190.01+	14.09%+	6,000,000.00		
Customary Court of Appeal		33,530.01		100,000.00	50,000.00	50,000.00-	100.00%+	82,000.00	84,000.00	87,000.00
Enugu State Water Corporation		116,550.00	132,500.00	103,000.00	90,000.00	42,500.00+	47.22%+	600,000.00	630,000.00	650,000.00
Ministry of Enugu Capital Territory		43,000.00								

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Ministry of Environment and Mineral Resources		334,600.00	168,100.00	600,000.00	600,000.00	431,900.00-	71.98%-	940,000.00	1,080,000.00	1,170,000.00
Enugu State Waste Management Authority (ESUWAMA)		50,000.00	100,010.00	1,000,000.00	500,000.00	399,990.00-	80.00%-	1,000,000.00	3,000,000.00	3,500,000.00
Forestry Commission		320,000.00	215,000.00	1,000,000.00	500,000.00	285,000.00-	57.00%-	700,000.00	800,000.00	900,000.00
Enugu State College of Education (Technical)		4,007,500.00	991,000.00	3,400,000.00	1,400,000.00	10,000.00-	100.00%-	30,000.00	32,000.00	34,000.00
Institute of Management & Technology - IMT						409,000.00-	29.21%-	55,000.00	58,000.00	59,000.00
Total		13,560,622.51	16,910,777.45	58,233,000.00	29,150,000.00	12,239,222.55-	41.99%-	165,567,000.00	170,906,500.00	181,958,000.00
Note 24 : Sales										
Ministry of Information		1,500.00		1,200,000.00	270,000.00	270,000.00-	100.00%-	390,000.00	460,000.00	535,000.00
Gov't Printing and Stationery Dept. (Daily Star)		1,521,180.00	1,285,944.00	25,150,000.00	13,050,000.00	11,764,056.00-	90.15%-	7,000,000.00	22,120,000.00	27,140,000.00
Independent Electoral Commission				20,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
Ministry of Agriculture		2,398,590.00	1,642,000.00	4,000,000.00	1,800,000.00	158,000.00-	8.78%-	1,600,000.00	1,720,000.00	1,800,000.00
Enugu State Polytechnic Iwoilo		6,063,020.00	3,290,001.65	8,190,000.00	7,720,000.00	4,429,998.35-	57.38%-	10,665,000.00	15,440,000.00	17,470,000.00
Enugu State Fertilizer Procurement & Distribution		26,892,000.00								
Forestry Commission		10,000.00	3,700,000.00	800,000.00	800,000.00	2,900,000.00+	362.50%+	1,000,000.00	1,100,000.00	1,200,000.00
Ministry of Finance		34,818,700.00	10,968,066.00	6,000,000.00	3,000,000.00	7,968,066.00+	265.60%+	10,000,000.00	12,000,000.00	13,000,000.00
Board of Internal Revenue		3,125.00	17,001,000.00	170,700,000.00	70,700,000.00	53,699,000.00+	75.95%-	210,000,000.00	252,000,000.00	302,400,000.00
Enugu State Gaming Commission		13,664,000.00	3,703,000.00	4,770,000.00	2,020,000.00	1,683,000.00+	83.32%+	4,770,000.00	4,770,000.00	5,190,000.00
Ministry of Commerce and Industry		20,000.00	40,000.00			40,000.00+				
Enugu State Marketing Company Ltd		125,000.00								
Enugu State Transport Company		53,887,750.58	500,000.00	50,000,000.00	10,000,000.00	9,500,000.00-	95.00%-	50,000,000.00	60,000,000.00	65,000,000.00
Coal City Transport Services		9,274,749.63	7,467,200.00	15,000,000.00	5,000,000.00	2,467,200.00+	49.34%+	10,000,000.00	12,000,000.00	14,000,000.00
Nike Lake Resort Hotel Enugu		210,915,146.60								
State Economic Planning Commission			300.00			300.00+				
Enugu State Water Corporation		63,109,392.75	97,183,405.26	134,000,000.00	113,000,000.00	15,816,594.74-	14.00%-	105,610,500.00	107,000,000.00	108,500,000.00
Ministry of Housing		12,860,300.00		103,000,000.00	51,000,000.00	51,000,000.00-	100.00%-	805,000,000.00	2,306,000,000.00	2,507,000,000.00
Enugu State Housing Corporation		150,823,452.32	434,545,858.65	1,330,050,000.00	330,050,000.00	104,495,858.65+	31.66%+	885,433,000.00	2,695,210,000.00	3,019,025,000.00
Ministry of Lands & Urban Development			15,600,550.00			15,600,550.00+				
Enugu State Multi Door Court House			30,000.00			30,000.00+				
Enugu State Waste Management Authority (Eswama)				80,000.00	40,000.00	1,000.00-	100.00%-	150,000.00	200,000.00	250,000.00
Ministry of Justice		1,132,750.00	1,347,302.00	1,200,000.00	200,000.00	1,147,302.00+	57.36%+	1,600,000.00	1,800,000.00	2,000,000.00
Rangers Management Corporation Enugu		47,953,008.00	199,360.00	100,000,000.00	44,000,000.00	43,800,640.00-	99.55%-	12,000,000.00	103,000,000.00	106,000,000.00
Ministry of Education		550.00								
Examination Development Centre		1,991,300.00	9,754,880.00	4,950,000.00	1,915,000.00	802,780.00-	71.58%+	21,516,000.00	5,447,000.00	5,924,000.00
Enugu State College of Education (Technical) Enugu		960,800.00	1,112,220.00	6,025,000.00	3,018,000.00	2,160,350.00+	45.30%+	202,011,000.00	208,021,000.00	218,421,000.00
Enugu State University of Science & Technology (ESUT)		10,887,400.00	5,178,350.00							
Institute of Management & Technology (Enugu)		1,081,810,035.63	102,987,327.36	197,218,500.00	70,878,500.00	32,108,827.36+				
Esut Teaching Hospital Parklane Enugu		42,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00	1,500,000.00	2,000,000.00
Ministry of Local Government Matters				1,500,000.00	500,000.00			12,500,000.00		
Ministry of Chieftaincy Matters										
Total		1,731,206,850.51	718,088,214.92	2,190,838,500.00	735,462,500.00	17,374,285.08-	2.36%-	2,379,885,500.00	5,816,882,000.00	6,424,950,000.00

Note 25 : Earnings

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Office of the Secretary to the State Government		1,000.00								
Ministry of Information		117,900.00	26,000.00	71,000,000.00	41,000,000.00	41,000,000.00-	100.00%-	71,000,000.00	79,000,000.00	88,000,000.00
Enugu Broadcasting Service		19,370,001.20	50,503,025.70	3,650,000.00	1,550,000.00	1,524,000.00-	98.32%-	4,150,000.00	4,605,000.00	5,060,000.00
Government Printing and Stationary Dept		180,000.00	34,000.00	250,000.00	150,000.00	39,753,025.70+	369.80%+	25,000,000.00	27,000,000.00	29,000,000.00
Gov't Printing and Publishing Corp. (Daily Star)		2,500.00		5,000,000.00	2,000,000.00	116,000.00-	77.33%-	2,000,000.00	2,200,000.00	2,400,000.00
Ministry of Human Development & Poverty Reduction		15,000.00								
Ministry of Agriculture		93,600.00	770,000.00	2,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00	2,000,000.00	2,500,000.00
Enugu State Polytechnic Iwelle		911,000.00	2,471,000.00	1,715,000.00	715,000.00	55,000.00-	7.69%+	3,280,000.00	3,675,000.00	4,220,000.00
Gaming Commission		150,000.00	240,000.00	400,000.00	200,000.00	2,271,000.00+	1,135.50%+	400,000.00	410,000.00	420,000.00
Enugu State Marketing Company Ltd										
Ministry of Transport		1,460,950.00	1,120,000.00	3,000,000.00	1,000,000.00	1,120,000.00+	1,260.63%+	3,000,000.00	4,000,000.00	5,000,000.00
Enutraco		24,121,085.00	13,606,280.00	2,500,000.00	1,500,000.00	697,200.00-	46.48%-	2,000,000.00	2,500,000.00	3,000,000.00
Coal City Transport		1,365,520.00	802,800.00	6,442,000.00	2,502,000.00	17,358,000.00+	693.76%+	1,500,000.00	1,600,000.00	1,900,000.00
Ministry of Culture and Tourism		27,740,000.00	19,860,000.00	150,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	102,000,000.00	7,000,000.00	1,900,000.00
Ministry of Housing		22,213,240.00	12,265,064.44	26,000,000.00	1,000,000.00	11,265,064.44+	1,126.51%+	7,118,000.00	7,500,000.00	8,000,000.00
Ministry of Lands and Urban Development										
Enugu State Housing Development Corporation		3,186,085.00	306,500.00	3,800,000.00	1,800,000.00	1,493,500.00-	82.97%-	3,900,000.00	4,000,000.00	4,500,000.00
Ministry of Justice										
Rangers Management Corporation Enugu		994,200.00	1,255,200.00	435,000,000.00	115,000,000.00	115,000,000.00-	100.00%-	110,000,000.00	460,000,000.00	475,000,000.00
Ministry of Gender and Social Development										
Enugu State Library Board		41,100.00	51,450.00	1,070,000.00	560,000.00	2,454,880.00+	438.37%+	1,070,000.00	1,132,000.00	1,224,000.00
Examination Development Centre		1,076,200.00	3,014,880.00	106,380,000.00	26,170,000.00	25,673,462.06+	98.10%+	101,940,000.00	113,445,000.00	117,000,000.00
Enugu State College of Education (Tech.)		34,594,850.00	51,843,462.06	2,000,000.00	500,000.00	345,000.00-	69.00%-	8,400,000.00	10,000,000.00	12,000,000.00
Enugu State University of Science & Tech. (Esut)		1,094,000.00	155,000.00	2,000,000.00	8,603,000.00	8,598,000.00-	99.94%-	55,617,000.00	57,287,000.00	60,150,000.00
Institute of Management & Technology (Esut)		400,000.00	5,000.00	40,000,000.00	40,000,000.00	24,129,835.00-	60.32%-	40,000,000.00	42,000,000.00	45,000,000.00
Esut Teaching Hospital Parklane Enugu		13,554,845.00	15,870,165.00							
Enugu State Health Board		20,000.00	19,000.00							
Ministry of Environment										
Total		152,661,976.20	174,167,377.20	900,539,000.00	328,709,000.00	154,541,622.80-	47.01%-	552,205,000.00	631,327,000.00	873,921,000.00

Note 26 : Rent on Govt Building

Government House			60,000.00	480,000.00	280,000.00	220,000.00-	78.57%-	480,000.00	480,000.00	480,000.00
Office of the S.S.G		128,408,650.10	4,943,647.76	228,000.00	128,000.00	4,815,647.76+	3,762.22%+	228,000.00	78,000.00	78,000.00
House of Assembly			9,000.00			9,000.00+				
Gov't Printing and Publishing Corp. (Daily Star)		20,000.00	24,000.00	36,000.00	16,000.00	8,000.00+	50.00%+	100,000.00	120,000.00	150,000.00
Office of the Head of Service		59,500.00	25,000.00	300,000.00	100,000.00	75,000.00-	75.00%-	20,000,000.00		
Ministry of Commerce		3,062,100.00	166,000.00	20,000,000.00	10,000,000.00	9,834,000.00-	98.34%-	20,000,000.00		
Ministry of Works		13,255.00	13,255.00			13,255.00+				
Ministry of Youths Sports		9,605,596.00	4,854,000.00	10,000,000.00	5,000,000.00	146,000.00-	2.92%-	10,000,000.00	12,000,000.00	14,000,000.00
Rangers Management		20,000.00	90.00	250,000.00	150,000.00	149,910.00-	99.94%-	100,000.00	250,000.00	250,000.00
Ministry of Gender & Social Dev.		2,342,955.81	1,758,400.00	4,000,000.00	2,000,000.00	241,600.00-	12.08%-	5,000,000.00	6,000,000.00	7,000,000.00
Library Board			5,600.00	120,000.00	20,000.00	14,400.00-	72.00%-	120,000.00	120,000.00	120,000.00
Enugu State Univ. of Sci & Tech (Esut)		1,742,500.00	152,000.00	4,440,000.00	2,440,000.00	2,440,000.00-	100.00%-	4,440,000.00	4,440,000.00	4,440,000.00
Institute of Management & Technology				16,662,000.00	8,662,000.00	8,510,000.00-	98.25%-	16,351,000.00	16,841,000.00	17,683,000.00

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Enugu State College of Education - Technical	16,000.00		100,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	120,000.00	150,000.00
Esut Teaching Hospital Parklane Enugu	4,467.00		180,000.00	80,000.00	80,000.00-	100.00%-	315,000.00	180,000.00	180,000.00
Esut College of Medicine - Teaching Hospital			150,000.00	50,000.00	46,000.00+	92.00%+	1,300,000.00	150,000.00	150,000.00
Ministry of Science and Technology		96,000.00					100,000.00		
Ministry of Environment									
Total	145,295,023.91	12,106,992.76	56,946,000.00	28,976,000.00	16,869,007.24-	58.22%-	58,334,000.00	40,779,000.00	44,681,000.00
Note 27 : Rent on Gov't Lands									
Ministry of Agriculture	3,992,500.00	15,596,902.00	6,000,000.00	3,000,000.00	12,596,902.00+	419.90%+	10,000,000.00	12,000,000.00	14,000,000.00
Ministry of Lands and Urban Dev.	217,426,597.54	536,519,677.57	305,400,000.00	152,200,000.00	384,319,677.57+	252.51%+	760,200,000.00	820,220,000.00	880,230,000.00
Enugu State Housing Development Corporation	186,184,475.00	124,606,425.50	194,600,000.00	94,600,000.00	30,006,425.50+	31.72%+	677,460,000.00	2,076,333,000.00	2,180,149,000.00
Total	407,603,572.54	676,723,005.07	506,000,000.00	249,800,000.00	426,923,005.07+	170.91%+	1,447,660,000.00	2,908,553,000.00	3,074,379,000.00
Note 28 : Repayment									
Enugu State Polytechnic Wvlio	13,000.00	52,500.00			52,500.00+				
Enugu State College of Education (Technical)	678,434.41	196,080.00	700,000.00		196,080.00+		400,000.00	720,000.00	740,000.00
Office of the Accountant General	40,670,075.25	129,367,403.76			129,367,403.76+				
Board of Internal Revenue	12,109,211,209.61	2,660,876,240.99	1,546,000,000.00	835,000,000.00	1,825,876,240.99+	218.67%+	2,500,000,000.00	3,000,000,000.00	3,600,000,000.00
Total	12,150,559,719.27	2,790,439,724.75	1,546,700,000.00	835,000,000.00	1,955,439,724.75+	234.18%+	2,500,400,000.00	3,000,720,000.00	3,600,740,000.00
Note 29 : Investment Income									
Min. of Gender & Social Development (ESUT)	182,400.70		40,000.00	20,000.00	20,000.00-	100.00%-	40,000.00	50,000.00	60,000.00
Enugu State University of Science & Tech	66,000.00								
Total	53,086,321.11	81,921,382.01	50,040,000.00	25,020,000.00	56,901,382.01+	227.42%+	50,040,000.00	50,000.00	60,000.00
Note 30 : Interest									
Office of the Accountant General									
Enugu State College of Education (Tech)	178,625,755.15			200,000.00	200,000.00-	100.00%-	100,000,000.00	250,000,000.00	280,000,000.00
Enugu State Univ. of Science & Tech. (Esut)	3,006,925.00		500,000.00	200,000.00	200,000.00-	100.00%-	50,500,000.00	101,520,000.00	110,300,000.00
Institute of Management & Technology (IMT)							950,000.00	998,000.00	1,047,000.00
Total	181,632,680.15		500,000.00	400,000.00	400,000.00-	100.00%-	151,450,000.00	352,518,000.00	391,347,000.00
Note 31 : Re-Imbursement									
Note 32 : Miscellaneous									

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Ministry of Finance	26,419,416.35	14,798,455.71	43,000,000.00	28,000,000.00	13,201,544.29-	47.15%-	36,000,000.00	28,000,000.00	29,000,000.00
Office of the Secretary to State Government	3,220.00	500.00			500.00+				
Government Printing and Stationery	360.00	1,040.00			1,040.00+				
Ministry of Water Resources		5.00			5.00+				
Enugu State Polytechnic Iwollo	52,500.00	5,000.00			5,000.00+				
Ministry of Gender and Social Development	51,400.00	760,000.00			760,000.00+				
South Teaching Hospital Parlane Enugu			36,000,000.00	36,000,000.00	36,000,000.00-	100.00%-	36,000,000.00	650,000.00	683,000.00
Institute of Management & Technology (IMT)									
Total	26,539,896.35	15,617,500.71	79,000,000.00	64,000,000.00	48,382,499.29-	75.60%-	36,650,000.00	28,683,000.00	29,717,000.00

Note 33 - Employees Compensation

Office of the Executive Governor	148,837,321.16	201,892,938.34	163,652,574.00	215,507,674.00	13,614,735.66+	6.32%+	236,572,420.00	236,572,420.00	240,427,320.00
Deputy Governor's Office	11,400,533.72	16,102,681.68	10,441,370.00	16,401,570.00	298,888.32+	1.82%+	21,536,062.00	22,180,905.00	23,287,887.00
Office of the Secretary to the State Govt.	482,034,914.26	299,427,616.79	1,378,297,099.00	303,996,485.00	4,568,868.21+	1.50%+	337,820,360.00	342,637,010.00	344,406,730.00
Enugu State Liaison Office - Lagos	22,762,710.00	32,067,815.34	21,975,858.00	32,840,758.00	772,942.66+	2.35%+	23,406,755.00	23,837,654.00	24,837,654.00
Enugu State Liaison Office - Abuja	17,451,459.36	23,038,344.38	17,559,165.00	24,407,465.00	1,369,120.62+	5.61%+	24,873,778.00	25,847,761.00	26,247,761.00
Ministry of Special Duties & Intergov Affairs	6,706,998.83	12,325,043.75		12,325,990.00	946.25+	0.01%+	12,759,812.00	13,822,329.00	14,877,583.00
Enugu State House of Assembly	221,672,800.07	253,477,567.29	221,095,068.00	261,404,788.00	7,927,220.71+	3.03%+	158,850,195.00	158,850,195.00	158,850,195.00
Ministry of Information	88,483,473.22	111,962,170.05	85,684,139.00	118,747,038.00	6,784,868.95+	5.71%+	169,113,759.00	177,569,446.00	186,447,919.00
Enugu State Broadcasting Service/TV	48,683,531.70	111,843,632.57	109,667,607.00	120,204,798.00	8,361,165.43+	6.96%+	103,484,978.00	109,667,607.00	109,667,607.00
Govt. Printing & Stationery Dept.(Govt/Press)	22,442,986.30	35,965,295.13	22,681,225.00	37,448,225.00	1,462,929.87+	3.91%+	61,971,642.00	64,761,076.00	66,949,545.00
Eng. St. Printing & Publishing Co. (Daily Star	29,326,379.10	23,174,473.14	16,922,130.00	28,326,390.00	5,151,916.86+	18.19%+	38,363,490.00	42,022,580.00	42,022,580.00
Office of the Head of Service	903,560,444.69	1,095,028,555.61	83,276,201.00	1,102,365,499.00	7,336,943.39+	0.67%+	1,483,231,200.00	1,494,231,200.00	1,494,231,200.00
Local Government Pension Board	86,648,414.44	86,648,414.44		86,648,414.00	199.56+	0.00%+	61,348,727.00	60,194,356.00	61,194,356.00
Office of the State Auditor General	36,297,448.55	42,960,221.37	34,828,531.00	45,889,931.00	2,908,709.63+	6.34%+	67,509,061.00	70,388,567.00	71,433,057.00
Office of the Local Gov Auditor General	21,310,858.26	27,348,265.14	19,488,235.00	28,433,935.00	1,086,669.86+	3.82%+	49,104,568.00	50,048,886.00	50,048,886.00
Civil Service Commission (CSC)	45,936,239.65	63,877,481.24	48,160,250.00	67,369,550.00	3,492,068.76+	5.18%+	17,253,938.00	17,585,744.00	17,585,744.00
Local Government Service Commission	15,084,391.60	19,373,101.52	16,922,130.00	20,646,212.00	1,273,110.48+	6.17%+	24,019,024.00	24,085,301.00	24,085,301.00
Enugu State Independent Electoral Commission	61,884,321.18	79,743,777.62	83,051,847.00	83,051,847.00	3,308,069.38+	3.98%+			
Ministry of Inter Ministerial Affairs	5,135,270.60	11,343,704.17	5,434,672.00	11,485,072.00	141,367.83+	1.23%+	17,562,579.00	18,216,949.00	21,347,343.00
Ministry of Human Devt & Poverty Reduction	21,572,727.00	29,446,257.21	23,834,243.00	31,464,253.00	2,017,995.79+	6.41%+	27,786,552.00	29,417,798.00	30,417,798.00
Ministry of Agriculture & Natural Resources	311,442,041.09	434,351,853.25	470,681,563.00	440,541,598.00	6,189,744.75+	1.41%+	462,299,290.00	945,881,969.00	948,881,969.00
Enugu State Polytechnic Iwollo	280,662,645.13	362,488,565.91	253,990,673.00	368,546,236.00	6,057,670.09+	1.64%+	258,970,881.00	263,951,091.00	263,951,091.00
Forestry Commission	28,538,174.55	33,946,545.58	32,283,829.00	36,934,429.00	2,987,883.42+	8.09%+	34,485,029.00	35,898,626.00	37,648,626.00
Ministry of Finance and Economic Development	188,700,717.82	279,645,963.58	172,425,552.00	289,485,812.00	9,839,848.42+	3.40%+	188,130,612.00	205,007,091.00	205,170,752.00
Office of the Accountant General	785,522,971.64	2,176,976,100.00	2,176,976,100.00	789,575,371.00	4,052,299.36+	0.51%+	300,000,000.00	500,000,000.00	500,000,000.00
Board of Internal Revenue	173,149,991.25	216,477,573.63	156,481,628.00	225,321,828.00	8,844,254.37+	3.93%+	159,549,896.00	162,618,162.00	162,618,162.00
Enugu Gaming Commission	14,893,861.40	20,784,836.80	16,180,183.00	21,316,066.00	531,229.20+	2.49%+	23,088,336.00	23,969,199.00	24,411,089.00
Ministry of Commerce and Industry	123,463,346.66	164,597,812.39	122,894,401.00	171,573,901.00	6,978,088.61+	4.07%+	212,306,590.00	208,297,605.00	215,805,569.00
Small & Medium Scale Enterprises		1,035,000.00		1,035,400.00	400.00+	0.04%+			
Nike Resort Hotel	7,537,559.00								
Ministry of Labour & Productivity	8,024,383.84	13,053,232.48	7,983,228.00	13,560,172.00	507,292.52+	3.76%+	31,434,189.00	31,626,358.00	30,713,878.00
Ministry Science & Technology	24,293,683.70	28,772,662.51	28,487,722.00	31,535,525.00	2,762,509.49+	8.79%+	49,046,355.00	29,604,939.00	29,604,939.00
Ministry of Transport	144,671,007.56	145,354,356.16	145,606,357.00	147,094,577.00	1,740,400.84+	1.18%+	197,033,870.00	148,461,383.00	148,461,383.00
ENTRACO		4,378,566.00		4,378,566.00	4,378,566.00+	100.00%+	20,226,413.00	22,203,059.00	22,203,059.00
Coal City Transport	65,950,779.29	72,362,960.00	72,362,960.00	62,909,303.00	4,346,719.96+	6.91%+	106,722,715.00	109,158,123.00	109,158,123.00
Ministry of Works & Infrastructure	129,996,687.86	175,526,299.44	129,525,035.00	180,466,649.00	4,938,249.56+	2.74%+	229,445,327.00	242,141,539.00	242,141,539.00
Ministry of Culture & Tourism	66,652,344.38	63,132,263.38	41,824,103.00	65,306,411.00	2,174,147.62+	3.33%+	42,644,182.00	42,644,182.00	42,644,182.00
Council For Arts & Culture	12,763,440.00	11,983,716.00	19,065,514.00	17,890,714.00	5,906,998.00+	33.02%+	19,598,002.00	20,030,490.00	20,030,490.00

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Actual		Budget		Revised		Variance		% Variance		Budget		Proposed	
	2019	2020	2020	2020	Budget	2020	2020	2020	2020	2020	2021	Budget 2022	Budget 2023	Budget 2023
Tourism Board	16,195,255.11	15,303,324.00	25,131,405.00	22,483,805.00	7,180,481.00+	31.94%+	22,209,298.00	22,601,484.00		22,601,484.00				
State Economic Planning Commission	28,559,441.43	38,685,412.97	40,654,034.00	44,961,534.00	6,276,121.03+	13.86%+	41,451,173.00	42,248,310.00		42,248,310.00				
Bureau of Statistics	19,273,058.40	34,345,830.09	32,021,065.00	51,266,500.00	2,595,434.91+	7.03%+	51,266,500.00	52,282,790.00		53,317,159.00				
Ministry of Water Resources	37,098,918.52	48,374,774.38	41,987,786.00	51,936,330.00	3,561,555.62+	6.66%+	62,576,012.00	64,374,882.00		64,574,882.00				
Enugu State Water Corporation	203,771,508.99	249,623,666.21	187,213,370.00	252,353,280.00	2,729,593.79+	1.08%+	159,513,370.00	270,213,370.00		191,213,370.00				
Enugu State Rural Water Supply & Sanitation Agency	10,140,130.00	8,918,246.53	10,731,982.00	15,806,308.00	6,888,061.37+	43.58%+	10,731,982.00	11,676,661.00		11,676,661.00				
Ministry of Housing	17,817,116.00	24,921,522.59	15,615,615.00	25,472,812.00	551,289.41+	2.16%+	26,794,807.00	30,980,416.00		34,190,416.00				
Ministry of Rural Development	90,416,562.87	141,999,130.29	78,441,225.00	143,538,202.00	1,539,071.71+	1.07%+	79,979,289.00	81,517,351.00		81,517,351.00				
Community and Social Development Agency			4,923,820.00	1,000.00	1,000.00+	100.00%+	5,020,365.00	5,116,911.00		5,116,911.00				
Rural Electrification Board (REB)	324,000.00	956,000.00	31,571,270.00	52,514,079.00	2,000.00+	0.02%+	68,055,360.00	69,123,360.00		69,321,809.00				
Ministry of Lands and Urban Development	33,521,487.57	43,120,339.64	208,550,607.00	289,518,702.00	9,393,739.38+	17.99%+	212,639,834.00	216,729,061.00		216,729,061.00				
Ministry of Budget and Planning	22,008,271.70	27,546,368.87	20,526,042.00	28,715,842.00	1,169,473.13+	3.35%+	31,828,514.00	32,930,984.00		32,930,984.00				
The State Judiciary	627,169,763.20	729,001,446.98	1,590,268,952.00	731,788,280.00	2,786,833.02+	4.07%+	904,499,363.00	988,986,206.00		1,010,359,951.00				
Judicial Service Commission	5,220,187.26	6,541,993.57	4,908,386.00	8,115,914.00	1,573,920.43+	19.39%+	12,937,989.00	14,150,096.00		15,176,027.00				
Ministry of Justice	647,666,002.77	508,051,548.59	632,999,142.00	508,859,192.00	807,643.41+	0.16%+	711,436,706.00	816,917,407.00		798,747,339.00				
Legal Aid Council	360,000.00	520,000.00	394,586,623.00	507,124,599.00	200.00+	0.04%+	707,759,501.00	737,759,501.00		737,759,501.00				
Enugu State Customary Court of Appeal	410,188,347.34	498,070,800.30	66,103,687.58	68,662,050.00	2,558,362.42+	1.79%+	66,590,108.00	47,486,070.00		47,486,070.00				
Ministry of Enugu Capital Territory	49,050,795.40	161,362,053.87	75,145,764.00	163,610,947.00	2,248,893.13+	3.73%+	122,951,510.00	88,148,087.00		94,195,500.00				
Ministry of Youth and Sport	219,163,778.00	47,748,489.05	151,703,451.00	51,153,961.00	3,405,471.95+	6.66%+	154,496,732.00	160,883,740.00		160,883,740.00				
Rangers Management Corporation	287,369,590.22	312,620,928.12	53,503,618.00	75,231,229.00	199,884.00	0.00%+	54,676,343.00	55,727,810.00		55,727,810.00				
National Youth Service Corp (NYSC)	53,768,573.13	91,032,153.76	107,855,934.00	145,506,163.00	1,744,484.80+	4.88%+	224,636,810.00	217,962,299.00		231,382,299.00				
Ministry of Gender Affairs and Social Dev.	143,761,668.20	89,627,041.35	119,701,710.00	94,885,368.00	5,258,296.65+	1.20%+	73,701,710.00	83,160,441.00		83,160,441.00				
Ministry of Education	100,430,123.66	35,805,310.51	49,926,304.00	44,431,695.00	8,626,384.69+	5.54%+	22,295,760.00	34,800,405.00		23,456,228.00				
Enugu State Universal Basic Edu Board	41,491,246.38	27,810,218.01	21,916,531.00	29,921,784.00	2,111,565.99+	19.41%+	41,974,695.00	43,021,254.00		44,047,974.00				
Examinations Development Centre	1,110,000.00	1,185,000.00	133,823,965.00	531,472,331.00	200.00+	0.02%+	164,467,339.00	135,110,666.00		135,110,666.00				
Enugu State College of Education (Technical)	30,298,607.90	530,023,712.86	1,482,000,000.00	285,720,171.35	1,448,618.14+	0.27%+	1,450,000,000.00	1,520,000,000.00		1,520,000,000.00				
Enugu State University of Science & Tech.	29,752,853.27	10,207,637,612.56	7,284,301,925.00	10,211,574,505.00	1,597,654.00+	0.00%+	10,255,023,303.00	10,425,744,678.00		10,425,744,678.00				
Post Prim. Schools Management Board	8,041,273.118.29				3,736,892.44+	0.34%+								
(PPSMB)														
Enugu State Science Techn. & Vocational School	962,911,157.99	1,193,311,756.91	775,039,805.00	1,197,146,604.00	3,834,847.09+	0.32%+	1,359,260,242.00	1,348,465,076.00		1,349,465,076.00				
Institute of Management & Technology (IMT)	2,294,701,935.67	2,144,668,079.39	1,340,000,000.00	2,144,669,276.00	1,196.61+	0.00%+	1,300,000,000.00	1,500,000,000.00		1,500,000,000.00				
Ministry of Health	453,923,205.33	675,796,552.70	448,816,639.00	686,594,121.00	10,797,568.30+	1.57%+	457,616,965.00	466,417,293.00		466,417,293.00				
Esut College Of Medicine (Teaching Hospital)	9,015,000.00	8,658,000.00		8,658,300.00	300.00+	0.00%+								
Park Lane Specialist Hospital	2,700,728,088.92	4,187,171,186.76	3,141,956,255.00	4,193,880,841.00	6,409,654.24+	0.15%+	4,232,830,609.00	3,463,704,965.00		3,463,704,965.00				
State Health Board (SHB)	1,273,079,622.38	1,817,383,937.10	1,169,819,372.00	1,823,255,230.00	5,871,292.90+	0.32%+	2,181,695,098.00	1,193,167,866.00		1,193,167,866.00				
Ministry of Environment	106,310,925.84	148,130,925.30	147,508,874.00	151,944,274.00	3,813,348.70+	2.51%+	244,402,409.00	246,196,809.00		248,126,909.00				
Enugu State Mgt Waste Authority (ESWAMA)	85,902,189.65	56,260,440.00	120,311,122.00	110,324,438.00	54,073,998.00+	49.01%+	51,521,970.00	52,387,280.00		52,387,280.00				
Sport Council	60,497,937.24	750,000.00		750,000.00		100.00%+								
Ministry of Local Government Matters	18,307,779.06	25,030,717.77	20,716,027.00	26,384,227.00	1,353,509.23+	5.13%+	30,922,620.00	31,952,620.00		31,952,620.00				
Ministry of Chieftancy Matters	29,726,008.15	19,328,420.97	16,335,648.00	20,626,448.00	1,298,027.03+	6.29%+	25,044,127.00	29,937,276.00		27,158,836.00				
Total	23,194,731,846.34	30,284,834,298.55	27,343,469,798.00	30,617,768,216.00	332,933,917.45+	1.09%+	31,110,360,000.00	30,788,115,025.00		30,769,611,294.00				

Note 34 - Social Benefits

Gratuity	571,918,267.31	609,959,084.37	3,318,700,000.00	1,075,560,793.00	465,701,708.63+	43.29%+	852,500,000.00	1,049,500,000.00		1,049,500,000.00
Pension	6,347,169,880.35	6,830,443,467.58	6,196,000,000.00	6,826,457,200.00	3,966,267.58+	0.06%+	6,134,000,000.00	7,131,000,000.00		7,341,000,000.00
Death Benefits	12,986,389.42	133,947,360.22	17,800,000.00	141,148,600.00	7,201,239.78+	5.10%+	10,800,000.00	10,800,000.00		10,800,000.00

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

Note	Actual 2019	Actual 2020	Budget 2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Total	6,932,074,537.08	7,574,349,912.17	9,532,500,000.00	8,043,266,593.00	468,916,680.83+	5.83%+	6,997,300,000.00	8,191,300,000.00	8,401,300,000.00

Note 35 - Overhead Cost

Office of the Executive Governor	8,298,056,129.84	12,813,669,174.21	16,864,100,000.00	12,883,662,853.00	69,993,678.79+	0.54%+	14,210,000,000.00	14,644,300,000.00	14,741,500,000.00
Deputy Governor's Office	327,835,668.00	370,046,999.75	317,400,000.00	385,394,100.00	15,347,100.25+	3.98%+	299,650,000.00	310,150,000.00	310,150,000.00
Department of Due Process & Budget Monitoring	1,803,037.40	8,883,945.31	4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,100,000.00	7,100,000.00	7,100,000.00
Project Development & Implementation Dept	86,189,202.04	53,689,939.46	221,500,000.00	58,781,800.00	2,016,154.69+	18.50%+	5,650,000.00	5,700,000.00	5,700,000.00
Economic Affairs and Parasitasis	814,794,067.50	458,081,205.65	327,700,000.00	475,676,191.00	17,594,985.35+	3.70%+	365,700,000.00	365,700,000.00	365,700,000.00
Agency				6,400,000.00	6,400,000.00+	100.00%+	6,400,000.00	6,550,000.00	6,550,000.00
Office of the Secretary to the State Govt.				4,350,000.00	4,350,000.00+	100.00%+	4,350,000.00	4,850,000.00	4,850,000.00
Boundary Adjustment Commission				21,909,600.00	3,224,167.09+	14.72%+	23,750,000.00	23,850,000.00	23,850,000.00
Enugu State Economic Development Unit	24,442,416.99	18,685,432.91	18,750,000.00	75,025,425.00	2,893,880.30+	3.86%+	43,350,000.00	43,850,000.00	43,850,000.00
Enugu State Liaison Office - Lagos	90,588,512.97	72,131,544.70	41,600,000.00	24,087,100.00	8,866,395.63+	36.89%+	18,900,000.00	19,600,000.00	20,100,000.00
Enugu State Liaison Office - Abuja	6,354,122.00	15,200,704.37	30,800,000.00	10,100,000.00	10,100,000.00+	100.00%+	40,100,000.00	40,100,000.00	40,100,000.00
Enugu State Action Committee On Aids (ENSACA)				7,351,000.00	7,351,000.00+	100.00%+	7,350,000.00	7,600,000.00	7,600,000.00
Muslim Pilgrim Board				5,250,000.00	5,250,000.00+	73.33%+	5,250,000.00	5,250,000.00	5,250,000.00
Christian Pilgrim Board				7,701,000.00	7,701,000.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
Volunteer Service Agency (VSA)	2,000,000.00	1,400,000.00	8,020,000.00	7,981,300.00	4,982,066.25+	62.42%+	8,820,000.00	9,020,000.00	9,220,000.00
Performance Improvement Bureau(PIB)	3,299,842.00	2,989,233.75	52,000,000.00	10,503,000.00	10,503,000.00+	100.00%+	26,000,000.00	26,000,000.00	26,000,000.00
Ministry of Special Duties & Intergov Affairs				9,933,000.00	9,933,000.00+	100.00%+	9,500,000.00	9,750,000.00	9,750,000.00
State Committee on Privatization & Commerce	2,380,553.00	1,055,396,491.80	1,102,000,000.00	1,073,539,553.00	18,143,061.20+	1.69%+	906,100,000.00	906,100,000.00	956,100,000.00
Enugu State Social Investment Agency	1,308,830,754.47	30,365,158.01	92,650,000.00	39,312,100.00	8,946,941.99+	22.76%+	68,650,000.00	69,750,000.00	69,750,000.00
Enugu State House of Assembly	19,663,100.55	172,316,885.88	129,900,000.00	189,749,534.00	17,432,648.12+	9.19%+	89,400,000.00	90,300,000.00	90,310,000.00
Ministry of Information	518,527,850.00	3,824,562.00	14,600,000.00	12,915,300.00	9,090,738.00+	70.39%+	14,600,000.00	14,900,000.00	14,900,000.00
Enugu State Broadcasting Service/TV	2,680,488.11	27,680,036.71	16,260,000.00	37,476,000.00	9,785,963.29+	26.11%+	16,260,000.00	16,810,000.00	16,810,000.00
Govt. Printing & Stationery Dept. (Govt. Press)	31,864,282.79	136,574,736.32	57,400,000.00	148,288,600.00	11,713,864.68+	7.90%+	58,400,000.00	59,850,000.00	59,850,000.00
Enugu St. Printing & Publishing Co. (Daily Star)	446,747,545.72	1,132,627.91	6,750,000.00	6,750,000.00	5,617,372.09+	83.22%+	6,750,000.00	6,750,000.00	6,750,000.00
Office of the Head of Service	1,195,381.02	5,130,000.00	5,130,000.00	4,578,600.00	4,578,600.00+	100.00%+	14,700,000.00	15,200,000.00	15,200,000.00
Establishment Pension and Training				551,270.01	129,99+	0.02%+	5,130,000.00	5,260,000.00	5,260,000.00
Local Government Pension Board				34,668,511.50	4,350,350.20+	13.30%+	19,450,000.00	19,650,000.00	19,650,000.00
Public Service Department				2,746,288.90	8,527,765.29+	69.60%+	13,550,000.00	13,700,000.00	13,700,000.00
Staff Development Center				32,272,707.79	15,999,520.00+	36.49%+	31,700,000.00	32,300,000.00	32,300,000.00
Office of the State Auditor General				27,841,180.00	10,950,000.00+	100.00%+	10,950,000.00	11,350,000.00	11,350,000.00
Office of the Local Govt Auditor General				283,676,927.96	8,944,854.04+	3.06%+	44,150,000.00	44,750,000.00	44,750,000.00
Civil Service Commission (CSC)	46,387,328.90	283,676,927.96	53,150,000.00	292,621,782.00	8,944,854.04+	3.06%+	44,150,000.00	44,750,000.00	44,750,000.00
Local Government Service Commission				521,662,963.00	10,693,750.91+	42.15%+	34,350,000.00	32,550,000.00	32,650,000.00
Enugu State Independent Electoral Commission	495,766,652.00	515,316,073.50	18,930,000.00	25,371,900.00	6,346,889.50+	42.15%+	32,050,000.00	22,741,670.00	22,741,670.00
Ministry of Inter Ministerial Affairs	24,474,032.32	14,678,149.09	32,250,000.00	509,372,124.00	21,023,379.00+	4.13%+	69,900,000.00	70,500,000.00	70,500,000.00
Ministry of Human Dev't & Poverty Reduction	287,392,798.05	488,348,745.00	97,200,000.00	103,522,394.00	27,753,663.77+	26.81%+	204,500,000.00	206,800,000.00	206,800,000.00
Ministry of Agriculture & Natural Resources	309,766,505.77	75,769,030.23	206,500,000.00	3,900,000.00	3,100,000.00+	79.49%+	3,900,000.00	3,900,000.00	3,900,000.00
Enugu State Polytechnic Iwollo	1,300,000.00	800,000.00	3,900,000.00	11,400,000.00	9,833,912.08+	86.26%+	12,000,000.00	10,700,000.00	10,700,000.00
Veterinary School Achi	1,200,289.76	1,566,087.92	11,400,000.00	11,400,000.00			6,400,000.00	6,600,000.00	6,600,000.00
Enugu State Agric Dev't Programme (ENADEP)				8,549,600.00	5,948,844.50+	69.58%+	8,800,000.00	9,100,000.00	9,100,000.00
Fertilizer Procurement & Distribution Company				171,715,419.00	16,787,334.39+	9.78%+	295,150,000.00	295,400,000.00	300,400,000.00
Forestry Commission	2,458,660.00	2,600,755.50	8,600,000.00	579,144,650.00	17,566,726.50+	3.03%+	521,500,000.00	637,000,000.00	637,000,000.00
Ministry of Finance and Economic Development	188,965,160.93	154,928,084.61	290,150,000.00	171,715,419.00	16,787,334.39+	9.78%+	295,150,000.00	295,400,000.00	300,400,000.00
Office of the Accountant General	666,353,627.34	561,577,923.50	782,500,000.00	579,144,650.00	17,566,726.50+	3.03%+	521,500,000.00	637,000,000.00	637,000,000.00

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Board of Internal Revenue	3,538,304.64	1,126,422.17	769,250,000.00	1,133,484,600.00	7,062,482.95+	0.62%+	569,500,000.00	570,300,000.00	570,300,000.00
Enugu Gaming Commission	2,400,424.00	2,400,051.00	12,900,000.00	12,900,000.00	10,499,949.00+	81.39%+	12,600,000.00	13,450,000.00	13,450,000.00
Ministry of Commerce and Industry	82,263,807.00	21,087,491.36	239,400,000.00	34,824,454.00	13,736,962.64+	39.45%+	66,900,000.00	67,400,000.00	69,400,000.00
Small & Medium Scale Enterprises	16,200,251.00	283,257,925.75	106,100,000.00	293,288,716.00	10,030,790.25+	3.42%+	73,500,000.00	74,350,000.00	74,350,000.00
Enugu Marketing Company		9,800,000.00	9,800,000.00	9,800,000.00	9,800,000.00+	100.00%+	9,800,000.00	9,800,000.00	9,800,000.00
Ministry of Labour & Productivity	11,327,563.00	21,293,789.00	23,680,000.00	27,555,700.00	6,261,911.00+	22.72%+	16,680,000.00	16,680,000.00	16,680,000.00
Ministry Science & Technology	34,280,662.01	15,420,800.46	41,300,000.00	33,015,700.00	17,594,899.54+	53.29%+	26,800,000.00	27,000,000.00	27,000,000.00
Ministry of Transport	54,219,174.88	95,489,601.50	31,730,000.00	102,414,035.00	6,924,433.50+	6.76%+	42,730,000.00	42,830,000.00	42,830,000.00
ENTRACO		25,000,000.00	25,000,000.00	9,003,000.00	9,003,000.00+	100.00%+	11,000,000.00	11,000,000.00	11,000,000.00
Coal City Transport	106,106,319.34	113,838,502.81	44,600,000.00	125,497,500.00	11,658,997.19+	9.29%+	66,550,000.00	44,950,000.00	44,950,000.00
Ministry of Works & Infrastructure	139,290,390.57	192,908,783.98	1,843,100,000.00	214,843,046.00	21,934,282.02+	10.21%+	1,102,100,000.00	1,102,850,000.00	1,102,850,000.00
Ministry of Culture & Tourism	65,134,549.38	163,860,416.76	24,850,000.00	176,272,574.00	12,412,157.24+	7.04%+	22,050,000.00	22,050,000.00	22,250,000.00
Council For Arts & Culture	1,956,276.00	2,736,000.00	10,250,000.00	10,250,000.00	8,482,304.60+	82.75%+	8,100,000.00	8,100,000.00	8,100,000.00
Tourism Board	2,404,635.09	1,767,695.40	10,250,000.00	10,250,000.00	10,250,000.00+	100.00%+	10,250,000.00	10,250,000.00	10,250,000.00
State Economic Planning Commission	7,705,196.53	11,391,392.00	13,400,000.00	16,253,100.00	4,861,708.00+	43.41%+	45,450,000.00	46,500,000.00	47,150,000.00
Bureau of Statistics	31,045,131.60	25,196,016.61	44,500,000.00	36,688,879.00	11,492,862.39+	31.33%+	22,900,000.00	23,900,000.00	23,900,000.00
Ministry of Water Resources	164,752,407.72	188,127,337.52	106,350,000.00	197,098,281.00	8,970,943.48+	4.55%+	101,650,000.00	102,150,000.00	102,150,000.00
Enugu State Water Corporation	4,982,162.71	5,689,684.48	12,500,000.00	14,420,790.00	8,731,105.52+	60.55%+	12,500,000.00	12,900,000.00	12,900,000.00
Sanitation Agency			5,800,000.00	5,800,000.00	5,800,000.00+	100.00%+	5,800,000.00	6,150,000.00	6,150,000.00
Small Town Water and Sanitation Agency			17,100,000.00	18,307,900.00	12,368,133.75+	67.56%+	17,500,000.00	17,450,000.00	17,450,000.00
Ministry of Housing	20,569,283.50	6,359,411.00	28,200,000.00	10,571,700.00	14,193,813.00+	69.06%+	28,200,000.00	28,200,000.00	28,200,000.00
Community and Social Development Agency	462,284.00	28,328.00	200,000.00	228,300.00	10,071,700.00+	100.00%+	9,350,000.00	9,600,000.00	9,600,000.00
Rural Electrification Board (REB)	3,554,736.29	109,574,767.71	146,850,000.00	126,174,353.00	16,599,585.29+	13.16%+	254,150,000.00	174,300,000.00	174,300,000.00
Community Development Agency	44,774,192.03	22,864,220.70	105,600,000.00	33,025,745.00	10,161,524.30+	30.77%+	130,700,000.00	131,200,000.00	135,200,000.00
Fire Service Department	24,487,800.00	14,440,000.00	30,600,000.00	30,281,350.00	15,841,350.00+	52.31%+	30,600,000.00	30,600,000.00	30,600,000.00
Ministry of Lands and Urban Development	108,543,670.50	94,830,074.75	150,600,000.00	104,184,330.00	9,354,306.25+	8.98%+	122,300,000.00	122,400,000.00	121,900,000.00
Ministry of Budget and Planning	534,162,890.10	396,229,874.00	488,350,000.00	421,567,657.00	25,337,783.00+	6.01%+	353,900,000.00	356,000,000.00	356,000,000.00
The State Judiciary	5,999,255.41	28,894,175.34	86,700,000.00	42,928,950.00	14,034,774.66+	32.69%+	131,000,000.00	129,500,000.00	133,100,000.00
Judicial Service Commission	134,989,345.45	243,601,819.88	378,900,000.00	265,267,168.00	21,665,348.12+	8.17%+	130,450,000.00	134,400,020.00	134,900,020.00
Ministry of Justice	840,000.00	715,000.00	4,900,000.00	4,900,000.00	4,185,000.00+	85.41%+	4,900,000.00	4,900,000.00	4,900,000.00
Legal Aid Council	4,176,746.00	3,299,930.11	12,460,000.00	12,460,000.00	9,160,069.89+	73.52%+	14,350,000.00	14,350,000.00	14,350,000.00
Citizens' Rights and Mediation Centre	110,975,296.40	100,413,677.80	94,500,000.00	117,978,077.00	17,564,399.20+	14.89%+	101,900,000.00	101,900,000.00	101,900,000.00
Enugu State Customary Court of Appeal	14,401,450.81	12,109,349.82	40,100,000.00	25,912,100.00	13,802,750.18+	53.27%+	13,850,000.00	13,900,000.00	13,900,000.00
Enugu State Justice Reform Team	70,218,693.27	27,474,898.71	59,300,000.00	34,096,604.00	6,621,705.29+	19.42%+	59,300,000.00	60,250,000.00	60,250,000.00
Ministry of Enugu Capital Territory	115,555,244.50	67,678,613.50	219,800,000.00	88,928,300.00	21,249,666.50+	23.90%+	322,800,000.00	329,000,000.00	329,000,000.00
Ministry of Youth and Sport	453,725,111.09	735,858,346.40	375,000,000.00	748,872,644.00	13,014,297.60+	1.74%+	275,000,000.00	285,000,000.00	325,000,000.00
Rangers Management Corporation		1,299,720.91	65,930,000.00	5,932,000.00	5,932,000.00+	100.00%+	55,930,000.00	55,930,000.00	55,930,000.00
National Youth Service Corp (NYSC)	1,313,340.34	49,229,994.45	91,950,000.00	68,813,750.00	19,583,755.55+	0.18%+	62,150,000.00	65,700,000.00	67,700,000.00
YSFON	63,356,741.53		14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	9,400,000.00	9,700,000.00	10,700,000.00
Vocational and Rehabilitation Centre Emene			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,300,000.00	5,300,000.00	5,300,000.00
Remand Home			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	8,500,000.00	8,500,000.00	8,500,000.00
Skills Acquisition Centre Uwani			12,200,000.00	12,200,000.00	12,200,000.00+	100.00%+	9,500,000.00	9,500,000.00	9,500,000.00
Social Welfare Centre Emene	116,224,468.80	122,341,769.00	109,300,000.00	153,675,540.00	31,333,771.00+	20.39%+	68,000,000.00	68,100,000.00	68,100,000.00
Ministry of Education	174,771,286.07	215,940,936.30	128,500,000.00	228,778,927.00	12,837,990.70+	5.61%+	120,200,000.00	122,300,000.00	122,300,000.00
Enugu State Universal Basic Edu Board - SUBEB			12,200,000.00	8,279,843.00	6,870,257.95+	82.98%+	10,200,000.00	10,900,000.00	10,900,000.00
Enugu State Library Board	2,128,604.70	1,409,585.05	66,500,000.00	224,204,488.00	9,229,582.21+	4.12%+	37,400,000.00	37,400,000.00	37,400,000.00
Examinations Development Centre	198,640,519.75	214,974,905.79	10,350,000.00	15,072,400.00	9,770,704.00+	88.22%+	10,800,000.00	10,800,000.00	10,800,000.00
Agency For Mass Literacy	7,890,000.00	6,874,660.00	10,450,000.00	11,351,610.00	8,476,950.00+	55.22%+	14,000,000.00	14,050,000.00	14,050,000.00
Special Education Centre Oji-River	9,601,600.00	10,400,300.00	12,000,000.00	20,249,400.00	9,849,100.00+	48.64%+	14,300,000.00	14,300,000.00	14,300,000.00
Special Education Centre Ogbete									

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

	Note	Actual		Budget	Revised	Variance	% Variance	Budget	Proposed	Proposed
		2019	2020							
Enugu State College of Education (Technical		195,332,638.18	139,553,118.49	205,750,000.00	193,475,057.00	53,921,938.51+	27.87%+	205,750,000.00	205,750,000.00	205,750,000.00
Enugu State University of Science & Tech.		965,409,549.06	1,002,984,725.34	186,930,000.00	1,043,616,860.00	40,632,134.66+	3.89%+	186,930,000.00	186,930,000.00	186,930,000.00
Post Prim. Schools Management Board		39,187,160.00	97,390,665.96	82,600,000.00	125,213,242.00	27,822,576.44+	22.22%+	82,600,000.00	98,300,000.00	100,300,000.00
(P/MSB)										
Enugu State Science Techn. & Vocational		65,078,223.45	32,223,725.06	55,000,000.00	41,709,689.00	9,485,963.94+	22.74%+	53,000,000.00	53,550,000.00	53,550,000.00
School										
State Scholarship Board			86,880,265.37	104,700,000.00	89,255,608.00	2,375,334.63+	2.66%+	710,700,000.00	561,900,000.00	261,900,000.00
Institute of Management & Technology (IMT)		636,847,795.34	522,415,396.44	145,400,000.00	424,634,800.00	97,780,588.44+	23.03%+	142,400,000.00	142,700,000.00	142,700,000.00
Ministry of Health		80,915,412.05	323,211,480.65	79,300,000.00	341,552,214.00	18,340,733.35+	5.37%+	373,150,000.00	73,450,000.00	73,450,000.00
FSP Medical Centre			80,000.00	14,400,000.00	14,400,000.00		99.44%+	10,950,000.00	10,950,000.00	10,950,000.00
East College Of Medicine (Teaching Hospital		57,768,485.98	42,339,301.68	97,250,000.00	61,830,200.00	19,490,898.32+	31.52%+	52,000,000.00	52,100,000.00	52,100,000.00
Park Lane Specialist Hospital		669,605,307.00	669,211,139.50	41,500,000.00	718,385,496.00	49,174,356.50+	6.85%+	41,900,000.00	41,900,000.00	41,900,000.00
State Health Board (SHB)		15,107,097.67	4,418,327.64	85,900,000.00	24,590,000.00	20,171,672.36+	82.03%+	201,200,000.00	203,750,000.00	203,750,000.00
State Primary Health Care Development		4,018,502.50	98,017,663.09		103,228,935.00	5,211,271.91+	5.05%+			
Agency										
Ministry of Environment		63,410,090.71	43,749,821.50	193,050,000.00	71,662,620.00	27,912,798.50+	38.95%+	134,250,000.00	134,650,000.00	134,650,000.00
Enugu State Mgt Waste Authority (ESWAMA)		14,225,433.20	9,920,716.20	145,800,000.00	34,622,044.00	24,701,327.80+	71.35%+	73,800,000.00	71,800,000.00	71,800,000.00
Angu Gannes Village				4,350,000.00	4,350,000.00		100.00%+	4,350,000.00	4,350,000.00	4,350,000.00
Ministry of Local Government Matters		3,193,573.10	5,886,050.24	19,300,000.00	19,300,000.00	13,413,949.76+	69.50%+	19,200,000.00	22,900,000.00	23,000,000.00
Ministry of Chieftancy Matters		195,933,708.09	11,851,831.74	29,350,000.00	47,350,000.00	35,498,168.26+	74.97%+	88,050,000.00	88,450,000.00	88,450,000.00
Total		23,640,990,847.00	25,291,444,235.78	29,094,030,202.00	26,662,553,891.00	1,371,109,655.22+	5.14%+	24,983,340,000.00	25,028,151,690.00	24,936,811,690.00
Note 36 - Consolidated Revenue Fund										
Charges										
Cost of IGR Collection		1,555,371,165.23	1,238,005,598.52	20,000,000.00	1,238,005,700.00	101,48+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
Contribution to LGA Pension Board		1,000,000,000.00		300,000,000.00	1,000.00	1,000.00+	100.00%+			
Settlement of LG Staff Salary		344,174,188.78								
Enugu State ALGON Secretariat		211,522,006.00								
JAAC - Local Government Service		99,434,780.69								
commission										
Total		3,210,502,140.70	1,238,005,598.52	320,000,000.00	1,238,006,700.00	1,101,48+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00

Note 37 : BTL Receipts

Deposit		437,049,473.88	325,355,825.68	325,355,825.68	664,080,102.64	664,080,102.64+				
With Holding Taxes due to Federal Inland										
Revenue Service		340,163,242.18	771,630,289.69	771,630,289.69	1,534,336,798.61	1,534,336,798.61+				
VAT to Federal Inland Revenue Service		1,159,844,752.04	1,534,336,798.61	1,534,336,798.61	26,501,685.80	26,501,685.80+				
Union Deductions		20,420,961.79	26,501,685.80	26,501,685.80						
Loan Deduction for Salary Other Deduction		13,840,790,729.74	22,838,860,953.66	22,838,860,953.66						
for Payroll										
Monthly Net Total Salary Control Accounts		454,217,651.52	18,634,490,665.45	18,634,490,665.45	2,696,057,777.72	2,696,057,777.72+				
Refund of Deduction @ Source - Bailout		1,079,680,147.08	2,696,057,777.72	2,696,057,777.72						
Deduction @ Source - Excess Crude Loan		1,677,094,880.03	2,159,941,907.96	2,159,941,907.96	2,188,517,445.27	2,188,517,445.27+				
Enugu East		1,551,305,165.80	1,501,291,707.95	1,501,291,707.95	1,844,691,973.10	1,844,691,973.10+				
Enugu North		1,501,291,707.95	1,488,681,337.31	1,488,681,337.31	1,865,790,840.60	1,865,790,840.60+				
Enugu South		1,488,681,337.31	1,449,763,908.92	1,449,763,908.92	1,516,568,120.29	1,516,568,120.29				
Isi Uzo		1,449,763,908.92	1,516,568,120.29	1,516,568,120.29	2,025,529,956.81	2,025,529,956.81+				
Nkanu West		1,516,568,120.29	1,557,293,618.59	1,557,293,618.59	2,200,160,359.63	2,200,160,359.63+				
Igbo Eze North		1,557,293,618.59	1,939,396,687.76	1,939,396,687.76						
Igbo Eze South		1,476,253,231.02	1,939,396,687.76	1,939,396,687.76						

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ENUGU STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2020

Note	Actual		Budget 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	2019	2020							
Nkanu East	1,433,696,547.67	1,909,887,049.93			1,909,887,049.93+				
Nsukka	1,738,876,506.57	2,445,625,224.95			2,445,625,224.95+				
Udenu	1,395,799,184.06	1,875,382,145.71			1,875,382,145.71+				
Uzo Uwani	1,309,556,201.70	1,737,762,782.16			1,737,762,782.16+				
Awgu	1,542,126,529.63	2,004,689,999.08			2,004,689,999.08+				
Aninni	1,273,243,716.09	1,704,413,973.17			1,704,413,973.17+				
Ezeagu	1,512,588,646.93	1,970,602,043.69			1,970,602,043.69+				
Oji River	1,310,853,198.81	1,685,094,390.46			1,685,094,390.46+				
Udi	1,570,159,329.04	2,119,041,550.46			2,119,041,550.46+				
Total	42,637,319,788.64	79,167,842,429.99			79,167,842,429.99+				
Note 38 - BTL Payments									
With-Holding Taxes due to FIRS	629,334,546.16	861,290,941.15			861,290,941.15-				
VAT Due to FIRS	648,128,851.00	899,617,640.05			899,617,640.05-				
Union Dues Deductions/Remittance	179,740,682.01	1,534,336,796.61			1,534,336,796.61-				
Loans Deduction from Salary	639,705.75	975,731.52			975,731.52-				
Monthly Net Pay Control Accounts	19,721,838,261.61	26,963,917,942.42			26,963,917,942.42-				
Deduction @ Source - Bailout	454,217,651.52								
Deduction @ Source - Excess Loan	1,079,680,147.08	18,454,545,474.56			18,454,545,474.56-				
DIVIDEND REMITTANCE TO OTHER STATE GOVTS		35,169,744.28			35,169,744.28-				
Enugu East	1,677,094,880.02	2,696,057,777.72			2,696,057,777.72-				
Enugu North	1,551,305,165.83	2,159,941,907.96			2,159,941,907.96-				
Enugu South	1,501,291,707.97	2,188,517,445.27			2,188,517,445.27-				
Ibi Uzo	1,488,681,337.31	1,844,691,973.10			1,844,691,973.10-				
Nkanu West	1,449,763,908.93	1,865,790,840.60			1,865,790,840.60-				
Igbo Eiti	1,516,569,120.33	2,025,529,956.81			2,025,529,956.81-				
Igbo Eze North	1,557,293,618.59	2,200,160,359.63			2,200,160,359.63-				
Igbo Eze South	1,476,253,291.03	1,939,396,687.76			1,939,396,687.76-				
Nkanu East	1,433,696,547.68	1,909,887,049.93			1,909,887,049.93-				
Nsukka	1,738,876,506.57	2,445,625,224.95			2,445,625,224.95-				
Udenu	1,395,799,184.08	1,875,382,145.71			1,875,382,145.71-				
Uzo Uwani	1,309,556,201.70	1,737,762,782.16			1,737,762,782.16-				
Awgu	1,542,126,529.58	2,004,689,999.08			2,004,689,999.08-				
Aninni	1,273,243,716.09	1,704,413,973.17			1,704,413,973.17-				
Ezeagu	1,512,588,646.93	1,970,602,043.69			1,970,602,043.69-				
Oji River	1,310,853,198.84	1,685,094,390.46			1,685,094,390.46-				
Udi	1,570,159,329.06	2,119,041,550.46			2,119,041,550.46-				
JAAC Acct - Ministry of Local Government	200,000,000.00								
Total	48,218,732,675.67	83,122,440,379.05			83,122,440,379.05-				

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Notes to Statement of Capital Development Fund

ENUGU STATE GOVERNMENT
STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2020

Note	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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Note 39 - External Loans									
World Bank Loan for Program Agro Processing Product-APPLEALS		306,273,981.85	2,440,000,000.00	2,440,000,000.00	2,133,726,018.15-	87.45%-	2,440,000,000.00	2,440,000,000.00	2,440,000,000.00
International Fund for Agricultural Development -Value Chain		11,940,212,466.50	3,000,000,000.00	3,000,000,000.00	8,940,212,466.50+	298.01%+	1,000,000,000.00	500,000,000.00	500,000,000.00
World Bank Loan for Rural Access Mobility Project (RAMP)		74,221,047.00	745,100,000.00	745,100,000.00	670,878,953.00-	90.04%-	4,940,000,000.00	4,000,000,000.00	4,000,000,000.00
National Urban Water Sector Reform Program (3RD NUVSRP)							1,000,000,000.00		
Partnership for the Expanded water Supply, Sanitation and Hy		601,685,795.21	577,733,679.63	600,000,000.00	22,266,320.37-	3.71%-	600,000,000.00	1,000,000,000.00	1,000,000,000.00
World Bank Assistance to Community & Social Dev Project		3,521,635,108.89	1,521,841,354.26	2,633,500,000.00	1,111,658,645.74-	42.21%-	2,633,500,000.00	2,000,000,000.00	2,000,000,000.00
NEWMAP									
Total	4,123,320,904.10	14,420,282,529.24	9,418,600,000.00	9,418,600,000.00	5,001,682,529.24+	53.10%+	14,113,500,000.00	11,940,000,000.00	11,940,000,000.00

Note 40 - Internal Loans									
Loan from Deposit Money Banks									
Federal Government - Budget Facility (Bond, Support, etc)	700,000,000.00		32,000,000,000.00	13,529,065,000.00	13,529,065,000.00-	100.00%-	17,012,258,500.00	2,000,000,000.00	2,000,000,000.00
Health Care Facility Loan		2,000,000,000.00		2,500,000,000.00	2,500,000,000.00-	100.00%-	2,500,000,000.00	2,000,000,000.00	2,000,000,000.00
COVID-19 Action Recovery and Economic Stimulus (CARES)									
Total	700,000,000.00	2,000,000,000.00	32,000,000,000.00	16,029,065,000.00	14,029,065,000.00-	87.52%-	24,112,258,500.00	4,000,000,000.00	4,000,000,000.00

Note 41 - Other Capital Receipts									
San Carlos Agricultural Programme									
Songhai Enugu Initiative			50,000,000.00						
Refund from Federal Government			50,000,000.00						
Road Partnership (LG)	9,057,523,307.74		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-	250,000,000.00	100,000,000.00	100,000,000.00
Health Reform Programme		20,400,000.00					250,000,000.00	102,000,000.00	102,000,000.00
Sports (Support to Ranger FC)									
MDG - CGS Funding (LG)									
Local Government Partnership on Education									
Grants for ENSACA			9,977,139.36		9,977,139.36+		2,000,000,000.00		1,000,000,000.00
FGN Special Intervention on Agricultural Chain			354,312,446.36		354,312,446.36+				
International Fund for Agricultural Development (IFAD)				500,000,000.00	500,000,000.00-	100.00%-			
Agricultural Transformation Agenda Support Program-1 Grant									
State Fiscal Transparency Accountability and Sustainability		7,254,000,000.00	1,500,000,000.00	7,740,000,000.00	486,000,000.00-	6.28%-	1,500,000,000.00	7,000,000,000.00	3,000,000,000.00
NA									
COVID-19 Action Recovery and Economic Stimulus (CARES)			32,900,000.00						
Education Tax Fund for Primary, Sec & Tertiary Inst. Dev.				2,000,000,000.00	2,000,000,000.00-	100.00%-			
Federal Government Grant for UBE				2,000,000,000.00	2,000,000,000.00-	100.00%-			
Tertiary Education Trust Fund (TET Fund)	1,647,912,441.05			4,000,000,000.00	4,000,000,000.00-	100.00%-	4,000,000,000.00	2,000,000,000.00	2,000,000,000.00
Grants from UNICEF									
Federal Government Grant for SDGs		1,125,685,050.00		150,000,000.00	1,125,685,050.00+	100.00%-	600,000,000.00	1,000,000,000.00	1,000,000,000.00

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ENUGU STATE GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2020

Basic Healthcare Provision Fund	Total	Actual		Original Budget2020	Final Budget2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
		2019	2020							
	10,705,435,748.79	8,797,274,635.72	8,250,000,000.00	21,390,000,000.00	12,592,725,364.28-		58.87%-	1,540,000,000.00	19,367,097,000.00	26,202,000,000.00

Note 42 - General Public Services

70111 - Executive and Legislative Organs	874,263,379.82	2,392,428,847.69	8,137,289,500.00	4,848,907,700.00	2,456,478,852.31+	50.66%+	5,792,725,000.00	5,563,150,000.00	5,050,500,000.00
70112 - Financial and Fiscal Affairs	1,340,000.00	35,005,000.00	226,280,000.00	142,685,200.00	107,680,200.00+	75.47%+	166,050,000.00	120,000,000.00	120,000,000.00
70122 - Economic Aid routed through International Organs.		5,272,600.00	142,400,000.00	13,372,700.00	8,100,100.00+	60.57%+	155,235,000.00	1,000,000.00	
70131 - General Personnel Services			6,712,000.00	6,712,000.00	6,712,000.00+	100.00%+	4,300,000.00		
70132 - Overall Planning and Statistical Services			12,497,257,300.00	9,260,215,300.00	5,284,785,434.81+	57.07%+	10,474,490,900.00	4,634,010,000.00	2,840,760,000.00
70133 - Other General Services	2,679,214,522.52	3,975,429,865.19	15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	1,030,000,000.00	540,000,000.00	540,000,000.00
70140 - Basic Research		14,852,225.00	73,628,000.00	62,476,300.00	47,626,075.00+	76.23%+	172,384,000.00	10,430,000.00	3,000,000.00
70150 - Research and Development General Public Services	950,000.00		2,050,000.00	2,050,000.00	2,050,000.00+	100.00%+	3,000,000.00		
70160 - General Public Services Not Elsewhere Classified									
Total	3,555,767,902.34	6,422,988,537.88	21,110,614,800.00	14,361,421,200.00	7,938,432,662.12+	55.28%+	17,798,184,900.00	10,888,590,000.00	8,554,260,000.00

Note 43 - Defense

70310 - Police Services	105,000.00		5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,000,000.00	744,000,000.00
70320 - Fire Protection Services			76,000,000.00	986,392,500.00	986,024,700.00+	99.96%+	1,146,270,000.00	744,000,000.00	69,800,000.00
70330 - Law Courts	26,577,000.00	367,800.00	1,320,592,500.00	134,611,000.00	114,500,107.92+	85.06%+	163,960,000.00		
70350 - Research and Development Public Order and Safety		20,110,892.08	172,500,000.00						
Total	26,682,000.00	20,478,692.08	1,574,592,500.00	1,126,503,500.00	1,106,024,807.92+	98.18%+	1,683,130,000.00	823,800,000.00	813,800,000.00

Note 44 - Public Order and Safety

70411 - General Economic and Commercial Affairs	91,139,139.45	550,317,218.75	8,144,500,000.00	2,620,363,400.00	2,070,046,181.25+	79.00%+	2,189,967,000.00	1,373,050,000.00	1,194,000,000.00
70421 - Agriculture		420,273,981.85	2,747,800,000.00	1,684,629,600.00	1,264,355,618.15+	75.05%+	2,303,750,000.00	1,089,000,000.00	1,048,300,000.00
70422 - Forestry			3,600,000.00	3,600,000.00	3,600,000.00+	100.00%+	4,000,000.00	6,000,000.00	8,000,000.00
70423 - Fishing, Livestock and Hunting			2,500,000.00				162,800,000.00	104,000,000.00	102,000,000.00
70435 - Electricity	1,555,944,680.00	1,705,201,331.51	2,041,150,000.00	2,228,301,500.00	523,100,168.49+	23.48%+	2,255,850,000.00	2,230,000,000.00	535,000,000.00
70442 - Manufacturing			78,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	71,000,000.00	10,500,000.00	982,000,000.00
70443 - Construction	291,583,843.61	140,870,262.48	4,895,045,000.00	3,402,388,000.00	3,261,517,737.52+	95.86%+	6,720,064,000.00	3,472,000,000.00	8,315,197,968.00
70451 - Road Transport	8,185,876,990.40	21,674,177,827.06	20,333,500,000.00	24,639,845,500.00	2,665,667,672.94+	10.82%+	24,098,128,600.00	26,926,847,968.00	12,000,000.00
70460 - Communication	39,893,000.00	111,383,191.26	106,150,000.00	276,650,100.00	165,266,908.74+	59.74%+	903,622,000.00	13,136,000.00	
70472 - Hotels and Restaurants			1,500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
70473 - Tourism		10,999,077.50	460,000.00	11,459,100.00	460,022.50+	4.01%+	442,600,000.00	5,000,000.00	500,000,000.00
70474 - Multipurpose Development Projects	601,685,795.21	878,733,679.63	660,000,000.00	1,250,000,000.00	371,266,320.37+	29.70%+	430,000,000.00	585,000,000.00	4,000,000.00
70482 - R & D Agriculture, Forestry, Fishing and Hunting			2,120,000.00	120,000.00	120,000.00+	100.00%+	3,000,000.00	3,500,000.00	

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ENUGU STATE GOVERNMENT
STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2020

Note	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
70484 - R & D Mining Manufacturing and Construction	17,400,000.00			5,000,000.00		100.00%+	70,000,000.00	65,000,000.00	60,000,000.00
70486 - R & D Communication	10,783,523,448.67	25,791,956,570.04	40,515,325,000.00	36,630,857,200.00	10,838,900,629.96+	29.59%+	39,654,781,600.00	35,883,033,968.00	12,760,497,968.00
Total									
Note 46 - Environmental Protection									
70510 - Waste Management	4,000,000.00	165,453,900.00	390,500,000.00	450,476,800.00	285,022,900.00+	63.27%+	374,500,000.00	320,500,000.00	320,500,000.00
70520 - Waste Water Management	3,521,635,108.89	1,513,839,013.46	111,000,000.00	1,592,283,000.00	78,453,986.54+	4.93%+	61,000,000.00	50,000,000.00	50,000,000.00
70530 - Pollution Abatement			10,000,000.00				40,000,000.00	2,000,000.00	2,000,000.00
70540 - Protection of Biodiversity and Landscape	1,600,000.00		678,321,000.00	7,500,000.00	7,500,000.00+	100.00%+	1,714,000,000.00	57,000,000.00	57,000,000.00
70550 - R & D Environmental Protection		8,002,340.80	2,277,940,000.00	34,973,300.00	26,970,959.20+	77.12%+	1,648,300,000.00	6,000,000.00	6,000,000.00
70560 - Environmental Protection	17,256,400.00	116,995,781.48	65,000,000.00	126,996,000.00	10,000,218.52+	7.87%+	62,000,000.00	40,000,000.00	40,000,000.00
Total	3,544,491,508.89	1,804,291,035.74	3,532,761,000.00	2,212,239,100.00	407,948,064.26+	18.44%+	3,899,800,000.00	475,500,000.00	469,500,000.00
Note 47 - Housing and Community Amenities									
70610 - Housing Development	2,605,186,675.07	6,751,122,125.16	4,661,780,000.00	7,975,024,700.00	1,223,902,574.84+	15.35%+	8,780,250,000.00	4,540,000,000.00	1,830,000,000.00
70620 - Community Development	11,219,000.00	900,384,160.00	27,500,000.00	927,384,700.00	27,000,540.00+	2.91%+	1,057,900,000.00	1,104,500,000.00	797,500,000.00
70630 - Water Supply	5,918,400.00	163,978,453.60	1,351,850,000.00	1,848,989,200.00	1,685,010,746.40+	91.13%+	4,547,076,000.00	3,535,050,000.00	1,321,000,000.00
70650 - R & D Housing and Community Amenities			2,073,500,000.00	73,500,000.00	73,500,000.00+	100.00%+	397,000,000.00	2,045,000,000.00	2,045,000,000.00
Total	2,622,324,075.07	7,815,484,738.76	8,114,630,000.00	10,824,898,600.00	3,009,413,661.24+	27.80%+	14,782,226,000.00	11,224,550,000.00	5,993,500,000.00
Note 48 - Health									
70712 - Other Medical Products		113,713,162.50	40,000,000.00	153,713,500.00	40,000,337.50+	26.02%+	30,000,000.00		1,100,000,000.00
70721 - General Medical Services	215,904,877.53	320,636,205.90	768,156,000.00	683,164,100.00	362,527,894.10+	53.07%+	3,014,406,000.00	1,316,000,000.00	1,100,000,000.00
70722 - Specialized Medical Services		139,791,500.00	42,000,000.00	155,853,000.00	16,061,500.00+	10.31%+	82,800,000.00	2,500,000.00	2,500,000.00
70731 - General Hospital Services	13,366,417.00	316,905,908.00	1,023,500,000.00	555,996,300.00	239,090,382.00+	43.00%+	1,610,500,000.00	557,000,000.00	557,000,000.00
70732 - Specialized Hospital Services		4,166,703.00	250,000,000.00	74,738,680.00	74,738,680.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
70733 - Medical and Maternity Centre Services	27,664,149.00			25,000,000.00	20,833,297.00+	83.33%+	105,000,000.00		
70740 - Public Health Services	2,732,500.00	97,137,100.00	3,468,670,000.00	3,298,349,800.00	3,192,212,700.00+	97.05%+	3,121,265,000.00	2,449,490,000.00	2,439,990,000.00
70750 - R & D Health			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	5,000,000.00
Total	259,667,943.53	992,350,579.40	5,597,326,000.00	4,942,815,380.00	3,950,464,800.60+	79.92%+	8,053,971,000.00	4,409,990,000.00	4,184,490,000.00
Note 49 - Recreation, Culture and Religion									
70810 - Recreation and Sporting Services	22,566,375.00		4,534,150,000.00	385,937,500.00	385,937,500.00+	100.00%+	3,508,200,000.00	1,263,000,000.00	713,000,000.00
70820 - Cultural Services			71,000,000.00	20,000,900.00	20,000,900.00+	100.00%+	547,750,000.00	450,000,000.00	50,000,000.00
70850 - R & D Recreation, Culture and Religion			400,000.00	400,000.00	400,000.00+	100.00%+	1,450,000.00		
Total	22,566,375.00		4,605,550,000.00	406,338,400.00	406,338,400.00+	100.00%+	4,057,400,000.00	1,713,000,000.00	763,000,000.00
Note 50 - Education									

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ENUGU STATE GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2020

Note	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
70911 - Pre-Primary Education									
70912 - Primary Education	66,246,933.44	21,378,730.00	280,000,000.00	141,317,900.00	141,317,900.00+	100.00%+	1,620,000,000.00	71,450,000.00	71,450,000.00
70921 - Lower Secondary Education			1,422,292,000.00	1,809,112,000.00	1,787,733,270.00+	98.82%+	5,840,945,000.00	1,562,500,000.00	1,562,500,000.00
70922 - Upper Secondary Education	117,686,443.00	56,705,792.00	106,000,000.00	112,000,000.00	100.00%+	100.00%+	100,000,000.00	104,200,000.00	104,200,000.00
70941 - First Stage of Tertiary Education	306,350,034.89	500,493,541.92	2,106,602,000.00	672,195,900.00	615,490,108.00+	91.56%+	948,524,000.00	1,804,000,000.00	1,804,000,000.00
70942 - Second Stage of Tertiary Education	210,559,482.57	156,719,605.01	10,969,275,400.00	1,140,867,000.00	640,373,458.08+	56.13%+	2,113,506,000.00	1,253,900,000.00	1,253,900,000.00
70960 - Education Not Defined by Level			289,299,600.00	272,366,100.00	115,646,494.99+	42.46%+	381,000,000.00	355,150,000.00	355,150,000.00
70960 - Education Not Defined by Level	3,383,114,548.96	1,518,682,000.00	27,740,000.00	25,350,000.00	25,350,000.00+	100.00%+	9,890,000.00	5,000,000.00	5,000,000.00
70970 - R & D Education			113,000,000.00	1,744,682,100.00	226,000,100.00+	12.95%+	66,000,000.00	135,300,000.00	135,300,000.00
70970 - R & D Education			265,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	65,000,000.00	110,000,000.00	150,000,000.00
Total	4,083,957,442.86	2,253,979,668.93	15,559,209,000.00	5,942,891,000.00	3,688,911,331.07+	62.07%+	11,144,865,000.00	5,401,500,000.00	5,441,500,000.00
Note 51 - Social Protection									
71040 - Family and Children			80,000,000.00	75,676,700.00	75,676,700.00+	100.00%+	31,500,000.00	30,000,000.00	50,000,000.00
71070 - Social Exclusions	13,070,054.00		77,650,000.00	61,000,000.00	61,000,000.00+	100.00%+	28,900,000.00		
Total	13,070,054.00		157,650,000.00	136,676,700.00	136,676,700.00+	100.00%+	60,400,000.00	30,000,000.00	50,000,000.00

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Schedule of Recurrent Revenue by Organisation

ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

RECURRENT REVENUE

STATUTORY ALLOCATION FROM FAAC
 OFFICE OF THE ACCOUNTANT GENERAL
 Organization/Economic Code
 20007001/11010000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
20007001/11010001	41,409,779.329	34,087,992.019	50,000,000.00	30,135,270.00	3,952,722.018	13.12%+	42,800,000.00	79,741,000.00	95,373,000.00
Federal Accounts	12,720,611,852.67	15,194,381,670.10	14,000,000,000.00	20,648,042,381.00	5,453,660,710.90-	26.41%+	20,100,000,000.00	17,919,000,000.00	20,087,000,000.00
20007001/11010002	80,672,241.01	736,721,869.73	130,000,000.00	212,500,000.00	524,221,869.73+	246.69%+	1,000,000,000.00	1,200,000,000.00	1,400,000,000.00
20007001/11010003	339,077,011.17	980,240,814.12			980,240,814.12+				
20007001/11010005	61,650,365.67								
20007001/11010006	600,000,000.00								
20007001/11010009	69,204,376.96	1,043,418,471.02	71,000,000.00	142,500,000.00	900,918,471.02+	632.22%+	1,500,000,000.00	1,575,000,000.00	1,653,750,000.00
20007001/11010013	53,926,109.85	634,952,948.47	135,000,000.00	225,000,000.00	634,952,948.47+	88.04%+	300,000,000.00	315,000,000.00	330,750,000.00
20007001/11010015	98,459,001.55	26,902,095.07			198,097,904.93-		30,000,000.00	31,500,000.00	33,075,000.00
20007001/11010018									
20007001/11010019	1,030,638,093.04	431,559,832.27	914,000,000.00	1,922,500,000.00	1,490,940,167.73-	77.55%+	150,000,000.00	157,500,000.00	165,375,000.00
Recovered									
Total	56,464,018,381.24	53,136,169,720.51	65,250,000,000.00	53,285,812,382.00	149,642,661.49-	0.28%+	65,880,000,000.00	100,939,000,000.00	119,042,950,000.00

TAXES
 BOARD OF INTERNAL REVENUE

Organization/Economic Code
 20008001/12010000

20008001/12010001	6,749,485.50	4,211,161.58	22,000,000.00	12,000,000.00	7,788,838.42-	64.91%+	18,000,000.00	21,600,000.00	25,920,000.00
20008001/12010002	352,409,652.26	71,853,346.02	230,000,000.00	110,000,000.00	38,146,653.98-	34.68%+	224,000,000.00	268,800,000.00	322,560,000.00
20008001/12010003	248,015,437.62	224,172,082.49	8,640,000.00	4,640,000.00	219,532,082.49+	4.731.29%+	27,000,000.00	32,400,000.00	38,880,000.00
20008001/12010004	1,871,601,164.74	4,344,955,094.30	1,830,000,000.00	1,830,000,000.00	2,514,955,094.30+	137.43%+	2,800,000,000.00	3,360,000,000.00	4,032,000,000.00
20008001/12010005	123,479,648.64	118,368,093.41	703,000,000.00	703,000,000.00	584,631,906.59-	83.16%+	700,000,000.00	840,000,000.00	1,008,000,000.00
20008001/12010006	71,175,364.78	76,566,508.37	202,400,000.00	202,400,000.00	125,833,491.63-	62.17%+	260,000,000.00	312,000,000.00	374,400,000.00
20008001/12010007	3,844,298,161.89	3,180,882,899.17	4,964,000,000.00	3,064,000,000.00	116,882,899.17+	3.81%+	3,700,000,000.00	4,440,000,000.00	5,328,000,000.00
20008001/12010010	230,662,695.58	269,595,293.72	256,000,000.00	156,000,000.00	113,595,293.72+	72.82%+	370,000,000.00	444,000,000.00	532,800,000.00
20008001/12010011	161,757,501.59	188,670,250.94	179,000,000.00	79,000,000.00	109,670,250.94+	138.82%+	300,000,000.00	360,000,000.00	432,000,000.00
20008001/12010012	829,885,565.10	403,830,255.51	1,682,000,000.00	682,000,000.00	278,169,744.49-	40.79%+	1,020,000,000.00	1,224,000,000.00	1,468,800,000.00
20008001/12010013	27,092,743.93	38,388,103.88	6,827,000.00	4,827,000.00	33,561,103.88+	695.28%+	50,200,000.00	60,240,000.00	72,288,000.00
20008001/12010014	1,756,276.58	1,299,661.07	32,600,000.00	15,600,000.00	14,300,338.93-	91.67%+	1,800,000.00	2,160,000.00	2,592,000.00
20008001/12010015	14,456,226.71	6,633,758.46	400,000.00	200,000.00	6,433,758.46+	3.216.88%+	1,640,000.00	1,968,000.00	2,361,600.00
20008001/12010016	151,950.00	74,600.00	200,000.00	100,000.00	25,400.00-	25.40%+	5,000.00	6,000.00	7,200.00
20008001/12010017	588,500.00	25,758,875.00	520,000.00	320,000.00	25,438,875.00+	7.949.65%+	631,000.00	757,200.00	908,640.00
20008001/12010020	429,118,445.53	405,349,130.29	1,951,000,000.00	1,951,000,000.00	1,545,650,869.71-	79.22%+	1,000,000,000.00	1,200,000,000.00	1,440,000,000.00
20008001/12010022	7,333,500.00	91,961,000.00	392,000,000.00	292,000,000.00	200,039,000.00-	68.51%+	300,000,000.00	360,000,000.00	432,000,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
20008001/12010024		39,922,229.00	840,000.00	440,000.00	39,922,229.00+				
20008001/12010025	542,760.00	314,450.00	176,000,000.00	76,000,000.00	125,550.00-	28.53%-	510,000.00	612,000.00	734,000.00
20008001/12010026	183,254.00	24,830,660.00	7,400,000.00	3,400,000.00	51,169,340.00-	67.33%-	250,000,000.00	300,000,000.00	360,000,000.00
20008001/12010027	5,233,248.60	7,833,672.22	7,400,000.00	3,400,000.00	4,433,672.22+	130.40%+	40,000,000.00	48,000,000.00	57,600,000.00
Levy 20008001/12010028		46,322,825.00			46,322,825.00+				
Consultancy	26,272,961.35								
Total	8,252,764,564.40	9,571,793,950.43	12,644,827,000.00	9,186,927,000.00	384,866,950.43+	4.19%+	11,063,786,000.00	13,276,543,200.00	15,931,851,440.00

ENUGU STATE GAMING COMMISSION
 Organization/Economic Code
 20012001/12010000

20012001/12010008	1,790,000.00	740,000.00	3,400,000.00	1,400,000.00	660,000.00-	47.14%-	3,400,000.00	3,400,000.00	3,400,000.00
20012001/12010009			100,000.00	50,000.00	50,000.00-	100.00%-			
20012001/12010029	9,715,000.00		12,000,000.00	6,600,000.00	6,600,000.00-	100.00%-	6,000,000.00	7,400,000.00	8,500,000.00
Lucky Tax 20012001/12010030	2,290,000.00	3,120,000.00	4,600,000.00	1,880,700.00	1,239,300.00+	65.90%+	5,000,000.00	5,000,000.00	5,000,000.00
Total	13,795,000.00	3,860,000.00	20,100,000.00	9,930,700.00	6,070,700.00-	61.13%-	14,400,000.00	15,800,000.00	16,900,000.00

ENUGU STATE HOUSING DEVELOPMENT
 CORPORATION
 Organization/Economic Code
 53010001/12010000

53010001/12010027	15,237,050.00	6,879,290.50	700,000,000.00	500,000,000.00	493,120,709.50-	98.62%-	440,253,000.00	1,347,266,000.00	1,564,629,000.00
Tax	15,237,050.00								
Total	15,237,050.00	6,879,290.50	700,000,000.00	500,000,000.00	493,120,709.50-	98.62%-	440,253,000.00	1,347,266,000.00	1,564,629,000.00

TAXES
 MINISTRY OF ENVIRONMENT
 Organization/Economic Code
 35001001/12010000

35001001/12010017	6,697,200.00	4,746,600.00	10,000,000.00	1,000,000.00	3,746,600.00+	374.66%+	6,000,000.00	8,000,000.00	9,000,000.00
Levy									
Total	6,697,200.00	4,746,600.00	10,000,000.00	1,000,000.00	3,746,600.00+	374.66%+	6,000,000.00	8,000,000.00	9,000,000.00

LOCAL GOVERNMENT SERVICE COMMISSION
 Organization/Economic Code
 47001002/12010000

47001002/12010028	32,500.00		20,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	6,910,000.00	8,920,000.00	9,920,000.00
Consultant Training of Staffs									
Total	32,500.00		20,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	6,910,000.00	8,920,000.00	9,920,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12010000									
Contractors									
5% Withholding Tax from	4,891,164.50	7,077,582.14	1,600,000.00	1,000,000.00	6,077,582.14+	607.76%+		5,000,000.00	
Total	4,891,164.50	7,077,582.14	1,600,000.00	1,000,000.00	6,077,582.14+	607.76%+		5,000,000.00	
TOTAL TAXES	8,293,417,478.90	9,594,357,423.07	13,396,527,000.00	9,699,857,700.00	105,500,276.93-	1.09%-	11,531,349,000.00	14,661,529,200.00	17,532,300,440.00

LICENSES
 MINISTRY OF INFORMATION
 Organization/Economic Code
 23001001/12020000

15001001/12020017	Fish and Meat License	620,000.00	50,000.00	60,000.00	60,000.00-	100.00%-	50,000.00	15,000.00	18,000.00
15001001/12020026	Tractor Hiring License	620,000.00	50,000.00	60,000.00	305,000.00+	61.00%+	1,200,000.00	1,300,000.00	1,500,000.00
15001001/12020085	Registration of Butchers Licences				105,000.00+		50,000.00	52,000.00	53,000.00
15001001/12020086	Renewal of Butchers Licences								
Total		620,000.00	50,000.00	60,000.00	350,000.00+	62.50%+	1,300,000.00	1,407,000.00	1,613,000.00

LICENSES
 FORESTRY COMMISSION
 Organization/Economic Code
 15109001/12020000

15109001/12020021	Hunting Permit	1,026,000.00	805,000.00	60,000.00	60,000.00-	100.00%-	50,000.00	55,000.00	60,000.00
15109001/12020038	Forestry Licenses	1,026,000.00	805,000.00	1,100,000.00	305,000.00+	61.00%+	1,200,000.00	1,300,000.00	1,500,000.00
15109001/12020054	Forestry Game Licenses		105,000.00	500,000.00	105,000.00+		50,000.00	52,000.00	53,000.00
Total		1,026,000.00	910,000.00	1,160,000.00	350,000.00+	62.50%+	1,300,000.00	1,407,000.00	1,613,000.00

LICENSES
 BOARD OF INTERNAL REVENUE
 Organization/Economic Code
 20008001/12020000

20008001/12020032	Motor Vehicle Licenses	217,126,750.00	26,933,925.00	169,000,000.00	69,000,000.00	42,066,075.00-	60.97%-	184,000,000.00	220,000,000.00	264,960,000.00
20008001/12020033	Drivers Licenses	96,009,950.00	67,659,035.74	142,000,000.00	42,000,000.00	25,659,035.74+	61.09%+	100,000,000.00	120,000,000.00	144,000,000.00
20008001/12020058	Motorcycle Licenses	6,986,750.00	1,086,250.00			1,086,250.00+				
20008001/12020080	Tricycle Licenses	6,000.00								

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ENUGU STATE GOVERNMENT
 DETAILED REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
20008001/12020056 Road Traffic Exams	2,326,330.00								
Total	322,455,780.00	95,679,210.74	311,000,000.00	111,000,000.00	15,320,789.26-	13.80%-	284,000,000.00	340,000,000.00	408,960,000.00

LICENSES
 ENUGU STATE GAMING COMMISSION
 Organization/Economic Code
 20012001/12020000

20012001/12020043 Gaming Licenses (Current)	16,000.00								
20012001/12020044 Gaming Licenses (Arrears)	24,000.00								
20012001/12020045 Pools Agents Licenses	380,000.00		600,000.00	300,000.00	300,000.00-	100.00%-	600,000.00	600,000.00	600,000.00
(Current)		12,000.00			12,000.00+				
20012001/12020046 Pools Agents Licenses									
(Arrears)									
20012001/12020050 Pools Proprietor Licenses	1,216,000.00	164,000.00	1,050,000.00	550,000.00	386,000.00-	70.18%-	1,050,000.00	1,050,000.00	1,050,000.00
20012001/12020051 Pool Betting and Casino	288,000.00								
Licenses									
20012001/12020052 Gaming Machine Licenses	120,000.00		200,000.00	100,000.00	100,000.00-	100.00%-	200,000.00	200,000.00	200,000.00
20012001/12020053 Snookers Licenses			200,000.00	100,000.00	100,000.00-	100.00%-	200,000.00	200,000.00	200,000.00
20001001/12020063 Lottery Licenses	1,700,000.00	800,000.00			800,000.00+				
20012001/12020091 Loto Proprietors License	300,000.00	20,000.00	3,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	3,500,000.00	3,500,000.00	3,500,000.00
20012001/12020092 Loto Agent License	1,005,000.00	2,148,000.00	3,500,000.00	1,500,000.00	1,480,000.00-	98.67%-	3,500,000.00	3,500,000.00	3,500,000.00
20012001/12020093 Sport Betting Proprietor s	27,389,000.00	5,582,000.00	21,000,000.00	15,000,000.00	12,852,000.00-	85.68%-	30,000,000.00	32,000,000.00	35,000,000.00
License									
20012001/12020094 Sport Betting Agent License			5,800,000.00	3,800,000.00	1,782,000.00+	46.89%+	6,200,000.00	6,300,000.00	6,300,000.00
20012001/12080016 Rent From Shops	180,000.00								
Total	32,618,000.00	8,726,000.00	35,850,000.00	22,850,000.00	14,124,000.00-	61.81%-	45,250,000.00	47,350,000.00	50,350,000.00

LICENSES
 MINISTRY OF WORKS AND INFRASTRUCTURE
 Organization/Economic Code
 34001001/12020000

29001001/12020056 Mass Transit Operators	8,339,000.00	1,272,051.00			1,272,051.00+				
Licenses									
29001001/12020057 Operators Licenses	1,239,000.00	76,000.00			76,000.00+				
29001001/12020080 Tricycle Permit Licenses	583,000.00	2,022,000.00	10,000,000.00	5,000,000.00	2,978,000.00-	59.56%-	8,000,000.00	10,000,000.00	12,000,000.00
Total	10,161,000.00	3,370,051.00	10,000,000.00	5,000,000.00	1,629,949.00-	32.60%-	8,000,000.00	10,000,000.00	12,000,000.00

LICENSES
 MINISTRY OF WATER RESOURCES
 Organization/Economic Code

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget Budget 2021	Proposed Budget 2022	Proposed Budget 2023
52001001/12020000									
52001001/12020028	90,000.00	15,000.00	500,000.00	500,000.00	485,000.00-	97.00%-	550,000.00	600,000.00	650,000.00
Commercial/Private Water Borehole									
License for Water Producing	1,302,003.03	478,000.00	1,200,000.00	1,200,000.00	722,000.00-	60.17%-	1,300,000.00	1,400,000.00	1,450,000.00
52001001/12020081									
Companies									
Renewal of License for Water	52001001/12020089	125,000.00	850,000.00	850,000.00	725,000.00-	85.29%-	900,000.00	950,000.00	1,000,000.00
Producing Companies	52001001/12020090	405,000.00	255,000.00	1,000,000.00	1,000,000.00	74.50%-	1,200,000.00	1,400,000.00	1,450,000.00
Commercial/Private Water Borehole									
Renewal of License for									
Total	1,797,003.03	873,000.00	3,550,000.00	3,550,000.00	2,677,000.00-	75.41%-	3,950,000.00	4,350,000.00	4,550,000.00
LICENSES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12020000									
52102001/12020028	50,000.00		650,000.00	350,000.00	350,000.00-	100.00%-	7,500.00	800,000.00	850,000.00
Water Vendor									
License For Commercial	52102001/12020090	477,480.00	32,000.00	1,500,000.00	800,000.00	96.00%-	800,000.00	850,000.00	900,000.00
Water Vendor									
Renewal for Commercial									
Total	527,480.00	32,000.00	2,150,000.00	1,150,000.00	1,118,000.00-	97.22%-	807,500.00	1,650,000.00	1,750,000.00
LICENSES									
MINISTRY OF LANDS SURVEY AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12020000									
60001001/12020055									
Licenses (TOL)									
Temporary Occupation									
Total		11,679,150.00			11,679,150.00+				
LICENSES									
MINISTRY OF CAPITAL TERRITORY									
Organization/Economic Code									
65001001/65000000									
65001001/65000000	300.00	2,300.00			2,300.00+				
Concession									
Permit Licences and									
Total	300.00	2,300.00			2,300.00+				
LICENSES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12020000									
350001001/12020096			200,000.00	200,000.00	200,000.00-	100.00%-	220,000.00	230,000.00	250,000.00
Ecology Control Permit									
Renewal of Ecology Control									
Permit			100,000.00	100,000.00	100,000.00-	100.00%-	120,000.00	130,000.00	150,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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Total			300,000.00	300,000.00-	300,000.00-	100.00%-	340,000.00	360,000.00	400,000.00
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LICENSES
 MINISTRY OF HEALTH
 Organization/Economic Code
 21001001/12020000

21001001/12020086 Private Hospitals and Clinic Licenses

Total	10,000.00								
TOTAL LICENSES	369,225,563.03	121,321,711.74	364,010,000.00	144,410,000.00	23,088,288.26-	15.99%-	343,717,500.00	405,204,000.00	479,725,000.00

FEES
 GOVERNMENT HOUSE
 Organization/Economic Code
 11001001/12040000

11001001/12040027 Tender Fees	1,876,895.00	5,618,088.87	1,500,000.00	1,500,000.00	4,118,088.87+	274.54%+	2,000,000.00	2,000,000.00	2,000,000.00
11001001/12040442 Clinic Fees	13,433,349.63	3,920,126.00	700,000.00	700,000.00	3,220,126.00+	460.02%+	700,000.00	800,000.00	850,000.00
Total	15,310,244.63	9,538,214.87	2,200,000.00	2,200,000.00	7,338,214.87+	333.56%+	2,700,000.00	2,800,000.00	2,850,000.00

FEES
 OFFICE OF THE SECRETARY TO THE STATE GOVT.
 Organization/Economic Code
 10010001/12040000

10001001/12040036 Billboard/Advertisement Fees		265,441.09			265,441.09+				
10013001/12040281 Indigene Fees	5,104,200.00	1,527,050.00	70,000.00	70,000.00	1,457,050.00+	2,081.50%+	3,450,000.00	4,100,000.00	4,500,000.00
10013001/12040443 from Gov't Premises)		14,000.00			14,000.00+				
Total	5,104,200.00	1,806,491.09	70,000.00	70,000.00	1,736,491.09+	2,480.70%+	3,450,000.00	4,100,000.00	4,500,000.00

FEES
 MINISTRY OF INFORMATION
 Organization/Economic Code
 23055001/12060000

12003001/12040036 Advertisement	28,385,128.55	46,800.00	100,000,000.00	100,000,000.00	99,953,200.00-	99.95%-	150,000,000.00	160,000,000.00	170,000,000.00
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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget Budget 2021	Proposed Budget 2022	Proposed Budget 2023
12003001/12040373									
Total	28,385,126.55	46,800.00	1,000,000.00	1,000,000.00	100,953,200.00-	100.00%-	1,100,000.00	1,200,000.00	1,400,000.00
Trade Fair/ Great Festival									
Total	28,385,126.55	46,800.00	1,000,000.00	1,000,000.00	100,953,200.00-	100.00%-	1,100,000.00	1,200,000.00	1,400,000.00
23055001/12040267									
Newspaper Readers	30,975.00		6,000.00	6,000.00	6,000.00-	100.00%-	3,000.00		
Total	30,975.00		6,000.00	6,000.00	6,000.00-	100.00%-	3,000.00		
Registration Fees from									
Total	30,975.00		6,000.00	6,000.00	6,000.00-	100.00%-	3,000.00		
25001001/12040337									
Staff Development Fees	17,900.00								
Total	17,900.00								
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
40001001/12040000									
Audit fees from Parastatals & Govt Companies	1,756,446.00	150,000.00	2,500,000.00	1,500,000.00	1,350,000.00-	90.00%-	1,700,000.00	1,750,000.00	1,850,000.00
40001001/12040234	191,412.86		800,000.00	500,000.00	500,000.00-	100.00%-	800,000.00	850,000.00	900,000.00
Arrears of Audit Fees	20,000.00	746,400.00	100,000.00	50,000.00	696,400.00+	1,392.80%+	50,000.00	55,000.00	60,000.00
40001001/12040235									
Registration of External	65,000.00	50,000.00	100,000.00	50,000.00			105,000.00	120,000.00	130,000.00
40001001/12040340									
Renewal of External Auditors' Registration									
Total	2,032,858.86	946,400.00	3,500,000.00	2,100,000.00	1,153,600.00-	54.93%-	2,655,000.00	2,775,000.00	2,940,000.00
FEES									
OFFICE OF THE AUDITOR GENERAL (LG)									
Organization/Economic Code									
40001002/12040000									
Registration of External	10,000.00	10,000.00	30,000.00	30,000.00	20,000.00-	66.67%-	30,000.00	30,000.00	30,000.00
40001002/12040340	10,000.00	10,000.00	10,000.00	10,000.00			10,000.00	10,000.00	10,000.00
Renewal of External Auditors' Registration		4,000,000.00	1,700,000.00	1,000,000.00	3,000,000.00+	300.00%+	1,700,000.00	1,700,000.00	1,700,000.00
40001002/12040347									
Audit Fees from Local Governments									
Total	20,000.00	4,020,000.00	1,740,000.00	1,040,000.00	2,980,000.00+	286.54%+	1,740,000.00	1,740,000.00	1,740,000.00

FEES
 CIVIL SERVICE COMMISSION

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

Organization/Economic Code	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
47017001/12060000										
47001001/12060471	1,262,000.00	1,967,000.00	1,000,000.00	1,000,000.00	967,000.00+	96.70%+	1,800,000.00	1,820,000.00	1,850,000.00	
Examination										
Total	1,262,000.00	1,967,000.00	1,000,000.00	1,000,000.00	967,000.00+	96.70%+	1,800,000.00	1,820,000.00	1,850,000.00	
FEEES INDEPENDENT ELECTORAL COMMISSION Organization/Economic Code 48001001/12040000										
48001001/12040235	1,000.00	600,000.00	400,000.00	400,000.00	400,000.00-	100.00%-	300,000.00	300,000.00	300,000.00	
Total	1,000.00	600,000.00	400,000.00	400,000.00	400,000.00-	100.00%-	300,000.00	300,000.00	300,000.00	
FEEES MINISTRY OF INTER MINISTERIAL AFFAIRS Organization/Economic Code 63001001/12040000										
63001001/12040705		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-				
Park at Emene										
Total		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-				
FEEES MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION Organization/Economic Code 66001001/12040000										
66001001/12040189	5,000.00	10,000.00			10,000.00+					
66001001/12040190	21,000.00	9,000.00			9,000.00+					
Social Clubs										
66001001/12040331	32,000.00	6,000.00			6,000.00+					
Clubs										
66001001/12040362	14,410.00	12,090.00	20,000.00	20,000.00	7,910.00-	39.55%-	30,000.00	40,000.00	50,000.00	
Supervision Fees										
66001001/12040364	1,142,500.00	2,289,320.00	1,500,000.00	1,500,000.00	789,320.00+	52.62%+	2,500,000.00	3,000,000.00	4,000,000.00	
Societies										
66001001/12040369	10,000.00	3,000.00			3,000.00+					
Clubs										
66001001/12040469	496,500.00		800,000.00	800,000.00	800,000.00-	100.00%-	800,000.00	900,000.00	1,000,000.00	
Association/Watch Group										
66001001/12040470	495,000.00		700,000.00	700,000.00	700,000.00-	100.00%-	700,000.00	750,000.00	800,000.00	
Association /Watch Group										
Total	2,216,410.00	2,329,410.00	3,020,000.00	3,020,000.00	690,590.00-	22.87%-	4,030,000.00	4,690,000.00	5,850,000.00	

FEEES
 MINISTRY OF AGRICULTURE & NATURAL RESOURCES
 Organization/Economic Code
 15001001/12040000

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ENUGU STATE GOVERNMENT
 DETAILED REQUIREMENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
15001001/12040027	5.00	10,000.00	3,000.00	3,000.00	7,000.00+	233.33%+	20,000.00	25,000.00	30,000.00
15001001/12040041		27,000.00	150,000.00	150,000.00	123,000.00-	82.00%+	150,000.00	160,000.00	170,000.00
15001001/12040046	65,500.00	900,000.00	500,000.00	500,000.00	400,000.00+	80.00%+	1,500,000.00	1,700,000.00	1,800,000.00
Charges									
15001001/12040093	867,500.00	2,000.00	2,000.00	2,000.00	2,000.00-	100.00%+	50,000.00	55,000.00	60,000.00
15001001/12040107	557,800.00	2,253,550.00	3,500,000.00	3,500,000.00	1,246,450.00-	35.61%+	4,000,000.00	5,000,000.00	6,000,000.00
15001001/12040113	2,634,800.00		2,000.00	2,000.00	2,000.00-	100.00%+	50,000.00	55,000.00	65,000.00
15001001/1204038									
Houses and Hatcheries									
15001001/12040442	71,250.00	88,000.00			88,000.00+				
15001001/12040445	500.00	32,000.00			32,000.00+				
and Hatcheries									
Total	4,197,355.00	3,310,550.00	4,157,000.00	4,157,000.00	846,450.00-	20.36%+	5,770,000.00	6,995,000.00	8,125,000.00

FEEES
 ENUGU STATE POLYTECHNIC IWOLLO
 Organization/Economic Code
 17018001/12040000

17018001/12040017		280,000.00	300,000.00	200,000.00	200,000.00-	100.00%+	200,000.00	20,000.00	250,000.00
17018001/12040027			300,000.00	200,000.00	200,000.00-	100.00%+	500,000.00	550,000.00	600,000.00
17018001/12040036			300,000.00	200,000.00	199,450.00-	99.73%+			
17018001/12040134		550.00							
Fees									
17018001/12040151		3,147,250.00	24,972,000.00	14,972,000.00	13,198,950.00-	88.16%+	100,000.00	150,000.00	150,000.00
17018001/12040295									
Regular/Undergraduate Students									
17018001/12040333		167,500.00	50,000.00	50,000.00	4,200.00-	8.40%+	500,000.00	100,000.00	100,000.00
17018001/12040420		5,788,135.32	1,525,000.00	1,525,000.00	1,416,450.00-	92.88%+	3,150,000.00	3,625,000.00	3,700,000.00
17018001/12040424		493,000.00	840,000.00	640,000.00	472,000.00-	73.75%+	1,500,000.00	1,800,000.00	600,000.00
17018001/12040426		75,000.00							
17018001/12040514			250,000.00	250,000.00	240,000.00-	96.00%+	300,000.00	350,000.00	500,000.00
17018001/12040515		119,000.00	400,000.00	400,000.00	390,000.00-	97.50%+	1,000,000.00	1,560,000.00	1,560,000.00
of Result									
17018001/12040521			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%+	1,250,000.00	1,500,000.00	2,500,000.00
17018001/12040584		5,100.00	50,000.00	50,000.00	50,000.00-	100.00%+	80,000.00	100,000.00	150,000.00
17018001/12040586		11,000.00	500,000.00	500,000.00	500,000.00-	100.00%+	800,000.00	1,000,000.00	1,500,000.00
17018001/12040701									
Total	10,085,985.32	2,115,950.00	30,487,000.00	19,987,000.00	17,871,050.00-	89.41%+	46,713,500.00	86,880,000.00	89,310,000.00

FEEES
 FORESTRY COMMISSION
 Organization/Economic Code
 15109001/12040000

15109001/12040241			300,000.00	300,000.00	300,000.00-	100.00%+			
Pip Pop Fees - Others									
Total			300,000.00	300,000.00	300,000.00-	100.00%+			

FEEES
 MINISTRY OF FINANCE

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

Organization/Economic Code	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
20001001/12040000									
20001001/12040027	2,200.00	750,000.00	17,000,000.00	15,000,000.00	750,000.00+	78.31%-	17,000,000.00	19,000,000.00	21,000,000.00
20001001/12040058	39,505,638.67	3,253,276.00	17,000,000.00	15,000,000.00	11,746,724.00-	73.31%-	17,000,000.00	19,000,000.00	21,000,000.00
Total	39,507,838.67	4,003,276.00	17,000,000.00	15,000,000.00	10,996,724.00-	73.31%-	17,000,000.00	19,000,000.00	21,000,000.00

FEEES
 ENUGU STATE BOARD OF INTERNAL REVENUE
 Organization/Economic Code

20008001/12040027	Tender Fees	347,883.81	41,016,025.48	5,000,000.00	41,016,025.48+	100.00%+	5,000,000.00	5,500,000.00	5,800,000.00
20008001/12040045	Change of Ownership	24,297,550.00	62,366,925.00	2,000,000.00	62,366,925.00+	85.06%+	2,000,000.00	3,000,000.00	3,500,000.00
20008001/12040055	Registration of Motor	33,169,542.00	32,328,672.00	86,000,000.00	13,671,328.00-	29.72%-	86,000,000.00	96,000,000.00	115,200,000.00
20008001/12040056	Road Traffic Exam Fees	3,583,150.00	7,893,595.00	251,000,000.00	243,106,405.00-	96.86%-	251,000,000.00	204,000,000.00	244,800,000.00
20008001/12040057	Motor Vehicle New Number Plates	166,901,765.00	177,227,850.00	351,000,000.00	177,227,850.00+	96.86%+	351,000,000.00	300,000,000.00	360,000,000.00
Total	228,299,890.81	320,833,067.48	437,000,000.00	297,000,000.00	23,833,067.48+	8.02%+	250,000,000.00	300,000,000.00	360,000,000.00

FEEES
 MINISTRY OF COMMERCE AND INDUSTRY
 Organization/Economic Code

22001001/12040027	Tender Fees	5,327,120.00	4,877,000.00	150,000.00	4,757,000.00+	3,964.17%+	156,000.00	160,000.00	165,000.00
22001001/12040039	Agency Commission	22,800.00	654,400.00	200,000.00	454,400.00+	227.20%+	220,000.00	240,000.00	260,000.00
22001001/12040050	Ose Nsukka Produce	2,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	100.00%+	5,000,000.00	5,500,000.00	5,800,000.00
22001001/12040118	Cashew Produce Inspection Fees	4,368,470.00	298,800.00	2,000,000.00	1,701,200.00-	85.06%+	2,500,000.00	3,000,000.00	3,500,000.00
22001001/12040119	Palm Oil Inspection Fees	274,300.00	147,600.00	3,000,000.00	2,852,400.00-	95.08%+	3,500,000.00	4,000,000.00	4,500,000.00
22001001/12040120	Fees on Haulage of Industrial	1,175,000.00	5,872,500.00	12,000,000.00	10,708,900.00-	89.24%+	13,000,000.00	14,000,000.00	15,000,000.00
22001001/12040122	Registration of Business	366,575.00	30,209,475.00	55,000.00	30,164,475.00+	67,032.17%+	2,200,000.00	2,500,000.00	3,000,000.00
22001001/12040125	Renewal of Business	29,316,460.00	31,593,802.00	20,000,000.00	21,593,802.00+	215.94%+	25,000,000.00	30,000,000.00	31,000,000.00
22001001/12040126	Fees on Haulage of Industrial	27,400.00	564,275.00	564,275.00	564,275.00+	31.18%+	14,000,000.00	14,500,000.00	14,900,000.00
22001001/12040130	Consumer Protection	69,600.00	644,935.00	7,000,000.00	644,935.00+	32.16%+	166,576,000.00	179,100,000.00	184,725,000.00
22001001/12040326	Production Inspection - Others	1,480,660.00	4,817,670.00	7,000,000.00	2,182,330.00-	31.18%+	14,000,000.00	14,500,000.00	14,900,000.00
22001001/12040525		42,430,385.00	80,971,557.00	164,405,000.00	119,365,000.00	38,393,443.00-	166,576,000.00	179,100,000.00	184,725,000.00
Total									

FEEES
 ENUGU STATE INVESTMENT DEVELOPMENT
 AUTHORITY

ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

Organization/Economic Code	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
22000000/22040017 Contractor			4,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	1,000,000.00	1,100,000.00	1,200,000.00	
22000000/22040151 Renewal of Contractor			500,000.00	400,000.00	400,000.00-	100.00%-				
22000000/22040694 Registration Fees			3,000,000.00	2,000,000.00	2,000,000.00-	100.00%-				
Pre-qualification/Processing Fees										
Total			7,500,000.00	5,400,000.00	5,400,000.00-	100.00%-	1,000,000.00	1,100,000.00	1,200,000.00	
FEEES										
MINISTRY OF SCIENCE AND TECHNOLOGY										
Organization/Economic Code										
28001001/12040017			60,000.00							
28001001/12040074										
28001001/12040151			52,500.00							
Registration										
28001001/12040333										
(Feasibility Studies)										
CConsultancy Service Fees										
Total			112,500.00				5,000,000.00	7,000,000.00	9,000,000.00	
FEEES										
MINISTRY OF TRANSPORT										
Organization/Economic Code										
29001001/12040027			820,000.00	180,000.00	180,000.00+		700,000.00	750,000.00	800,000.00	
29001001/12040037			15,100.00		50,000.00-	100.00%-				
29001001/12040038			5,000.00							
Survey Fees										
29001001/12040039			21,310,080.00	5,971,790.00	5,971,790.00+		8,000,000.00	8,500,000.00	9,000,000.00	
29001001/12040056			8,226,550.00	3,004,050.00	3,004,050.00+					
Agency Fees										
29001001/12040058			200.00	200.00						
Stamp Duties on Land Matters										
29001001/12040133			2,357,300.00	96,400.00	46,400.00+		1,000,000.00	2,000,000.00	3,000,000.00	
29001001/12040135			4,512,000.00	3,030,000.00	1,530,000.00+	92.80%+	1,000,000.00	1,500,000.00	2,000,000.00	
29001001/12040138			60,000.00	60,000.00			8,000,000.00	9,000,000.00	10,000,000.00	
29001001/12040168			3,600.00		3,940,000.00-	98.50%-				
29001001/12040181										
29001001/12040199			3,600.00	1,240,000.00	1,240,000.00+					
29001001/12040266				15,750.00	15,750.00+					
29001001/12040393			4,150.00	10,400.00	54,989,600.00-	99.98%-	70,000,000.00	72,000,000.00	75,000,000.00	
29001001/12040412			1,995,000.00	3,097,000.00	2,097,000.00+	209.70%+	4,000,000.00	5,000,000.00	6,000,000.00	
29001001/12040441			6,810,000.00	3,600,000.00	900,000.00-	20.00%-	8,000,000.00	12,000,000.00	13,000,000.00	
29001001/12040454			44,000.00	170,500.00	120,500.00+		400,000.00	500,000.00	600,000.00	
29001001/12040468				5,000.00	5,000.00+	241.00%+				
29001001/12040551			223,250.00	2,000.00	2,000.00+					
29001001/12040668			100,000.00							

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ENUGU STATE GOVERNMENT
 DETAILED STATE REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual		Budget	Final	Variance		% Variance	Budget	Proposed	Proposed		
	2019	2020			2020	2020					2021	2022
29001001/12040669		Renewal of Private Taxis	50,001.00	20,000.00	10,000.00	40,001.00+	400.01%+	100,000.00	120,000.00	150,000.00		
29001001/12040670	Registration of Buses	4,097,670.00	767,212,634.01	3,500,000.00	2,500,000.00	764,712,634.01+	30,588.51%+	8,000,000.00	9,000,000.00	10,000,000.00		
29001001/12040671	Renewal of Buses	920,800.00	25,000.00	100,000.00	100,000.00	75,000.00-	75.00%+	300,000.00	400,000.00	500,000.00		
29001001/12040672	Registration of Mass Transit Operators	350,000.00	4,256,000.00	2,000,000.00	1,500,000.00	2,756,000.00+	183.73%+	2,000,000.00	3,000,000.00	4,000,000.00		
29001001/12040673	Renewal of Tricycle Operators	6,000.00	50,001.00	4,000,000.00	2,000,000.00	1,949,999.00-	97.50%+	1,200,000.00	1,500,000.00	1,800,000.00		
29001001/12040746	Renewal of Mass Transit Operators	2,935,000.00	220,003.00	300,000.00	3,000,000.00	2,779,997.00-	92.67%+	4,000,000.00	5,000,000.00	6,000,000.00		
29001001/12040760	Renewal of Driving School			300,000.00	300,000.00			1,000,000.00	1,200,000.00	1,500,000.00		
29001001/12040760	Renewal of Courier Permits			1,000,000.00	1,000,000.00			1,000,000.00	1,200,000.00	1,500,000.00		
29001001/12040795	Concession Fees from Tricycle			1,000,000.00	1,000,000.00			12,000,000.00				
Total			54,795,700.00	792,296,729.01	102,700,000.00	85,060,000.00	707,236,729.01+	831.46%+	129,700,000.00	131,470,000.00	143,350,000.00	
FEEES												
ENUGU STATE TRANSPORT COMPANY (ENTRACO)												
Organization/Economic Code												
29053001/12040000												
29053001/12040670	Registration of Buses			15,000,000.00	12,000,000.00	12,000,000.00-	100.00%+	15,000,000.00	17,000,000.00	18,000,000.00		
29053001/12040671	Renewal of Buses			6,000,000.00	4,000,000.00	4,000,000.00-	100.00%+	4,500,000.00	5,000,000.00	5,500,000.00		
Total				21,000,000.00	16,000,000.00	16,000,000.00-	100.00%+	19,500,000.00	22,000,000.00	23,500,000.00		
FEEES												
COAL CITY TRANSPORT SERVICES												
Organization/Economic Code												
29053002/12040000												
29053002/12040036	Branding/Advertisement Placement Fees			1,142,900.00	1,081,000.00	1,500,000.00	419,000.00-	27.93%+	2,000,000.00	2,500,000.00	3,000,000.00	
Total				1,142,900.00	1,081,000.00	2,500,000.00	1,500,000.00	419,000.00-	2,000,000.00	2,500,000.00	3,000,000.00	
FEEES												
MINISTRY OF WORKS												
Organization/Economic Code												
34001001/12040000												
34001001/12040012	Material Testing Fees			1,482,500.00	1,216,500.00	3,000,000.00	783,500.00-	39.18%+	5,000,000.00	5,500,000.00	6,000,000.00	
34001001/12040017	Registration of Contractors			3,145,000.00	1,070,500.00	17,000,000.00	8,929,500.00-	89.30%+	2,000,000.00	3,000,000.00	4,000,000.00	
34001001/12040027	Tenders Fees			65,788,800.00	148,594,130.00	150,000,000.00	48,594,130.00+	48.59%+	3,000,000.00	3,500,000.00	4,000,000.00	
34001001/12040098	Right of Way Permit			945,000.00	285,000.00	5,000,000.00	3,715,000.00-	92.88%+	2,000,000.00	2,500,000.00	3,000,000.00	
34001001/12040151	Renewal of Road					4,000,000.00		2,000,000.00	2,500,000.00	3,000,000.00		
34001001/12040151	Renewal of Contractors Registration					4,000,000.00		2,000,000.00	2,500,000.00	3,000,000.00		
34001001/12040694	Pre-qualification Fees					6,000,000.00		6,000,000.00	6,500,000.00	7,000,000.00		
Total				71,361,300.00	151,166,130.00	175,000,000.00	116,000,000.00	35,166,130.00+	30.32%+	24,000,000.00	28,000,000.00	32,000,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040245	90,000.00						100,000.00	120,000.00	130,000.00
36001001/12040334							500,000.00	550,000.00	600,000.00
36001001/12040400							500,000.00	550,000.00	600,000.00
36001001/12040401	20,000.00	30,500.00	84,000.00	64,000.00	33,500.00-	52.34%-	500,000.00	550,000.00	600,000.00
36001001/12040402	40,000.00		84,000.00	64,000.00	64,000.00-	100.00%-	200,000.00	220,000.00	250,000.00
Total	150,000.00	30,500.00	168,000.00	128,000.00	97,500.00-	76.17%-	1,300,000.00	1,440,000.00	1,580,000.00
FEEES									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040245							2,000,000.00	2,500,000.00	3,000,000.00
36052001/12040399	1,650,000.00	1,296,000.00	4,000,000.00	3,000,000.00	1,704,000.00-	56.80%-	6,000,000.00	7,000,000.00	8,000,000.00
36052001/12040674	150,000.00	370,000.00	3,000,000.00	2,000,000.00	1,630,000.00-	81.50%-	1,000,000.00	2,000,000.00	3,000,000.00
36052001/12040742			1,500,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	3,000,000.00	35,000,000.00
36052001/12040743							1,000,000.00	2,000,000.00	3,000,000.00
Other Tourism Enterprises									
Total	1,800,000.00	1,666,000.00	8,500,000.00	6,000,000.00	4,334,000.00-	72.23%-	11,000,000.00	16,500,000.00	52,000,000.00
FEEES									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
22052001/12040000									
22052001/12040256							60,000.00		
Total		60,000.00			60,000.00+				
FEEES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12040000									
52001001/12040017	16,958,006.75						60,000.00	65,000.00	70,000.00
52001001/12040151	40,000.00						55,000.00	60,000.00	65,000.00
52001001/12040223	30,000.00		55,000.00	50,000.00	50,000.00-	100.00%-	55,000.00	60,000.00	65,000.00
52001001/12040419			50,000.00	50,000.00	50,000.00-	100.00%-			
Total	17,028,006.75		105,000.00	105,000.00	105,000.00-	100.00%-	115,000.00	125,000.00	135,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

FEEES
 ENUGU STATE WATER CORPORATION
 Organization/Economic Code
 52102001/12040000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget Budget 2021	Proposed Budget 2022	Proposed Budget 2023
52102001/12040223	12,849,031.00	1,913,600.00	8,000,000.00	8,000,000.00	6,086,400.00-	76.08%-	10,600,000.00	10,700,000.00	10,900,000.00
52102001/12040260	564,975.00	956,125.01	1,102,000.00	1,102,000.00	145,874.99-	13.24%-	2,800,000.00	2,900,000.00	3,000,000.00
52102001/12040263	14,636,222.50	1,822,435.50	1,822,435.50	1,822,435.50+	1,822,435.50+				
Total	28,050,228.50	4,692,160.51	9,102,000.00	9,102,000.00	4,409,839.49-	48.45%-	13,400,000.00	13,600,000.00	13,900,000.00

FEEES
 MINISTRY OF HOUSING
 Organization/Economic Code
 53001001/12040000

53001001/12040027	7,050.00								
53001001/12040266	54,465.00	10,000.00			10,000.00+				
53001001/12040458		40,000,000.00			40,000,000.00+				
53001001/12040655	71,500,000.00		250,000.00	250,000.00	250,000.00-	100.00%-	100,000.00	150,000.00	200,000.00
53001001/12040662									
Developer									
Total	71,561,515.00	40,010,000.00	250,000.00	250,000.00	39,760,000.00+	15,904.00%+	100,000.00	150,000.00	200,000.00

FEEES
 ENUGU STATE HOUSING DEVELOPMENT
 CORPORATION
 Organization/Economic Code
 53010001/12040000

53010001/12040017	5,995,360.00	110,150.00	150,000.00	100,000.00	10,150.00+	10.15%+	3,910,000.00	4,105,500.00	4,311,000.00
53010001/12040027		50,000.00	150,000.00	100,000.00	50,000.00-	50.00%-	10,200,000.00	10,710,000.00	11,245,500.00
53010001/12040053	648,850.00	979,377.45	2,000,000.00	1,500,000.00	520,622.55-	34.71%-	24,140,000.00	25,347,000.00	26,614,000.00
53010001/12040058	100.00	151,589.97	120,000.00	120,000.00	31,599.97+	26.33%+	1,861,000.00	1,954,000.00	2,052,000.00
53010001/12040151			100,000.00	100,000.00	100,000.00-	100.00%-	100,000.00	100,000.00	150,000.00
53010001/12040158	170,650.00	70,150.00	400,000.00	400,000.00	329,850.00-	82.46%-	4,080,000.00	4,284,000.00	4,498,000.00
53010001/12040162	6,557,080.00	5,907,400.00	30,000,000.00	18,000,000.00	12,092,600.00-	67.18%-	123,469,000.00	139,643,000.00	156,624,000.00
53010001/12040164	40,300.00	30,000.00	392,000.00	392,000.00	362,000.00-	92.35%-	4,080,000.00	4,284,000.00	4,498,000.00
53010001/12040167	70,000.00	109,500.00	25,000,000.00	17,000,000.00	16,890,500.00-	99.36%-	150,410,000.00	162,930,000.00	176,077,000.00
53010001/12040169	10,000.00	15,000.00	3,000,000.00	2,000,000.00	1,985,000.00-	99.25%-	21,152,000.00	22,209,000.00	23,320,000.00
53010001/12040170	20,050.00	613,660.00	80,000.00	80,000.00	533,660.00+	667.08%+	1,190,000.00	1,249,000.00	1,312,000.00
53010001/12040171	500,000.00	500,000.00	5,000,000.00	3,000,000.00	2,500,000.00-	83.33%-	42,500,000.00	44,625,000.00	46,856,000.00
Fee	71,450.00	69,250.00	5,000,000.00	3,000,000.00	2,930,750.00-	97.69%-	60,871,000.00	63,915,000.00	67,111,000.00
53010001/12040173		8,461,800.00	42,000.00	42,000.00	8,419,800.00+	20,047.14%+	510,000.00	535,500.00	562,000.00
53010001/12040177	115,050.00	18,613,500.00			18,613,500.00+				
53010001/12040255			50,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	132,756,000.00	174,396,000.00	118,116,000.00
53010001/12040269	32,280.00	1,998,653.50	30,000,000.00	20,000,000.00	30,000,000.00-	90.01%-	193,022,000.00	107,630,000.00	123,057,000.00
53010001/12040276	3,173,870.50	6,740,050.00	294,000.00	294,000.00	6,446,050.00+	2,192.53%+	3,400,000.00	3,570,000.00	3,748,000.00
53010001/12040318			140,000.00	140,000.00	140,000.00-	100.00%-	136,000.00	143,000.00	149,900.00
53010001/12040408			5,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	50,000,000.00	62,000,000.00	76,000,000.00
53010001/12040461	480,150.00		2,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	28,900,000.00	30,345,000.00	31,862,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget Budget 2021	Proposed Budget 2022	Proposed Budget 2023
53010001/12040595									
53010001/12040746		18,719,890.00			18,719,890.00+		5,873,500.00		
53010001/12040796							2,502,000.00		
53010001/12040797							1,700,000.00		
Total	17,885,190.50	63,139,980.92	158,868,000.00	100,268,000.00	37,128,019.08-	37.03%-	866,764,500.00	863,975,000.00	878,163,400.00

FEEES
 MINISTRY OF RURAL DEVELOPMENT
 Organization/Economic Code

54001001/12040027	Tender Fees	163,000.00	252,000.00	100,000.00	50,000.00	50,000.00-	100,000.00	120,000.00	140,000.00
54001001/12040189	Registration of Town Unions and Social Clubs	1,197,500.00	927,000.00	2,000,000.00	101,000.00	151,000.00+	210,000.00	240,000.00	250,000.00
54001001/12040190	Renewal of Registration of Town Unions and Social Clubs	3,356,000.00	2,928,000.00	8,000,000.00	8,000,000.00	5,072,000.00-	2,900,000.00	3,000,000.00	3,500,000.00
54001001/12040464	Fire Service Fees from other	3,284,375.00	68,044,982.95	8,000,000.00	8,000,000.00	60,044,982.95+	8,500,000.00	9,000,000.00	9,500,000.00
54001001/12040465	Fire Service Fees from other	400,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	2,500,000.00	3,000,000.00	3,200,000.00
54001001/12040467	Registration of Liquified Gas			2,000,000.00	2,000,000.00	2,000,000.00-	2,500,000.00	3,000,000.00	3,200,000.00
54001001/12040714	Renewal of Registration of Liquified Gas			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,700,000.00
54001001/12040715	Fire Services Fees from			1,000,000.00	1,000,000.00	1,000,000.00-	1,300,000.00	1,600,000.00	1,800,000.00
54001001/12040716	Fire Services Fees from			800,000.00	800,000.00	800,000.00-	850,000.00	900,000.00	920,000.00
54001001/12040717	Fire Services Fees from Cold Rooms			1,000,000.00	1,000,000.00	1,000,000.00-	1,300,000.00	1,500,000.00	1,700,000.00
54001001/12040718	Fire Services Fees from			500,000.00	500,000.00	500,000.00-	550,000.00	600,000.00	620,000.00
54001001/12040719	Fire Services Fees from			1,500,000.00	1,500,000.00	1,500,000.00-	2,000,000.00	3,000,000.00	4,000,000.00
54001001/12040720	Fire Services Fees from			530,000.00	330,000.00	312,500.00-	600,000.00	700,000.00	720,000.00
54001001/12040721	Fire Services Fees from			350,000.00	250,000.00	250,000.00-	400,000.00	450,000.00	460,000.00
54001001/12040744	Fire Services Fees from Saw Mill Machine/Engines			450,000.00	450,000.00	450,000.00-	500,000.00	550,000.00	580,000.00
54001001/12040745	Fire Services Fees from Private Hospitals			1,500,000.00	1,500,000.00	1,500,000.00-	2,000,000.00	2,500,000.00	2,600,000.00
Total	8,469,875.00	72,169,482.95	29,931,000.00	28,481,000.00	43,688,482.95+	153.40%+	29,410,000.00	33,860,000.00	37,290,000.00

FEEES
 MINISTRY OF LANDS AND URBAN DEVELOPMENT
 Organization/Economic Code

60001001/12040027	Tender Fees	145,256,763.88	148,270.00	140,000,000.00	80,000,000.00	148,270.00+	4,000,000.00	4,500,000.00	5,000,000.00
60001001/12040037	Deed Fees	23,103,530.25	36,233,323.97	30,000,000.00	20,000,000.00	72,617,275.35+	220,000,000.00	250,000,000.00	260,000,000.00
60001001/12040038	Fees for Stamp Duty on Land					16,233,323.97+	30,000,000.00	35,000,000.00	40,000,000.00
60001001/12040150	Registration Fees of Application on Petrol Filling Station A						1,000,000.00	1,200,000.00	1,300,000.00

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ENUGU STATE GOVERNMENT
 DETAILED STATE GOVERNMENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
60001001/12040168		21,495,300.00	25,000,000.00	20,000,000.00	3,515,756.84+	17.58%+	25,000,000.00	26,000,000.00	29,000,000.00
60001001/12040181		24,272,720.00	10,000,000.00	8,000,000.00	1,224,616,072.35+	15,307.70%+	1,500,000,000.00	1,603,000,000.00	1,705,000,000.00
60001001/12040251							1,000,000.00	1,300,000.00	1,600,000.00
60001001/12040255		9,401,823.00	4,000,000.00	3,000,000.00	3,995,795.00+	133.19%+	7,000,000.00	8,000,000.00	9,000,000.00
60001001/12040269							3,000,000.00	3,500,000.00	4,000,000.00
60001001/12040270							2,000,000.00	2,500,000.00	3,000,000.00
60001001/12040271							1,000,000.00	1,200,000.00	1,500,000.00
60001001/12040272							1,000,000.00	1,300,000.00	1,600,000.00
60001001/12040273							9,000,000.00	9,500,000.00	10,000,000.00
60001001/12040276		33,252,587.21	42,000,000.00	32,000,000.00	42,033,592.32+	131.35%+	35,000,000.00	40,000,000.00	45,000,000.00
60001001/12040382							2,000,000.00	2,300,000.00	2,900,000.00
60001001/12040384							3,000,000.00	3,500,000.00	4,000,000.00
60001001/12040468							4,000,000.00	5,000,000.00	7,000,000.00
60001001/12040701		101,490,767.01	7,000,000.00	5,000,000.00	2,266,059.07+	45.32%+	6,000,000.00	6,200,000.00	6,300,000.00
60001001/12040750		3,017,000.00	5,000,000.00	4,000,000.00	1,187,799.57+	29.69%+	1,000,000.00	1,300,000.00	1,600,000.00
60001001/12040754		1,757,000.00	1,500,000.00	900,000.00	1,500,000.00-	100.00%-	1,000,000.00	1,100,000.00	1,200,000.00
60001001/12040762							5,000,000.00	5,200,000.00	5,600,000.00
60001001/12040763							2,000,000.00	2,300,000.00	2,600,000.00
60001001/12040764							2,000,000.00	2,500,000.00	2,900,000.00
60001001/12040765							2,000,000.00	2,400,000.00	2,600,000.00
60001001/12040766							2,000,000.00	2,400,000.00	2,600,000.00
60001001/12040767							1,000,000.00	1,200,000.00	1,400,000.00
60001001/12040768							1,000,000.00	1,200,000.00	1,300,000.00
60001001/12040769							5,000,000.00	5,500,000.00	5,800,000.00
60001001/12040770							6,000,000.00	6,500,000.00	6,800,000.00
60001001/12040771							2,000,000.00	2,200,000.00	2,500,000.00
60001001/12040772							2,000,000.00	2,400,000.00	2,600,000.00
60001001/12040773							1,000,000.00	1,200,000.00	1,300,000.00
60001001/12040774							1,000,000.00	1,300,000.00	1,500,000.00
60001001/12040775							5,000,000.00	5,500,000.00	6,000,000.00
60001001/12040776							3,000,000.00	3,500,000.00	4,000,000.00
60001001/12040777							1,000,000.00	1,300,000.00	1,500,000.00
60001001/12040778							5,000,000.00	5,500,000.00	6,000,000.00
60001001/12040779							3,000,000.00	3,500,000.00	4,000,000.00
60001001/12040780							500,000.00	550,000.00	600,000.00
60001001/12040781							3,000,000.00	3,300,000.00	3,600,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
60001001/12040782									
Commercial Building Plan									
60001001/12040783									
Residential/Commercial Building Plan									
60001001/12040784									
Building Plan									
60001001/12040785									
Plans									
60001001/12040786									
Temporary Shed									
60001001/12040787									
Approval/Other Public Use Plots									
60001001/12040788									
Naming Site Certificate									
60001001/12040789									
Application on Layout/alignment Approva									
Total	363,049,491.35	1,538,654,844.47	266,500,000.00	174,400,000.00	1,364,254,844.47+	782.26%+	1,942,000,000.00	2,102,690,000.00	2,246,070,000.00

FEEES
 MINISTRY OF JUSTICE
 Organization/Economic Code
 26001001/12040058

26001001/12040089	Oath Fees	316,550.00	366,790.00	240,000.00	240,000.00	126,790.00+	52.83%+	200,000.00	250,000.00	300,000.00
26001001/12040090	Estate Administration Fees	3,392,409.94	1,410,450.80	2,600,000.00	2,600,000.00	1,189,549.20-	45.75%-	3,000,000.00	3,500,000.00	4,000,000.00
26001001/12040091	Fiat Fees	329,000.00	6,333,323.50	350,000.00	350,000.00	5,983,323.50+	1,709.52%+	400,000.00	450,000.00	500,000.00
26001001/12040092	Justice of Peace Fees		15,500.00	1,200,000.00	800,000.00	784,500.00-	98.06%-	1,500,000.00	200,000.00	2,500,000.00
26001001/12040282	Trust Fees	188,012.50	60,500.00	240,000.00	240,000.00	179,500.00-	74.79%-	240,000.00	300,000.00	320,000.00
Total		4,225,972.44	8,186,564.30	4,630,000.00	4,230,000.00	3,956,564.30+	93.54%+	5,340,000.00	4,700,000.00	7,620,000.00

FEEES
 CITIZENS RIGHT AND MEDIA CENTRE
 Organization/Economic Code
 26007001/12040000

26007001/12040472	Registration Fees on	248,200.00	531,468.95	310,000.00	310,000.00	221,468.95+	71.44%+	315,000.00	320,000.00	325,000.00
Mediation										
Total		248,200.00	531,468.95	310,000.00	310,000.00	221,468.95+	71.44%+	315,000.00	320,000.00	325,000.00

FEEES
 JUDICIAL HIGH COURT
 Organization/Economic Code
 26051001/12040000

26051001/12040026	Court Fees	50,425,142.96	265,848,641.56	70,000,000.00	70,000,000.00	195,848,641.56+	279.78%+	70,000,000.00	75,000,000.00	80,000,000.00
26051001/12040027	Tender Fees	11,920.00						50,000.00	60,000.00	70,000.00
26051001/12040283	Probate Fees	229,823,105.11	142,637,971.23	170,000,000.00	80,000,000.00	62,637,971.23+	78.30%+	170,000,000.00	180,000,000.00	190,000,000.00
26051001/12040284	Election Petition Tribunal Fees	217,760.00	240,090.00			240,090.00+		20,000.00	30,000.00	1,000,000.00
Total		280,477,928.07	408,726,702.79	240,000,000.00	150,000,000.00	258,726,702.79+	172.48%+	240,070,000.00	255,090,000.00	271,070,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

FEEES
 ENUGU STATE MULTI DOOR COURT HOUSE
 Organization/Economic Code
 53010001/12040000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
26051025/12040090									
Resolution Administrative Fees									
26051025/12040286									
Alternative Dispute	10,000.00	780,200.00	400,000.00	300,000.00	480,200.00+	160.07%+	400,000.00	420,000.00	450,000.00
Resolution Training Fees									
28051025/12040333									
Consultancy Fees		27,780.00	1,000,000.00	800,000.00	800,000.00-	100.00%-	1,500,000.00	2,000,000.00	2,500,000.00
Resolution Session Fees									
26051025/12040748									
Alternative Dispute		100,000.00	100,000.00	100,000.00	72,220.00-	72.22%-	100,000.00	150,000.00	200,000.00
Resolution Session Fees									
26051025/12040748									
Alternative Dispute		100,000.00	100,000.00	100,000.00	72,220.00-	72.22%-	450,000.00	452,000.00	458,000.00
Total	10,000.00	907,980.00	1,600,000.00	1,300,000.00	392,020.00-	30.16%-	2,450,000.00	3,022,000.00	3,608,000.00

FEEES
 CUSTOMARY COURT OF APPEAL
 Organization/Economic Code
 26052001/12040000

26052001/12040026									
Court Fees	21,478,450.62	107,673,004.82	13,000,000.00	13,000,000.00	94,673,004.82+	728.25%+	30,000,000.00	32,000,000.00	33,000,000.00
Total	21,478,450.62	107,673,004.82	13,000,000.00	13,000,000.00	94,673,004.82+	728.25%+	30,000,000.00	32,000,000.00	33,000,000.00

FEEES
 MINISTRY OF CAPITAL TERRITORY DEVELOPMENT
 Organization/Economic Code
 65001001/12040000

65001001/12040054									
Parking Fees	11,804,231.70	3,524,543.01	110,000.00	70,000.00	3,454,543.01+	4.935.06%+	3,000,000.00	3,500,000.00	4,000,000.00
65001001/12040266									
Fees From Non Compliance on Plan Approval		350,000.00			350,000.00+				
65001001/12040384									
Vetting Fees from Building Plan	94,048,000.00	164,804,600.01	97,000,000.00	77,000,000.00	87,804,600.01+	114.03%+	200,000,000.00	230,000,000.00	250,000,000.00
65001001/12040456									
Installation of Signages		500,000.00			500,000.00+				
Total	105,852,231.70	169,179,143.02	97,110,000.00	77,070,000.00	92,109,143.02+	119.51%+	203,000,000.00	233,500,000.00	254,000,000.00

FEEES
 MINISTRY OF YOUTH AND SPORT
 Organization/Economic Code
 13001001/12040000

13001001/12040183									
Registration of Youth Clubs and Organisations	40,000.00	230,000.00	50,000.00	10,000.00	220,000.00+	2,200.00%+	200,000.00	220,000.00	250,000.00
13001001/12040184									
Renewal of Youth Clubs and Organisations			100,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	55,000.00	60,000.00
13001001/12040285									
Fee from annual exhibition of talent, arts works and technical									
13001001/12040190									
Renewal of Registration of Clubs and Organisations		19,000.00			19,000.00+		80,000.00	85,000.00	90,000.00
Total	40,000.00	249,000.00	150,000.00	60,000.00	189,000.00+	315.00%+	330,000.00	360,000.00	400,000.00

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ENUGU STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
FEEES									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12040000									
14001001/12040027 Tenders Fees									
14001001/12040154 Registration of Voluntary		4,200.00			4,200.00+		550,000.00	600,000.00	650,000.00
14001001/12040154 Organization and Audit Social Club	270,000.00	111,400.00	400,000.00	200,000.00	88,600.00-	44.30%-	450,000.00	600,000.00	750,000.00
14001001/12040188 Renewal of Registration fees for Day Care Centre	225,000.00	250,000.00	500,000.00	300,000.00	50,000.00-	16.67%-	300,000.00	350,000.00	400,000.00
14001001/12040000 Organization and Audit Social Club	187,000.00	50,000.00	250,000.00	150,000.00	100,000.00-	66.67%-	300,000.00	350,000.00	400,000.00
14001001/12040190 Organization and Adult Social Club	150,000.00	102,800.00	500,000.00	300,000.00	197,200.00-	65.73%-	550,000.00	600,000.00	650,000.00
14001001/12040449 Registration fee for Day Care Centre									
Total	832,000.00	518,400.00	1,650,000.00	950,000.00	431,600.00-	45.43%-	1,850,000.00	2,150,000.00	2,450,000.00
FEEES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12040000									
17001001/12040065 Application Form Fees from Vocational School									
17001001/12040080 Certificate Evaluation	293,050.00	70,000.00	500,000.00	300,000.00	230,000.00-	76.67%-	500,000.00	700,000.00	800,000.00
17001001/12040082 WAEC/NECO Approval for SSII	240,000.00	410,000.00	1,000,000.00	600,000.00	149,000.00-	74.50%-	150,000.00	180,000.00	175,000.00
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	320,500.00	130,500.00	250,000.00	150,000.00	19,500.00-	13.00%-	480,000.00	500,000.00	550,000.00
17001001/12040264 Fees for Registration of Non Formal Education Centre		120,000.00			120,000.00+				
17001001/12040474 Renewal of Registration Fee of Vocation Centre		150,500.00			150,500.00+				
17001001/12040475 Registration of Private School	7,578,200.00	5,984,400.00	10,000,000.00	5,000,000.00	984,400.00+	19.69%+	15,000,000.00	16,000,000.00	17,000,000.00
17001001/12040476 Renewal of Registration of Private School	17,100,500.00	15,026,550.00	20,000,000.00	10,000,000.00	5,026,550.00+	50.27%+	22,000,000.00	24,000,000.00	25,000,000.00
17001001/12040477 Application Form Fees from Private School	7,601,000.00	13,428,500.00	10,000,000.00	5,000,000.00	8,428,500.00+	168.57%+	20,000,000.00	22,000,000.00	25,000,000.00
17001001/12040479 Common Entrance Fees Private School	2,669,400.00	3,982,950.00	810,000.00	410,000.00	3,572,950.00+	871.45%+			
Total	35,802,650.00	39,354,400.00	42,960,000.00	21,660,000.00	17,694,400.00+	81.69%+	59,630,000.00	65,160,000.00	70,525,000.00
FEEES									
ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD									
Organization/Economic Code									
17003001/12000000									
17003001/12000017 Contractor Registration Fees									
17003001/12000027 Tender Fees	1,130,000.00	290,000.00	1,000,000.00	1,000,000.00	710,000.00-	71.00%-	3,000,000.00	200,000.00	200,000.00
17003001/12000151 Renewal of Contractor Registration Fees	38,600,000.00	4,500,786.96	2,700,000.00	2,700,000.00	1,800,786.96+	66.70%+	18,000,000.00	19,000,000.00	19,500,000.00
17003001/12000694 Pre-qualification/Processing Fees	100,000.00		2,700,000.00	2,700,000.00	2,700,000.00-	100.00%-			
Total	39,830,000.00	4,790,786.96	6,900,000.00	6,900,000.00	2,109,213.04-	30.57%-	21,000,000.00	19,200,000.00	19,700,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

FEEES
 ENUGU STATE LIBRARY BOARD
 Organization/Economic Code
 170080001/12040000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
170080001/12040299	650.00		50,000.00	20,000.00	20,000.00-	100.00%-	75,000.00	78,000.00	80,000.00
170080001/12040409			70,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	50,000.00	80,000.00
170080001/12040582	859,990.00	6,000.00	1,500,000.00	1,000,000.00	994,000.00-	99.40%-	1,200,000.00	1,300,000.00	1,400,000.00
Total	860,640.00	6,000.00	1,620,000.00	1,070,000.00	1,064,000.00-	99.44%-	1,325,000.00	1,428,000.00	1,560,000.00

FEEES
 EXAMINATION DEVELOPMENT CENTRE
 Organization/Economic Code
 170090001/12040000

170090001/12040027	10,000.00								
170090001/12040052	1,288,500.00	2,051,950.00			2,051,950.00+				
170090001/12040062	317,200.00	207,450.00	800,000.00	600,000.00	392,550.00-	65.43%-	1,000,000.00	1,200,000.00	1,500,000.00
170090001/12040288	5,600.00	298,800.00			298,800.00+				
170090001/12040301	1,000.00								
170090001/12040337		328,450.00			328,450.00+				
170090001/12040481	25,827,640.00	143,444,918.16	40,500,000.00	30,500,000.00	112,944,918.16+	370.31%+	40,500,000.00	40,500,000.00	40,500,000.00
170090001/12040482	40,961,590.00	41,090,010.50	40,500,000.00	30,500,000.00	10,590,010.50+	34.72%+	42,500,000.00	45,050,000.00	45,050,000.00
170090001/12040483	16,207,900.00	23,653,750.00	86,000,000.00	66,000,000.00	42,346,250.00-	64.16%-	88,000,000.00	89,000,000.00	89,000,000.00
170090001/12040484	1,400.00	23,500.00			23,500.00+				
170090001/12040485	90,000.00	66,600.00			66,600.00+				
170090001/12040486	438,272,895.96	9,300.00			9,300.00+				
170090001/12040515	96,400.00	137,000.00			137,000.00+				
170090001/12040630	129,300.00	13,600.00	15,000,000.00	12,000,000.00	11,986,400.00-	99.89%-	42,000,000.00	44,000,000.00	44,000,000.00
170090001/12040675	4,488,400.00	12,859,550.00	3,000,000.00	2,000,000.00	10,859,550.00+	542.98%+	3,000,000.00	3,000,000.00	3,000,000.00
170090001/12040737	6,818,300.00	9,800.00	25,000,000.00	18,000,000.00	17,990,200.00-	99.95%-	22,400,000.00	22,250,000.00	22,250,000.00
170090001/12040761			3,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,575,000.00	1,600,000.00	1,600,000.00
Examination Fee Photo Album									
Total	534,516,125.96	224,194,678.66	213,800,000.00	161,600,000.00	62,594,678.66+	38.73%+	256,852,400.00	262,700,000.00	263,000,000.00

FEEES
 AGENCY FOR MASS LITERACY
 Organization/Economic Code
 17010001/12040000

17010001/12040264		25,000.00	100,000.00	60,000.00	35,000.00-	58.33%-	100,000.00	200,000.00	300,000.00
17010001/12040265	110,000.00		200,000.00	160,000.00	160,000.00-	100.00%-	300,000.00	350,000.00	400,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
17010001/12040739 Reg of ICT and Other Non Formal Education Training Center	10,000.00	60,000.00	50,000.00	50,000.00	10,000.00+	20.00%+	50,000.00	55,000.00	60,000.00	
17010001/12040740 Renewal of ICT and Other Non Formal Education Training Cent			100,000.00	60,000.00	60,000.00-	100.00%+	100,000.00	150,000.00	200,000.00	
Total	120,000.00	85,000.00	450,000.00	330,000.00	245,000.00-	74.24%+	550,000.00	755,000.00	960,000.00	
FEES										
ENUGU STATE COLLEGE OF EDUCATION										
(TECHNICAL) ENUGU										
Organization/Economic Code										
17019001/12040000										
17019001/12040017 Registration of Contractor	1,610,000.00	340,000.00	1,500,000.00	1,000,000.00	660,000.00-	66.00%+	1,500,000.00	1,800,000.00	1,900,000.00	
17019001/12040024 Accreditation Fee	2,555,250.00	3,901,750.00	2,800,000.00	1,800,000.00	2,101,750.00+	116.76%+	2,800,000.00	3,000,000.00	3,200,000.00	
17019001/12040027 Tendering Fees	30,000.00	1,186,550.00	200,000.00	100,000.00	1,086,550.00+	108.65%+	200,000.00	250,000.00	300,000.00	
17019001/12040030 Professionals Registration Fees			400,000.00	200,000.00	200,000.00-	100.00%+	400,000.00	450,000.00	500,000.00	
17019001/12040041 Lab/Med Screening Fees	3,000.00									
17019001/12040052 Students Tuition Fees	115,291,350.00	54,784,550.00	350,000,000.00	250,000,000.00	195,215,450.00-	78.09%+	250,000,000.00	300,000,000.00	350,000,000.00	
17019001/12040053 Application Fees		22,080.00			22,080.00+					
17019001/12040151 Renewal of Contractor Training and Development	19,848,840.00	505,000.00	1,000,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00	1,200,000.00	1,500,000.00	
17019001/12040193 Hostel Fees	7,427,775.00	3,745,700.00	9,000,000.00	6,000,000.00	2,254,300.00-	37.57%+	9,000,000.00	9,800,000.00	10,000,000.00	
17019001/12040202 Registration/Late Registration Fees (Late Payment Penalty)	4,205,950.00	199,760.00	4,000,000.00	3,000,000.00	2,800,240.00-	93.34%+	4,000,000.00	4,500,000.00	5,000,000.00	
17019001/12040274 Publication/Brochure Fees		714,690.00	200,000.00	100,000.00	614,690.00+	614.69%+	200,000.00	300,000.00	400,000.00	
17019001/12040315 JAMB Adm Letters	2,667,900.00									
17019001/12040316 Medical Examination Fees	4,650.00									
17019001/12040318 Sanitation Fees	323,500.00	1,000.00			1,000.00+					
17019001/12040420 Acceptance Fees	9,355,000.00	1,778,400.00	4,200,000.00	3,200,000.00	1,421,600.00-	44.43%+	4,200,000.00	5,000,000.00	5,800,000.00	
17019001/12040426 Certification Verification Fees	2,024,500.00	405,500.00	1,700,000.00	900,000.00	494,500.00-	54.94%+	1,700,000.00	1,900,000.00	2,000,000.00	
17019001/12040430 Authentication Fees		3,000.00	20,000.00	20,000.00	17,000.00-	85.00%+	20,000.00	22,000.00	25,000.00	
17019001/12040445 Registration for Chinese Language	9,396,740.00	30,000.00			30,000.00+					
17019001/12040503 Student Induction Fees		102,500.00			102,500.00+					
17019001/12040510 Degree Programme Running Cost	276,000.00	3,671,500.00			3,671,500.00+					
17019001/12040514 Transcript Fees	1,673,000.00	506,000.00	1,300,000.00	900,000.00	394,000.00-	43.78%+	1,300,000.00	1,500,000.00	2,000,000.00	
17019001/12040515 Statement of Result	1,222,650.00	766,300.00	1,400,000.00	800,000.00	33,700.00-	4.21%+	1,400,000.00	1,500,000.00	1,600,000.00	
17019001/12040517 Attestation Letter Fees	69,700.00	43,000.00	100,000.00	70,000.00	27,000.00-	38.57%+	100,000.00	200,000.00	300,000.00	
17019001/12040520 JAMB Fees (Regularization)	304,500.00	37,260.00	10,000.00	10,000.00	27,260.00+	272.60%+	10,000.00	12,000.00	13,000.00	
17019001/12040521 Convocation Fee	7,162,500.00	4,872,700.00	9,000,000.00	7,000,000.00	2,127,300.00-	30.39%+	9,000,000.00	9,500,000.00	9,800,000.00	
17019001/12040569 Library Fees		13,585,000.00	100,000.00	100,000.00	13,485,000.00+	13,485.00%+	100,000.00	150,000.00	200,000.00	
17019001/12040577 Teaching Practice Fees		208,800.00	16,000,000.00	12,000,000.00	11,791,200.00-	98.26%+	16,000,000.00	17,000,000.00	18,000,000.00	
17019001/12040586 Student Hand Book Fees	17,000.00									
17019001/12040592 Registration Fee (Teachers Registration)	34,500.00	22,500.00			22,500.00+					
17019001/12040616 Research Development and Staff Training	9,171,810.00	2,741,500.00	8,000,000.00	6,000,000.00	3,258,500.00-	54.31%+	8,000,000.00	8,500,000.00	9,000,000.00	
17019001/12040619 I. D. Cards and Badges	1,352,000.00	968,550.00			968,550.00+					
17019001/12040621 Student Association Reg Fees	60,900.00	2,151,150.00			2,151,150.00+					
17019001/12040631 Testimonial Fees	1,291,000.00	412,500.00	1,700,000.00	1,000,000.00	587,500.00-	58.75%+	1,700,000.00	1,900,000.00	2,000,000.00	
17019001/12040636 Students Industrial Work Exper. Schs (SIVSES) Forms/Log Books	89,100.00	140,200.00	80,000.00	40,000.00	100,200.00+	250.50%+	80,000.00	88,000.00	89,000.00	
17019001/12040643 Notification of Results Fees	75,000.00	49,500.00			49,500.00+					
17019001/12040657 Result/Admin Checking Fees		15,000.00	350,000.00	250,000.00	235,000.00-	94.00%+	350,000.00	400,000.00	450,000.00	

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ENUGU STATE GOVERNMENT
 DETAILED REQUIREMENT REVIEW
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
17019001/12040684	Screening test Fees	22,500.00	48,000.00	40,000.00	20,000.00	48,000.00+	40,000.00	45,000.00	50,000.00	
17019001/12040685	Change of Course Fees	2,624,000.00	280,000.00	2,200,000.00	1,200,000.00	70.00%+	2,200,000.00	2,800,000.00	2,900,000.00	
17019001/12040687	Project Fees	11,406,300.00	5,530,850.00	15,000,000.00	12,000,000.00	53.91%-	15,000,000.00	16,000,000.00	17,000,000.00	
17019001/12040691	Student Insurance Fees	4,000.00	1,124,450.00	1,000,000.00	1,124,450.00+	53.14%	1,000,000.00	1,500,000.00	1,900,000.00	
17019001/12040695	Exam Misconduct Fees	791,200.00	281,150.00	150,000.00	318,850.00-	86.00%+	150,000.00	200,000.00	250,000.00	
17019001/12040696	Loss of Receipt/Result	193,600.00	93,000.00	150,000.00	50,000.00	100.00%-	150,000.00	150,000.00	200,000.00	
17019001/12040409	Certification Collection Fees	20,000.00	870,880.00	5,200,000.00	3,200,000.00	72.79%-	5,200,000.00	5,400,000.00	5,500,000.00	
17019001/12040710	Arrears of School Fees						10,000,000.00			
17019001/12040798	Outreach Programme						2,000,000.00			
17019001/12040799	Local Scholarship Scheme									
17019001/12040691	Insurance Claim Recd									
Total	215,990,475.00	106,177,270.00	436,800,000.00	312,110,000.00	205,932,730.00-	65.98%-	349,000,000.00	395,157,000.00	452,177,000.00	
<p>FEES ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT) Organization/Economic Code 17021001/12040000</p>										
17021001/12040017	Contractors Registration	20,000.00	141,500.00	50,000.00	10,000.00	1,315.00%+	50,000.00	55,000.00	60,000.00	
17021001/12040021	Certificate Fees PG	5,740,000.00	2,655,000.00	800,000.00	600,000.00	74.75%-	800,000.00	850,000.00	890,000.00	
17021001/12040027	Tender Fees	854,900.00	151,500.00	800,000.00	600,000.00	145.61%+	13,000,000.00	13,800,000.00	14,100,000.00	
17021001/12040041	Lab/Medical Screening	672,250.00	31,928,850.00	13,000,000.00	13,000,000.00	2.74%+	990,000,000.00	1,500,000,000.00	1,800,000,000.00	
(Examination) Fee										
17021001/12040052	Regular Programme Tuition	1,095,839,500.00	1,499,966,867.64	2,460,000,000.00	1,460,000,000.00	98.37%-	2,500,000.00	3,000,000.00	3,500,000.00	
17021001/12040054	Park Fee	1,769,250.00	289,800.00	2,755,000.00	1,755,000.00	27.64%+	1,800,000.00	2,000,000.00	2,800,000.00	
17021001/12040134	Student Affairs Clearance	2,017,600.00	1,914,650.00	2,500,000.00	1,500,000.00	24.51%-	1,800,000.00	2,000,000.00	2,800,000.00	
17021001/12040162	Undergraduate Project		1,358,750.00	1,800,000.00	1,800,000.00					
Defence Fees										
17021001/12040199	Inter University Transfer	2,850,500.00	1,509,200.00	7,000,000.00	7,000,000.00	78.44%-	7,000,000.00	8,000,000.00	9,000,000.00	
17021001/12040202	Students Hostel Fees	6,560,000.00	952,900.00	30,000,000.00	10,000,000.00	100.00%-	30,000,000.00	34,000,000.00	38,000,000.00	
17021001/12040274	Late Registration Fees	1,700,000.00	393,900.00	7,000,000.00	7,000,000.00					
17021001/12040282	Masters Student Fees	25,606,750.00	393,900.00	55,000,000.00	35,000,000.00	303.15%+	55,000,000.00	58,000,000.00	59,000,000.00	
17021001/12040295	Regular Undergraduate	741,734,350.00	141,103,700.00	55,000,000.00	35,000,000.00					
Arrears of Fees										
17021001/12040298	Postgraduate PGD Fees	37,201,050.00	15,703,200.00	800,000.00	600,000.00	813.64%+	800,000.00	850,000.00	900,000.00	
17021001/12040333	Consult Fees	6,637,950.00	4,881,850.00	800,000.00	600,000.00					
17021001/12040397	Postgraduate Ph.D Fees	73,489,650.00	23,298,700.00	18,000,000.00	12,000,000.00	83.08%-	18,000,000.00	18,800,000.00	19,000,000.00	
17021001/12040402	P.G. Arrears Fees	17,926,750.00	2,030,250.00	37,500,000.00	27,500,000.00	2.58%+	37,500,000.00	40,000,000.00	42,000,000.00	
17021001/12040411	Development Levy (Law)	30,550,000.00	28,210,625.00	140,440,000.00	140,440,000.00	37.11%-	140,440,000.00	150,000,000.00	158,000,000.00	
17021001/12040420	Acceptance Fees	105,046,700.00	88,320,900.00	30,000,000.00	20,000,000.00	206.83%+	30,000,000.00	34,000,000.00	38,000,000.00	
17021001/12040421	Development Levy (Medicine)	16,858,800.00	61,365,000.00	20,000.00	20,000.00	2,948.028.06%+	20,000.00	27,000.00	28,000.00	
17021001/12040426	Result Checking	17,865,940.00	589,625,612.43	500,000.00	500,000.00	39.94%-	500,000.00	580,000.00	590,000.00	
17021001/12040512	Sandwich Programmes	4,238,200.00	300,300.00	40,000,000.00	30,000,000.00	61.25%-	40,000,000.00	47,000,000.00	49,000,000.00	
Tuition Arrears										
17021001/12040514	Transcript Fees	41,325,000.00	11,625,100.00	300,000.00	300,000.00	375.62%+	300,000.00	390,000.00	400,000.00	
17021001/12040515	Statement of Result	1,000.00	82,450.00	6,000,000.00	3,000,000.00	3.25%+	6,000,000.00	7,000,000.00	8,000,000.00	
17021001/12040516	NVSC Exemption Fee	341,950.00	1,426,850.00	3,000,000.00	3,000,000.00	66.67%+	1,500.00	2,000.00	4,000.00	
17021001/12040519	Notification of Result	9,175,000.00	3,097,500.00	1,500.00	1,500.00	68.79%+	13,000,000.00	17,000,000.00	19,000,000.00	
17021001/12040520	JAMB Admission Letter	27,679,000.00	21,942,400.00	13,000,000.00	13,000,000.00		27,755,000.00	30,000,000.00	32,000,000.00	
17021001/12040521	Convocation Fees	8,483,000.00	9,412,300.00	219,000.00+	219,000.00+					
17021001/12040522	Matriculation Pack Fees	13,000.00	219,000.00							
17021001/12040586	Student Hand Book Fee									

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17021001/12040619	5,000.00	718,600.00	17,000.00	17,000.00	701,600.00+	4,127.06%+	17,000.00	18,000.00	20,000.00
17021001/12040622	6,896,954.26	718,600.00	17,000.00	17,000.00	701,600.00+	4,127.06%+	17,000.00	18,000.00	20,000.00
17021001/12040626	202,400.00	27,600.00	15,000,000.00	8,000,000.00	27,600.00+	5.09%+	15,000,000.00	16,000,000.00	17,000,000.00
17021001/12040633	14,901,750.00	7,593,141.45	875,000.00	875,000.00	406,858.55-	100.00%+	875,000.00	880,000.00	890,000.00
17021001/12040655 and Conflict Studies)	8,672,000.00	7,151,550.00	10,000,000.00	5,000,000.00	9,382,402.00+	28.40%+	10,000,000.00	11,000,000.00	13,000,000.00
17021001/12040657	4,275,000.00	9,382,402.00	27,900,000.00	27,900,000.00	1,420,000.00-	84.04%+	27,900,000.00	28,000,000.00	29,000,000.00
17021001/12040684	17,507,100.00	3,580,000.00	40,000.00	40,000.00	23,447,700.00-	12.50%+	40,000.00	42,000.00	43,000.00
17021001/12040685	9,736,750.00	4,452,300.00	5,000.00	5,000.00	5,000.00-	100.00%+	5,000.00	6,000,000.00	6,660,000.00
17021001/12040687	30,000.00	35,000.00	1,200,000.00	1,200,000.00	1,200,000.00-	100.00%+	1,200,000.00	1,300,000.00	1,400,000.00
17021001/12040689	59,300.00	140,000.00	17,000.00	17,000.00	17,000.00-	100.00%+	17,000.00	17,500.00	18,000.00
17021001/12040690 (Technology Fees)	10,694,050.00	12,401,100.00	300,000.00	300,000.00	12,401,100.00+	1,138.10%+	300,000.00	320,000.00	330,000.00
17021001/12040691	224,400.00	3,714,300.00	18,519,000.00	18,519,000.00	3,414,300.00+	57.95%+	18,519,000.00	30,100,000.00	32,000,000.00
17021001/12040692	75,871,850.00	7,787,300.00	4,290,000.00	4,290,000.00	10,731,700.00-	91.53%+	4,290,000.00	7,000,000.00	7,500,000.00
17021001/12040698	5,259,750.00	363,435.70	6,290,000.00	6,290,000.00	3,926,564.30-	92.45%+	6,290,000.00	220,000,000.00	250,000,000.00
17021001/12040699	22,595,100.00	7,550,300.00	100,000,000.00	100,000,000.00	92,449,700.00-	19.17%+	100,000,000.00	55,000,000.00	60,000,000.00
17021001/12040700	35,725,000.00	4,276,712.60	8,000,000.00	8,000,000.00	3,723,287.40-	46.54%+	8,000,000.00	15,000,000.00	17,000,000.00
17021001/12040701	43,640,045.00	32,396,400.00	28,500,000.00	28,500,000.00	32,396,400.00+	24.88%+	28,500,000.00	30,000,000.00	31,000,000.00
17021001/12040710	2,462,100.00	1,753,500.00	1,540,000.00	1,540,000.00	213,500.00+	13.86%+	1,540,000.00	4,000,000.00	4,200,000.00
17021001/12040722 Programme (MSP) Project	4,927,800.00	140,000.00	60,000.00	60,000.00	60,000.00+	21.95%+	60,000.00	4,500,000.00	5,200,000.00
17021001/12040724	14,672,000.00	140,000.00	3,540,000.00	3,540,000.00	2,087,900.00+	328.29%+	3,540,000.00	720,000.00	780,000.00
17021001/12040725	7,070,000.00	60,000.00	4,000,000.00	3,000,000.00	658,600.00+	75.63%+	4,000,000.00	1,800,000.00	1,900,000.00
17021001/12040727	3,056,300.00	3,658,600.00	636,000.00	636,000.00	453,750.00+	596.58%+	636,000.00	2,400,000.00	2,800,000.00
17021001/12040728	5,549,350.00	2,723,900.00	1,600,000.00	600,000.00	1,193,150.00+	278.60%+	1,600,000.00	1,800,000.00	1,900,000.00
17021001/12040729	8,321,550.00	1,053,750.00	200,000.00	200,000.00	3,621,820.00+	50.00%+	200,000.00	320,000.00	330,000.00
17021001/12040730	7,905,100.00	1,393,150.00	1,300,000.00	1,300,000.00	150,000.00-	100.00%+	1,300,000.00	1,300,000.00	1,400,000.00
17021001/12040731	9,325,000.00	4,921,820.00	300,000.00	300,000.00	1,200,000.00-	107.30%+	300,000.00	20,000,000.00	21,000,000.00
17021001/12040732	1,980,250.00	150,000.00	1,200,000.00	1,200,000.00	799,150.00-	13.86%+	1,200,000.00	4,000,000.00	4,200,000.00
17021001/12040733	10,695,400.00	2,684,300.00	19,600,000.00	10,600,000.00	213,500.00+	98.75%+	19,600,000.00	16,000,000.00	17,000,000.00
17021001/12040734	2,684,300.00	449,200.00	8,000,000.00	8,000,000.00	7,900,000.00-	100.00%+	8,000,000.00	26,000,000.00	27,000,000.00
17021001/12040735	8,229,700.00	100,000.00	25,000,000.00	15,000,000.00	15,000,000.00-	100.00%+	15,000,000.00	13,000,000.00	14,000,000.00
17021001/12040738	2,553,000.00	100,000.00	8,000,000.00	8,000,000.00	38,402,112.05+	380.03%+	8,000,000.00	30,000.00	32,000.00
17021001/12040747	38,402,112.05	105,000.00	25,000.00	25,000.00	12,000.00-	100.00%+	25,000.00	30,000.00	32,000.00
17021001/12040750 Science)	105,000.00	80,000.00	152,550,000.00	152,550,000.00	152,470,000.00-	99.95%+	152,550,000.00	60,000,000.00	80,000,000.00
17021001/12040751	252,550,000.00	12,000.00	8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	12,800,000.00	14,000,000.00
17021001/12040754	12,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	10,000,000.00	22,000,000.00	23,000,000.00
17021001/12040755	20,000,000.00	600,000.00	600,000.00	600,000.00	600,000.00-	100.00%+	600,000.00	660,000.00	682,000.00
17021001/12040756	600,000.00	30,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	10,000,000.00	33,000,000.00	35,000,000.00
17021001/12040757	30,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	10,000,000.00	33,000,000.00	35,000,000.00
17021001/12040758	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	10,000,000.00	33,000,000.00	35,000,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Development Levy			22,500,000.00	16,500,000.00	16,500,000.00-	100.00%-	22,500,000.00	23,000,000.00	23,700,000.00
Peace and Conflict Studies							7,505,000.00		
Peace and Conflict Studies		4,950.00			4,950.00+		9,067,000.00		
Students ID Cards								240,000.00	
Sale of Sandwich PG	12,938,050.00	13,358,584.84			13,358,584.84+				250,000.00
Total	2,640,837,439.26	2,793,573,813.71	3,687,987,500.00	2,273,547,500.00	520,026,313.71+	22.87%+	1,901,509,500.00	2,620,155,500.00	3,023,742,000.00

FEEES
 INSTITUTE OF MANAGEMENT & TECHNOLOGY
 (ENUGU)
 Organization/Economic Code
 17033001/12040024

17033001/12040017	Registration/Review of	1,615,000.00	251,000.00	2,500,500.00	1,500,500.00	1,249,500.00-	83.27%-	2,650,000.00	2,730,000.00	2,866,000.00
17033001/12040024	Accreditation Fees	6,000.00	30,000.00	153,680,000.00	93,680,000.00	93,650,000.00-	99.97%-	158,340,000.00	163,090,000.00	171,245,000.00
17033001/12040027	Prequalification Fees for	232,000.00		1,750,000.00	1,750,000.00	1,750,000.00-	100.00%-	1,750,000.00	1,803,000.00	1,893,000.00
17033001/12040052	Tuition Fees (Diploma	754,750,750.00	475,685,282.79	345,950,000.00	145,950,000.00	329,735,282.79+	225.92%+	356,050,000.00	366,732,000.00	385,068,000.00
17033001/12040079	Late Registration Fees	403,000.00	177,020.00	200,000.00	200,000.00	177,020.00+	100.00%-	4,500,000.00	4,635,000.00	4,867,000.00
17033001/12040151	Renewal of Contractors			200,000.00	200,000.00	200,000.00-	100.00%-	1,250,000.00	1,288,000.00	1,352,000.00
17033001/12040169	Computer Cards/admission	12,600.00	48,200.00			48,200.00+				
17033001/12040239	Farm Land Allocation Fees			4,500.00	4,500.00	4,500.00-	100.00%-	2,298,000.00	2,366,000.00	2,485,000.00
17033001/12040274	Late Conversion of Tellers	1,775,500.00	264,150.00	2,000,000.00	2,000,000.00	1,735,850.00-	86.79%-	2,298,000.00	2,366,000.00	2,485,000.00
17033001/12040304	Space Allocation	3,536,000.00	87,000.00	25,000.00	25,000.00	87,000.00+		2,500,000.00	2,575,000.00	2,704,000.00
17033001/12040315	Admission/Re-Admission	6,265,500.00	3,074,560.00			3,049,560.00+	12.198.24%+	2,500,000.00	2,575,000.00	2,704,000.00
17033001/12040316	Medical Examination Fee	1,218,700.00	15,936,385.55			15,936,385.55+		22,500,000.00	23,175,000.00	24,000,000.00
17033001/12040318	Sanitation Fees	8,504,800.00	261,695,623.54	19,500,000.00	10,500,000.00	251,195,623.54+	2,392.34%+	11,376,000.00	11,717,000.00	12,303,000.00
17033001/12040337	Development Fees	459,500.00		82,480,000.00	62,480,000.00	62,480,000.00-	100.00%-	84,710,000.00	87,251,000.00	91,614,000.00
17033001/12040420	Acceptance Fees	174,793,000.00	64,383,350.00	75,300,000.00	55,300,000.00	9,083,350.00+	16.43%+	199,500,000.00	205,485,000.00	215,759,000.00
17033001/12040024	Hostel Accommodation Fees	11,694,900.00	13,667,500.00	87,240,000.00	67,240,000.00	53,572,500.00-	79.67%-	87,240,000.00	89,857,000.00	94,350,000.00
17033001/12040425	Student Health Insurance							32,900,000.00	33,887,000.00	35,581,000.00
17033001/12040426	Result Verification Fees	3,026,700.00	51,500.00	3,600,000.00	2,600,000.00	2,548,500.00-	98.02%-	2,550,000.00	2,627,000.00	2,758,000.00
17033001/12040463	Brochure Advert	3,042,500.00	22,227,000.50			22,227,000.50+		67,760,000.00		
17033001/12000003	Tuition Fees (Degree									
17033001/12040513	Distance Learning			44,425,000.00	44,425,000.00	44,425,000.00-	100.00%-	46,170,000.00	47,555,000.00	49,933,000.00
17033001/12040514	Programme Fees (Poly Work & Study)	19,016,500.00	11,755,500.00	21,500,000.00	11,500,000.00	255,500.00+	2.22%+	18,998,000.00	19,567,000.00	20,546,000.00
17033001/12040515	Students Transcrip	56,900.00	81,700.00	50,500.00	50,500.00	31,200.00+	61.78%+	500,000.00	515,000.00	541,000.00
17033001/12040518	Break Down of Result	515,400.00	754,400.00			754,400.00+		1,096,000.00	1,129,000.00	1,185,000.00
17033001/12040520	Clearance Fees	5,482,650.00	981,100.00	7,500,000.00	5,500,000.00	4,518,900.00-	82.16%-	25,500,000.00	26,265,000.00	27,578,000.00
17033001/12040521	JAMB Verification Fee	18,084,060.00	23,345,359.68	25,500,000.00	15,500,000.00	7,845,359.68+	50.62%+	16,700,000.00	17,201,000.00	18,061,000.00
17033001/12040522	Convocation Fees	12,234,000.00	2,177,900.696.26	11,500,000.00	9,500,000.00	208,400,696.26+	2,193.69%+	24,500,000.00		
17033001/12040522	Matriculation Fees	2,483,000.00	10,987,445.77			10,987,445.77+				
17033001/12040529	Student Library Fees	139,000.00	1,959,500.00			1,959,500.00+				
17033001/12040529	IMT Polyair Programme	19,900,600.00	12,843,500.00	15,500,000.00	12,500,000.00	343,500.00+	2.75%+	26,886,000.00	27,693,000.00	29,078,000.00
17033001/12040554	Biometric Registration	19,900,600.00	12,843,500.00	36,890,000.00	16,890,000.00	5,941,026.26-	35.17%-			
17033001/12040601	Parent Teachers Association	1,637,200.00	10,948,973.74							

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual		Budget	Final	Variance		% Variance	Budget	Proposed	Proposed
	2019	2020			2020	2020				
17033001/12040615	850,900.00	216,500.00	200,000.00	200,000.00	16,500.00+	8.25%+	718,000.00	740,000.00	777,000.00	
17033001/12040623	319,000.00	737,000.00	24,735,000.00	14,735,000.00	21,000.00+	95.00%+	25,335,000.00	26,095,000.00	27,400,000.00	
17033001/12040629	7,753,000.00	10,298,857.21	12,537,000.00	8,537,000.00	13,998,000.00-	20.52%+	9,065,000.00	9,337,000.00	9,804,000.00	
17033001/12040631	7,827,300.00	1,213,900.00	1,925,000.00	925,000.00	288,900.00+	31.23%+	8,399,000.00	8,651,000.00	9,083,000.00	
17033001/12040636	109,550.00	73,500.00	2,500,000.00	1,500,000.00	1,426,500.00-	95.10%+	2,500,000.00	2,575,000.00	2,704,000.00	
17033001/12040643	6,824,450.00	7,784,871.51	24,000,000.00	18,000,000.00	10,215,128.49-	56.75%+	23,842,000.00	24,557,000.00	25,785,000.00	
17033001/12040685	899,000.00	225,550.00	465,000.00	465,000.00	239,450.00-	51.49%+	759,000.00	782,000.00	821,000.00	
17033001/12040686	2,126,000.00	4,699,573.25	3,153,500.00	1,153,500.00	3,546,073.25+	307.42%+	4,500,000.00	4,635,000.00	4,867,000.00	
17033001/12040687	25,577,350.00	3,238,860.00	22,614,000.00	19,614,000.00	16,375,140.00-	83.49%+	23,247,000.00	23,944,000.00	25,142,000.00	
17033001/12040688	5,862,250.00	9,373,885.82	12,500,000.00	8,500,000.00	873,885.82+	10.28%+	26,500,000.00	27,295,000.00	28,660,000.00	
17033001/12040689	14,343,000.00	85,765,005.88	6,500.00	6,500.00	85,758,505.88+	1,319,361.63%+	50,000.00	52,000.00	54,000.00	
17033001/12040690	97,220,500.00	82,952,293.01	90,500,000.00	70,500,000.00	12,452,293.01+	17.66%+	82,250,000.00	84,718,000.00	88,953,000.00	
17033001/12000000	13,405,500.00	16,789,231.17	220,000.00	220,000.00	3,946,768.33-	18.03%+	250,000.00	258,000.00	270,000.00	
17033001/12040692	63,000.00	35,000.00	210,000.00	210,000.00	185,000.00-	84.09%+	11,169,000.00	11,504,000.00	11,640,000.00	
17033001/12040693	6,619,270.00	1,999,850.00	210,000.00	210,000.00	449,700.00+	214.14%+	2,153,000.00	2,218,000.00	2,329,000.00	
17033001/12040694	2,198,000.00	234,000.00	2,123,800.00	1,123,800.00	889,800.00-	78.18%+	2,483,000.00	2,557,000.00	2,685,000.00	
17033001/12040696	910,500.00	5,084,654.00	1,921,000.00	921,000.00	4,163,654.00+	452.08%+	1,500,000.00	1,545,000.00	1,622,000.00	
17033001/12040701	27,740,500.00	15,115,404.27	21,800,000.00	18,800,000.00	3,684,595.73-	19.60%+	31,519,000.00	32,464,000.00	34,087,000.00	
17033001/12040794	2,198,000.00	234,000.00	2,123,800.00	1,123,800.00	889,800.00-	78.18%+	2,483,000.00	2,557,000.00	2,685,000.00	
Total	1,274,020,830.00	1,395,645,383.95	1,189,242,300.00	745,242,300.00	650,403,083.95+	87.27%+	1,454,487,000.00	1,403,070,000.00	1,472,450,000.00	
FEES POST PRIMARY SCHOOLS MANAGEMENT BOARD (PPSMB) Organization/Economic Code 17051001/12040478										
17051001/12040027	254,000.00									
17051001/12040028										
17051001/12040052	8,539,350.00	84,323,150.00	63,000,000.00	43,000,000.00	21,500,000.00	21,500,000.00-	100.00%+	33,000,000.00	8,820,000.00	9,261,000.00
17051001/12040316										
17051001/12040000	202,057,920.00	25,903,950.00	315,000,000.00	215,000,000.00	189,096,050.00-	87.95%+	230,000,000.00	44,100,000.00	9,261,000.00	46,305,000.00
Total	210,851,270.00	110,227,100.00	409,500,000.00	279,500,000.00	169,272,900.00-	60.56%+	396,376,100.00	184,740,000.00	217,827,000.00	
FEES ENUGU STATE SCIENCE TECH & VOC SCH MGT BOARD Organization/Economic Code 17054001/12040000										
17054001/12040048										
17054001/12040316	2,543,000.00	8,144,700.00	8,400,000.00	6,400,000.00	1,744,700.00+	27.26%+	8,400,000.00			
17054001/12040478	40,767,700.00	24,344,800.00	42,000,000.00	32,000,000.00	7,655,200.00-	23.92%+	42,000,000.00			
Total	43,310,700.00	32,489,500.00	50,400,000.00	38,400,000.00	5,910,500.00-	15.39%+	58,800,000.00			

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

FEEES
 MINISTRY OF HEALTH
 Organization/Economic Code
 21001001/12040000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budgt 2022	Proposed Budget 2023
21001001/12040027		435,649.00	125,500.00	2,000,000.00	1,000,000.00	87.45%+	2,000,000.00	3,000,000.00	4,000,000.00
21001001/12040031		3,500.00	500,000.00	500,000.00	300,000.00	100.00%+	2,000,000.00		
21001001/12040050			1,500,000.00	1,500,000.00	1,500,000.00	100.00%+			
21001001/12040052		36,267,720.00	34,351,600.00	36,000,000.00	15,000,000.00	129.01%+	2,000,000.00	2,500,000.00	3,000,000.00
21001001/12040052		810,000.00	395,000.00	3,000,000.00	2,605,000.00	86.83%+			
21001001/12040308		125,000.00	50,000.00	2,000,000.00	753,000.00	37.65%+	2,000,000.00	2,200,000.00	3,000,000.00
21001001/12040423		60,000.00	2,753,000.00	2,000,000.00	1,420,547.50	17.76%+	8,000,000.00	9,000,000.00	9,500,000.00
21001001/12040487		13,702,000.00	9,420,547.50	15,000,000.00	8,000,000.00		30,000,000.00	35,000,000.00	40,000,000.00
21001001/12040488		4,945,100.00	25,000.00	9,500,000.00	4,500,000.00	99.44%+			
21001001/12040489		324,000.00	140,000.00	140,000.00	140,000.00		6,000,000.00	6,500,000.00	7,000,000.00
21001001/12040492		1,170,000.00	5,172,500.00	2,000,000.00	1,000,000.00	100.00%+	2,000,000.00	4,000,000.00	5,000,000.00
21001001/12040565			20,000.00	20,000.00	10,000.00	100.00%+	2,000,000.00	3,000,000.00	4,000,000.00
21001001/12040585		3,011,000.00	1,846,000.00	1,100,000.00	1,846,000.00		2,500,000.00	3,000,000.00	4,000,000.00
21001001/12040639									
Total	63,672,969.00	54,279,147.50	71,520,000.00	36,310,000.00	17,969,147.50+	49.49%+	58,500,000.00	68,200,000.00	79,500,000.00

FEEES
 ENUGU STATE UNIVERSAL HEALTH COV.
 Organization/Economic Code
 21003002/12040000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budgt 2022	Proposed Budget 2023
21026001/12040041		8,191,310.00	300,000.00	200,000.00	200,000.00	100.00%+	200,000.00	250,000.00	250,000.00
21026001/12040279		880,000.00	2,710,000.00	1,000,000.00	2,110,000.00	351.67%+	1,000,000.00	1,100,000.00	1,100,000.00
21026001/12040424		70,914,100.00	41,304,750.00	24,000,000.00	18,000,000.00	129.47%+	24,000,000.00	24,000,000.00	24,000,000.00
21026001/12040433		2,250,000.00	6,178,000.00	2,500,000.00	4,278,000.00	225.16%+	2,500,000.00	2,500,000.00	2,500,000.00
21026001/12040503			426,300.00	1,980,000.00	1,980,000.00	78.47%+	2,000,000.00	2,000,000.00	2,000,000.00
21026001/12040586		40,000.00	262,000.00	50,000.00	50,000.00	424.00%+	50,000.00	50,000.00	50,000.00
21026001/12040732			1,500,000.00	1,100,000.00	1,100,000.00	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
Total	82,275,410.00	50,881,050.00	31,330,000.00	23,830,000.00	27,051,050.00+	113.52%+	31,250,000.00	31,400,000.00	31,400,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

FEEES
 ESUT TEACHING HOSPITAL PARKLANE ENUGU
 Organization/Economic Code
 21027001/12040000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21027017/12040017			1,433,000.00	1,433,000.00	1,433,000.00-	100.00%-	1,433,000.00	1,500,000.00	1,800,000.00
21027017/12040040			97,000,000.00	97,000,000.00	28,946,159.30-	29.84%-	679,000.00	815,000.00	978,000.00
21027017/12040041			24,000.00	24,000.00	11,145,000.00+	100.00%+	97,000,000.00	98,000,000.00	99,000,000.00
21027017/12040052			20,000.00	20,000.00	13,736,000.00-	91.57%-	24,000.00	25,000.00	28,000.00
21027017/12040090			15,000,000.00	15,000,000.00	103,284,945.00+	100.00%+	15,000,000.00	17,000,000.00	18,000,000.00
21027017/12040302			28,000,000.00	28,000,000.00	28,000,000.00-	100.00%-	28,000,000.00	29,000,000.00	30,000,000.00
21027017/12040310			5,415,000.00	5,415,000.00	5,415,000.00-	100.00%-	5,415,000.00	5,500,000.00	5,800,000.00
21027017/12040311			279,000.00	279,000.00	279,000.00+	100.00%+	279,000.00	300,000.00	350,000.00
21027017/12040317			4,000,000.00	4,000,000.00	311,598,552.00+	7,789.96%+	4,000,000.00	4,300,000.00	4,400,000.00
21027017/12040423			25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	25,000,000.00	28,000,000.00	29,000,000.00
21027017/12040800			9,000,000.00	9,000,000.00	43,995,960.00-	99.99%-	9,000,000.00	30,000,000.00	31,000,000.00
21027017/12040427			44,000,000.00	44,000,000.00	29,000,000.00-	100.00%-	29,000,000.00	30,000,000.00	29,000,000.00
21027017/12040426			26,000,000.00	26,000,000.00	25,994,400.00-	99.98%-	26,000,000.00	28,000,000.00	29,000,000.00
21027017/12040429			42,000,000.00	42,000,000.00	79,169,704.57+	188.50%+	42,000,000.00	43,000,000.00	44,000,000.00
21027017/12040436			11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	11,000,000.00	12,000,000.00	14,000,000.00
21027017/12040440			50,000.00	50,000.00	100,000.00+	200.00%+	50,000.00	55,000.00	56,000.00
21027017/12040442			4,000,000.00	4,000,000.00	2,307,000.00-	57.68%-	4,000,000.00	5,000,000.00	6,000,000.00
21027017/12040490			95,000,000.00	95,000,000.00	6,448,000.00-	100.00%-	95,000,000.00	96,000,000.00	99,000,000.00
21027017/12040492			87,000,000.00	87,000,000.00	87,000,000.00-	100.00%-	87,000,000.00	90,000,000.00	83,000,000.00
21027017/12040493			150,000,000.00	150,000,000.00	144,321,890.20-	96.21%-	150,000,000.00	156,000,000.00	160,000,000.00
21026001/12040574			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,500,000.00	2,600,000.00
21027017/12040582			6,590,000.00	6,590,000.00	6,590,000.00-	100.00%-	6,590,000.00	6,900,000.00	7,500,000.00
21027017/12040591			33,000,000.00	33,000,000.00	33,000,000.00-	100.00%-	33,000,000.00	15,000,000.00	16,000,000.00
21027017/12040606			14,000,000.00	14,000,000.00	14,000,000.00-	100.00%-	14,000,000.00	13,000,000.00	14,000,000.00
21027001/12040607			11,000,000.00	11,000,000.00	5,777,080.00-	52.52%-	11,000,000.00	13,000,000.00	14,000,000.00
21027017/12040676			14,000,000.00	14,000,000.00	14,000,000.00-	100.00%-	14,000,000.00	16,000,000.00	18,000,000.00
21027001/12040706			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,500,000.00	3,400,000.00
21027001/12040707			23,000,000.00	23,000,000.00	23,000,000.00-	100.00%-	23,000,000.00	25,000,000.00	28,000,000.00
21027001/12040708			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	7,000,000.00	9,000,000.00
21027001/12040709			2,420,000.00	2,420,000.00	2,420,000.00-	100.00%-	2,420,000.00	3,400,000.00	4,700,000.00
21027001/12040711			2,962,000.00	2,962,000.00	2,962,000.00-	100.00%-	2,962,000.00	3,700,000.00	4,200,000.00
21027001/12040723									
Total	779,369,446.57	633,270,512.07	795,621,000.00	795,621,000.00	162,350,487.93-	20.41%-	796,300,000.00	792,495,000.00	828,312,000.00

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FEEES
 ENUGU STATE HEALTH BOARD
 Organization/Economic Code
 21102001/12040000

ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
21102001/12040038	4,514,784.00	3,688,540.00	10,800,000.00	10,800,000.00	3,688,540.00+	100.00%-	5,000,000.00	6,000,000.00	7,000,000.00	
21102001/12040041										
21102001/12040310	3,369,830.00	1,713,790.00			1,713,790.00+	100.00%-				
Fees	5,026,829.00	569,080.00			569,080.00+					
21102001/12040312	2,780,174.00	604,290.00			604,290.00+					
21102001/12040315	17,050.00	10,920,975.00			10,920,975.00+					
21102001/12040316		2,331,290.00			2,331,290.00+	100.00%-	2,000,000.00	4,000,000.00	4,500,000.00	
21102001/12040317			1,920,000.00	1,920,000.00	1,920,000.00-	100.00%-	4,000,000.00	4,500,000.00	5,000,000.00	
21102001/12040427			4,200,000.00	4,200,000.00	4,200,000.00-	100.00%-	4,000,000.00	4,500,000.00	5,000,000.00	
21102001/12040428	153,350.00	2,901,080.00	19,080,000.00	19,080,000.00	16,178,920.00-	84.80%-	19,000,000.00	20,000,000.00	22,000,000.00	
21102001/12040493	321,000.00	120,000.00	15,600,000.00	15,600,000.00	15,480,000.00-	99.23%-	20,000,000.00	21,000,000.00	22,000,000.00	
21102001/12040574	6,409,993.00	5,854,075.00			5,854,075.00+					
21102001/12070101										
Total	22,593,010.00	28,703,120.00	51,600,000.00	51,600,000.00	22,896,880.00-	44.37%-	50,000,000.00	55,500,000.00	60,500,000.00	
FEES										
ENUGU WASTE MANAGEMENT AUTHORITY (ESWAMA)										
Organization/Economic Code										
35053001/12040000										
35053001/12040463	30,577,450.00	1,389,200.02			1,389,200.02+	25.83%-	160,000,000.00	7,000,000.00	7,500,000.00	
35053001/12040556	142,804,570.00	4,440,595.03	280,000,000.00	160,000,000.00	41,335,404.97-	48.03%+	5,000,000.00	7,000,000.00	8,000,000.00	
35053001/12040677	65,500.00	4,440,901.09	4,000,000.00	3,000,000.00	6,083,075.01+	202.77%+	6,000,000.00	7,000,000.00	8,000,000.00	
35053001/12040683		9,083,075.01	5,000,000.00	3,000,000.00	6,083,075.01+					
Total	173,447,520.00	133,577,771.15	289,000,000.00	166,000,000.00	32,422,228.85-	19.53%-	171,000,000.00	14,000,000.00	15,500,000.00	
FEES										
MINISTRY OF CHIEFTAINCY MATTERS										
Organization/Economic Code										
62001001/12040000										
62001001/12040005			500,000.00	300,000.00	300,000.00+	100.00%-	18,000,000.00	18,600,000.00	18,900,000.00	
62001001/12040106										
62001001/12040164	617,250.00	97,000.00	15,000,000.00	9,000,000.00	9,000,000.00-	67.67%-	300,000.00	400,000.00	500,000.00	
62001001/12040200			300,000.00	300,000.00	203,000.00-	68.00%-	2,000,000.00	3,000,000.00	3,200,000.00	
62001001/12040292	4,550,000.00	640,000.00	2,000,000.00	2,000,000.00	1,360,000.00-	100.00%-	12,000,000.00	12,400,000.00	12,800,000.00	
62001001/12040321			7,500,000.00	5,500,000.00	5,500,000.00-	85.03%-	12,000,000.00	12,400,000.00	12,900,000.00	
62001001/12040321	5,910,000.00	1,347,000.00	11,000,000.00	9,000,000.00	7,653,000.00-	95.00%-	500,000.00	800,000.00	850,000.00	
62001001/12040495			1,000,000.00	1,000,000.00	950,000.00-	80.00%-	500,000.00	400,000.00	450,000.00	
62001001/12040496	530,000.00	100,000.00	500,000.00	500,000.00	400,000.00-	100.00%-	2,300,000.00	2,000,000.00	1,500,000.00	
62001001/12040567			2,300,000.00	2,300,000.00	2,300,000.00-	100.00%-	1,200,000.00	1,500,000.00	1,800,000.00	
62001001/12040687			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-				
Total	12,548,250.00	2,534,000.00	42,600,000.00	32,600,000.00	30,066,000.00-	92.23%-	48,800,000.00	51,500,000.00	52,900,000.00	

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

FEEES
 MINISTRY OF ENVIRONMENT
 Organization/Economic Code
 35001001/12040000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
35001001/12040031	3,660,000.00	3,497,000.00	4,000,000.00	4,000,000.00	503,000.00-	12.58%-	4,500,000.00	5,000,000.00	6,000,000.00
Assessment									
35001001/12040211	120,000.00	35,000.00	250,000.00	250,000.00	215,000.00-	86.00%-	280,000.00	290,000.00	300,000.00
Air/Noise Pollution Abatement									
35001001/12040374	50,000.00	35,000.00			35,000.00+				
Industrial Waste Discharge									
35001001/12040376	1,899,500.00	700,000.00	4,500,000.00	4,500,000.00	3,800,000.00-	84.44%-	3,000,000.00	3,500,000.00	4,000,000.00
Permit									
35001001/12040377	555,000.00	110,000.00	1,000,000.00	1,000,000.00	890,000.00-	89.00%-	1,500,000.00	1,800,000.00	2,000,000.00
Discharge Fee									
35001001/12040378	29,200.00	200,000.00	25,000.00	25,000.00	175,000.00+	700.00%+	500,000.00	550,000.00	600,000.00
Discharge Fee									
35001001/12040381	420,000.00	120,000.00	10,000.00	10,000.00	110,000.00+	1,100.00%+			
Small Food Industries/Enterprises									
35001001/12040383	1.00	1.00			1.00+				
Control/Fumigation Fees									
35001001/12040384	3,549,539.01				3,549,539.01+				
Building Plans									
35001001/12040403	1,850,000.00		2,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
Masts									
35001001/12040458	28,781,500.00	401,000.00	30,000,000.00	10,000,000.00	9,599,000.00-	95.99%-	500,000.00	550,000.00	600,000.00
35001001/12040459	1,274,200.00	67,000.00	300,000.00	300,000.00	233,000.00-	77.67%-			
Directional Gantries									
35001001/12040462	670,000.00	2,209,000.00	2,000,000.00	2,000,000.00	209,000.00+	10.45%+	2,000,000.00	2,500,000.00	3,000,000.00
Fees									
35001001/12040536	7,562,200.00	28,320,000.00	30,000,000.00	30,000,000.00	1,660,000.00-	5.60%-	32,000,000.00	34,000,000.00	35,000,000.00
Environmental Consultant Fumigation									
35001001/12040544	13,785,000.00	1,256,600.00	1,000,000.00	1,000,000.00	256,600.00+	25.66%+	2,000,000.00	3,000,000.00	3,500,000.00
Fees									
35001001/12040704	60,656,600.00	40,500,140.01	76,085,000.00	54,585,000.00	14,084,859.99-	25.80%-	46,280,000.00	51,190,000.00	55,000,000.00
Certificate									
TOTAL FEES	7,618,176,995.56	9,443,117,482.19	9,286,474,800.00	6,359,164,800.00	3,083,952,682.19+	48.50%+	9,961,042,000.00	10,543,602,500.00	11,513,504,400.00

FINES
 ENUGU STATE POLYTECHNIC IWOLLO
 Organization/Economic Code
 17018001/00000000

17018001/12050003	38,000.00		150,000.00	50,000.00	50,000.00-	100.00%-	200,000.00	300,000.00	500,000.00
Late Payment Penalty									
Total	38,000.00		150,000.00	50,000.00	50,000.00-	100.00%-	200,000.00	300,000.00	500,000.00

FINES
 MINISTRY OF TRANSPORT
 Organization/Economic Code
 29001001/12050000

29001001/12050004			6,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	6,000,000.00	7,000,000.00	8,000,000.00
Fines									
Total			6,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	6,000,000.00	7,000,000.00	8,000,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
29001001/12050030		10,590,357.44	20,000,000.00	10,000,000.00	590,357.44+	5.90%+	18,000,000.00	20,000,000.00	22,000,000.00	
Total		10,590,357.44	26,000,000.00	13,000,000.00	2,409,642.56-	18.54%+	24,000,000.00	27,000,000.00	30,000,000.00	
FINES MINISTRY OF WORKS & INFRASTRUCTURE Organization/Economic Code 34001001/12050000										
34001001/12050028 (Roads, Electric Fixture etc)		180,000.00	350,400.00	3,000,000.00	1,000,000.00	64.96%+	2,000,000.00	2,500,000.00	3,000,000.00	
Total		180,000.00	350,400.00	3,000,000.00	1,000,000.00	64.96%+	2,000,000.00	2,500,000.00	3,000,000.00	
FINES ENUGU STATE HOUSING DEVELOPMENT CORPORATION Organization/Economic Code 53010001/12050000										
53010001/12050003		417,152.50	327,700.00	14,000,000.00	7,000,000.00	6.67%+	103,500,000.00	108,625,000.00	114,056,000.00	
53010001/12050013		3,000.00	42,520.00	7,000,000.00	42,520.00+	95.32%+	22,950,000.00	24,097,500.00	25,302,000.00	
Total		420,152.50	370,220.00	14,000,000.00	6,629,780.00-	94.71%+	126,450,000.00	132,722,500.00	139,358,000.00	
FINES HIGH COURT OF JUSTICE Organization/Economic Code 26051001/12050000										
26051001/12050001		8,017,290.00	3,993,190.01	6,500,000.00	3,500,000.00	493,190.01+	6,000,000.00			
Total		8,017,290.00	3,993,190.01	6,500,000.00	493,190.01+	14.09%+	6,000,000.00			
FINES CUSTOMARY COURT OF APPEAL Organization/Economic Code 26052001/12050000										
26052001/12050001		33,530.01								
Total		33,530.01								
FINES ENUGU STATE WATER CORPORATION Organization/Economic Code 52102001/12050000										
52102001/12050003		116,550.00		100,000.00	50,000.00	100.00%+	82,000.00	84,000.00	87,000.00	
Total		116,550.00		100,000.00	50,000.00	100.00%+	82,000.00	84,000.00	87,000.00	

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
FINES MINISTRY OF ENUGU CAPITAL TERRITORY Organization/Economic Code 65001001/12050000									
65001001/12050030		Fines from Road Traffic							
65001001/12050039		Fines from Non Compliance on Plan Approval							
Total	43,000.00	80,000.00	103,000.00	90,000.00	37,500.00-	41.67%-	600,000.00	630,000.00	650,000.00
FINES MINISTRY OF ENVIRONMENT AND MINERAL RESOURCES Organization/Economic Code 35001001/12050000									
35001001/12050008		Sewerage Control Fines							
35001001/12050009		Conservation Offences Fines							
35001001/12050010		Identification of Illegal Miners Fines							
35001001/12050011		Mining Offence Fines							
35001001/12050027		Sanitation Offences Fines							
Total	43,000.00	132,500.00	103,000.00	90,000.00	42,500.00+	47.22%+	600,000.00	630,000.00	650,000.00
FINES ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA) Organization/Economic Code 35053001/12050000									
35053001/12050038		Fine from Unclear Drainage/Gutter							
Total	50,000.00	100,010.00	1,000,000.00	500,000.00	399,990.00-	80.00%-	1,000,000.00	3,000,000.00	3,500,000.00
FINES FORESTRY COMMISSION Organization/Economic Code 15109001/12050000									
15109001/12050024		Forest Offences Fines							
Total	320,000.00	215,000.00	1,000,000.00	500,000.00	285,000.00-	57.00%-	700,000.00	800,000.00	900,000.00
FINES ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) Organization/Economic Code 17019001/12050000									
Total	320,000.00	215,000.00	1,000,000.00	500,000.00	285,000.00-	57.00%-	700,000.00	800,000.00	900,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17019001/12050003			30,000.00	10,000.00	10,000.00-	100.00%-	30,000.00	32,000.00	34,000.00
Total			30,000.00	10,000.00	10,000.00-	100.00%-	30,000.00	32,000.00	34,000.00

FINES INSTITUTE OF MANAGEMENT & TECHNOLOGY - IMT Organization/Economic Code 17033001/12050000											
17033001/12050003			4,007,500.00	991,000.00	3,400,000.00	1,400,000.00	409,000.00-	29.21%-	55,000.00	58,000.00	59,000.00

FINES ENUGU STATE UNIVERSITY OF SCIENCE AND TECHN. ESUT Organization/Economic Code 17021001/12040000										
17021001/12050003			2,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	2,500,000.00	3,000,000.00	3,200,000.00
Total			2,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	2,500,000.00	3,000,000.00	3,200,000.00	
TOTAL FINES	13,560,622.51	16,910,777.45	58,233,000.00	29,150,000.00	12,239,222.55-	41.99%-	165,567,000.00	170,906,500.00	181,958,000.00	

SALES
HOUSE OF ASSEMBLY
Organization/Economic Code
12003001/12060000

SALES MINISTRY OF INFORMATION 23001001/12060000 Organization/Economic Code 11013002/12060000									
23001001/12060001			50,000.00	20,000.00	20,000.00-	100.00%-	150,000.00	160,000.00	180,000.00
23001001/12060019			1,000,000.00	200,000.00	200,000.00-	100.00%-	40,000.00	50,000.00	55,000.00
23001001/12060100			150,000.00	50,000.00	50,000.00-	100.00%-	200,000.00	250,000.00	300,000.00
Total			1,200,000.00	270,000.00	270,000.00-	100.00%-	390,000.00	460,000.00	535,000.00

SALES
GOVT PRINTING AND STATIONERY DEPT.
Organization/Economic Code
23013001/12060000

23013001/12060001							5,000,000.00		
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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
23013001/12060101	1,500.00						2,000,000.00		
Total	1,500.00						7,000,000.00		

SALES
 GOVT PRINTING AND PUBLISHING CORP. (DAILY STAR)
 Organization/Economic Code
 23013001/12060000

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
23055001/12060001								6,000,000.00	8,000,000.00
23055001/12060016	1,249,325.00	462,979.00	5,000,000.00	3,000,000.00	2,537,021.00-	84.57%-	3,000,000.00	4,000,000.00	5,000,000.00
23055001/12060029	5.00		150,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	120,000.00	140,000.00
23055001/12060168	271,850.00	822,965.00	20,000,000.00	10,000,000.00	9,177,035.00-	91.77%-	10,000,000.00	12,000,000.00	14,000,000.00
Total	1,521,180.00	1,285,944.00	25,150,000.00	13,050,000.00	11,764,056.00-	90.15%-	13,100,000.00	22,120,000.00	27,140,000.00

SALES
 OFFICE OF THE HEAD OF SERVICE
 Organization/Economic Code
 23013001/12060000

SALES
 CIVIL SERVICE COMMISSION
 Organization/Economic Code
 47001001/12060000

SALES
 LOCAL GOVERNMENT SERVICE COMMISSION
 Organization/Economic Code
 47001002/12060000

SALES
 INDEPENDENT ELECTORAL COMMISSION
 Organization/Economic Code
 48001001/12060000

48001001/12060053 Sale of Election Form
 Total

20,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
20,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-

SALES
 MINISTRY OF AGRICULTURE
 Organization/Economic Code

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ENUGU STATE GOVERNMENT
DETAILED REQUIREMENT REVENUE
FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
15001001/12060000									
Veterinary Sales of Meat & Livestock Produce		5,000.00			5,000.00+				
15001001/12060102 and Poultry			500,000.00	300,000.00	300,000.00-	100.00%-	100,000.00	120,000.00	150,000.00
15001001/12060103 (Tree Crop)	955,400.00		3,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00	1,600,000.00	1,650,000.00
15001001/12060105 Chemicals/Product	1,443,190.00	1,637,000.00			1,637,000.00+				
Total	2,398,590.00	1,642,000.00	4,000,000.00	1,800,000.00	158,000.00-	8.78%-	1,600,000.00	1,720,000.00	1,800,000.00

SALES
ENUGU STATE POLYTECHNIC IWOLLO
Organization/Economic Code
17018001/12060000

17018001/12060006	Sales of Admission Forms	3,362,720.00	113,050.00	610,000.00	310,000.00	196,950.00-	63.53%-	1,320,000.00	1,450,000.00	1,480,000.00
17018001/12060009	Sales of Farm Produce:	6,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00	2,500,000.00	3,000,000.00
Crops										
17018001/12060029	Sales of Collapsible Fish Pond	1,610,000.00	240,000.00	1,400,000.00	1,400,000.00	1,160,000.00-	82.86%-	1,400,000.00	630,000.00	630,000.00
17018001/12060033	Sales of Farm produce: Fish	200,000.00	235,500.00	2,500,000.00	2,500,000.00	2,264,500.00-	90.58%-	3,200,000.00	5,000,000.00	6,500,000.00
17018001/12060102	Sales of Farm Produce:	830,450.00	2,700,451.65	2,500,000.00	2,500,000.00	200,451.65+	8.02%+	3,000,000.00	5,500,000.00	5,500,000.00
Livestock										
17018001/12060123	Sales of Students Logbook	53,850.00	1,000.00	180,000.00	10,000.00	9,000.00-	90.00%-	245,000.00	360,000.00	360,000.00
Total		6,063,020.00	3,290,001.65	8,190,000.00	7,720,000.00	4,429,998.35-	57.38%-	10,665,000.00	15,440,000.00	17,470,000.00

SALES
ENUGU STATE FERTILIZER PROCUREMENT & DISTRIBUTION
Organization/Economic Code
15102003/12060000

15102003/12060073	Sale of Agric Input (Fertilizer)	26,892,000.00								
Total		26,892,000.00								

SALES
FORESTRY COMMISSION
Organization/Economic Code
15109001/12060000

15109001/12060066	Sale of Forestry Products	10,000.00	3,700,000.00	800,000.00	800,000.00	2,900,000.00+	362.50%+	1,000,000.00	1,100,000.00	1,200,000.00
Total		10,000.00	3,700,000.00	800,000.00	800,000.00	2,900,000.00+	362.50%+	1,000,000.00	1,100,000.00	1,200,000.00

SALES
MINISTRY OF FINANCE
Organization/Economic Code
20001001/12060000

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
20001001/12060111 and Other Assets	34,818,700.00	10,968,066.00	6,000,000.00	3,000,000.00	7,968,066.00+	285.60%+	10,000,000.00	12,000,000.00	13,000,000.00
Total	34,818,700.00	10,968,066.00	6,000,000.00	3,000,000.00	7,968,066.00+	285.60%+	10,000,000.00	12,000,000.00	13,000,000.00

SALES
 BOARD OF INTERNAL REVENUE
 Organization/Economic Code
 20008001/12060000

20008001/12060049 Carriage Badge		17,000,000.00			17,000,000.00+				
20008001/12060112 Conductor's Badges and Emblems		1,000.00			1,000.00+				
20008001/12060113 Number Plates	3,125.00		170,700,000.00	70,700,000.00	70,700,000.00-	100.00%-	210,000,000.00	252,000,000.00	302,400,000.00
Total	3,125.00	17,001,000.00	170,700,000.00	70,700,000.00	53,699,000.00-	75.95%-	210,000,000.00	252,000,000.00	302,400,000.00

SALES
 ENUGU STATE GAMING COMMISSION
 Organization/Economic Code
 20012001/12060000

20012001/12060145	1,836,000.00	447,000.00	900,000.00	300,000.00	147,000.00+	49.00%+	900,000.00	900,000.00	900,000.00
20012001/12060146	281,000.00	16,000.00	300,000.00	100,000.00	84,000.00-	84.00%-	300,000.00	300,000.00	300,000.00
20012001/12060147		70,000.00	70,000.00	20,000.00	20,000.00-	100.00%-	70,000.00	70,000.00	70,000.00
20012001/12060149			200,000.00	100,000.00	100,000.00-	100.00%-	200,000.00	200,000.00	220,000.00
20012001/12060150	7,380,000.00	50,000.00	1,500,000.00	800,000.00	50,000.00+	100.00%-	1,500,000.00	1,500,000.00	1,600,000.00
20012001/12060206 Proprietors Form	4,165,000.00	3,190,000.00	1,800,000.00	700,000.00	2,490,000.00+	355.71%+	1,800,000.00	1,800,000.00	2,100,000.00
Total	13,664,000.00	3,703,000.00	4,770,000.00	2,020,000.00	1,683,000.00+	83.32%+	4,770,000.00	4,770,000.00	5,190,000.00

SALES
 MINISTRY OF COMMERCE AND INDUSTRY
 Organization/Economic Code
 22001001/12060000

22001001/12060122 Form	20,000.00	40,000.00			40,000.00+				
Total	20,000.00	40,000.00			40,000.00+				

SALES
 ENUGU STATE MARKETING COMPANY LTD.
 Organization/Economic Code
 22018003/12060000

22018003/12060105 Form	125,000.00								
Total	125,000.00								

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
SALES									
ENUGU STATE TRANSPORT COMPANY									
Organization/Economic Code									
29053001/12060000									
29053001/12060084	53,887,750.58	500,000.00	50,000,000.00	10,000,000.00	9,500,000.00-	95.00%-	50,000,000.00	60,000,000.00	65,000,000.00
Total	53,887,750.58	500,000.00	50,000,000.00	10,000,000.00	9,500,000.00-	95.00%-	50,000,000.00	60,000,000.00	65,000,000.00
SALES									
COAL CITY TRANSPORT SERVICES									
Organization/Economic Code									
29053002/12060000									
29053002/12060084	9,274,749.63	7,467,200.00	15,000,000.00	5,000,000.00	2,467,200.00+	49.34%+	10,000,000.00	12,000,000.00	14,000,000.00
Total	9,274,749.63	7,467,200.00	15,000,000.00	5,000,000.00	2,467,200.00+	49.34%+	10,000,000.00	12,000,000.00	14,000,000.00
SALES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12060000									
29001001/12060052			6,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	6,000,000.00	7,000,000.00	8,000,000.00
29001001/12060218							1,500,000.00		
29001001/12060219							2,000,000.00		
Total			6,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	9,500,000.00	7,000,000.00	8,000,000.00

SALES
 MINISTRY OF SCIENCE AND TECHNOLOGY
 Organization/Economic Code
 28001001/12060000

SALES
 MINISTRY OF WORKS AND INFRASTRUCTURE
 Organization/Economic Code
 34001001/12060000

SALES
 NIKE LAKE RESORT HOTEL ENUGU
 Organization/Economic Code
 36052001/10260000

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
36052002/12060092	210,915,146.60									
Total	210,915,146.60									
SALES										
STATE ECONOMIC PLANNING COMMISSION										
Organization/Economic Code										
38001001/12060000		300.00			300.00+					
38001001/12060117		300.00			300.00+					
Total		300.00			300.00+					
SALES										
ENUGU STATE WATER CORPORATION										
Organization/Economic Code										
52102001/12060000										
52102001/12060068	32,600.00	12,600.00			12,600.00+					
52102001/12060093	58,344,477.00	92,340,310.51	119,000,000.00	100,000,000.00	7,659,689.49-	7.66%-	94,200,000.00	95,000,000.00	96,000,000.00	
52102001/12060095	978,800.00	3,148,680.00	15,000,000.00	13,000,000.00	3,148,680.00+	88.84%-	11,410,500.00	12,000,000.00	12,500,000.00	
52102001/12060098	1,723,310.75	1,450,914.75			11,549,085.25-					
52102001/12060198	2,030,205.00	230,900.00			230,900.00+					
Unmetered										
Total	63,109,392.75	97,183,405.26	134,000,000.00	113,000,000.00	15,816,594.74-	14.00%-	105,610,500.00	107,000,000.00	108,500,000.00	
SALES										
MINISTRY OF HOUSING										
Organization/Economic Code										
53010001/12060000										
53010001/12060007			3,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	5,000,000.00	6,000,000.00	7,000,000.00	
53010001/12060187	12,860,300.00		100,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	800,000,000.00	2,300,000,000.00	2,500,000,000.00	
Total	12,860,300.00		103,000,000.00	51,000,000.00	51,000,000.00-	100.00%-	805,000,000.00	2,306,000,000.00	2,507,000,000.00	
SALES										
ENUGU STATE HOUSING CORPORATION										
Organization/Economic Code										
53010001/12060000										
53010001/12050095	10,521,100.00		50,000.00	50,000.00	50,000.00-	100.00%-	13,686,000.00	14,370,000.00	15,088,000.00	
53010001/12050000	140,302,352.32	434,545,858.65	1,330,000,000.00	330,000,000.00	104,545,858.65+	31.68%+	871,747,000.00	2,680,840,000.00	3,003,937,000.00	
Total	150,823,452.32	434,545,858.65	1,330,050,000.00	330,050,000.00	104,495,858.65+	31.66%+	885,433,000.00	2,695,210,000.00	3,019,025,000.00	

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
60001001/12060000									
Sales of Land		15,600,550.00			15,600,550.00+				
Total		15,600,550.00			15,600,550.00+				

SALES
 HOUSING DEVELOPMENT COPORATION
 Organization/Economic Code
 53010001/12060000

26051025/12060001			5,000.00	1,000.00	1,000.00-	100.00%-	150,000.00	200,000.00	250,000.00
Sale of Books and Publications			5,000.00	1,000.00	1,000.00-	100.00%-	150,000.00	200,000.00	250,000.00
Total			5,000.00	1,000.00	1,000.00-	100.00%-	150,000.00	200,000.00	250,000.00

SALES
 ENUGU STATE WASTE MANAGEMENT AUTHORITY
 (ESWAMA)
 Organization/Economic Code
 35053001/12060000

35053001/120600216			30,000.00	80,000.00	40,000.00	10,000.00-	25.00%-	90,000.00	94,000.00	95,000.00
Sales of Buckets/Bags			30,000.00	80,000.00	40,000.00	10,000.00-	25.00%-	90,000.00	94,000.00	95,000.00
Total			30,000.00	80,000.00	40,000.00	10,000.00-	25.00%-	90,000.00	94,000.00	95,000.00

SALES
 MINISTRY OF JUSTICE
 Organization/Economic Code
 26001001/12060000

26001001/12060001		259,950.00								
Sales of Law Reports & Legal Publications		259,950.00								
26001001/12060063		872,800.00	1,347,302.00	1,200,000.00	200,000.00	1,147,302.00+	573.65%+	1,600,000.00	1,800,000.00	2,000,000.00
Sales of Enugu State Law Books		872,800.00	1,347,302.00	1,200,000.00	200,000.00	1,147,302.00+	573.65%+	1,600,000.00	1,800,000.00	2,000,000.00
Total		1,132,750.00	1,347,302.00	1,200,000.00	200,000.00	1,147,302.00+	573.65%+	1,600,000.00	1,800,000.00	2,000,000.00

SALES
 RANGERS MANAGEMENT CORPORATION ENUGU
 Organization/Economic Code
 13002001/12060000

13002001/12060024			44,000,000.00	90,000,000.00	40,000,000.00	40,000,000.00-	100.00%-	10,000,000.00	91,000,000.00	93,000,000.00
Sales of Players			44,000,000.00	90,000,000.00	40,000,000.00	40,000,000.00-	100.00%-	10,000,000.00	91,000,000.00	93,000,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
13002001/12060084	3,953,008.00	199,360.00	10,000,000.00	4,000,000.00	3,800,640.00-	95.02%-	2,000,000.00	12,000,000.00	13,000,000.00
Total	47,953,008.00	199,360.00	100,000,000.00	44,000,000.00	43,800,640.00-	99.55%-	12,000,000.00	103,000,000.00	106,000,000.00

SALES
 MINISTRY OF EDUCATION
 Organization/Economic Code
 17001001/12060000

17001001/12060107 Curriculum Dev. Centre (Sale of Instructional Materials)
 Total

550.00									
550.00									

SALES
 EXAMINATION DEVELOPMENT CENTRE
 Organization/Economic Code
 17009001/12060000

17009001/12060107 Sale of Exam Questions
 17009001/12060108 Sales of Transition Exam
 Question & Answer
 17009001/12060109 Sale of Basic Certificate
 Questions & Answers
 17009001/12060110 Sale of JSCE Photo Album
 Total

162,400.00	7,600.00	7,579,580.00	7,579,580.00+	7,579,580.00+					
1,489,300.00	2,044,000.00	2,044,000.00+	2,044,000.00+	2,044,000.00+					
332,000.00	131,300.00	131,300.00+	131,300.00+	131,300.00+					
1,991,300.00	9,754,880.00	9,754,880.00+	9,754,880.00+	9,754,880.00+					

SALES
 AGENCY FOR MASS LITERACY
 Organization/Economic Code
 17010001/12060000

SALES
 ENUGU STATE COLLEGE OF EDUCATION
 (TECHNICAL) ENUGU
 Organization/Economic Code
 17019001/12060000

17019001/12060003 Sales of ID Cards
 17019001/12060029 Sale of Scraps/Stores
 17019001/12060053 Sales of Course Form
 17019001/12060095 Water Tanker Sales
 17019001/12060100 Sale of Art Work
 17019001/12060122 Sale of Admission Forms
 Total

1,400,000.00	10,000.00	400,000.00	400,000.00	400,000.00-	100.00%-	1,400,000.00	1,500,000.00	1,800,000.00
5,000.00	300,000.00	5,000.00	5,000.00	5,000.00-	100.00%-	10,000.00	12,000.00	14,000.00
600,000.00	200,000.00	250,500.00-	250,500.00-	250,500.00-	83.50%-	600,000.00	640,000.00	680,000.00
400,000.00	10,000.00	438,300.00+	438,300.00+	438,300.00+	219.15%+	400,000.00	450,000.00	500,000.00
40,000.00	1,000.00	10,000.00-	10,000.00-	10,000.00-	100.00%-	40,000.00	45,000.00	50,000.00
2,500,000.00	1,000,000.00	575,580.00-	575,580.00-	575,580.00-	57.56%-	2,500,000.00	2,800,000.00	2,900,000.00
960,800.00	1,112,220.00	4,950,000.00	1,915,000.00	802,780.00-	41.92%-	4,950,000.00	5,447,000.00	5,924,000.00

SALES

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

ENUGU STATE UNIVERSITY OF SCIENCE &
 TECHNOLOGY (ESUT)
 Organization/Economic Code
 17021001/12060000

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17021001/12060208	76,000.00						15,000,000.00		
Application Forms							6,000.00		
17021001/12060209	423,200.00	110,400.00			110,400.00+		300,000.00		
Sales of Matured Students									
17021001/12060211		1,846,550.00			1,846,550.00+				
Programme Forms		200.00			200.00+				
17021001/12060003		2,693,400.00			2,693,400.00+				
Sales of PG School Forms		621,600.00			621,600.00+				
17021001/12060123		2,851,250.00			2,851,250.00+				
Students ID Cards		716,350.00			716,350.00+				
17021001/12060185									
Sale of Student Log Book									
17021001/12060180									
Disposal of Fixed Assets									
17021001/12060208									
Sale of University Stores									
17021001/12060213									
Sales of Sandwich Forms									
17021001/12060214									
Sale of Admission Forms									
17021001/12060215									
Sale of Hand Book									
17021001/12060215									
Sale of PG Handbook									
Total	10,887,400.00	5,178,350.00	6,025,000.00	3,018,000.00	2,160,350.00+	71.58%+	21,516,000.00		

SALES
 INSTITUTE OF MANAGEMENT & TECHNOLOGY
 (ENUGU)
 Organization/Economic Code
 17033001/12060000

17033001/12060001									
Sale of Journal									
17033001/12060003									
Sales of ID Cards									
17033001/12060006									
Sale of Admission Forms									
17033001/12060029	8,884,000.00	7,517,017.36	28,000,000.00	18,000,000.00	10,482,982.64-	58.24%+	28,415,000.00	29,267,000.00	30,731,000.00
Sales of Scraps and Others									
17033001/12060052									
Sale of Alumni Stickers									
17033001/12060053									
Sale of File Jacket/Reg.									
Material									
17033001/12060081									
Sale of Industrial Centre									
Products									
17033001/12060100									
Sale of Graphics Art Designs									
17033001/12060112									
Sale of Badge									
17033001/12060123	958,126,035.63	12,453,860.00	1,154,500.00	154,500.00	12,299,360.00+	7.960.75%+	25,000.00	258,000.00	270,000.00
Sale of Log/Reg Booklets									
17033001/12060187	114,800,000.00	83,000,050.00	9,000,000.00	4,000,000.00	4,000,050.00+	100.00%+	5,055,000.00	5,207,000.00	5,467,000.00
Sale of Chateau Estate									
17033001/12060205									
Sale of Brochure									
17033001/12060214									
Sale of Student Handbook/Notebook									
Total	1,081,810,035.63	102,987,327.36	197,218,500.00	70,878,500.00	32,108,827.36+	45.30%+	202,011,000.00	208,021,000.00	218,421,000.00

SALES
 POST PRIMARY SCHOOL MANAGEMENT BOARD
 Organization/Economic Code
 17051001/12060000

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
SALES									
ENUGU STATE UNIVERSAL HEALTH COVERAGE									
Organization/Economic Code									
21003002/12060000									
SALES									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026001/12060000									
21026001/12060029	42,000.00								
Sales of Scraps/Stores									
Total	42,000.00								
SALES									
MINISTRY OF LOCAL GOVERNMENT MATTERS									
Organization/Economic Code									
51001001/12060000									
51001001/12060052		500,000.00	1,000,000.00	500,000.00			1,000,000.00	1,500,000.00	2,000,000.00
Unified Motor Emblems From									
LGA Outside Enugu Capital Terr.									
Total		500,000.00	1,000,000.00	500,000.00			1,000,000.00	1,500,000.00	2,000,000.00
TOTAL SALES									
	1,731,206,850.51	718,088,214.92	2,190,838,500.00	735,462,500.00	-17,374,285.08-	2.36%-	2,379,885,500.00	5,816,882,000.00	6,424,950,000.00
SALES									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12000000									
62001001/12060212			1,500,000.00	500,000.00	500,000.00-	100.00%-	12,500,000.00		
Sales of Staff of Office									
Total			1,500,000.00	500,000.00	500,000.00-	100.00%-	12,500,000.00		
TOTAL SALES									
	1,731,206,850.51	718,088,214.92	2,190,838,500.00	735,462,500.00	-17,374,285.08-	2.36%-	2,379,885,500.00	5,816,882,000.00	6,424,950,000.00
EARNINGS									
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12070000									
11013001/12070078			31,000,000.00	21,000,000.00	21,000,000.00-	100.00%-	31,000,000.00	34,000,000.00	38,000,000.00
Earnings from Enugu State									
Liaison Office, Abuja			1,000.00	40,000,000.00	20,000,000.00	100.00%-	40,000,000.00	45,000,000.00	50,000,000.00
Earnings from Enugu State									
Liaison Office, Lagos			1,000.00	71,000,000.00	41,000,000.00-	100.00%-	71,000,000.00	79,000,000.00	88,000,000.00
Earnings from Enugu State									
Total			1,000.00	71,000,000.00	41,000,000.00-	100.00%-	71,000,000.00	79,000,000.00	88,000,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

EARNINGS
 MINISTRY OF INFORMATION
 Organization/Economic Code
 23001001/12070000

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
23001001/12070005	97,900.00	26,000.00	150,000.00	50,000.00	24,000.00-	48.00%-	500,000.00	550,000.00	600,000.00
Conference Hall									
23001001/12070014	20,000.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,100,000.00	1,200,000.00
Earnings from Films									
23001001/12070015			500,000.00	200,000.00	200,000.00-	100.00%-	500,000.00	550,000.00	600,000.00
Earnings from Public Address System									
23001001/12070017			2,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00	1,700,000.00	1,900,000.00
Earnings from Video Recordings and Publication									
23001001/12070085							150,000.00	155,000.00	160,000.00
Lighting Equipment									
23001001/12070086							500,000.00	550,000.00	600,000.00
Earnings from Repairs of Equipment									
Total	117,900.00	26,000.00	3,650,000.00	1,550,000.00	1,524,000.00-	98.32%-	4,150,000.00	4,605,000.00	5,060,000.00

EARNINGS
 ENUGU BROADCASTING SERVICE
 Organization/Economic Code
 23003001/12070000

23003001/12070118	630,600.00	1,264,059.00			1,264,059.00+				
Earnings from ESSBS/TV									
23003001/12070119	18,739,401.20	49,238,966.70			49,238,966.70+				
Earnings from Advertisement									
23003001/12070132			13,750,000.00	10,750,000.00	10,750,000.00-	100.00%-			
Rentals for Installation of DSTV									
Total	19,370,001.20	50,503,025.70	13,750,000.00	10,750,000.00	39,753,025.70+	369.80%+			

EARNINGS
 GOVERNMENT PRINTING AND STATIONARY DEPT.
 Organization/Economic Code
 23013001/12070000

23013001/12070013	180,000.00	34,000.00	250,000.00	150,000.00	116,000.00-	77.33%-	25,000,000.00	27,000,000.00	29,000,000.00
Earning from Printing									
Total	180,000.00	34,000.00	250,000.00	150,000.00	116,000.00-	77.33%-	25,000,000.00	27,000,000.00	29,000,000.00

EARNINGS
 GOVT PRINTING AND PUBLISHING CORP. (DAILY STAR)
 Organization/Economic Code
 23055001/12070000

23055001/12070068	2,500.00	5,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,200,000.00	2,400,000.00
Commercial Printing Income									
Total	2,500.00	5,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,200,000.00	2,400,000.00

EARNINGS
 OFFICE OF THE HEAD OF SERVICE
 Organization/Economic Code

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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EARNINGS
 LOCAL GOVERNMENT SERVICE COMMISSION
 Organization/Economic Code
 47001002/12070000

25001001/12070000									
Total		15,000.00							

EARNINGS
 MINISTRY OF HUMAN DEVELOPMENT & POVERTY
 REDUCTION
 Organization/Economic Code
 66001001/12070000

66001001/12070007									
Cooperative College Hall		15,000.00							
Total		15,000.00							

EARNINGS
 MINISTRY OF AGRICULTURE
 Organization/Economic Code
 15001001/12070000

15001001/12070004									
Government Vehicle / Equipment									
15001001/12070035									
Other Land Allocation									
Total		93,600.00	2,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00	2,000,000.00	2,500,000.00

EARNINGS
 ENUGU STATE POLYTECHNIC IWOLLO
 Organization/Economic Code
 17018001/12070000

17018001/12070005									
Hire of College Property	404,000.00	770,000.00	800,000.00	400,000.00	370,000.00+	92.50%+	1,000,000.00	1,500,000.00	2,000,000.00
17018001/12070081									
Earnings from Canteen	507,000.00		915,000.00	315,000.00	315,000.00-	100.00%-	300,000.00	2,175,000.00	2,220,000.00
17018001/12070126									
Hire of Matriculation Gown									
Total	911,000.00	770,000.00	1,715,000.00	715,000.00	55,000.00+	7.69%+	3,290,000.00	3,675,000.00	4,220,000.00

BL

ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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EARNINGS
 GAMING COMMISSION
 Organization/Economic Code
 20012001/12070000

20012001/12070059 Earnings from Hire of Casino
 Equipment and Motor Vehicles
 20012001/12070087 Earnings from Cards and
 Lucky Games
 Total

20012001/12070059		2,171,000.00		2,171,000.00					
20012001/12070087	150,000.00	300,000.00	400,000.00	200,000.00	100,000.00+	50.00%+	400,000.00	410,000.00	420,000.00
Lucky Games			400,000.00	200,000.00	2,271,000.00+	1,135.50%+	400,000.00	410,000.00	420,000.00
Total	150,000.00	2,471,000.00	400,000.00	200,000.00	2,271,000.00+	1,135.50%+	400,000.00	410,000.00	420,000.00

EARNINGS
 MINISTRY OF COMMERCE & INDUSTRY
 Organization/Economic Code
 22001001/12070000

EARNINGS
 ENUGU STATE MARKETING COMPANY LTD
 Organization/Economic Code
 22018003/12070000

22018003/12070011 Trading
 Total

22018003/12070011		240,000.00		240,000.00					
Total		240,000.00		240,000.00					

EARNINGS
 MINISTRY OF TRANSPORT
 Organization/Economic Code
 29053001/12070000

29053001/12070097 Earnings from state transport
 Services
 Total

29053001/12070097		1,460,950.00		1,120,000.00	1,120,000.00+				
Total	1,460,950.00	1,120,000.00		1,120,000.00+					

EARNINGS
 ENTRACO
 Organization/Economic Code
 29053001/12070000

29053001/12070097 Hire of Buses
 Total

29053001/12070097	24,121,085.00	13,606,280.00	3,000,000.00	1,000,000.00	12,606,280.00+	1,260.63%+	3,000,000.00	4,000,000.00	5,000,000.00
Total	24,121,085.00	13,606,280.00	3,000,000.00	1,000,000.00	12,606,280.00+	1,260.63%+	3,000,000.00	4,000,000.00	5,000,000.00

EARNINGS
 COAL CITY TRANSPORT
 Organization/Economic Code
 29053002/12070000

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
29053002/12070129									
Charter/Hire of Buses	1,365,520.00	802,800.00	2,500,000.00	1,500,000.00	697,200.00-	46.48%-	2,000,000.00	2,500,000.00	3,000,000.00
Total	1,365,520.00	802,800.00	2,500,000.00	1,500,000.00	697,200.00-	46.48%-	2,000,000.00	2,500,000.00	3,000,000.00

EARNINGS
 MINISTRY OF WORKS AND INFRASTRUCTURE
 Organization/Economic Code
 34001001/12070000

36001001/12070030	Proceeds from Nike Lake Resort Hotel	22,500,000.00	13,000,000.00	5,000,000.00	2,000,000.00	13,000,000.00+	200.00%+		
36001001/12070031	Hotel	4,000,000.00	6,000,000.00	161,000.00	61,000.00	4,000,000.00+	100.00%-		
36001001/12070088	Earnings from State Cultural Troupes	1,240,000.00	860,000.00	1,198,000.00	398,000.00	462,000.00+	116.08%+	1,500,000.00	1,600,000.00
36001001/12070128	Earnings from Cultural Shows		83,000.00	43,000.00		43,000.00-	100.00%-		
Total		27,740,000.00	19,860,000.00	6,442,000.00	2,502,000.00	17,358,000.00+	693.76%+	1,500,000.00	1,600,000.00

EARNINGS
 NIKE LAKE RESORT HOTEL ENUGU
 Organization/Economic Code
 36652001/12070000

53001001/12070134	Earnings from Private Developers	150,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	102,000,000.00		
Total		150,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	102,000,000.00		

EARNINGS
 MINISTRY OF LANDS AND URBAN DEVELOPMENT
 Organization/Economic Code
 60001001/12070000

60001001/12070116	Proceeds from Monetization	22,213,240.00	12,265,064.44	26,000,000.00	1,000,000.00	11,265,064.44+	1,126.51%+	7,000,000.00	7,500,000.00
Total		22,213,240.00	12,265,064.44	26,000,000.00	1,000,000.00	11,265,064.44+	1,126.51%+	7,000,000.00	7,500,000.00

SS

ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Total	22,213,240.00	12,265,064.44	26,000,000.00	1,000,000.00	11,265,064.44+	1,126.51%+	7,000,000.00	7,500,000.00	8,000,000.00

EARNINGS
 ENUGU STATE HOUSING DEVELOPMENT
 CORPORATION
 Organization/Economic Code
 53010001/12070000

53010001/12070077			150,000.00	50,000.00	50,000.00-	100.00%-	7,118,000.00	7,473,000.00	7,847,000.00
53010001/12070100			1,159,000.00	1,359,000.00	1,359,000.00-	100.00%-	7,118,000.00	7,473,000.00	7,847,000.00
Total			1,309,000.00	1,409,000.00	1,409,000.00-	100.00%-	7,118,000.00	7,473,000.00	7,847,000.00

EARNINGS
 MINISTRY OF JUSTICE
 Organization/Economic Code
 18001001/12070000

26001001/12070134			3,186,085.00	3,066,500.00	1,800,000.00	1,493,500.00-	3,900,000.00	4,000,000.00	4,500,000.00
Total			3,186,085.00	3,066,500.00	1,800,000.00	1,493,500.00-	3,900,000.00	4,000,000.00	4,500,000.00

EARNINGS
 RANGERS MANAGEMENT CORPORATION ENUGU
 Organization/Economic Code
 13002001/12070000

13002001/12070071			35,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	10,000,000.00	40,000,000.00	45,000,000.00
13002001/12070133			400,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	100,000,000.00	420,000,000.00	430,000,000.00
Total			435,000,000.00	115,000,000.00	115,000,000.00-	100.00%-	110,000,000.00	460,000,000.00	475,000,000.00

EARNINGS
 MINISTRY OF GENDER AND SOCIAL DEVELOPMENT
 Organization/Economic Code
 14001001/14000000

14001001/14000000			994,200.00	1,255,200.00	1,100,000.00	800,000.00	455,200.00+	1,300,000.00	1,500,000.00	1,700,000.00
Total			994,200.00	1,255,200.00	1,100,000.00	800,000.00	455,200.00+	1,300,000.00	1,500,000.00	1,700,000.00

EARNINGS
 MINISTRY OF EDUCATION
 Organization/Economic Code
 17001001/12070000

17001001/12070000			994,200.00	1,255,200.00	1,100,000.00	800,000.00	455,200.00+	1,300,000.00	1,500,000.00	1,700,000.00
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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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EARNINGS
 ENUGU STATE LIBRARY BOARD

Organization/Economic Code
 17008001/12070000

17008001/12070011 Entrepreneurship (Footwars)							30,000.00		
Total							30,000.00		

EARNINGS
 EXAMINATION DEVELOPMENT CENTRE

Organization/Economic Code
 17099001/12070000

17099001/12070011 Development Center	41,100.00	51,450.00			51,450.00+				
Total	41,100.00	51,450.00			51,450.00+				

EARNINGS
 AGENCY FOR MASS LITERACY

Organization/Economic Code
 17013001/12070000

17013001/12070072 Hire of Open Space	353,000.00	68,200.00	250,000.00	153,000.00	150,000.00-	100.00%-	250,000.00	250,000.00	300,000.00
17013001/12070075 Earning from Bookshop	200.00	267,500.00	20,000.00	10,000.00	257,500.00+	2,575.00%+	20,000.00	22,000.00	24,000.00
17013001/12070112 Hire of College Property	50,000.00	916,400.00			916,400.00+				
17013001/12070126 Procure/side from Automobile during Lesson	€52,000.00	1,762,780.00	600,000.00	400,000.00	1,362,780.00+	340.70%+	800,000.00	850,000.00	900,000.00
Total	1,076,200.00	3,014,880.00	1,070,000.00	560,000.00	2,454,880.00+	438.37%+	1,070,000.00	1,132,000.00	1,224,000.00

EARNINGS
 ENUGU STATE COLLEGE OF EDUCATION (TECH.)

ENUGU
 Organization/Economic Code
 17019001/12070000

17019001/12070037 Income from ES/UT Firm	124,000.00	160,000.00	20,000.00	10,000.00	10,000.00-	100.00%-	20,000.00	25,000.00	30,000.00
17019001/12070075 Income from Bookshop	256,000.00	20,000.00	150,000.00	50,000.00	110,000.00-	220.00%+	150,000.00	170,000.00	190,000.00
17019001/12070077 Hire of University Property	256,000.00	20,000.00	210,000.00	110,000.00	90,000.00-	81.82%+	210,000.00	250,000.00	280,000.00
17019001/12070118 Expected Shortfall: E. Academic Staff	13,600,000.00								

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17021001/12070126									
17021001/12070131									
Share	14,348,000.00	51,663,462.06	55,500,000.00	15,500,000.00	36,163,462.06+	233.31%+	51,060,000.00	57,000,000.00	58,000,000.00
17021001/12070135	40,000.00		50,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	50,000,000.00	52,000,000.00	54,000,000.00
Allowance	1,183,350.00								
17021001/12070136	4,803,500.00		500,000.00	500,000.00	500,000.00-	100.00%+	500,000.00	4,000,000.00	4,500,000.00
Total	34,594,850.00	51,843,462.06	106,380,000.00	26,170,000.00	25,673,462.06+	98.10%+	101,940,000.00	113,445,000.00	117,000,000.00

EARNINGS
 ENUGU STATE HOSPITAL MANAGEMENT BOARD
 Organization/Economic Code
 21102001/12070000

36052001/12070091	200,000.00	155,000.00	2,000,000.00	500,000.00	345,000.00-	69.00%+	6,000,000.00	7,000,000.00	8,000,000.00
36052001/12070120	894,000.00		2,000,000.00	500,000.00	345,000.00-	69.00%+	2,400,000.00	3,000,000.00	4,000,000.00
Total	1,094,000.00	155,000.00	2,000,000.00	500,000.00	345,000.00-	69.00%+	8,400,000.00	10,000,000.00	12,000,000.00

EARNINGS
 INSTITUTE OF MANAGEMENT & TECHNOLOGY
 (ENUGU)
 Organization/Economic Code
 17033001/12070000

17033001/12070001			1,500,000.00	500,000.00	500,000.00-	100.00%+	1,550,000.00	1,597,000.00	1,676,000.00
Services			500,000.00	200,000.00	200,000.00-	100.00%+	600,000.00	618,000.00	649,000.00
17033001/12070003			2,500,000.00	500,000.00	500,000.00-	100.00%+	9,500,000.00	9,785,000.00	10,274,000.00
Plant/Equipment			550,000.00	250,000.00	250,000.00-	100.00%+	550,000.00	567,000.00	595,000.00
17033001/12070008			1,390,000.00	390,000.00	390,000.00-	100.00%+	18,500,000.00	19,055,000.00	20,008,000.00
Joint Venture			500,000.00	200,000.00	200,000.00-	100.00%+	4,665,000.00	4,805,000.00	5,045,000.00
17033001/12070010			37,000.00	50,000.00	17,000.00-	100.00%+	2,500,000.00	2,575,000.00	2,704,000.00
Joint Venture (40%)			200,000.00	50,000.00	45,000.00-	90.00%+	350,000.00	361,000.00	379,000.00
17033001/12070072			16,496,000.00	6,496,000.00	6,496,000.00-	100.00%+	17,402,000.00	17,924,000.00	18,820,000.00
17033001/12070117			200,000.00						
17033001/12070119									
17033001/12070126									
Facilities/Academic Gowns									
Total	400,000.00	5,000.00	23,673,000.00	8,603,000.00	8,598,000.00-	99.94%+	55,617,000.00	57,287,000.00	60,150,000.00

EARNINGS
 POST PRIMARY SCHOOLS MANAGEMENT BOARD
 Organization/Economic Code

91

ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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17051001/12070000

EARNINGS
 MINISTRY OF HEALTH
 Organization/Economic Code
 21001001/12070000

21026002/12070001	6,000.00	230,000.00	19,000,000.00	19,000,000.00	230,000.00+	99.98%	19,000,000.00	20,000,000.00	21,000,000.00
21026002/12070007	5,000.00	3,000.00	19,000,000.00	19,000,000.00	18,997,000.00-	99.98%	19,000,000.00	20,000,000.00	21,000,000.00
21026002/12070101	13,543,845.00	15,637,165.00	21,000,000.00	21,000,000.00	5,362,835.00-	25.54%-	21,000,000.00	22,000,000.00	24,000,000.00
Total	13,554,845.00	15,670,165.00	40,000,000.00	40,000,000.00	24,129,835.00-	60.32%-	40,000,000.00	42,000,000.00	45,000,000.00

EARNINGS
 ENUGU STATE HEALTH BOARD
 Organization/Economic Code
 21102001/12070000

21102001/12070011		19,000.00			19,000.00+				
Activities									
Total		19,000.00			19,000.00+				

EARNINGS
 MINISTRY OF ENVIRONMENT
 Organization/Economic Code
 35001001/12070000

35001001/12070130		20,000.00			20,000.00				
from Insured Property									
Commission on Premium		20,000.00			20,000.00				
Total		20,000.00			20,000.00				

TOTAL EARNINGS	152,661,976.20	174,167,377.20	900,539,000.00	328,709,000.00	154,541,622.80-	47.01%-	552,205,000.00	831,327,000.00	873,921,000.00
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RENT ON GOVERNMENT BUILDING
 GOVERNMENT HOUSE
 Organization/Economic Code
 11001001/12080000

11001001/12080023		60,000.00	480,000.00	280,000.00	220,000.00-	78.57%-	480,000.00	480,000.00	480,000.00
Rent on Canteen		60,000.00	480,000.00	280,000.00	220,000.00-	78.57%-	480,000.00	480,000.00	480,000.00

ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Total		60,000.00	480,000.00	280,000.00	220,000.00-	78.57%-	480,000.00	480,000.00	480,000.00

RENT ON GOVERNMENT BUILDING
 OFFICE OF THE S.S.G
 Organization/Economic Code
 11013001/12080000

11013001/12080003	12,500.00	4,818,684.74	78,000.00	48,000.00	4,770,684.74+	9,938.93%+	78,000.00	78,000.00	78,000.00
Operations within Govt. Premises									
11013001/12080006	26,900.00	49,000.00	150,000.00	80,000.00	31,000.00-	38.75%-	150,000.00		
11013001/12080009	68,166,000.00								
Liaison Office, Abuja									
11013001/12080010	60,000,000.10	2,563.02			2,563.02+				
Liaison Office, Lagos									
11013001/12080023	201,250.00	73,400.00			73,400.00+				
Liaison Office, Lagos									
Govt. Premises									
Total	128,408,650.10	4,943,647.76	228,000.00	128,000.00	4,815,647.76+	3,762.22%+	228,000.00	78,000.00	78,000.00

RENT ON GOVERNMENT BUILDING
 HOUSE OF ASSEMBLY
 Organization/Economic Code
 12003001/12080000

12003001/12080023		9,000.00			9,000.00+				
12003001/12080023		9,000.00			9,000.00+				
Organization/Economic Code									
Total		9,000.00			9,000.00+				

RENT ON GOVERNMENT BUILDING
 GOVT PRINTING AND PUBLISHING CORP. (DAILY
 STAR)
 Organization/Economic Code
 12055001/12080000

12055001/12080023	20,000.00	24,000.00	36,000.00	16,000.00	8,000.00+	50.00%+	100,000.00	120,000.00	150,000.00
12055001/12080023	20,000.00	24,000.00	36,000.00	16,000.00	8,000.00+	50.00%+	100,000.00	120,000.00	150,000.00
Organization/Economic Code									
25001001/12080000									
Organization/Economic Code									
25001001/12080000									
Organization/Economic Code									
25001001/12080003	59,500.00	25,000.00	300,000.00	100,000.00	75,000.00-	75.00%-			
25001001/12080003	59,500.00	25,000.00	300,000.00	100,000.00	75,000.00-	75.00%-			
Organization/Economic Code									
Operations within Govt. Premises									
Total	59,500.00	25,000.00	300,000.00	100,000.00	75,000.00-	75.00%-			

RENT ON GOVERNMENT BUILDING
 OFFICE OF THE HEAD OF SERVICE
 Organization/Economic Code
 25001001/12080000

25001001/12080003	59,500.00	25,000.00	300,000.00	100,000.00	75,000.00-	75.00%-			
25001001/12080003	59,500.00	25,000.00	300,000.00	100,000.00	75,000.00-	75.00%-			
Organization/Economic Code									
Operations within Govt. Premises									
Total	59,500.00	25,000.00	300,000.00	100,000.00	75,000.00-	75.00%-			

RENT ON GOVERNMENT BUILDING
 MIN. OF HUMAN DEV. & POY. REDUCTION
 Organization/Economic Code
 66001001/12080000

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
RENT ON GOVERNMENT BUILDING ENUGU STATE GAMING COMMISSION Organization/Economic Code 20012001/12080000									
RENT ON GOVERNMENT BUILDING MINISTRY OF COMMERCE Organization/Economic Code 22001001/12080000									
22001001/12080024			10,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00		
22001001/12090006		166,000.00	10,000,000.00	5,000,000.00	4,834,000.00-	96.68%-	20,000,000.00		
Shopping Complex									
Total	3,062,100.00	166,000.00	20,000,000.00	10,000,000.00	9,834,000.00-	98.34%-	20,000,000.00		
RENT ON GOVERNMENT BUILDING MINISTRY OF WORKS Organization/Economic Code 34001001/12080000									
34001001/12080008		13,255.00	13,255.00		13,255.00+				
Rent on Junior Staff Quarters									
Total	13,255.00	13,255.00			13,255.00+				
RENT ON GOVT BUILDING NIKE LAKE RESORT HOTEL, ENUGU Organization/Economic Code 36052001/12080000									
RENT ON GOVERNMENT BUILDING MINISTRY OF YOUTHS SPORTS Organization/Economic Code 13001001/12080000									
13001001/12080024		4,854,000.00	10,000,000.00	5,000,000.00	146,000.00-	2.92%-	10,000,000.00	12,000,000.00	14,000,000.00
Stadium Complex									
Total	9,605,596.00	4,854,000.00	10,000,000.00	5,000,000.00	146,000.00-	2.92%-	10,000,000.00	12,000,000.00	14,000,000.00
RENT ON GOVERNMENT BUILDING RANGERS MANAGEMENT Organization/Economic Code									
Total	9,605,596.00	4,854,000.00	10,000,000.00	5,000,000.00	146,000.00-	2.92%-	10,000,000.00	12,000,000.00	14,000,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
13002001/12080000										
13002001/12080003	20,000.00	90.00	250,000.00	150,000.00	149,910.00-	99.94%-	100,000.00	250,000.00	250,000.00	
Total	20,000.00	90.00	250,000.00	150,000.00	149,910.00-	99.94%-	100,000.00	250,000.00	250,000.00	
RENT ON GOVERNMENT BUILDING MINISTRY OF GENDER & SOCIAL DEV. Organization/Economic Code 14001001/12080000										
14001001/12080025	2,342,955.81	1,698,400.00	4,000,000.00	2,000,000.00	301,600.00-	15.08%-	5,000,000.00	6,000,000.00	7,000,000.00	
Acquisition Centre 14001001/12080026 (Approved School Quarters)		60,000.00			60,000.00+					
Total	2,342,955.81	1,758,400.00	4,000,000.00	2,000,000.00	241,600.00-	12.08%-	5,000,000.00	6,000,000.00	7,000,000.00	
RENT ON GOVERNMENT BUILDING LIBRARY BOARD Organization/Economic Code 17008001/12080000										
17008001/12080023		5,600.00	120,000.00	20,000.00	14,400.00-	72.00%-	120,000.00	120,000.00	120,000.00	
Total		5,600.00	120,000.00	20,000.00	14,400.00-	72.00%-	120,000.00	120,000.00	120,000.00	
RENT ON GOVERNMENT BUILDING ENUGU STATE UNIV. OF SCI & TECH (ESUT) Organization/Economic Code 17021001/12080000										
17021001/12080006			4,440,000.00	2,440,000.00	2,440,000.00-	100.00%-	4,440,000.00	4,440,000.00	4,440,000.00	
Rent Staff Quarters (Senior & Junior)										
Total			4,440,000.00	2,440,000.00	2,440,000.00-	100.00%-	4,440,000.00	4,440,000.00	4,440,000.00	
RENT ON GOVERNMENT BUILDING INSTITUTE OF MANAGEMENT & TECHNOLOGY Organization/Economic Code 17033001/12080000										
17033001/12080006	1,730,500.00	152,000.00	13,500,000.00	7,500,000.00	7,500,000.00-	100.00%-	15,500,000.00	15,965,000.00	16,763,000.00	
Rent from Staff Quarters										
17033001/12080012			3,162,000.00	1,162,000.00	1,162,000.00-	100.00%-	851,000.00	876,000.00	920,000.00	
Centre/Cafeteria/Open Space										
17033001/12080013	12,000.00									
Shop (Ground Rent)										
Total	1,742,500.00	152,000.00	16,662,000.00	8,662,000.00	8,510,000.00-	98.25%-	16,351,000.00	16,841,000.00	17,683,000.00	

RENT ON GOVERNMENT BUILDING
 ENUGU STATE COLLEGE OF EDUCATION TECHNICAL
 Organization/Economic Code

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
17019001/12080000										
17019001/12080016	16,000.00		100,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	120,000.00	150,000.00	
Total	16,000.00		100,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	120,000.00	150,000.00	
RENT ON GOVERNMENT BUILDING ESUT TEACHING HOSPITAL PARKLANE ENUGU Organization/Economic Code 21026002/12080000										
21026002/12080003	4,467.00									
Total	4,467.00									
RENT ON GOVERNMENT BUILDING ESUT COLLEGE OF MEDICINE TEACHIN HOSP Organization/Economic Code 21026001/12080000										
21026001/12080012	Rent									
21026001/12080023	Rent on Canteen		180,000.00	80,000.00	80,000.00-	100.00%-	315,000.00	180,000.00	180,000.00	
Total			180,000.00	80,000.00	80,000.00-	100.00%-	315,000.00	180,000.00	180,000.00	
RENT ON GOVERNMENT BUILDING MINISTRY OF SCIENCE AND TECHNOLOGY Organization/Economic Code 28001001/12080000										
28001001/12080021	Rent on Government Property						1,000,000.00			
Total							1,000,000.00			
RENT ON GOVERNMENT BUILDING MINISTRY OF ENVIRONMENT Organization/Economic Code 35001001/12080000										
35001001/12080012	Rent on government Property	96,000.00	150,000.00	50,000.00	46,000.00+	92.00%+	100,000.00	150,000.00	150,000.00	
Total	96,000.00	96,000.00	150,000.00	50,000.00	46,000.00+	92.00%+	100,000.00	150,000.00	150,000.00	
AL RENT ON GOVT BUILDING		145,295,023.91	12,106,992.76	56,946,000.00	28,976,000.00	16,869,007.24-	58.22%-	58,334,000.00	40,779,000.00	44,681,000.00
RENT ON GOVERNMENT LANDS MINISTRY OF AGRICULTURE Organization/Economic Code 15001001/12090000										

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
15001001/12090001	3,992,500.00	15,596,902.00	6,000,000.00	3,000,000.00	12,596,902.00+	419.90%+	10,000,000.00	12,000,000.00	14,000,000.00
Total	3,992,500.00	15,596,902.00	6,000,000.00	3,000,000.00	12,596,902.00+	419.90%+	10,000,000.00	12,000,000.00	14,000,000.00

RENT ON GOVERNMENT LANDS
 MINISTRY OF LANDS AND URBAN DEV.
 Organization/Economic Code
 60001001/12090000

60001001/12090003	171,108,234.21	476,038,614.32	200,000,000.00	100,000,000.00	376,038,614.32+	376.04%+	600,000,000.00	650,000,000.00	700,000,000.00
Matters									
60001001/12090007	41,346,290.54	58,020,481.36	100,000,000.00	50,000,000.00	8,020,481.36+	16.04%+	100,000,000.00	110,000,000.00	120,000,000.00
Current Year Land Rent									
60001001/12090008	4,524,486.79	2,340,665.95	5,000,000.00	2,000,000.00	340,665.95+	17.03%+	60,000,000.00	60,000,000.00	60,000,000.00
Previous Year Land Rent									
60001001/12090009	447,586.00	119,915.94	400,000.00	200,000.00	80,084.06-	40.04%-	200,000.00	220,000.00	230,000.00
Penalties on Land Rent									
Total	217,426,597.54	536,519,677.57	305,400,000.00	152,200,000.00	384,319,677.57+	252.51%+	760,200,000.00	820,220,000.00	880,230,000.00

RENT ON GOVERNMENT LANDS
 ENUGU STATE HOUSING DEV CORPORATION
 Organization/Economic Code
 53010001/12090000

53010001/12090005	174,711,544.50	2,400,000.00	194,600,000.00	94,600,000.00	2,400,000.00+	21.89%+	677,460,000.00	2,076,333,000.00	2,180,149,000.00
Lease Income									
53010001/12090007	11,472,930.50	6,900,665.00	194,600,000.00	94,600,000.00	20,705,760.50+	31.72%+	677,460,000.00	2,076,333,000.00	2,180,149,000.00
Ground Rent and Services Charge									
53010001/12090008	186,184,475.00	124,606,425.50	194,600,000.00	94,600,000.00	30,066,425.50+	170.91%+	1,447,660,000.00	2,908,553,000.00	3,074,379,000.00
Ground Rent (Arrears)									
Total	407,603,572.54	676,723,005.07	506,000,000.00	249,800,000.00	426,923,005.07+	170.91%+	1,447,660,000.00	2,908,553,000.00	3,074,379,000.00

REPAYMENTS
 MINISTRY OF FINANCE
 Organization/Economic Code
 20001001/12100000

17018001/12140002	13,000.00	52,500.00	52,500.00	52,500.00	52,500.00+				
Others									
Total	13,000.00	52,500.00	52,500.00	52,500.00	52,500.00+				

REPAYMENTS
 ENUGU STATE POLYTECHNIC IMWOLLO
 Organization/Economic Code
 17018001/12100000

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
1701900/1/2100006 Refunds from Advances	678,434.41	196,080.00	700,000.00		196,080.00+		400,000.00	720,000.00	740,000.00	
Total	678,434.41	196,080.00	700,000.00		196,080.00+		400,000.00	720,000.00	740,000.00	
REPAYMENTS										
ENUGU STATE UNIVERSITY OF SCIENCE & TECH -										
ESUT										
Organization/Economic Code										
17021000/12000000										
REPAYMENTS										
OFFICE OF THE ACCOUNTANT GENERAL										
Organization/Economic Code										
2000700/1/2100000										
2000700/1/2100006 General Reunds	40,670,075.25	129,367,403.76			129,367,403.76+					
Total	40,670,075.25	129,367,403.76			129,367,403.76+					
REPAYMENTS										
BOARD OF INTERNAL REVENUE										
Organization/Economic Code										
2000800/1/2100015										
2000800/1/2100000 Recovery from back duty assessment	12,109,211,209.61	2,660,876,240.99	1,546,000,000.00	835,000,000.00	1,825,876,240.99+	218.67%+	2,500,000,000.00	3,000,000,000.00	3,600,000,000.00	
Total	12,109,211,209.61	2,660,876,240.99	1,546,000,000.00	835,000,000.00	1,825,876,240.99+	218.67%+	2,500,000,000.00	3,000,000,000.00	3,600,000,000.00	
TOTAL REPAYMENTS	12,150,559,719.27	2,790,439,724.75	1,546,700,000.00	835,000,000.00	1,955,439,724.75+	234.18%+	2,500,400,000.00	3,000,720,000.00	3,600,740,000.00	
INVESTMENT INCOME										
MINISTRY OF TRANSPORT										
Organization/Economic Code										
2900100/1/2110000										
INVESTMENT INCOME										
MINISTRY OF JUSTICE										
Organization/Economic Code										
2600100/1/2110000										
INVESTMENT INCOME										
MINISTRY OF GENDER & SOCIAL DEVELOPMENT										
Organization/Economic Code										

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
14001001/12110000									
14001001/12120003									
Medical/Acquisition Centre									
Trading Account FSP	182,400.70								
Total	182,400.70								
TOTAL INVESTMENT INCOME	53,020,321.11	81,921,382.01	50,000,000.00	25,000,000.00	56,921,382.01+	227.69%+	50,000,000.00		
INTEREST									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12120000									
Interest on Bank Deposit	178,625,755.15						100,000,000.00	250,000,000.00	280,000,000.00
Total	178,625,755.15						100,000,000.00	250,000,000.00	280,000,000.00
INTEREST									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12120000									
INTEREST									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
20008001/12120000									
INTEREST									
ENUGU STATE COLLEGE OF EDUCATION (TECH)									
ENUGU									
Organization/Economic Code									
17019001/12120000									
Interest Income	200,000.00				200,000.00-	100.00%-			
Total	200,000.00				200,000.00-	100.00%-			
INTEREST									
ENUGU STATE UNIV. OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12120000									
Dividend Income	66,000.00		40,000.00	20,000.00	20,000.00-	100.00%-	40,000.00	50,000.00	60,000.00
Insurance Claim	2,996,700.00		500,000.00	200,000.00	200,000.00-	100.00%-	50,000,000.00	101,000,000.00	105,000,000.00
Interest from Fixed Deposit	10,225.00			200,000.00	200,000.00-	100.00%-	500,000.00	520,000.00	5,300,000.00
Investment									

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
Total	3,072,925.00		540,000.00	220,000.00	220,000.00-	100.00%-	50,540,000.00	101,570,000.00	110,360,000.00	
INTEREST										
INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)										
Organization/Economic Code										
17033001/12120000							950,000.00	998,000.00	1,047,000.00	
Interest on Fixed Deposit							950,000.00	998,000.00	1,047,000.00	
Total							950,000.00	998,000.00	1,047,000.00	
TOTAL INTEREST	181,698,680.15		540,000.00	420,000.00	420,000.00-	100.00%-	151,490,000.00	352,568,000.00	391,407,000.00	
REIMBURSEMENT										
OFFICE OF THE HEAD OF SERVICE										
Organization/Economic Code										
25001001/12130000										
TOTAL INTEREST										
REIMBURSEMENT										
OFFICE OF THE ACCOUNTANT GENERAL										
Organization/Economic Code										
20007001/12130000										
TOTAL INTEREST										
MISCELLANEOUS										
GOVERNMENT HOUSE										
Organization/Economic Code										
11001001/12140000										
TOTAL INTEREST										
MISCELLANEOUS										
MINISTRY OF FINANCE										
Organization/Economic Code										
20001001/12140000										
20001001/12140001	21,576,162.35	14,756,555.38	33,000,000.00	23,000,000.00	8,243,444.62-	35.84%-				
20001001/12140002	4,843,254.00	41,900.33	10,000,000.00	5,000,000.00	4,958,099.67-	99.16%-				
Recovery of Overpayment										
Unspecified Revenue										
Total	26,419,416.35	14,798,455.71	43,000,000.00	28,000,000.00	13,201,544.29-	47.15%-				
MISCELLANEOUS										
OFFICE OF THE ACCOUNTANT GENERAL										
Organization/Economic Code										
20007001/12140000										
TOTAL INTEREST										

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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MISCELLANEOUS
 OFFICE OF THE SECRETARY TO STATE GOVERNMENT
 Organization/Economic Code
 11013001/12140000
 11013001/12140002
 Others/Miscellaneous Income
 Total

	3,220.00	500.00			500.00+				
	3,220.00	500.00			500.00+				

MISCELLANEOUS
 GOVERNMENT PRINTING AND STATIONARY
 Organization/Economic Code
 23013001/12140000
 23013001/12140002
 Other Miscellaneous revenue
 Total

	360.00	1,040.00			1,040.00+				
	360.00	1,040.00			1,040.00+				

MISCELLANEOUS
 ENUGU BROADCASTING SERVICE
 Organization/Economic Code
 23003001/12140000

MISCELLANEOUS
 MINISTRY OF WATER RESOURCES
 Organization/Economic Code
 52001001/12140000
 52001001/12140002
 Miscellaneous Income (Other
 Receipts)
 Total

		5.00			5.00+				
		5.00			5.00+				

MISCELLANEOUS
 ENUGU STATE POLYTECHNIC, IWOLLO
 Organization/Economic Code
 17018001/12140000

17018001/12140002
 Others
 Total

	52,500.00	5,000.00			5,000.00+				
	52,500.00	5,000.00			5,000.00+				

MISCELLANEOUS
 ENUGU STATE UNIVERSITY OF SCIENCE & TECH ESUT
 Organization/Economic Code
 17021001/12140000

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
MISCELLANEOUS COLLEGE OF EDUCATION TECHNICAL Organization/Economic Code 170190001/12140000									
MISCELLANEOUS MINISTRY OF GENDER AND SOCIAL DEVELOPMENT Organization/Economic Code 14001001/12140002									
Total	51,400.00	760,000.00	760,000.00	760,000.00	760,000.00+				
MISCELLANEOUS ESUTH TEACHING HOSPITAL PARKLANE ENUGU Organization/Economic Code 21026002/12140000									
Total	21026002/12140001	Recovering of Fund	36,000,000.00	36,000,000.00	36,000,000.00-	100.00%-	36,000,000.00	28,000,000.00	29,000,000.00
MISCELLANEOUS MINISTRY OF ENVIRONMENT Organization/Economic Code 35001001/12140000									
MISCELLANEOUS MINISTRY OF CHIEFTAINCY MATTERS Organization/Economic Code 62001001/12140000									
MISCELLANEOUS INSTITUTE OF MANAGEMENT AND TECHNOLOGY (IMT) Organization/Economic Code 17033001/12140000									
Total	17033001/12140002	Other Income	650,000.00	683,000.00	683,000.00		683,000.00	717,000.00	717,000.00
MISCELLANEOUS Organization/Economic Code 17033001/12140002									
Total	26,539,896.35	15,617,500.71	79,000,000.00	64,000,000.00	48,382,499.29-	75.60%-	36,650,000.00	28,683,000.00	29,717,000.00

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ENUGU STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2020

	Actual	Actual	Budget	Final	Variance	% Variance	Budget	Proposed	Proposed
	2019	2020	2020	Budget2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
TOTAL - IGR	31,142,966,700.04	23,644,771,591.87	28,435,808,300.00	18,499,950,000.00	5,144,821,591.87+	27.81%+	29,178,300,000.00	38,760,754,200.00	44,147,282,840.00
STATUTORY ALLOCATION	56,464,018,381.24	53,136,169,720.51	65,250,000,000.00	53,285,812,382.00	149,642,661.49-	0.28%-	65,880,000,000.00	100,939,000,000.00	119,042,950,000.00
GRAND TOTAL	87,606,985,081.28	76,780,941,312.38	93,685,808,300.00	71,785,762,382.00	4,995,178,930.38+	6.96%+	95,058,300,000.00	139,699,754,200.00	163,190,232,840.00

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Schedule of Capital Receipts by Organisation

ENUGU STATE GOVERNMENT
Schedule of Capital Receipts
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budgt 2020	Variance 2020	% Variance 2020	Approved Budgt 2021	Proposed Budgt 2022	Proposed Budgt 2023
DOMESTIC CAPITAL GRANTS									
11001001 - GOVERNMENT HOUSE									
.....									
DOMESTIC CAPITAL GRANTS									
11033001 - ENSACA									
11033001/13000001									
TOTAL									
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000003									
on Agricultural Chain									
15001001/15010104									
Agricultural Development (IFAD)									
15001001/13000105									
Transformation Agenda Support Program- 1 Grant									
TOTAL									
DOMESTIC CAPITAL GRANTS									
18001001 - JUDICIARY									
.....									
DOMESTIC CAPITAL GRANTS									
13001001 - YOUTHS DEVELOPMENT									
.....									
DOMESTIC CAPITAL GRANTS									
17001001 - MINISTRY OF EDUCATION									
17001001/13000001									
Primary, Sec & Tertiary Inst. Dev.									
Education Tax Fund for									
TOTAL									
DOMESTIC CAPITAL GRANTS									
17003001 - ENUGU STATE UNIVERSAL BASIC									
EDUCATION BOARD									
17003001/13000001									
Grant for UBSE									
Federal Government									
TOTAL									

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ENUGU STATE GOVERNMENT
Schedule of Capital Receipt
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
DOMESTIC CAPITAL GRANTS									
17021001 - ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY									
17021001/13000001	1,647,912,441.05	1,125,685,050.00			1,125,685,050.00+				
Fund (TET Fund)	1,647,912,441.05	1,125,685,050.00			1,125,685,050.00+				
TOTAL									
DOMESTIC CAPITAL GRANTS									
17033001 - Institute of Management & Technology - IMT									
TOTAL - DOMESTIC GRANTS	1,647,912,441.05	1,489,974,635.72	4,000,000,000.00	6,500,000,000.00	5,010,025,364.28-	77.08%+	7,500,000,000.00	4,000,000,000.00	7,000,000,000.00
FOREIGN GRANTS									
11001001 - Office of the Executive Governor									
FOREIGN GRANTS									
12001001 - Legislature									
FOREIGN GRANTS									
38001001 - PLANNING COMMISSION									
38001001/13000001			150,000,000.00	150,000,000.00	150,000,000.00-	100.00%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
38001001/13000002			500,000,000.00	500,000,000.00	500,000,000.00-	100.00%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
Grant for SDGs			650,000,000.00	650,000,000.00	650,000,000.00-	101.00%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
TOTAL			650,000,000.00	650,000,000.00	650,000,000.00-	101.00%+	600,000,000.00	1,000,000,000.00	1,000,000,000.00
FOREIGN GRANTS									
52103001 - ENRUMASA									
FOREIGN GRANTS									
52001001 - MINISTRY OF WATER RESOURCES									
FOREIGN GRANTS									
13001001 - MINISTRY OF YOUTH AND SPORTS									

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ENUGU STATE GOVERNMENT
Schedule of Capital Receipts
for the year ended 31/12/2020

FOREIGN GRANTS
17001001 - MINISTRY OF EDUCATION

Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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FOREIGN GRANTS
21001001 - MINISTRY OF HEALTH

21001001/13000002 Basic Healthcare Provision Fund

TOTAL

TOTAL FOREIGN GRANTS

TRANSFERS
20007001 - OFFICE OF THE ACCOUNTANT GENERAL

20007001/14010101 Transfer from Consolidated Revenue Fund -Ministry of Finance

TOTAL

DOMESTIC LOANS
20007001 - OFFICE OF THE ACCOUNTANT GENERAL

20007001/14030101 Loan from Deposit Money Banks
20007001/14030103 Federal Government - Budget Facility (Board, Support etc)
20007001/14030104 Health Care Facility Loan

TOTAL

20007001 - Office of the Executive Governor

FOREIGN LOANS
15001001 - MINISTRY OF AGRICULTURE

FOREIGN LOANS
15102001 - ENUGU STATE ADP

15102001/14030202 World Bank Loan for Program Agro Processing APPEALS
15102001/14030203 International Fund for Agricultural Development -Value Chain

1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	0.00	0.00%	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00
1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	0.00	0.00%	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00

9,800,658,903.57	16,975,906,880.96	51,099,058,300.00	27,318,068,168.00	10,342,161,287.04	37.86%	41,369,000,000.00	60,620,344,367.00	80,743,515,931.00
9,800,658,903.57	16,975,906,880.96	51,099,058,300.00	27,318,068,168.00	10,342,161,287.04	37.86%	41,369,000,000.00	60,620,344,367.00	80,743,515,931.00

700,000,000.00	32,000,000,000.00	13,529,065,000.00	13,529,065,000.00	0.00	100.00%	17,012,258,500.00	2,000,000,000.00	2,000,000,000.00
700,000,000.00	32,000,000,000.00	16,029,065,000.00	16,029,065,000.00	2,500,000,000.00	100.00%	2,500,000,000.00	2,000,000,000.00	2,000,000,000.00

306,273,981.85	2,440,000,000.00	2,440,000,000.00	2,440,000,000.00	0.00	0.00%	2,440,000,000.00	2,440,000,000.00	2,440,000,000.00
306,273,981.85	2,440,000,000.00	2,440,000,000.00	2,440,000,000.00	0.00	0.00%	2,440,000,000.00	2,440,000,000.00	2,440,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Capital Receipt
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
TOTAL		306,273,981.85	2,440,000,000.00	2,440,000,000.00	2,133,726,018.15-	87.45%-	3,940,000,000.00	4,440,000,000.00	4,440,000,000.00
FOREIGN LOANS									
34001001 - RURAL ACCESS MOBILITY AGENCY (RAMM)									
34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMM)		11,940,212,466.50	3,000,000,000.00	3,000,000,000.00	8,940,212,466.50+	298.01%+	1,000,000,000.00	500,000,000.00	500,000,000.00
TOTAL		11,940,212,466.50	3,000,000,000.00	3,000,000,000.00	8,940,212,466.50+	298.01%+	1,000,000,000.00	500,000,000.00	500,000,000.00
FOREIGN LOANS									
22001001 - MINISTRY OF COMMERCE AND INDUSTRY									
52001001 - WATER CORPORATION									
FOREIGN LOANS									
54003001 - RURAL DEVELOPMENT BOARD									
TOTAL									
FOREIGN LOANS									
54001001 - COMMUNITY AND SOCIAL DEVELOPMENT AGENCY									
54001002/14030201 World Bank Assistance to Community & Social Dev Project		601,685,795.21	577,733,679.03	600,000,000.00	22,266,320.37-	3.71%-	600,000,000.00	1,000,000,000.00	1,000,000,000.00
TOTAL		601,685,795.21	577,733,679.03	600,000,000.00	22,266,320.37-	3.71%-	600,000,000.00	1,000,000,000.00	1,000,000,000.00
FOREIGN LOANS									
54003001 - YOUTH AND SPORTS									
TOTAL									

FOREIGN LOANS
 21001001 - MINISTRY OF HEALTH

FOREIGN LOANS
 26001001 - MINISTRY OF ENVIRONMENT

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ENUGU STATE GOVERNMENT
 Schedule of Capital Receipts
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Budget 2020	Final Budget 2020	Variance 2020	% Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
35001001/14030201										
TOTAL	3,521,635,108.89	1,521,841,354.26	2,633,500,000.00	2,633,500,000.00	1,111,658,645.74-	42.21%-	2,633,500,000.00	2,000,000,000.00	2,000,000,000.00	
TOTAL FOREIGN LOANS	4,123,320,904.10	14,346,061,482.24	8,673,500,000.00	8,673,500,000.00	5,672,561,482.24+	65.40%+	8,173,500,000.00	7,940,000,000.00	7,940,000,000.00	
MISCELLANEOUS - DEPUTY GOVERNOR'S OFFICE										
MISCELLANEOUS										
11001002 - MINISTRY OF LANDS AND SURVEY										
MISCELLANEOUS										
17001001 - MINISTRY OF AGRICULTURE										
15001001/14020201										
Programme										
15001001/14020202										
San Carlos Agricultural										
Songhai Enugu Initiative										
TOTAL			50,000,000.00	50,000,000.00						
MISCELLANEOUS										
38001001 - PLANNING COMMISSION										
38001001/14020201										
Read Partnership (LG)										
Health Reform										
38001001/14020205										
Sports (Support to										
Ranger FC)										
38001001/14020206										
MDG - CGS Funding										
(LG)										
38001001/14020207										
Local Government										
Partnership on Education										
TOTAL	20,400,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	1,979,600,000.00-	98.98%-	2,500,000,000.00	202,000,000.00	1,202,000,000.00	
TOTAL MISCELLANEOUS	20,400,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	1,979,600,000.00-	98.98%-	2,500,000,000.00	202,000,000.00	1,202,000,000.00	

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**Schedule of Recurrent Expenditure
by organization
Personnel and Overhead**

ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

11001001 - Office of the Executive Governor

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budg 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
11001001/21010101	103,180,640.68	165,270,162.13	113,415,093.00	165,270,193.00	30.87+	0.00%+	176,820,200.00	176,820,200.00	176,820,200.00
11001001/21020101	19,261,740.00	21,320,912.87	20,736,521.00	21,320,921.00	8.13+	0.00%+	29,176,300.00	29,176,300.00	29,176,200.00
11001001/21020102	7,740,200.00	5,517,800.00	8,559,024.00	6,559,024.00	3,041,224.00+	35.53%+	5,824,200.00	5,824,200.00	5,824,200.00
11001001/21020103	3,149,400.00	2,433,400.00	3,615,532.00	3,031,132.00	597,732.00+	19.72%+	3,745,200.00	3,745,200.00	3,745,200.00
11001001/21020104	2,167,100.00	1,859,950.00	2,400,468.00	2,400,468.00	540,518.00+	22.52%+	1,969,200.00	1,969,200.00	1,969,200.00
11001001/21020105	57,510.00	48,005.00	81,793.00	81,793.00	33,788.00+	41.31%+	17,682,020.00	17,682,020.00	17,682,020.00
11001001/21020106	10,416,144.10	1,807,623.78	11,534,553.00	9,639,353.00	7,831,729.22+	81.25%+	1,355,300.00	1,355,300.00	1,355,300.00
11001001/21020107	1,113,552.00	3,276,227.00	1,381,057.00	3,276,257.00	30.00+	0.00%+			
11001001/21020108	105,926.48	8,922.89	105,952.00	105,952.00	97,029.11+	51.58%+			
11001001/21020131	1,644,957.90	349,934.67	1,822,397.00	1,822,397.00	1,472,462.33+	80.80%+			
11001001/21020144	150.00		184.00	184.00	184.00+	100.00%+			
Sub Total: Personnel Cost	148,837,321.16	201,892,938.34	163,652,574.00	215,507,674.00	13,614,735.66+	6.32%+	236,572,420.00	236,572,420.00	240,427,320.00
11001001/22020101	24,019,822.86	16,750,550.00	50,000,000.00	16,750,600.00	50.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020102	198,344,630.00	181,968,494.00	500,000,000.00	181,968,494.00	100.00+	0.00%+	200,000,000.00	200,000,000.00	200,000,000.00
11001001/22020103	10,790,750.00	134,857,700.00	100,000,000.00	134,857,800.00			30,000,000.00	30,000,000.00	30,000,000.00
11001001/22020104	9,270,000.00	2,565,060.00	300,000,000.00	38,144,900.00	35,579,840.00+	93.28%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22020105	339,058,526.50	395,804,888.69	400,000,000.00	400,000,000.00	4,195,111.31+	1.05%+	200,000,000.00	250,000,000.00	200,000,000.00
11001001/22020201	131,964,147.52	744,140,003.35	600,000,000.00	744,140,100.00	96.65+	0.00%+	620,000,000.00	650,000,000.00	650,000,000.00
11001001/22020202	1,070,000.00	1,921,000.00	3,000,000.00	3,000,000.00	1,079,000.00+	35.97%+	2,000,000.00	2,000,000.00	2,000,000.00
11001001/22020203	732,420.00	6,777,542.47	5,000,000.00	6,777,600.00	57.53+	0.00%+	4,000,000.00	4,000,300.00	4,000,000.00
11001001/22020204		1,440,000.00	10,000,000.00	8,222,400.00	6,782,400.00+	82.49%+	4,000,000.00	4,000,000.00	4,000,000.00
11001001/22020205		48,000.00	5,000,000.00	5,000,000.00	4,952,000.00+	99.04%+	3,000,000.00	3,000,000.00	3,000,000.00
11001001/22020206	50,000.00	460,800.00		460,900.00	100.00+	0.02%+	1,000,000.00	1,200,000.00	1,200,000.00
11001001/22020301	12,968,880.00	31,020,560.00	120,000,000.00	33,547,100.00	2,526,540.00+	7.53%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020302									
11001001/22020303	5,792,912.00	2,052,800.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	5,000,000.00	5,000,000.00
11001001/22020304	2,000,000.00	3,108,550.00	600,000.00	2,052,900.00	100.00+	0.00%+	500,000.00	600,000.00	600,000.00
11001001/22020305	4,971,500.00	294,000.00	500,000.00	3,108,550.00	50.00+	0.00%+	500,000.00	500,000.00	500,000.00
11001001/22020306	79,000.00	256,000.00	60,000,000.00	256,000.00	1,000.00+	0.34%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020307	10,745,000.00	32,916,000.00	15,000,000.00	32,916,000.00	1,000.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11001001/22020308	1,530,000.00	200,000.00	10,000,000.00	201,000.00	1,000.00+	0.50%+	12,000,000.00	12,000,000.00	13,000,000.00
11001001/22020309	58,511,900.00	30,733,755.00	100,000,000.00	30,734,755.00	1,000.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22020310		27,000.00		27,100.00	100.00+	0.37%+	250,000,000.00	250,000,000.00	250,000,000.00
11001001/22020311	177,378,430.00	312,787,850.00	250,000,000.00	312,787,900.00	50.00+	0.00%+	150,000,000.00	150,000,000.00	150,000,000.00
11001001/22020312	103,635,810.00	83,918,631.25	50,000,000.00	83,918,700.00	68.75+	0.00%+	20,000,000.00	20,000,000.00	25,000,000.00
11001001/22020401	123,381,330.23	170,164,004.02	250,000,000.00	170,165,004.00	999.98+	0.00%+	200,000,000.00	200,000,000.00	250,000,000.00
11001001/22020402	490,750.00	216,500.00	2,000,000.00	217,500.00	1,000.00+	0.46%+	12,000,000.00	12,000,000.00	12,000,000.00
11001001/22020403	12,126,425.00	10,749,188.71	15,000,000.00	10,750,188.00	999.29+	0.01%+	15,000,000.00	15,000,000.00	15,000,000.00
11001001/22020404									
11001001/22020405	322,009,567.20	356,176,276.00	5,000,000.00	356,176,300.00	24.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22020406	10,823,400.00	5,614,928.75	10,000,000.00	5,615,928.00	999.25+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020407	148,770,476.00	186,180,999.00	10,000,000.00	186,181,090.00	91.00+	0.00%+	80,000,000.00	80,000,000.00	80,000,000.00
11001001/22020411	588,500.00	3,322,950.00	10,000,000.00	3,323,950.00	1,000.00+	0.03%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020414	765,550.00	5,358,500.00	10,000,000.00	5,359,500.00	1,000.00+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020415			5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00

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	Actual		Org Budg 2020	Revised Budget 2020	Amt Variance 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020							
11001001/22020501	2,533,000.00	22,505,000.00	20,000,000.00	22,506,000.00	1,000.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020502	3,429,200.00	2,794,600.00	50,000,000.00	1,000.00	1,000.00+	100.00%+	30,000,000.00	30,000,000.00	3,000,000.00
11001001/22020503	100,000,000.00	100,000,000.00	10,000,000.00	4,999,900.00	2,205,300.00+	44.11%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020504	40,990,196.00	33,539,094.00	20,000,000.00	33,539,100.00	6.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020505	186,532,100.00	194,935,000.00	1,000,000,000.00	194,936,000.00	1,000.00+	0.00%+	150,000,000.00	200,000,000.00	250,000,000.00
11001001/22020602	7,750,000.00	16,235,950.00	20,000,000.00	16,236,950.00	1,000.00+	0.01%+	20,000,000.00	20,000,000.00	20,000,000.00
11001001/22020603	4,107,200,000.00	6,120,000,000.00	5,000,000,000.00	6,120,000,100.00	100.00+	0.00%+	7,200,000,000.00	7,200,000,000.00	7,200,000,000.00
11001001/22020604	619,044,090.00	924,560,245.00	800,000,000.00	924,560,300.00	55.00+	0.00%+	800,000,000.00	850,000,000.00	900,000,000.00
11001001/22020701	59,000,000.00	50,000,000.00	50,000,000.00	50,000,100.00	100.00+	0.00%+	150,000,000.00	150,000,000.00	150,000,000.00
11001001/22020703	9,500,000.00	15,000,000.00	100,000.00	15,000,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11001001/22020705	1,050,000.00	6,960,000.00	2,000,000.00	3,921,000.00	1,000.00+	0.03%+	400,000,000.00	450,000,000.00	450,000,000.00
11001001/22020801	340,000.00	510,000.00	250,000,000.00	510,100.00	100.00+	0.02%+	30,000,000.00	30,000,000.00	10,000,000.00
11001001/22020802	1,107,410.00	1,823,000.00	30,000,000.00	1,824,000.00	1,000.00+	0.05%+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22020803	10,640,000.00	17,890,000.00	80,000,000.00	17,891,000.00	1,000.00+	0.01%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22020806	12,000,102.50	673,310.15	7,000,000.00	2,039,900.00	1,366,589.85+	66.99%+	15,000,000.00	15,000,000.00	15,000,000.00
11001001/22020902	82,635,194.00	89,781,438.00	700,000,000.00	89,782,438.00	1,000.00+	0.00%+	200,000,000.00	200,000,000.00	200,000,000.00
11001001/22021001	385,537,227.46	741,035,315.02	200,000,000.00	741,035,400.00	84.98+	0.00%+	30,000,000.00	30,000,000.00	35,000,000.00
11001001/22021002	446,418,688.57	493,439,450.80	100,000,000.00	493,439,500.00	49.20+	0.00%+	300,000,000.00	300,000,000.00	300,000,000.00
11001001/22021003	16,979,630.00	41,491,294.00	50,000,000.00	41,511,100.00	19,806.00+	0.05%+	40,000,000.00	40,000,000.00	40,000,000.00
11001001/22021004	169,000.00	230,000.00	1,000,000.00	1,000,000.00	770,000.00+	77.00%+	2,000,000.00	2,000,000.00	200,000.00
11001001/22021006	117,216,980.00	195,363,000.00	500,000,000.00	195,364,000.00	1,000.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22021007	44,028,102.00	896,520.00	50,000,000.00	897,520.00	1,000.00+	0.11%+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22021008	10,000,000.00	6,000,000.00	1,000,000.00	6,000,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11001001/22021009	20,000,000.00	4,055,000.00	100,000.00	8,488,900.00	8,488,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
11001001/22021010	31,800.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11001001/22021011	500,000.00	8,435,000.00	60,000,000.00	8,436,000.00	1,000.00+	0.01%+	500,000.00	500,000.00	500,000.00
11001001/22021016	2,000,000.00	8,488,800.00	500,000,000.00	8,488,900.00	100.00+	0.00%+	20,000,000.00	20,000,000.00	30,000,000.00
11001001/22021019	12,000.00	177,895,966.00	500,000,000.00	177,896,966.00	1,000.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11001001/22021020	143,892,897.00	472,568,770.00	4,000,000,000.00	472,569,770.00	1,000.00+	0.00%+	2,200,000,000.00	2,400,000,000.00	2,400,000,000.00
11001001/22021021	145,636,785.00	106,236,690.00	400,000,000.00	106,236,700.00	10.00+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11001001/22021022	10,010,000.00	324,373,200.00	324,373,300.00	324,373,300.00	100.00+	0.00%+			
11001001/22021026									
11001001/22021027									
Sub-Total: Overhead	8,298,056,129.84	12,813,669,174.21	16,864,100,000.00	12,883,662,853.00	69,993,678.79+	0.54%+	14,210,000,000.00	14,644,300,000.00	14,741,500,000.00
Total Recurrent Expenditure	8,446,893,451.00	13,015,562,112.55	17,027,752,574.00	13,099,170,527.00	83,608,414.45+	0.64%+	14,446,572,420.00	14,880,872,420.00	14,981,927,320.00
11001002 - Office of the Deputy Governor									
11001002/21020101	7,803,231.38	13,123,503.87	7,320,243.00	13,123,543.00	39.13+	0.00%+	15,097,434.00	15,550,357.00	16,327,875.00
11001002/21020101	1,328,477.00	1,423,023.50	1,082,428.00	1,423,028.00	4.50+	0.00%+	2,691,376.00	2,772,117.00	2,910,723.00
11001002/21020102	580,100.00	454,800.00	490,110.00	469,910.00	15,110.00+	3.22%+	538,400.00	554,552.00	582,280.00
11001002/21020103	233,100.00	199,000.00	313,556.00	313,556.00	114,556.00+	36.53%+	219,600.00	226,188.00	237,487.00
11001002/21020104	149,600.00	143,950.00	123,828.00	144,028.00	78.00+	0.05%+	168,000.00	173,040.00	181,692.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual		Org Budge 2020	Revised Budget 2020	Antt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020							
11001002/21020105									
11001002/21020106									
11001002/21020107									
11001002/21020108									
11001002/21020131									
Total Personal Cost	11,400,533.72	16,102,681.68	10,441,370.00	16,401,570.00	298,888.32+	1.82%+	21,536,062.00	22,180,905.00	23,287,887.00
11001002/22020101									
11001002/22020102									
11001002/22020103									
11001002/22020104									
11001002/22020202									
11001002/22020203									
11001002/22020204									
11001002/22020301									
11001002/22020302									
11001002/22020303									
11001002/22020304									
11001002/22020305									
11001002/22020309									
11001002/22020311									
11001002/22020312									
11001002/22020401									
11001002/22020402									
11001002/22020405									
11001002/22020404									
11001002/22020406									
11001002/22020415									
11001002/22020501									
11001002/22020502									
11001002/22020601									
11001002/22020605									
11001002/22020703									
11001002/22020801									
11001002/22020806									
11001002/22020901									
11001002/22021001									
11001002/22021002									
11001002/22021003									
11001002/22021004									
11001002/22021007									
11001002/22021014									
11001002/22021019									
11001002/22021021									
11001002/22021022									
11001002/22021026									
11001002/22021026									
Commissions)									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Sub-Total: Overhead	327,835,068.00	370,046,999.75	317,400,000.00	385,394,100.00	15,347,100.25+	3.98%+	299,650,000.00	310,150,000.00	310,150,000.00
Total Recurrent Expenditure	339,235,601.72	386,149,681.43	327,841,370.00	401,795,670.00	15,645,988.57+	3.89%+	321,186,062.00	332,330,905.00	333,437,887.00

11010001 - Department of Due process & Budget Monitoring

11010001/22020102			Local Transport & Travel-Others	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11010001/22020301			Office Stationeries/Computer	1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11010001/22020302			Books	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11010001/22020303			Newspapers	100,000.00	100,000.00	100,000.00+	100.00%+	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+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11010001/22020401			Maintenance of Motor	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11010001/22020402			Vehicles/Transport Equipment	400,000.00	400,000.00	400,000.00+	100.00%+	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+	100.00%+	300,000.00	300,000.00	300,000.00
11010001/22020406			Other Maintenance Services	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11010001/22020413			Maintenance of office equipment	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22020710			Monitoring and evaluation	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11010001/22021003			Publicity & Advertisements	550,000.00	550,000.00	550,000.00+	100.00%+	550,000.00	600,000.00	600,000.00
11010001/22021007			Welfare Packages	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11010001/22021014			Annual Budget Expenses and Administration	150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	200,000.00	200,000.00
Sub-Total: Overhead				8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	7,000,000.00	7,100,000.00	7,100,000.00
Total Recurrent Expenditure				8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	7,000,000.00	7,100,000.00	7,100,000.00

11013002 - Economic Affairs and Parastatals

11013002/22020102			Local Transport & Travel-Others	400,000.00	400,000.00	400,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11013002/22020104			International Transport & Travel-Others	100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11013002/22020203			Internet Access Charges	100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11013002/22020204			Satellite Broadcasting Access	100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11013002/22020301			Office Stationeries/Computer	300,000.00	300,000.00	300,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11013002/22020303			Consumables	50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11013002/22020304			Magazines & Periodicals	50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11013002/22020305			Printing of Non Security Documents	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013002/22020401			Maintenance of Motor	550,000.00	550,000.00	550,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11013002/22020402			Vehicles/Transport Equipment	250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013002/22020404			Maintenance of Office IT Equipment	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11013002/22020710			Monitoring and Evaluation	700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11013002/22020801			Motor Vehicle Fuel Cost	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11013002/22021003			Publicity & Advertisements	300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11013002/22021007			Welfare Packages	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
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11013002/22021014 Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,100,000.00	7,100,000.00	7,100,000.00
Total Recurrent Expenditure			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,100,000.00	7,100,000.00	7,100,000.00

11016002 - Economic Affairs Unit

11101001/22020102 Local Travel and Transport - Others	285,800.00	600.00	800,000.00	100,000.00	99,400.00+	99.40%+	800,000.00	800,000.00	800,000.00
11101001/22020301 Consumables		940,050.00	800,000.00	940,100.00	50.00+	0.07%+	800,000.00	800,000.00	800,000.00
11101001/22020305 Printing of Non Security Documents		27,000.00	600,000.00	459,900.00	432,900.00+	94.13%+	600,000.00	600,000.00	600,000.00
11101001/22020401 Maintenance of Motor Vehicles/Transport Equipment	389,250.00	786,700.00	800,000.00	800,000.00	13,300.00+	1.66%+	800,000.00	800,000.00	800,000.00
11101001/22020402 Maintenance of Office Furniture		5,250,000.00	400,000.00	237,900.00	237,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
11101001/22020403 Building/Residential Ctrs. Maintenance of Office Equipments			300,000.00	5,250,100.00	100.00+	0.00%+	400,000.00	400,000.00	400,000.00
11101001/22020710 Monitoring and Evaluation	271,450.00	792,470.00	800,000.00	7,500.00	7,500.00+	100.00%+	300,000.00	300,000.00	300,000.00
11101001/22020801 Motor Vehicle Fuel Cost	3,137.40	15,945.31	100,000.00	792,500.00	30.00+	0.00%+	800,000.00	800,000.00	800,000.00
11101001/22020901 Bank Charges	60,400.00	209,180.00	400,000.00	100,000.00	84,054.69+	84.05%+	100,000.00	100,000.00	100,000.00
11101001/22021001 Refreshment and Meals	793,000.00	862,000.00	500,000.00	862,100.00	190,820.00+	47.71%+	400,000.00	450,000.00	450,000.00
11101001/22021002 Honorarium & Siting Allowance			500,000.00	500,000.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
11101001/22021007 Welfare Packages			150,000.00	150,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11101001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	1,803,037.40	8,883,945.31	5,650,000.00	10,900,100.00	2,016,154.69+	18.50%+	5,650,000.00	5,700,000.00	5,700,000.00
Total Recurrent Expenditure	1,803,037.40	8,883,945.31	5,650,000.00	10,900,100.00	2,016,154.69+	18.50%+	5,650,000.00	5,700,000.00	5,700,000.00

11101001 - Project Development And Implementation Dept

11008001/22020101 Local Travel and Transport - Training	2,078,980.00	778,700.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020102 Local Transport & Travel-Others			30,000,000.00	779,700.00	1,000.00+	0.13%+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/22020104 International Transport and Travels - Others			20,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11008001/22020105 Hotel accommodation	75,000.00		5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11008001/22020204 Satellite Broadcasting Access Charges	6,505,500.00	13,462,100.00	300,000.00	13,462,200.00	100.00+	0.09%+	300,000.00	300,000.00	300,000.00
11008001/22020301 Office Stationaries/Computer Consumables	473,094.50	737,250.00	600,000.00	737,300.00	50.00+	0.01%+	600,000.00	600,000.00	600,000.00
11008001/22020303 Newspaper			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	150,000.00	150,000.00
11008001/22020304 Magazines & Periodicals	110,000.00		50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00

11008001 - Enugu State Emergency Management Agency

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual		Org Budg 2020	Revised		Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020		Budget 2020	2020					
11008001/22020308	20,120,000.00	26,976,800.00	50,000,000.00	1,000.00	1,000.00	1,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11008001/22020311	35,506,500.00	1,860,000.00	100,000,000.00	1,860,000.00	1,860,000.00	1,860,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
11008001/22020312	2,350,000.00	520,200.00	1,500,000.00	1,362,700.00	1,362,700.00	1,362,700.00+	61.83%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020401	3,862,258.00	802,600.00	500,000.00	802,700.00	802,700.00	802,700.00+	0.01%+	500,000.00	500,000.00	500,000.00
11008001/22020402	30,000.00	2,216,000.00	1,000,000.00	2,216,100.00	2,216,100.00	2,216,100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11008001/22020406	2,666,000.00	758,200.00	2,000,000.00	1,297,300.00	1,297,300.00	1,297,300.00+	41.56%+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020501	341,600.00	5,000.00	1,600,000.00	383,900.00	383,900.00	383,900.00+	100.00%+	1,600,000.00	1,700,000.00	1,700,000.00
11008001/22020801	5,000.00	94,439.46	100,000.00	100,000.00	100,000.00	100,000.00+	5.56%+	600,000.00	600,000.00	600,000.00
11008001/22020901	180,800.00	383,650.00	400,000.00	400,000.00	400,000.00	400,000.00+	4.09%+	400,000.00	400,000.00	400,000.00
11008001/22021001	11,877,130.00	5,100,000.00	600,000.00	5,100,100.00	5,100,100.00	5,100,100.00+	0.00%+	600,000.00	600,000.00	600,000.00
11008001/22021007			150,000.00	150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	200,000.00	200,000.00
11008001/22021014										
Sub-Total: Overhead	86,189,202.04	53,689,939.46	221,500,000.00	58,781,800.00	58,781,800.00	58,781,800.00+	8.66%+	182,000,000.00	183,200,000.00	183,200,000.00
Total Recurrent Expenditure	86,189,202.04	53,689,939.46	221,500,000.00	58,781,800.00	58,781,800.00	58,781,800.00+	8.66%+	182,000,000.00	183,200,000.00	183,200,000.00
11013001 - Office of The Secretary To The State Govt.										
11013001/21010101	457,980,185.53	280,801,411.49	506,065,051.00	282,370,851.00	282,370,851.00	282,370,851.00+	0.56%+	68,145,200.00	69,112,060.00	70,112,060.00
11013001/21010103			852,100,000.00	1,000.00	1,000.00	1,000.00+	100.00%+	250,000,000.00	250,000,000.00	250,000,000.00
11002007/21020101	7,869,670.00	8,396,098.17	8,027,137.00	8,396,137.00	8,396,137.00	8,396,137.00+	0.00%+	8,773,790.00	10,612,800.00	10,612,800.00
11002007/21020102	3,134,500.00	2,210,400.00	3,329,994.00	3,329,994.00	3,329,994.00	3,329,994.00+	33.62%+	2,133,000.00	3,783,420.00	3,783,420.00
11002007/21020103	1,278,500.00	971,100.00	1,367,208.00	1,367,208.00	1,367,208.00	1,367,208.00+	28.97%+	946,800.00	1,022,730.00	1,792,450.00
11002007/21020104	866,100.00	731,950.00	930,036.00	930,036.00	930,036.00	930,036.00+	21.30%+	743,300.00	1,027,730.00	1,027,730.00
11002007/21020105	86,670.00	64,095.00	64,443.00	64,443.00	64,443.00	64,443.00+	0.54%+	6,603,520.00	6,603,520.00	6,603,520.00
11013001/21020106	4,309,585.37	2,297,908.20	4,504,946.00	3,202,546.00	3,202,546.00	3,202,546.00+	28.25%+	474,750.00	474,750.00	474,750.00
11002007/21020107	1,594,404.00	3,857,551.00	1,148,730.00	3,857,630.00	3,857,630.00	3,857,630.00+	0.00%+			
11002007/21020108	307,898.38	21,060.69	324,075.00	21,061.00	21,061.00	21,061.00+	0.00%+			
11002007/21020111	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00+	0.50%+			
11002007/21020131	4,607,400.98	56,042.24	435,479.00	435,479.00	435,479.00	435,479.00+	87.13%+			
Total Personal Cost	482,034,914.26	299,427,616.79	1,378,297,099.00	303,996,485.00	303,996,485.00	303,996,485.00+	1.50%+	337,820,360.00	342,637,010.00	344,406,730.00
11002007/22020101	437,071,311.75	6,428,139.69	4,000,000.00	6,428,200.00	6,428,200.00	6,428,200.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020102	4,601,513.00	6,302,372.00	5,000,000.00	6,302,400.00	6,302,400.00	6,302,400.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020103			-20,000,000.00	2,291,100.00	2,291,100.00	2,291,100.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22020104	72,393,882.50	11,329,591.00	20,000,000.00	11,330,591.00	11,330,591.00	11,330,591.00+	0.01%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020105	4,119,135.00	65,157,526.74	8,000,000.00	65,157,600.00	65,157,600.00	65,157,600.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020202	24,409,500.00	10,447,500.00	8,000,000.00	10,447,600.00	10,447,600.00	10,447,600.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020203	5,044,500.00	5,044,500.00	3,500,000.00	5,044,600.00	5,044,600.00	5,044,600.00+	0.00%+	500,000.00	500,000.00	500,000.00
11013001/22020204			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11013001/22020301	44,717,400.00	35,233,440.00	10,000,000.00	35,233,500.00	35,233,500.00	35,233,500.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020302	50,000.00	839,000.00	300,000.00	839,100.00	839,100.00	839,100.00+	0.01%+	300,000.00	300,000.00	300,000.00
11013001/22020304			300,000.00	4,560,000.00	4,560,000.00	4,560,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11013001/22020305	3,560,500.00	4,560,500.00	2,000,000.00	4,560,500.00	4,560,500.00	4,560,500.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
11013001/22020401 Vehicles/Transport Equipment	6,995,500.00	17,560,500.00	500,000.00	17,560,600.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
11013001/22020402 Maintenance of Office Furniture	13,942,980.00	4,200,000.00	5,000,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11013001/22020403 Maintenance of Office	49,507,802.50	4,200,000.00	5,000,000.00	4,460,900.00	260,900.00+	5.65%+	500,000.00	500,000.00	500,000.00
11013001/22020404 Building/Residential Quarters			800,000.00	800,000.00	800,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020405 Maintenance of Office IT Equipment	2,218,100.00	30,362,500.00	1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11013001/22020406 Other Maintenance Services			500,000.00	30,362,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020412 Maintenance of Markets/Public Places			700,000.00	700,000.00	700,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020501 Local Training			4,000,000.00	1,439,400.00	1,439,400.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020506 Seminar & Conferences	29,007,147.00	30,000,000.00	20,000,000.00	30,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020601 Office Services	40,000,000.00	29,417,623.72	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020602 Security Services	6,127,038.75	3,520,500.00	9,000,000.00	29,417,700.00	76,28+	0.00%+	80,000,000.00	80,000,000.00	80,000,000.00
11013001/22020603 Residential Rent	1,499,000.00	385,000.00	500,000.00	3,520,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020703 Legal Services	7,005,300.00	9,276,500.00	20,000,000.00	385,100.00	100.00+	0.03%+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22020801 Motor Fuel Cost			600,000.00	10,642,900.00	214,900.00+	12.84%+	600,000.00	600,000.00	600,000.00
11013001/22020901 Plant/Generator/Fuel Cost	2,523,000.00	73,000.00	1,000,000.00	1,000,000.00	927,000.00+	92.70%+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020902 Bank Charges(Other Than Interest)			40,000,000.00	1,000,000.00	1,000,000.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
11013001/22021001 Insurance Premium	4,603,700.00	14,357,000.00	5,000,000.00	14,357,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021002 Refreshments & Meals	29,732,848.00	126,261,500.00	40,000,000.00	126,261,600.00	100.00+	0.00%+	40,000,000.00	40,000,000.00	40,000,000.00
11013001/22021003 Honorarium & Sitting Allowance	4,415,289.00	9,587,000.00	3,000,000.00	9,587,100.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11013001/22021004 Publicity & Advertisements			5,000,000.00	5,000,000.00	306,000.00+	6.12%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021007 Medical Expenses-Local	3,291,500.00	25,043,512.50	40,000,000.00	25,043,600.00	87.50+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021014 Welfare Packages	3,047,620.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11013001/22021016 Annual Budget Expenses and			1,000,000.00	5,500,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11013001/22021019 Servicem			20,000,000.00	3,412,900.00	912,900.00+	26.75%+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021021 Special Days/Celebrations	12,146,000.00	2,500,000.00	3,000,000.00	571,800.00	571,800.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11013001/22021022 Service Materials	7,808,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	814,794,067.50	458,081,205.65	327,700,000.00	475,676,191.00	17,594,985.35+	3.70%+	365,700,000.00	365,700,000.00	365,700,000.00
Total Recurrent Expenditure	1,296,828,981.76	757,508,822.44	1,705,997,099.00	779,672,676.00	22,163,853.56+	2.84%+	703,520,360.00	708,337,010.00	710,106,730.00

11003001 - Boundary Commission

11003001/22020102 Local Transport & Travel-Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11003001/22020301 Office Stationeries/Computer			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11003001/22020401 Consumables			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	700,000.00	700,000.00
11003001/22020402 Transport Equipment			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11003001/22020406 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11003001/22020703 Other maintenance Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	650,000.00	650,000.00
11003001/22020710 Monitoring and evaluation			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11003001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11003001/22021002 Honorarium & Sitting Allowance			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11003001/22021007 Welfare Packages			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11003001/22021014 Annual Budget Expenses and			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			6,400,000.00	6,400,000.00	6,400,000.00+	100.00%+	6,400,000.00	6,550,000.00	6,550,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Recurrent Expenditure			6,400,000.00	6,400,000.00	6,400,000.00+	100.00%+	6,400,000.00	6,550,000.00	6,550,000.00

11016001 - Enugu State Economic Development Unit

11016001/22020302			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11016001/22020303			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11016001/22020304			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Consumables								300,000.00	300,000.00
11016001/22020302								50,000.00	50,000.00
11016001/22020303								50,000.00	50,000.00
11016001/22020304								300,000.00	300,000.00
11016001/22020305								550,000.00	550,000.00
Vehicles/Transport Equipment								300,000.00	300,000.00
11016001/22020402			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Equipments								400,000.00	400,000.00
11016001/22020406			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11016001/22020710			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
11016001/22020801			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11016001/22021003			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11016001/22021007			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
Administration								150,000.00	150,000.00
11016001/22021014			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead			4,350,000.00	4,350,000.00	4,350,000.00+	100.00%+	4,350,000.00	4,850,000.00	4,850,000.00
Total Recurrent Expenditure			4,350,000.00	4,350,000.00	4,350,000.00+	100.00%+	4,350,000.00	4,850,000.00	4,850,000.00

11021001 - Enugu State Liaison Office - Lagos

11021001/21010101	14,879,524.14	24,673,481.32	14,335,150.00	24,673,550.00	68,688+	0.00%+	15,616,231.00	15,897,312.00	16,897,312.00
11021001/21020101	3,166,531.00	3,385,655.50	3,003,406.00	3,385,706.00	50,500+	0.00%+	3,062,296.00	3,121,186.00	3,121,186.00
11021001/21020102	1,040,800.00	681,400.00	1,010,208.00	626,308.00	144,908.00+	17.54%+	1,030,016.00	1,049,824.00	1,049,824.00
11021001/21020103	448,300.00	616,924.98	433,806.00	617,706.00	781,020+	0.13%+	442,312.00	450,818.00	450,818.00
11021001/21020104	305,500.00	238,500.00	300,322.00	300,322.00	61,822.00+	20.59%+	306,210.00	312,099.00	312,099.00
11021001/21020105	22,680.00	17,290.00	18,314.00	18,314.00	1,024.00+	5.59%+	18,673.00	19,032.00	19,032.00
11021001/21020106	1,481,544.30	570,469.90	1,285,860.00	903,560.00	333,090.10+	36.86%+	1,311,073.00	1,336,286.00	1,336,286.00
11021001/21020107	303,696.00	789,830.00	245,234.00	789,830.00	4,000+	0.00%+	250,043.00	254,851.00	254,851.00
11021001/21020108	30,847.56	2,607.63	28,427.00	10,327.00	7,719.37+	74.75%+	28,984.00	29,542.00	29,542.00
11021001/21020111	926,000.00	890,800.00	920,040.00	920,040.00	29,240.00+	3.18%+	938,080.00	956,120.00	956,120.00
11021001/21020131	157,287.00	200,856.01	395,091.00	395,091.00	194,234.99+	49.16%+	402,837.00	410,584.00	410,584.00
Total Personal Cost	22,762,710.00	32,067,615.34	21,975,858.00	32,840,758.00	772,942.66+	2.35%+	23,406,755.00	23,837,654.00	24,837,654.00

11021001/22020102	6,047,610.00	5,686,050.00	2,000,000.00	5,686,100.00	50.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
11021001/22020104							2,000,000.00	2,000,000.00	2,000,000.00
Others									
11021001/22020105	432,400.00	18,000.00		18,100.00	100.00+	0.55%+			
11021001/22020201	271,308.59	671,137.71	1,500,000.00	955,400.00	284,262.29+	29.75%+	1,500,000.00	1,500,000.00	1,500,000.00
11021001/22020202	1,249,700.00	1,573,600.00	300,000.00	1,573,700.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
11021001/22020203	183,000.00	265,420.00	250,000.00	265,500.00	80.00+	0.03%+	250,000.00	250,000.00	250,000.00
Hotel Accommodation									
Electricity Charges									
Telephone Charges									
Internet Access Charges									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
11021001/22020204	216,000.00	230,100.00	250,000.00	234,500.00	4,400.00+	1.88%+	250,000.00	250,000.00	250,000.00
11021001/22020205			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020206			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11021001/22020301	168,625.00	243,351.63	500,000.00	500,000.00	256,648.37+	51.33%+	500,000.00	500,000.00	500,000.00
Consumables			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11021001/22020303			100,000.00	11,900.00	11,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
11021001/22020304	94,585.79	88,000.00	800,000.00	88,100.00	408,000.00+	51.00%+	800,000.00	800,000.00	800,000.00
11021001/22020305	440,897.13	392,000.00	800,000.00	800,000.00	408,000.00+	51.00%+	800,000.00	800,000.00	800,000.00
Vehicles/Transport Equipment			1,000,000.00	1,554,900.00	445,100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020402	1,657,000.00	1,554,857.57	1,000,000.00	1,554,900.00	445,100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020403	1,884,693.08				42.43+	0.00%+			
Building/Residential Quarters			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020404	3,204,000.00	33,000.00	300,000.00	300,000.00	267,000.00+	89.00%+	300,000.00	300,000.00	300,000.00
11021001/22020405			500,000.00	500,000.00			500,000.00	600,000.00	600,000.00
11021001/22020406			350,000.00				350,000.00	350,000.00	350,000.00
11021001/22020413	1,210,849.90	5,000.00	1,000,000.00	5,000.00	260,000.00+	52.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020415	240,000.00	240,000.00	500,000.00	500,000.00	251,000.00+	83.67%+	500,000.00	500,000.00	500,000.00
11021001/22020605	24,000.00	49,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11021001/22020801	1,086,749.00	882,716.00	1,200,000.00	926,300.00	43,584.00+	4.71%+	1,200,000.00	1,200,000.00	1,200,000.00
11021001/22020803	17,000.00	25,000.00	500,000.00	236,400.00	211,400.00+	89.42%+	500,000.00	500,000.00	500,000.00
11021001/22021001	204,022.50	80,730.00	800,000.00	81,000.00	270.00+	0.33%+	800,000.00	800,000.00	800,000.00
11021001/22021006	9,000.00	23,970.00	200,000.00	24,000.00	30.00+	0.13%+	200,000.00	200,000.00	200,000.00
11021001/22021007	5,800,976.00	2,263,500.00	2,000,000.00	2,263,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11021001/22021014			500,000.00				500,000.00	500,000.00	500,000.00
Administration			150,000.00	29,900.00	29,900.00+	100.00%+	150,000.00	150,000.00	150,000.00
11021001/22021016		4,360,000.00	2,000,000.00	4,360,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11021001/22021021									
Sub-Total: Overhead	24,442,416.99	18,685,432.91	18,750,000.00	21,909,600.00	3,224,167.09+	14.72%+	23,750,000.00	23,850,000.00	23,850,000.00
Total Recurrent Expenditure	47,205,126.99	50,753,248.25	40,725,858.00	54,750,358.00	3,997,109.75+	7.30%+	47,156,755.00	47,687,654.00	48,687,654.00
11021002 - Enugu State Liaison Office - Abuja									
11021002/21010101	11,277,799.60	18,000,663.26	11,152,417.00	18,000,717.00	53.74+	0.00%+	17,882,600.00	18,589,767.00	18,589,767.00
11021002/21020101	2,346,716.00	2,573,651.99	2,287,638.00	2,573,738.00	86.01+	0.00%+	2,791,300.00	2,977,349.00	3,377,349.00
11021002/21020102	747,700.00	817,750.33	806,412.00	806,412.00	58,661.67+	7.27%+	822,224.00	838,036.00	838,036.00
11021002/21020103	353,200.00	258,800.00	347,820.00	347,820.00	89,020.00+	25.59%+	354,640.00	361,460.00	361,460.00
11021002/21020104	252,200.00	222,750.00	299,325.00	299,325.00	76,575.00+	25.58%+	305,194.00	311,063.00	311,063.00
11021002/21020106	1,088,511.10	362,628.80	1,306,170.00	1,020,070.00	657,441.20+	64.45%+	1,331,782.00	1,357,383.00	1,357,383.00
11021002/21020111	879,500.00	733,100.00	1,095,276.00	1,095,276.00	362,176.00+	33.07%+	1,116,752.00	1,138,228.00	1,138,228.00
11021002/21020131	435,866.66	139,000.00	264,107.00	264,107.00	125,107.00+	47.37%+	289,286.00	274,465.00	274,465.00
Total Personal Cost	17,451,493.36	23,038,344.38	17,559,165.00	24,407,465.00	1,369,120.62+	5.61%+	24,873,778.00	25,847,761.00	26,247,761.00
11021002/22020102									
11021001/22020104		1,100,000.00	1,000,000.00	5,686,100.00	4,586,100.00+	80.65%+	5,000,000.00	5,000,000.00	5,000,000.00
Others									
11021001/22020201	2,659,351.30	4,773,418.03	4,000,000.00	4,899,979.00	126,560.97+	2.58%+	4,000,000.00	4,000,000.00	4,000,000.00
11021001/22020202			1,500,000.00	1,573,700.00	1,573,700.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11021001/22020203			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11021001/22020204			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Charges									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
11021001/22020205	Water Rates	287,783.00	232,871.23	500,000.00	267,128.77+	53.43%+	500,000.00	500,000.00	500,000.00
11021001/22020206	Sewerage Charges	226,800.00	231,550.00	1,600,000.00	372,550.00+	61.67%+	800,000.00	800,000.00	800,000.00
11021001/22020301	Office Stationeries/Computer			300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11021001/22020302	Books			200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020303	Newspapers			400,000.00	157,000.00-	100.00%+	400,000.00	400,000.00	400,000.00
11021001/22020304	Magazines & Periodicals			600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11021001/22020401	Maintenance of Motor	10,679,755.00	13,214,300.00	5,000,000.00	14,151,700.00	6.62%+	5,000,000.00	5,000,000.00	5,000,000.00
11021001/22020402	Vehicles/Transport Equipment			300,000.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
11021001/22020403	Maintenance of Office Furniture			1,000,000.00	1,554,900.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
11021001/22020404	Building/Residential Cauters			200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22020405	Equipments			1,000,000.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22020406	Maintenance of Plants/Generators	1,253,000.00	1,242,900.00	1,000,000.00	9,125,808.00-	1,825.16%+	500,000.00	500,000.00	500,000.00
11021001/22020601	Other maintenance Services	36,667,678.46	9,625,808.00	500,000.00	1,410,000.00-	587.50%+	400,000.00	450,000.00	450,000.00
11021001/22020605	Security Services	3,764,729.00	1,650,000.00	400,000.00	70,130.00+	4.68%+	4,550,000.00	5,000,000.00	5,000,000.00
11021001/22020801	Cleaning & Fumigation Services	377,500.00	1,429,870.00	10,000,000.00	41,356.00+	0.38%+	500,000.00	500,000.00	500,000.00
11021001/22020803	Motor Vehicle Fuel Cost	13,089,250.00	10,842,360.00	500,000.00	566,700.00+	9.05%+	3,000,000.00	3,000,000.00	3,000,000.00
11021001/22020901	Plant/Generator Fuel Cost	5,948,195.25	5,693,300.00	10,000,000.00	73,600.00	0.74%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22021001	Bank Charges (Other than Interest)	115,320.96	73,567.44	1,000,000.00	85,930.00+	0.78%+	200,000.00	200,000.00	200,000.00
11021001/22021007	Refreshments & Meals	9,439,050.00	10,995,800.00	1,000,000.00	263,600.00+	2.57%+	1,000,000.00	1,000,000.00	1,000,000.00
11021001/22021014	Annual Budget Expenses and Administration	5,000,000.00	10,000,000.00	200,000.00	126,400.00+	100.00%+	200,000.00	200,000.00	200,000.00
11021001/22021016	Servicomm			200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	90,588,512.97	72,131,544.70	41,600,000.00	75,025,425.00	2,893,890.30+	3.86%+	43,350,000.00	43,850,000.00	43,850,000.00
Total Recurrent Expenditure	108,040,006.33	95,169,889.08	59,159,165.00	99,432,890.00	4,263,000.92+	4.29%+	68,223,778.00	69,697,761.00	70,097,761.00
11021003 - Liaison Office - Kaduna									
11033001 - Enugu State Action Committee On Aids (ENSACA)									
11033001/22020102	Local Transport & Travel-Others	1,015,000.00	4,405,300.00	2,500,000.00	4,405,400.00	0.00%+	1,500,000.00	1,500,000.00	2,000,000.00
11033001/22020104	Internet Access Transport & Travel-	1,960,604.00		300,000.00	280,000.00+	93.33%+	300,000.00	300,000.00	300,000.00
11033001/22020203	Others	200,000.00	20,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11033001/22020204	Satellite Broadcasting Access			300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11033001/22020301	Office Stationeries/Computer	9,000.00	1,547,920.00	700,000.00	80.00+	0.01%+	700,000.00	800,000.00	800,000.00
11033001/22020303	Consumables			200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11033001/22020305	Newspapers			2,000,000.00	94,600.00	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11033001/22020307	Printing of Non Security Documents			3,000,000.00	328,900.00	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
11033001/22020312	Drugs & Medical Supplies			1,200,000.00	3,871,100.00	0.00%+	800,000.00	800,000.00	800,000.00
11033001/22020401	Service Materials			1,400,000.00	552,000.00	92.75%+	700,000.00	700,000.00	700,000.00
11033001/22020402	Maintenance of Motor			700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11033001/22020404	Vehicles/Transport Equipment								
11033001/22020405	Maintenance of Office Furniture								

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
11033001/22020403			700,000.00	238,400.00	238,400.00+	100.00%+	700,000.00	700,000.00	700,000.00
11033001/22020404			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11033001/22020405			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11033001/22020406		179,000.00	500,000.00	500,000.00	321,000.00+	64.20%+	500,000.00	500,000.00	500,000.00
11033001/22020501			2,000,000.00	500,000.00	2,500,000.00	125.00%+	2,500,000.00	2,500,000.00	2,500,000.00
11033001/22020601	103,000.00	70,000.00	500,000.00	500,000.00	430,000.00+	86.00%+	500,000.00	500,000.00	500,000.00
11033001/22020605			400,000.00	199,900.00	199,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
11033001/22020703			200,000.00	200,100.00	100.00+	0.05%+	200,000.00	200,100.00	200,100.00
11033001/22020708			920,000.00	1,000,100.00	100,000.00+	0.01%+	920,000.00	1,000,100.00	1,000,100.00
11033001/22020801			1,700,000.00	1,700,000.00	1,371,200.00+	80.66%+	1,700,000.00	1,700,000.00	1,700,000.00
11033001/22020803			500,000.00	500,000.00	376,000.00+	75.20%+	500,000.00	500,000.00	500,000.00
11033001/22020901			500,000.00	461,600.00	65,633+	0.01%+	500,000.00	461,600.00	461,600.00
11033001/22021001			600,000.00	2,886,000.00	50.00+	0.00%+	600,000.00	2,886,000.00	2,886,000.00
11033001/22021003			2,000,000.00	2,000,000.00	1,932,800.00+	96.64%+	2,000,000.00	2,000,000.00	2,000,000.00
11033001/22021007			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11033001/22021014			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
Administration									
11033001/22021021	1,995,000.00		8,000,000.00	1,000.00	1,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	6,354,122.00	15,200,704.37	30,800,000.00	24,087,100.00	8,886,395.63+	36.89%+	18,900,000.00	19,600,000.00	20,100,000.00
Total Recurrent Expenditure	6,354,122.00	15,200,704.37	30,800,000.00	24,087,100.00	8,886,395.63+	36.89%+	18,900,000.00	19,600,000.00	20,100,000.00
11037001 - Muslim Pilgrims Board									
11037001/22020102			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11037001/22020104			20,000,000.00				30,000,000.00	30,000,000.00	30,000,000.00
Others			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Consumables			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11037001/22020302			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11037001/22020303			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11037001/22020304			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11037001/22020305			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11037001/22020402			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11037001/22020404			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
Equipments			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11037001/22020801			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11037001/22021003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11037001/22021007			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11037001/22021014									
Administration									
Sub-Total: Overhead			30,100,000.00	10,100,000.00	10,100,000.00+	100.00%+	40,100,000.00	40,100,000.00	40,100,000.00
Total Recurrent Expenditure			30,100,000.00	10,100,000.00	10,100,000.00+	100.00%+	40,100,000.00	40,100,000.00	40,100,000.00
11038002 - Christian Pilgrims Board									
11038002/22020000			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
Local Transport & Travel-Others									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
11039002/22020104 Others			70,000,000.00	1,000.00	1,000.00+	100.00%+	70,000,000.00	70,000,000.00	70,000,000.00
11039002/22020301 Consumables			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11039002/22020302 Books			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
11039002/22020303 Newspapers			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11039002/22020305 Printing of Non Security Documents			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11039002/22020401 Maintenance of Motor			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11039002/22020402 Vehicles/Transport Equipment			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	500,000.00	500,000.00
11039002/22020404 Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	400,000.00	400,000.00
11039002/22021003 Publicity & Advertisements			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11039002/22021006 Postages & Courier Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11039002/22021007 Welfare Packages			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11039002/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			77,350,000.00	7,351,000.00	7,351,000.00+	100.00%+	77,350,000.00	77,600,000.00	77,600,000.00
Total Recurrent Expenditure			77,350,000.00	7,351,000.00	7,351,000.00+	100.00%+	77,350,000.00	77,600,000.00	77,600,000.00
11184001 - Volunteer Service Agency									
11184001/22020101 Local Transport & Travel-Training	85,000.00	25,000.00	1,000,000.00	650,000.00	625,000.00+	96.15%+	1,000,000.00	1,000,000.00	1,000,000.00
11184001/22020102 Local Transport & Travel-Others	1,500,000.00	1,050,000.00	700,000.00	1,050,000.00	100.00+	100.00%+	700,000.00	700,000.00	700,000.00
11184001/22020104 International Transport & Travels - Others	55,000.00	25,000.00	400,000.00	400,000.00	375,000.00+	93.75%+	400,000.00	400,000.00	400,000.00
11184001/22020301 Consumables			60,000.00	129,900.00	129,900.00+	100.00%+	150,000.00	150,000.00	150,000.00
11184001/22020305 Printing of Non Security Documents			30,000.00	20,100.00	100.00+	0.50%+	400,000.00	400,000.00	400,000.00
11184001/22020312 Service Material			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11184001/22020401 Maintenance of Motor			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11184001/22020402 Vehicles/Transport Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11184001/22020404 Maintenance of Office Furniture			150,000.00	150,000.00	100,000.00+	66.67%+	150,000.00	150,000.00	150,000.00
11184001/22020406 Other Maintenance Services	150,000.00	50,000.00	350,000.00	350,000.00	240,000.00+	68.57%+	350,000.00	350,000.00	350,000.00
11184001/22020605 Cleaning & Furnigation Services			40,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
11184001/22020710 Monitoring and Evaluation			250,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11184001/22020801 Motor Vehicle Fuel Cost			400,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11184001/22020901 Bank Charges (Other Than Interest)			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
11184001/22021001 Refreshment & Meals			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11184001/22021003 Publicity & Advertisements			250,000.00	250,000.00	210,000.00+	84.00%+	250,000.00	250,000.00	250,000.00
11184001/22021007 Welfare Packages	80,000.00	40,000.00	100,000.00	100,000.00	20,000.00+	20.00%+	100,000.00	100,000.00	100,000.00
11184001/22021014 Annual Budget Defence Expenses & Administration			80,000.00	100,000.00	20,000.00+	20.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,000,000.00	1,400,000.00	5,250,000.00	5,250,000.00	3,850,000.00+	73.33%+	5,250,000.00	5,250,000.00	5,250,000.00
Total Recurrent Expenditure	2,000,000.00	1,400,000.00	5,250,000.00	5,250,000.00	3,850,000.00+	73.33%+	5,250,000.00	5,250,000.00	5,250,000.00

11052001 - Performance Improvement Bureau (PIB) Servicom

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
11052001/22020101									
11052001/22020102									
11052001/22020301									
Consumables									
11052001/22020302									
11052001/22020303									
11052001/22020304									
11052001/22020305									
11052001/22020401									
Transport									
11052001/22020402									
11052001/22020404									
Equipment									
11052001/22020406									
11052001/22020501									
11052001/22020801									
11052001/22021016									
Sub-Total: Overhead									
Total Recurrent Expenditure									
67001001 - Ministry of Inter Governmental Affairs									
67001001/21020101									
Basic Salary	4,607,521.00	9,024,557.07	9,024,500.00	9,024,500.00	42,93+	0.00%+	8,561,269.00	9,417,396.00	10,359,136.00
Housing/Rent Allowance	979,178.00	1,432,767.56	1,432,800.00	1,432,800.00	32,44+	0.00%+	1,207,768.00	1,328,545.00	1,394,972.00
Transport Allowance	334,400.00	277,900.00	278,000.00	278,000.00	100.00+	0.04%+	255,011.00	255,011.00	255,011.00
Meal Subsidy	141,500.00	129,300.00	129,400.00	129,400.00	100.00+	0.08%+	117,600.00	117,600.00	117,600.00
Utility Allowance	103,100.00	100,150.00	100,200.00	100,200.00	50.00+	0.05%+	94,000.00	94,000.00	94,000.00
Entertainment Allowance	12,150.00	13,460.00	13,500.00	13,500.00	40.00+	0.30%+	856,126.00	941,739.00	988,826.00
Leave Allowance	254,230.80	466,466.40	466,500.00	466,500.00	33,60+	0.01%+	1,668,048.00	1,668,048.00	1,668,048.00
Domestic Allowance	189,810.00	871,986.00	871,990.00	871,990.00	4,00+	0.00%+			
Allowance Arrears	85,109.03	8,456.72	9,000.00	9,000.00	543,28+	6.04%+			
Total Personal Cost	6,706,998.83	12,325,043.75	12,325,990.00	12,325,990.00	946,25+	0.01%+	12,759,812.00	13,822,329.00	14,877,583.00
67001001/22020101									
Local Transport & Travel - Training	29,000.00	142,000.00	600,000.00	133,500.00	133,500.00+	100.00%+	600,000.00	600,000.00	600,000.00
Local Transport & Travel - Others	100,000.00	142,000.00	1,000,000.00	1,000,000.00	858,000.00+	85.80%+	800,000.00	800,000.00	1,000,000.00
Internet Access Charge	28,500.00	36,000.00	100,000.00	36,100.00	100.00+	0.28%+	100,000.00	100,000.00	100,000.00
Satellite Broadcasting Access Charge			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Water Rates		37,000.00	100,000.00	100,000.00	49,500.00+	57.23%+	100,000.00	100,000.00	100,000.00
Sewerage Charges			100,000.00	99,800.00	99,800.00+	100.00%+	200,000.00	200,000.00	200,000.00
Office Stationeries /Computer	930,988.00	948,800.00	200,000.00	948,900.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
67001001/22020305									
Printing of Non Security Documents	56,075.00	10,000.00	800,000.00	800,000.00	100.00+	100.00%+	800,000.00	800,000.00	800,000.00
67001001/22020306									
Printing Of Security Documents	90,000.00	5,000.00	500,000.00	370,600.00	365,600.00+	98.65%+	500,000.00	600,000.00	600,000.00
67001001/22020312									
Service Materials		86,000.00	500,000.00	222,000.00	136,000.00+	61.26%+	500,000.00	600,000.00	600,000.00
67001001/22020401									
Maintenance of Motor		276,000.00	300,000.00	289,900.00	13,900.00+	4.79%+	300,000.00	300,000.00	300,000.00
67001001/22020402									
Vehicles/Transport Equipment		160,000.00	600,000.00	360,900.00	200,900.00+	55.67%+	600,000.00	600,000.00	600,000.00
67001001/22020404									
Maintenance of Office Furniture		160,000.00	600,000.00	360,900.00	200,900.00+	55.67%+	600,000.00	600,000.00	600,000.00
67001001/22020406									
Equipment	55,000.00	81,000.00	600,000.00	600,000.00	519,000.00+	86.50%+	600,000.00	600,000.00	600,000.00
67001001/22020408									
Other Maintenance Services		81,000.00	600,000.00	600,000.00	519,000.00+	86.50%+	600,000.00	600,000.00	600,000.00
67001001/22020605									
Cleaning & Furnishing Services	68,812.00	239,000.00	900,000.00	239,100.00	100.00+	0.04%+	900,000.00	900,000.00	900,000.00
67001001/22020801									
Vehicle Fuel Cost		239,000.00	900,000.00	900,000.00	100.00+	100.00%+	900,000.00	900,000.00	900,000.00
67001001/22020803									
Plant /Generator Fuel Cost	128,925.00	204,000.00	300,000.00	283,900.00	59,900.00+	22.70%+	300,000.00	300,000.00	300,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
67001001/22020901	842.00	3,433.75	20,000.00	20,000.00	16,566.25+	82.83%+	20,000.00	20,000.00	20,000.00
67001001/22021001	1,343,700.00	263,000.00	300,000.00	300,000.00	37,000.00+	12.33%+	300,000.00	300,000.00	300,000.00
67001001/22021003	110,000.00								
67001001/22021007	298,000.00	508,000.00	900,000.00	900,000.00	392,000.00+	43.56%+	900,000.00	900,000.00	900,000.00
67001001/22021014	60,000.00		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
67001001/22021016			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	3,299,842.00	2,999,233.75	8,020,000.00	7,981,300.00	4,982,066.25+	62.42%+	8,020,000.00	9,020,000.00	9,220,000.00
Total Recurrent Expenditure	10,006,840.83	15,324,277.50	8,020,000.00	20,307,290.00	4,983,012.50+	24.54%+	21,579,812.00	22,842,329.00	24,097,583.00
11009001 - State Committee on Privatization & Commercializat									
11009001/22020101			3,000,000.00				3,000,000.00	3,000,000.00	3,000,000.00
11009001/22020102			5,500,000.00	1,000.00	1,000.00+	100.00%+	5,500,000.00	5,500,000.00	5,500,000.00
11009001/22020104			5,000,000.00				5,000,000.00	5,000,000.00	5,000,000.00
Others			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Charges			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020301			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Consumables			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11009001/22020303			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11009001/22020304			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020312			600,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
11009001/22020401			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Vehicles/Transport Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11009001/22020404			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
equipments			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
11009001/22020405			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
11009001/22020406			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
11009001/22020501			10,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	1,000.00	800,000.00
11009001/22020711			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
11009001/22020801			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020803			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11009001/22020901			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11009001/22021001			18,000,000.00	1,000.00	1,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
11009001/22021002			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
11009001/22021014			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Administration			52,000,000.00	10,503,000.00	10,503,000.00+	100.00%+	26,000,000.00	26,000,000.00	26,000,000.00
11009001/22020312			52,000,000.00	10,503,000.00	10,503,000.00+	100.00%+	26,000,000.00	26,000,000.00	26,000,000.00
Sub-Total: Overhead			52,000,000.00	10,503,000.00	10,503,000.00+	100.00%+	26,000,000.00	26,000,000.00	26,000,000.00
Total Recurrent Expenditure			52,000,000.00	10,503,000.00	10,503,000.00+	100.00%+	26,000,000.00	26,000,000.00	26,000,000.00

11018001 - Enugu State Investment Development Authority

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

11022001 - Enugu State Social Investment Agency		Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
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11009001/22020101	Local Travel and Transport - Training	363,600.00		3,000,000.00				1,000,000.00	1,000,000.00	1,000,000.00
11009001/22020102	Local Transport & Travel-Others	48,500.00		5,500,000.00				3,000,000.00	3,000,000.00	3,000,000.00
11009001/22020104	International Transport and Travels - Others			5,000,000.00	1,000.00	1,000.00+	100.00%+			
11022001/22020203	Internet Access Charges			600,000.00	600,000.00	600,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11009001/22020204	Satellite Broadcasting Access	590,000.00		600,000.00				600,000.00	700,000.00	700,000.00
11022001/22020301	Office Stationeries/Computer Consumables	181,550.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
11009001/22020304	Newspaper			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	150,000.00	150,000.00
11009001/22020304	Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11009001/22020312	Service Materials	32,000.00		600,000.00	600,000.00	600,000.00+	100.00%+			
11009001/22020401	Maintenance of Motor Vehicles/Transport Equipment	39,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
11009001/22020404	Maintenance of Office Computers/IT equipments	222,300.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11009001/22020405	Maintenance of Plants and Generators	20,000.00		1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11022001/22020405	Other Maintenance Services	25,450.00		700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	800,000.00	800,000.00
11022001/22020711	Local Training			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
11022001/22020801	Consulting Services			5,000,000.00	1,000.00	1,000.00+	100.00%+			
11022001/22020803	Motor Vehicle Fuel Cost	603,000.00		1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
11022001/22020901	Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
11022001/22020901	Financial Charges (Other than interest)	3,873.00		30,000.00	30,000.00	30,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
11022001/22021001	Refreshments & Meals	241,280.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
11022001/22021002	Honorarium and Sitting Allowances			3,000,000.00						
11022001/22021007	Welfare Packages			250,000.00	250,000.00	250,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
11022001/22021014	Annual Budget Expenses and Administration	10,000.00		250,000.00	250,000.00	250,000.00+	100.00%+			
Sub-Total: Overhead		2,380,553.00		31,430,000.00	9,933,000.00	9,933,000.00+	100.00%+	9,500,000.00	9,750,000.00	9,750,000.00
Total Recurrent Expenditure		2,380,553.00		31,430,000.00	9,933,000.00	9,933,000.00+	100.00%+	9,500,000.00	9,750,000.00	9,750,000.00

12003001 - Enugu State House Of Assembly

12003001/21010101	Salary	70,165,749.14	94,619,389.73	74,399,058.00	94,619,458.00	68,27+	0.00%+	55,754,239.00	65,754,239.00	65,754,239.00
12003001/21020101	Housing/Rent Allowance	8,776,113.56	10,125,043.56	9,464,770.00	10,125,070.00	28,44+	0.00%+	9,921,796.00	9,921,796.00	9,921,796.00
12003001/21020102	Transport Allowance	3,108,994.00	2,129,413.65	3,320,142.00	3,303,142.00	1,173,728.35+	35.53%+	1,827,600.00	1,827,600.00	1,827,600.00
12003001/21020103	Meal Subsidy	1,365,800.00	3,948,181.03	4,913,028.00	4,252,728.00	304,548.97+	7.16%+	828,000.00	828,000.00	828,000.00
12003001/21020104	Utility Allowance	7,553,900.00	7,897,530.80	5,409,050.00	7,897,550.00	19,20+	0.00%+	690,000.00	690,000.00	690,000.00
12003001/21020105	Entertainment Allowance	15,291,957.47	17,582,023.76	15,921,762.00	17,582,062.00	38,24+	0.00%+			
12003001/21020106	Leave allowances	4,559,887.40	11,141,158.80	4,790,238.00	2,301,738.00	1,160,579.20+	50.42%+	7,413,862.00	7,413,862.00	7,413,862.00
12003001/21020107	Domestic Staff Allowance	6,061,308.00	14,517,380.60	6,631,318.00	14,517,418.00	37,40+	0.00%+	47,414,698.00	47,414,698.00	47,414,698.00
12003001/21020108	Shift Allowance	1,130,289.50	1,376,520.70	1,376,530.00	1,376,530.00	9,30+	0.00%+			
12003001/21020111	Hazard Allowance	2,760,000.00	1,495,475.00	3,925,000.00	2,164,700.00	669,225.00+	30.92%+			
12003001/21020114	Admin Allowance	365,397.60	30,449.80	355,896.00	338,596.00	308,146.20+	91.01%+	25,000,000.00	25,000,000.00	25,000,000.00
12003001/21020118	Legislative Aides			1,362,224.00	1,379,224.00	41,70+	0.00%+			
12003001/21020121	Constituency Allowance	3,048,990.29	3,102,184.58	264,824.00	3,102,224.00	39,42+	0.00%+			
12003001/21020124	Recess Allowance	8,239,634.09	8,291,471.61	767,592.00	8,291,482.00	20,39+	0.00%+			
12003001/21020125	Indemnity Allowance									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budgt 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
12003001/2/1020126		3,869,647.14	238,692.00	3,869,700.00	52.86+	0.00%+	158,850,195.00	158,850,195.00	158,850,195.00
12003001/2/1020129	362,161.15	1,525,101.04	77,559,152.00	1,525,192.00	90.96+	0.01%+	70,000,000.00	80,000,000.00	100,000,000.00
12003001/2/1020131	57,290,419.42	44,578,773.66	46,618,352.00	46,618,352.00	2,036,578.34+	4.37%+	70,000,000.00	80,000,000.00	100,000,000.00
12003001/2/1020132		2,273,765.00	2,273,765.00	2,273,765.00	0.00+	0.00%+	250,000,000.00	150,000,000.00	150,000,000.00
12003001/2/1020135	5,857,076.38	6,242,106.31	1,714,142.00	6,242,142.00	35.69+	0.00%+	119,200,000.00	120,400,000.00	130,000,000.00
12003001/2/1020141	1,314,937.72	2,311,024.22	125,030.00	2,311,030.00	5.78+	0.00%+	20,000,000.00	2,000,000.00	2,000,000.00
12003001/2/1020146	3,916,792.61	843,804.92	826,582.00	843,882.00	77.08+	0.01%+	5,000,000.00	2,000,000.00	2,000,000.00
12003001/2/1020147	20,503,391.01	26,471,704.08	4,329,693.00	26,471,793.00	88.92+	0.00%+	200,000,000.00	30,000,000.00	30,000,000.00
Total Personal Cost	221,672,800.07	253,477,567.29	221,095,088.00	261,404,788.00	7,927,220.71+	3.03%+	158,850,195.00	158,850,195.00	158,850,195.00
12003001/2/2020101		92,833,000.00	20,000,000.00	92,833,100.00	100.00+	0.00%+	70,000,000.00	80,000,000.00	100,000,000.00
12003001/2/2020102	29,618,000.00	11,182,000.00	100,000,000.00	11,200,000.00	18,000.00+	0.16%+	70,000,000.00	80,000,000.00	100,000,000.00
12003001/2/2020103	23,031,558.00	60,000,000.00	60,000,000.00	3,413,200.00	3,413,200.00+	100.00%+	250,000,000.00	150,000,000.00	150,000,000.00
12003001/2/2020104	30,918,800.00	55,000,000.00	55,000,000.00				119,200,000.00	120,400,000.00	130,000,000.00
12003001/2/2020105		371,350.00	1,000,000.00	1,000,000.00	43,550.00+	10.50%+	20,000,000.00	2,000,000.00	2,000,000.00
12003001/2/2020202	145,300.00	21,300.00	500,000.00	414,900.00	43,550.00+	10.50%+	5,000,000.00	5,000,000.00	5,000,000.00
12003001/2/2020203	197,200.00	85,000.00	1,500,000.00	1,500,000.00	1,476,700.00+	98.58%+	3,000,000.00	3,000,000.00	3,000,000.00
12003001/2/2020204		15,000,000.00	15,000,000.00	85,190.00	160.00+	0.12%+	20,000,000.00	20,000,000.00	20,000,000.00
12003001/2/2020205	1,519,702.00	2,680,866.00	6,000,000.00	2,680,986.00	1,000.00+	0.04%+	20,000,000.00	2,000,000.00	2,400,000.00
12003001/2/2020301	456,000.00	1,158,000.00	2,500,000.00	2,500,000.00	1,342,000.00+	53.69%+	1,500,000.00	1,500,000.00	1,500,000.00
12003001/2/2020302	1,500,000.00	45,000.00	2,500,000.00	6,250,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
12003001/2/2020304		2,500,000.00	2,500,000.00	314,000.00	269,000.00+	85.67%+	2,500,000.00	2,500,000.00	2,500,000.00
12003001/2/2020305		871,500.00	3,500,000.00	1,300,000.00	1,300,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/2/2020306		6,000.00	20,000,000.00	900,900.00	28,500.00+	3.17%+	5,000,000.00	5,000,000.00	5,000,000.00
12003001/2/2020309		1,819,925.00	10,000,000.00	1,900,000.00	80,075.00+	4.21%+	5,000,000.00	5,000,000.00	5,000,000.00
12003001/2/2020401		393,000.00	2,500,000.00	2,345,900.00	1,952,900.00+	83.25%+	5,000,000.00	5,000,000.00	5,000,000.00
12003001/2/2020402		66,586,710.00	10,000,000.00	66,586,800.00	90.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
12003001/2/2020403	132,300.00	16,300.00	800,000.00	84,900.00	68,600.00+	80.80%+	800,000.00	800,000.00	800,000.00
12003001/2/2020404	119,000.00	243,500.00	2,500,000.00	500,000.00	256,500.00+	51.30%+	2,500,000.00	2,500,000.00	2,500,000.00
12003001/2/2020405	393,500.00	1,818,600.00	30,000,000.00	2,000,000.00	181,400.00+	9.07%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/2/2020406	947,700.00	150,000.00	1,000,000.00	229,900.00	79,900.00+	34.75%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/2/2020411		2,500.00	2,000,000.00				2,000,000.00	2,000,000.00	2,000,000.00
12003001/2/2020413		121,530,000.00	10,000,000.00	121,530,100.00	100.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
12003001/2/2020415	25,800,000.00	78,103,596.00	10,000,000.00	78,200,000.00	96,003.92+	0.12%+	15,000,000.00	15,000,000.00	15,000,000.00
12003001/2/2020501	83,615,000.00	2,770,000.00	2,000,000.00	2,770,100.00	100.00+	0.00%+	20,000,000.00	30,000,000.00	30,000,000.00
12003001/2/2020502	4,444,630.00	500,000.00	5,000,000.00	472,000.00	472,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
12003001/2/2020503	250,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00	4,000,000.00	4,000,000.00
12003001/2/2020607	288,720.00	8,658,000.00	25,000,000.00	8,658,100.00	190.00+	0.00%+	10,000,000.00	1,500,000.00	1,500,000.00
12003001/2/2020608	10,366,960.00	18,223.47	1,500,000.00	18,300.00	76.53+	0.42%+	500,000.00	500,000.00	500,000.00
12003001/2/2020609	46,059.47	10,715,000.00	8,000,000.00	10,715,100.00	100.00-	0.00%+	8,000,000.00	8,500,000.00	8,500,000.00
12003001/2/2020609.1	143,023,500.00	573,314,168.00	450,000,000.00	573,314,200.00	12,000+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
12003001/2/2021002	679,675,447.00								

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

23001001/22021003	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023	
										Budget 2020
Publicity & Advertisements	2,889,800.00	625,000.00	2,000,000.00	2,000,000.00	1,375,000.00+	68.75%+	5,000,000.00	5,000,000.00	5,000,000.00	
Medical Expenses-Local	5,360,000.00	33,277,500.00	40,000,000.00	33,300,000.00	22,500.00+	0.07%+	10,000,000.00	20,000,000.00	20,000,000.00	
Postage & Courier Services	2,114,730.00	251,000.00	400,000.00	381,700.00	130,700.00+	34.24%+	400,000.00	400,000.00	400,000.00	
Welfare Packages	240,116,300.00	28,355,386.00	20,000,000.00	28,355,400.00	14,00+	0.00%+	5,000,000.00	20,000,000.00	20,000,000.00	
Annual Budget Expenses and Administration	550,000.00	10,243,360.00	20,000,000.00	11,644,600.00	1,401,240.00+	12.03%+	20,000,000.00	20,000,000.00	20,000,000.00	
Servicecom	1,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
Medical Expenses-International	19,935,808.00	1,002,767.25	30,000,000.00	1,003,767.00	999.75+	0.10%+	25,000,000.00	20,000,000.00	20,000,000.00	
Common Services			20,000,000.00							
Sub-Total: Overhead	1,308,830,754.47	1,055,396,491.80	1,102,000,000.00	1,073,539,553.00	18,143,061.20+	1.69%+	905,400,000.00	906,100,000.00	956,100,000.00	
Total Recurrent Expenditure	1,530,503,554.54	1,308,874,059.09	1,323,095,088.00	1,334,944,341.00	26,070,281.91+	1.95%+	1,064,250,195.00	1,064,950,195.00	1,114,950,195.00	
23001001 - Ministry Of Information										
23001001/21010101	58,634,308.00	86,878,656.32	56,591,699.00	86,878,699.00	42,68+	0.00%+	119,931,687.00	125,928,271.00	132,224,685.00	
Basic Salary	10,060,379.00	12,930,048.11	10,284,648.00	12,930,148.00	99.89+	0.00%+	18,789,498.00	19,728,973.00	20,715,422.00	
Housing/Rent Allowance	4,962,243.00	2,879,250.00	3,886,021.00	3,886,021.00	1,006,771.00+	25.91%+	3,354,500.00	3,522,225.00	3,698,336.00	
Transport Allowance	1,852,000.00	1,281,500.00	1,661,768.00	1,561,768.00	380,268.00+	22.88%+	1,512,800.00	1,588,440.00	1,667,862.00	
Meal Subsidy	1,217,200.00	1,020,000.00	1,533,672.00	1,533,672.00	513,672.00+	33.49%+	1,231,200.00	1,292,760.00	1,357,398.00	
Utility Allowance	123,660.00	81,470.00	281,807.00	281,807.00	200,337.00+	71.09%+	207,600.00	217,980.00	228,879.00	
Entertainment Allowance	5,827,999.50	1,770,890.97	5,785,301.00	3,139,801.00	1,368,910.03+	43.60%+	11,993,128.00	12,582,782.00	13,222,421.00	
Leave Allowance	2,125,872.00	4,789,596.00	2,013,761.00	4,789,661.00	65.00+	0.00%+	12,093,348.00	12,698,015.00	13,332,916.00	
Domestic Staff Allowance			157,717.00	2,933,617.00	2,933,617.00+	100.00%+				
Shift Duty Allowance			3,487,745.00	711,845.00	381,086.35+	53.54%+				
Arrears Allowances	3,679,811.72	330,758.65								
Total Personal Cost	88,483,473.22	111,962,170.05	85,684,139.00	118,747,039.00	6,784,868.95+	5.71%+	169,113,759.00	177,569,446.00	186,447,919.00	
23001001/22020101			5,500.00				800,000.00	800,000.00	800,000.00	
Local Transport & Travel-Training			800,000.00				2,000,000.00	2,000,000.00	2,000,000.00	
23001001/22020102	4,430,000.00	3,844,875.00	2,000,000.00	3,844,900.00	25.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00	
International Transport & Travel-Others		7,400.00	400,000.00	139,900.00	139,900.00+	100.00%+	400,000.00	400,000.00	400,000.00	
23001001/22020201			400,000.00	335,900.00	195,900.00+	58.32%+	1,000,000.00	1,000,000.00	1,000,000.00	
Electricity Charges		946,900.00	500,000.00	10,000,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00	
Telephone Charges			400,000.00	4,161,400.00	100.00+	0.00%+	5,000,000.00	6,000,000.00	6,000,000.00	
Internet Access Charges			1,000,000.00	760,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00	
Satellite Broadcasting Access			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00	
Office Stationeries/Computer Consumables	6,564,100.00	4,161,300.00	8,000,000.00	2,838,600.00	2,838,600.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00	
23001001/22020301			500,000.00	27,900.00	27,900.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
Books			600,000.00	1,018,200.00	50.00+	0.00%+	600,000.00	700,000.00	700,000.00	
Newsletters			800,000.00	381,800.00	356,800.00+	93.45%+	800,000.00	800,000.00	800,000.00	
Magazines & Periodicals			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
Printing of Non Security Documents			300,000.00	195,400.00	73,400.00+	37.56%+	300,000.00	300,000.00	300,000.00	
Field & Camping Material Supplies			150,000.00	30,400.00	30,400.00+	100.00%+	150,000.00	150,000.00	150,000.00	
Service Materials	66,000.00	1,018,150.00	600,000.00	819,600.00	100.00+	0.01%+	700,000.00	700,000.00	700,000.00	
Maintenance of Motor			800,000.00	1,164,100.00	31.00+	0.00%+	500,000.00	500,000.00	500,000.00	
Maintenance of Office Furniture	511,000.00	122,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
Maintenance of Office IT Equipment			300,000.00	700,000.00	100.00+	0.01%+	700,000.00	700,000.00	700,000.00	
Maintenance of Plants/Generators	829,400.00	819,500.00	700,000.00	819,600.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00	
Other Maintenance Services	1,315,000.00	1,164,069.00	500,000.00	1,164,100.00	31.00+	0.00%+	500,000.00	500,000.00	500,000.00	
Maintenance of Communication Equipments										

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
23001001/222020501									
23001001/222020601	Local Training	8,000.00	85,000.00	7,500,000.00	159,900.00	100.00%+	7,500,000.00	7,500,000.00	7,500,000.00
23001001/222020805	Security Services	12,000.00	972,000.00	85,100.00	100.00+	0.12%+	800,000.00	500,000.00	500,000.00
23001001/222020702	Cleaning & Furnigation Services			972,100.00	100.00+	0.01%+	500,000.00	100,000.00	100,000.00
23001001/222020706	Information Technology Consulting			155,100.00	155,100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23001001/222020801	Survey Services	408,000.00	90,000.00	6,000,000.00	710,000.00+	88.75%+	800,000.00	800,000.00	800,000.00
23001001/222020803	Motor Vehicle Fuel Cost	213,600.00	10,000.00	800,000.00	490,000.00+	98.00%+	500,000.00	500,000.00	500,000.00
23001001/222020901	Plant/Generator Fuel Cost	3,200.55	117,264.01	500,000.00	35,99+	0.03%+	100,000.00	100,000.00	100,000.00
23001001/222021001	Bank Charges	55,500.00	504,500.00	504,600.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
23001001/222021002	Refreshment & Meals	91,000.00	1,340,000.00	1,340,100.00	100.00+	0.01%+	20,000,000.00	20,000,000.00	20,000,000.00
23001001/222021003	Honorarium and Sitting Allowance	4,202,000.00	5,161,000.00	5,162,000.00	1,000.00+	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
23001001/222021004	Publicity & Advertisements			1,000,000.00	1,000,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
23001001/222021006	Medical Expenses-Local			82,700.00	82,700.00+	100.00%+	500,000.00	500,000.00	500,000.00
23001001/222021007	Postage & Courier Services			500,000.00	500,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
23001001/222021014	Welfare Packages			200,000.00	175,000.00+	87.50%+	200,000.00	200,000.00	200,000.00
23001001/222021016	Annual Budget Expenses & Administration			200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	19,663,100.55	30,365,158.01	92,650,000.00	39,312,100.00	8,946,941.99+	22.76%+	68,650,000.00	69,750,000.00	69,750,000.00
Total Recurrent Expenditure	108,146,573.77	142,327,328.06	178,334,139.00	158,059,139.00	15,731,810.94+	9.95%+	237,763,759.00	247,319,446.00	256,197,919.00
23003001 - ESR/S/TV									
23003001/121010101	Basic Salary	42,887,995.92	36,646,155.53	53,362,340.00	36,647,155.00	0.00%+	55,051,939.00	53,362,340.00	53,362,340.00
23003001/121010102	Overtime Payments	279,822.00	397,206.00	397,206.00	397,206.00+	100.00%+	397,206.00	397,206.00	397,206.00
23003001/121010104	Wages	279,822.00	5,518,237.59	16,919,997.00	8,598,897.00	24.20%+	16,919,997.00	16,919,997.00	16,919,997.00
23003001/121020101	Housing/Rent Allowance	32,037.59	8,902,240.00	8,902,240.00	3,403,540.00+	100.00%+	8,902,240.00	8,902,240.00	8,902,240.00
23003001/121020102	Transport Allowance			3,154,200.00	667,000.00	100.00%+	3,154,200.00	3,154,200.00	3,154,200.00
23003001/121020103	Medical Subsidy			933,600.00	933,600.00+	100.00%+	1,429,200.00	1,429,200.00	1,429,200.00
23003001/121020104	Utility Allowance			1,018,200.00	873,000.00	100.00%+	1,018,200.00	1,018,200.00	1,018,200.00
23003001/121020105	Leave Allowance			5,336,234.00	1,000.00	100.00%+	5,336,234.00	5,336,234.00	5,336,234.00
23003001/121020111	Hazard Allowance			495,600.00	3,100.00+	0.63%+	12,147,990.00	19,147,990.00	19,147,990.00
23003001/121020139	Weighting In	5,226,456.75	68,041,564.66	19,147,990.00	1,000.00+	100.00%+	19,147,990.00	19,147,990.00	19,147,990.00
23003001/121020202	Contributory Pension	257,819.44	145,174.79	68,041,600.00	35,34+	0.00%+			
23003001/121020205	Housing Fund Contribution			145,200.00	25,21+	0.02%+			
Total Personal Cost	48,683,531.70	111,843,632.57	109,667,607.00	120,204,798.00	8,361,165.43+	6.96%+	103,484,978.00	109,667,607.00	109,667,607.00
23003001/222020101	Local Transport & Travel-Training	528,827.00	1,506,234.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/222020102	Local Transport & Travel-Others	131,500.00	4,607,124.35	6,000,000.00	1,507,234.00	0.07%+	6,000,000.00	6,000,000.00	6,000,000.00
23003001/222020201	Electricity Charges	10,863,708.00	700,000.00	10,000,000.00	1,199,475.65+	20.66%+	700,000.00	700,000.00	700,000.00
23003001/222020202	Telephone Charges			5,000,000.00	1,600.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/222020203	Internet Access Charges			5,000,000.00	805,635.72+	55.06%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/222020204	Satellite Broadbanding Access	8,131,755.00	657,604.28	5,000,000.00	328,100.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/222020205	Charges	276,600.00	1,098,400.00	400,000.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
23003001/222020206	Website Charges			400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23003001/222020301	Office Stationery/Computer	1,754,995.00	3,895,648.00	10,000,000.00	4,612,200.00	15.53%+	10,000,000.00	10,000,000.00	10,000,000.00
23003001/222020302	Books			100,000.00	100,000.00	100.00%+	100,000.00	100,000.00	100,000.00
23003001/222020303	Printing & Postcards			400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
23003001/222020304	Printing of Non-Security Documents	48,000.00	285,000.00	500,000.00	169,900.00+	37.35%+	500,000.00	500,000.00	500,000.00
23003001/222020305				45,100.00	100.00+	0.22%+			

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Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budg 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
23003001/22020308									
23003001/22020309									
23003001/22020311									
Supplies									
23003001/22020312	5,069,375.00	50,919,362.62	1,500,000.00	50,919,400.00	37,38+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
23003001/22020401	1,668,033.00	9,671,833.00	5,000,000.00	9,671,900.00	67,00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Vehicles/Transport Equipment									
23003001/22020402	1,432,735.00	169,500.00	500,000.00	500,000.00	330,500.00+	66.10%+	500,000.00	600,000.00	600,000.00
23003001/22020403	15,602,280.00		800,000.00	69,500.00	69,500.00+	100.00%+	800,000.00	800,000.00	800,000.00
Building/Residential Qrts.									
23003001/22020404	1,659,000.00	6,193,310.00	2,000,000.00	6,193,400.00	90,00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22020405	13,269,482.00	15,373,830.00	3,000,000.00	15,373,900.00	70,00+	0.00%+	3,000,000.00	3,200,000.00	3,200,000.00
23003001/22020406	123,365,423.00	6,536,601.50	3,000,000.00	6,536,700.00	98,50+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020411	2,336,200.00		2,000,000.00	2,000,000.00		100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Equipment									
23003001/22020501	23,000.00		2,000,000.00	2,000,000.00		100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22020506	3,704,980.00	3,730,468.22	3,000,000.00	3,730,500.00	31,78+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
23003001/22020601	1,951,150.00	2,987,147.00	500,000.00	2,987,200.00	53,00+	0.00%+	500,000.00	500,000.00	500,000.00
23003001/22020605		5,498,600.00		5,498,700.00	100,00+	0.00%+			
23003001/22020702	241,683,750.00								
23003001/22020704									
23003001/22020710	400,000.00	5,416,492.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020711	4,997,865.00		3,000,000.00	8,000,000.00	2,583,508.00+	32.29%+	3,000,000.00	3,500,000.00	3,500,000.00
23003001/22020801	349,900.00	35,229,900.00	1,000,000.00	35,240,000.00	100,00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020802	71,084,450.00	55,552.49	40,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
23003001/22020803	19,205.00	70,000.00	500,000.00	329,900.00	274,347.51+	83.15%+	500,000.00	600,000.00	600,000.00
23003001/22020903	320,000.00	587,665.00	2,500,000.00	2,530,000.00	100,00+	0.14%+	2,500,000.00	2,500,000.00	2,500,000.00
23003001/22021001		1,170,000.00	1,000,000.00	1,170,100.00	100,00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22021002	5,269,287.00	8,321,091.17	1,000,000.00	8,321,100.00	8,83+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22021004	79,700.00	33,000.00	500,000.00	485,800.00	452,800.00+	93.21%+	100,000.00	100,000.00	100,000.00
23003001/22021006	1,859,950.00	114,150.00	100,000.00	114,200.00	50,00+	0.04%+	100,000.00	100,000.00	100,000.00
23003001/22021007	160,000.00	1,396,500.00	2,000,000.00	2,000,000.00	603,500.00+	30.16%+	2,000,000.00	2,000,000.00	2,000,000.00
23003001/22021008	67,500.00	62,000.00	300,000.00	129,900.00	129,900.00+	100.00%+	200,000.00	200,000.00	200,000.00
23003001/22021014			300,000.00	300,000.00	238,000.00+	79.33%+	300,000.00	300,000.00	300,000.00
Administration									
23003001/22021016			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
23003001/22021019			5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
23003001/22021021	419,200.00								
Sub-Total: Overhead	518,527,850.00	172,316,865.88	129,900,000.00	189,749,534.00	17,432,648.12+	9.19%+	89,400,000.00	90,300,000.00	90,310,000.00
Total Recurrent Expenditure	567,211,381.70	284,160,518.45	239,567,607.00	309,954,332.00	25,793,813.55+	8.32%+	192,884,976.00	199,967,607.00	199,977,607.00
23013001 - Government Printing Dept.(Govt. Press)									
23013001/21010101	14,870,967.00	28,065,070.65	14,982,816.00	28,065,116.00	45,35+	0.00%+	45,693,216.00	46,570,377.00	47,570,377.00
23013001/21020101	3,255,214.00	3,688,652.99	2,682,457.00	3,688,657.00	4,01+	0.00%+	5,422,033.00	5,787,651.00	5,787,651.00
23013001/21020102	1,047,400.00	666,050.00	1,002,762.00	1,002,762.00	336,712.00+	33.58%+	1,448,100.00	2,280,600.00	3,113,100.00
23013001/21020103	386,100.00	302,900.00	466,996.00	466,996.00	166,096.00+	35.42%+	662,400.00	842,800.00	887,388.00
23013001/21020104	317,700.00	243,100.00	294,066.00	294,066.00	50,966.00+	17.33%+	510,000.00	787,200.00	864,400.00
23013001/21020105	25,920.00	19,750.00	26,436.00	26,270.00	6,510.00+	24.78%+			
23013001/21020106	1,438,606.80	1,394,216.40	1,498,281.00	1,493,281.00	104,064.80+	6.95%+	4,669,325.00	4,803,506.00	5,037,687.00
23013001/21020107	455,544.00	1,184,745.00	464,056.00	1,184,754.00	9,00+	0.00%+	2,502,072.00	2,702,072.00	2,502,072.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Personal Cost	22,442,986.30	35,985,295.13	22,681,225.00	37,448,225.00	1,482,929.87+	3.91%+	61,971,642.00	64,761,076.00	66,949,545.00
23013001/22020108	Shift Allowance	31,735.56	2,644.63	118,673.00	77,073.00	96.57%+	482,560.00	491,840.00	491,840.00
23013001/22020111	Hazard Allowance	384,000.00	378,000.00	473,280.00	473,080.00	20.10%+	681,916.00	695,030.00	695,030.00
23013001/22020131	Arrears Allowance	228,299.00	39,988.80	668,802.00	668,802.00	94.02%+	33,34+	3,342,570.00	3,342,570.00
23013001/22020138	Auditors Allowance	1,499.94	166.66	200.00	200.00	16.67%+			
23013001/22020202	Contributory Pension			168.00+	168.00+	100.00%+			
Total Recurrent Expenditure	28,123,474.41	39,809,857.13	37,281,225.00	50,363,525.00	10,553,667.87+	20.59%+	76,571,642.00	79,661,076.00	81,848,545.00
23055001/22010101	Public Salary	24,214,667.23	23,174,473.14	12,444,000.00	23,174,500.00	26.86+	12,604,380.00	12,922,910.00	12,922,910.00
23055001/22010102	Over-time Payment	2,010,911.87		4,780,640.00	1,000.00	1,000.00+	4,780,640.00	4,780,640.00	4,780,640.00
23055001/22010103	Concessional Retirement Fund Charges			15,600,000.00	1,000.00	1,000.00+	12,000,000.00	15,600,000.00	15,600,000.00
23055001/22010104	Wages	3,100,600.00		2,726,490.00	2,726,490.00	100.00%+	3,856,080.00	3,922,740.00	3,922,740.00
23055001/22020101	Household Rent Allowance			521,400.00	521,400.00	100.00%+	553,450.00	622,150.00	622,150.00
23055001/22020102	Transport Allowance			456,000.00	456,000.00	100.00%+	473,780.00	521,340.00	521,340.00
23055001/22020103	Meal Subsidy			201,600.00	201,600.00	100.00%+	290,120.00	310,230.00	310,230.00
23055001/22020104	Utility Allowance			1,244,400.00	1,244,400.00	100.00%+	3,173,040.00	3,342,570.00	3,342,570.00
23055001/22020106	Leave Encashment								
Total Personal Cost	29,326,575.10	23,174,473.14	37,074,550.00	28,326,390.00	5,151,916.86+	15.17%+	38,363,490.00	42,022,580.00	42,022,580.00
23013001/22020403	Building/Residential O/s	139,000.00	10,000.00	700,000.00	700,000.00	98.57%+	700,000.00	700,000.00	700,000.00
23013001/22020405	Maintenance of Plant/Equipments	15,200.00	211,600.00	1,000,000.00	1,000,000.00	78.82%+	1,000,000.00	1,000,000.00	1,000,000.00
23013001/22020406	Other Maintenance Services			3,000,000.00	1,993,800.00	99.25%+	3,000,000.00	3,000,000.00	3,000,000.00
23013001/22020407	Local Training	134,250.00	15,000.00	700,000.00	700,000.00	100.00%+	700,000.00	700,000.00	700,000.00
23013001/22020408	Clientel & Litigation Services	235,500.00	190,700.00	500,000.00	900,000.00	70.53%+	900,000.00	900,000.00	900,000.00
23013001/22020409	Medical Services			200,000.00	284,900.00	100.00%+	500,000.00	500,000.00	500,000.00
23013001/22020410	Bank Charges (Office Bank Int. etc)	503.11	702.00		800.00	100.00%+			
23013001/22020411	Postage, Stamp & Mail	247,750.00	215,000.00	300,000.00	300,000.00	100.00%+	300,000.00	300,000.00	300,000.00
23013001/22020412	Publicity & Advertisement	70,000.00	60,000.00	100,000.00	100,000.00	100.00%+	100,000.00	100,000.00	100,000.00
23013001/22020413	Medical Packages								
23013001/22020414	Annual Budget Expenses and Administration								
Sub-Total: Overhead	2,680,488.11	3,824,752.00	14,600,000.00	12,915,300.00	9,090,738.00+	70.20%+	14,600,000.00	14,900,000.00	14,900,000.00

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for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
23055001/22020101	Local Transport & Travel-Training	690,608.00	47,500.00	800,000.00	667,000.00	619,500.00+	800,000.00	800,000.00	800,000.00
23055001/22020102	Local Transport & Travel-Others	94,000.00	832,990.00	700,000.00	833,000.00	10.00+	700,000.00	800,000.00	800,000.00
23055001/22020105	Hotel Accommodation	68,000.00	1,000.00	500,000.00	500,000.00	99.80%+	500,000.00	500,000.00	500,000.00
23055001/22020201	Electricity Charges	2,000.00	8,000.00	200,000.00	200,000.00	96.00%+	200,000.00	200,000.00	200,000.00
23055001/22020202	Telephone Charges	186,000.00	67,500.00	150,000.00	150,000.00	55.00%+	150,000.00	200,000.00	200,000.00
23055001/22020203	Internet Access Charges			200,000.00	200,000.00	100.00%+	200,000.00	200,000.00	200,000.00
23055001/22020204	Satellite Broadcasting Access			100,000.00	100,000.00	100.00%+	100,000.00	100,000.00	100,000.00
23055001/22020205	Water Rates	991,420.00	334,590.00	4,000,000.00	1,694,700.00	1,360,110.00+	4,000,000.00	4,000,000.00	4,000,000.00
23055001/22020301	Office Stationeries/Computer Consumables	6,100.00	445,000.00	150,000.00	4,900.00	4,900.00+	150,000.00	200,000.00	200,000.00
23055001/22020302	Books	363,500.00	2,000.00	300,000.00	300,000.00	0.02%+	300,000.00	300,000.00	300,000.00
23055001/22020303	Newspapers	21,596,500.00	19,284,500.00	2,000,000.00	19,284,500.00	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
23055001/22020304	Magazines & Periodicals	8,000.00	252,000.00	400,000.00	400,000.00	87.40%+	400,000.00	400,000.00	400,000.00
23055001/22020305	Printing of Non Security Documents			400,000.00	400,000.00	100.00%+	400,000.00	400,000.00	400,000.00
23055001/22020312	Service Materials			400,000.00	400,000.00	100.00%+	400,000.00	400,000.00	400,000.00
23055001/22020401	Maintenance of Motor Vehicles/Transport Equipment	106,150.00	22,200.00	500,000.00	500,000.00	95.56%+	500,000.00	600,000.00	500,000.00
23055001/22020403	Maintenance of Office Furniture	23,500.00	11,000.00	500,000.00	500,000.00	97.80%+	500,000.00	500,000.00	500,000.00
23055001/22020404	Maintenance of Office Building/Residential Qtrs.	88,900.00	230,400.00	800,000.00	800,000.00	71.20%+	800,000.00	800,000.00	800,000.00
23055001/22020405	Maintenance of Plants/Generators	1,038,000.00	773,600.00	600,000.00	773,700.00	0.01%+	600,000.00	700,000.00	700,000.00
23055001/22020406	Other maintenance Services			400,000.00	400,000.00	100.00%+	400,000.00	400,000.00	400,000.00
23055001/22020411	Maintenance of Communication Equipments	290,900.00	99,400.00	300,000.00	126,300.00	126,300.00+	300,000.00	300,000.00	300,000.00
23055001/22020501	Local Training	589,993.00	8,000.00	600,000.00	427,140.00	327,740.00+	450,000.00	500,000.00	500,000.00
23055001/22020605	Cleaning & Furnigation Services	2,259,880.00	2,605,200.00	850,000.00	693,900.00	685,900.00+	850,000.00	850,000.00	850,000.00
23055001/22020703	Legal Services	35,148.54	65,994.71	30,000.00	66,000.00	5.29+	30,000.00	30,000.00	30,000.00
23055001/22020803	Motor Vehicle Fuel Cost	2,845,400.00	2,131,300.00	200,000.00	2,131,400.00	100.00+	200,000.00	200,000.00	200,000.00
23055001/22020901	Plant/Generator Fuel Cost	175,000.00	156,000.00	500,000.00	156,100.00	100.00+	500,000.00	500,000.00	500,000.00
23055001/22021001	Bank Charges(Other Than Interest)	290,283.25	230,702.00	28,400.00	464,000.00	233,298.00+	500,000.00	500,000.00	500,000.00
23055001/22021002	Refreshments & Meals			30,000.00	28,500.00	100.00+	30,000.00	30,000.00	30,000.00
23055001/22021007	Honorarium & Sitting Allowance			52,760.00	52,860.00	0.19%+	30,000.00	30,000.00	30,000.00
23055001/22021008	Welfare Packages								
23055001/22021014	Subscription To Professional Bodies Administration								
Sub-Total: Overhead	31,864,282.79	27,690,036.71	16,260,000.00	37,476,000.00	9,785,963.29+	26.11%+	16,260,000.00	16,810,000.00	16,810,000.00
Total Recurrent Expenditure	61,190,661.89	50,864,509.85	54,234,530.00	65,802,390.00	14,937,880.15+	22.70%+	54,623,490.00	58,832,580.00	58,832,580.00
24004001 - Nigerian Security & Civil Defence Office									
25001001 - Office of The Head of Service									
25001001/21010101	Basic Salary	300,656,750.77	395,858,073.16	397,445,350.00	397,445,350.00	1,587,276.84+	166,786,880.00	176,786,880.00	176,786,880.00
25001001/21010105	Consolidated Revenue Fund Charges - Salaries						1,269,651,710.00	1,269,651,710.00	1,269,651,710.00

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for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
25001001/22020101	Housing/Rent Allowance	16,821,510.00	18,522,818.69	18,523,818.00	999.31+	0.01%+	20,734,630.00	21,734,630.00	21,734,630.00
25001001/22020102	Transport Allowance	6,144,700.00	4,150,700.00	7,810,960.00	3,660,260.00+	46.86%+	6,557,910.00	6,557,910.00	6,557,910.00
25001001/22020103	Meal Subsidy	2,593,700.00	1,838,000.00	2,778,600.00	940,600.00+	33.85%+	4,155,560.00	4,155,560.00	4,155,560.00
25001001/22020104	Utility Allowance	44,241,678.23	53,824,014.13	54,970,290.00	1,146,275.87+	2.09%+	2,644,380.00	2,644,380.00	2,644,380.00
25001001/22020105	Entertainment Allowance	42,566,818.23	52,506,331.65	52,506,400.00	68.15+	0.00%+			
25001001/22020106	Leave Allowance	20,009,670.99	5,020,811.68	39,744,820.00	999.32+	0.02%+	12,700,130.00	12,700,130.00	12,700,130.00
25001001/22020107	Domestic Staff Allowance	161,810,081.91	201,382,944.58	201,382,970.00	25.42+	0.00%+			
25001001/22020108	Shift Allowance	428,710.55	396,130.94	396,200.00	69.06+	0.02%+			
25001001/22020111	Hazard Allowance		91,000.00	91,000.00	100.00+	0.11%+			
25001001/22020124	Recess Allowance	138,329,211.17	22,287.08	22,300.00	12.92+	0.06%+			
25001001/22020131	Arrears Allowance	1,999.92	142,479,118.08	142,479,200.00	81.92+	0.00%+			
25001001/22020138	Auditors Allowance	2,167,960.08	1,806,633.40	200.00	33.34+	16.67%+			
25001001/22020140	Hardship Allowance	32,475,865.41	1,806,700.00	20,730,200.00	66.60+	0.00%+			
25001001/22020146	Newspaper Allowance	135,311,788.03	196,399,384.57	196,399,400.00	59.21+	0.00%+			
25001001/22020147	Veh Maintenance Allowance				15.43+	0.00%+			
Total Personal Cost	903,560,444.69	1,095,026,555.61	1,117,235,420.00	1,102,365,499.00	7,336,943.39+	0.67%+	1,483,231,200.00	1,494,231,200.00	1,494,231,200.00
25001001/22020201	Motor Vehicle Fuel Cost	55,000.00	912,800.00	2,000,000.00	500,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/2202020101	Local Transport & Travel-Training	1,902,702.50	557,450.00	5,000,000.00	267,100.00+	22.64%+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/2202020102	Local Transport & Travel-Others			2,000,000.00			2,000,000.00	2,000,000.00	2,000,000.00
25001001/2202020103	International Transport & Travel-			2,000,000.00	942,550.00+	62.84%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/2202020104	International Transport & Travel-			5,000,000.00			5,000,000.00	5,000,000.00	5,000,000.00
Others	225,500.00	236,100.00	200,000.00	236,200.00	100.00+	0.04%+	200,000.00	200,000.00	200,000.00
25001001/22020202	Telephone Charges			208,900.00	208,900.00+	100.00%+	300,000.00	300,000.00	300,000.00
25001001/22020203	Internet Access Charges	625,300.00	277,700.00	277,700.00	277,700.00+	100.00%+	300,000.00	300,000.00	300,000.00
25001001/22020204	Satellite Broadcasting Access								
25001001/22020301	Office Stationeries/Computer	4,922,108.00	3,786,560.00	6,000,000.00	281,340.00+	6.91%+	6,000,000.00	6,000,000.00	6,000,000.00
25001001/22020302	Books	50,000.00	10,000.00	300,000.00	290,000.00+	96.67%+	300,000.00	300,000.00	300,000.00
25001001/22020303	Newspapers	85,000.00	96,000.00	200,000.00	104,000.00+	52.00%+	200,000.00	200,000.00	200,000.00
25001001/22020305	Printing of Non Security Documents		42,000.00	480,400.00	438,400.00+	91.26%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020306	Printing of Security Documents	20,000.00	20,000.00	100,000.00	80,000.00+	80.00%+	100,000.00	50,000.00	50,000.00
25001001/22020310	Teaching Aids/Instruction Materials		820,000.00	100,000.00	100,000+	0.01%+			
25001001/22020312	Service Materials	7,489,800.00	32,084,900.00	32,085,000.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020401	Maintenance of Motor	1,699,900.00	972,700.00	1,000,000.00	27,300.00+	2.73%+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22020402	Maintenance of Office Furniture	37,200.00	48,469,392.94	600,000.00	7.06+	100.00%+	600,000.00	600,000.00	600,000.00
25001001/22020403	Maintenance of Office	387,391,635.69	48,469,392.94	800,000.00		0.00%+	800,000.00	800,000.00	800,000.00
25001001/22020404	Maintenance of Office IT Equipment	1,792,700.00	1,819,500.00	300,000.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
25001001/22020405	Maintenance of Plants/Generators		45,900.00	400,000.00	354,100.00+	88.53%+	400,000.00	400,000.00	400,000.00
25001001/22020406	Other Maintenance Services	1,195,652.50	159,550.00	500,000.00	340,450.00+	68.09%+	500,000.00	500,000.00	500,000.00
25001001/22020415	Maintenance of Other Infrastructures	8,000.00	32,000.00	500,000.00	468,000.00+	93.60%+	500,000.00	500,000.00	500,000.00
25001001/22020501	Local Training (computer training for		3,930,000.00	2,000,000.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
State Civil Servants)	Training and Staff Development	1,961,700.00	8,382,860.00	2,000,000.00	40.00+	0.00%+	2,000,000.00	3,500,000.00	3,500,000.00
25001001/22020503	Civil Service Examination		2,000,000.00	2,000,000.00	193,300.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020504	ICT Training for Civil Servants		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020601	Security Services	12,633,605.53	6,924,229.00	4,000,000.00	71.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020605	Cleaning & Furnigation Services	16,439,622.50	12,643,006.00	3,000,000.00	94.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
25001001/22020702	Motor Vehicle Fuel Cost	230,500.00	446,000.00	500,000.00	994,200.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020801	Motor Vehicle Fuel Cost	603,000.00	1,105,750.00	500,000.00	54,000.00+	10.90%+	500,000.00	500,000.00	500,000.00
25001001/22020803	Plant/Generator Fuel Cost			100,000.00	50.00+	0.00%+	100,000.00	100,000.00	100,000.00

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for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
25001001/22020901	129,000.00	15,000.00	100,000.00	100,000.00	85,000.00+	85.00%+	100,000.00	100,000.00	100,000.00
25001001/22021001	4,185,200.00	3,841,850.00	600,000.00	3,841,900.00	50.00+	0.00%+	600,000.00	600,000.00	600,000.00
25001001/22021003	913,919.00	3,325,857.38	500,000.00	3,325,900.00	42,62+	0.00%+	500,000.00	500,000.00	500,000.00
25001001/22021007	1,596,300.00	5,893,330.00	1,000,000.00	5,893,400.00	70.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22021008	140,000.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25001001/22021013			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22021014	65,100.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
Administration			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
25001001/22021016			6,000,000.00	1,106,600.00	1,106,600.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
25001001/22021021									
Service week celebration)									
Sub-Total: Overhead	446,747,545.72	136,574,735.32	57,400,000.00	148,288,600.00	11,713,864.68+	7.90%+	58,400,000.00	59,850,000.00	59,850,000.00
Total Recurrent Expenditure	1,350,307,990.41	1,231,603,290.93	1,174,635,420.00	1,250,654,099.00	19,050,808.07+	1.52%+	1,541,631,200.00	1,554,081,200.00	1,554,081,200.00
25005001 - Establishment Pension & Training									
25005001/22020102									
Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005001/22020301	1,193,717.00	1,095,200.00	700,000.00	1,095,300.00	100.00+	0.01%+	700,000.00	700,000.00	700,000.00
Office Stationeries/Computer			20,000.00	20,000.00	20,000.00+	100.00%+	20,000.00	20,000.00	20,000.00
25005001/22020303			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	30,000.00	30,000.00
Newspapers			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005001/22020304			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Magazines & Periodicals			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005001/22020401			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Printing of Non Security Documents			104,700.00	104,700.00	104,700.00+	100.00%+	104,700.00	104,700.00	104,700.00
25005001/22020402			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
Maintenance of Motor			62,500.00	62,500.00	62,500.00+	100.00%+	100,000.00	100,000.00	100,000.00
25005001/22020404			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005001/22020406			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Maintenance of Office IT Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
25005001/22020501			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
Other Maintenance Services			37,500.00	37,500.00	37,500.00+	0.19%+	500,000.00	500,000.00	500,000.00
25005001/22020710	1,664.02	37,427.91	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Local Training			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
25005001/22021003			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
Monitoring and Evaluation									
25005001/22021007									
Bank Charges (Other than Interest)									
25005001/22021014									
Refreshments & Meals									
Administration									
25005001/22021014									
Publicity & Advertisements									
Administration									
25005001/22021014									
Welfare Package									
Administration									
25005001/22021014									
Annual Budget Expenses and									
Administration									
Sub-Total: Overhead	1,195,381.02	1,132,627.91	6,750,000.00	6,750,000.00	5,617,372.09+	83.22%+	6,750,000.00	6,750,000.00	6,750,000.00
Total Recurrent Expenditure	1,195,381.02	1,132,627.91	- 6,750,000.00	6,750,000.00	5,617,372.09+	83.22%+	6,750,000.00	6,750,000.00	6,750,000.00
25005004 - Performance Improvement Bureau (PIB)									
51001002 - Local Government Pension Board									
Basic Salary	86,648,414.44	86,648,614.00	199.56+	0.00%+					

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for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Personal Cost		86,648,414.44		86,648,614.00	199.56+	0.00%+			
51001002/22020102	Local Travel and Transport -Others			4,000,000.00			4,500,000.00	4,500,000.00	
51001002/22020203	Internet Access Charges			300,000.00			300,000.00	300,000.00	
51001002/22020301	Office Stationeries/Consumables			2,000,000.00			2,000,000.00	2,000,000.00	
51001002/22020303	Newspapers			100,000.00			100,000.00	100,000.00	
51001002/22020305	Printing of Non Security Materials			200,000.00			200,000.00	200,000.00	
51001002/22020312	Service Materials			900,000.00			900,000.00	900,000.00	
51001002/22020401	Maintenance of Motor			600,000.00			600,000.00	600,000.00	
51001002/22020402	Vehicle/Transport Equipments			800,000.00			800,000.00	800,000.00	
51001002/22020404	Maintenance of Office Furniture			400,000.00			400,000.00	400,000.00	
51001002/22020405	Maintenance of Office/ IT Computers			300,000.00			300,000.00	300,000.00	
51001002/22020406	Plants/Generators			300,000.00			300,000.00	300,000.00	
51001002/22020405	Other Maintenance Services			1,800,000.00			1,800,000.00	1,800,000.00	
51001002/22020501	Local Training			1,000,000.00			1,000,000.00	1,000,000.00	
51001002/22020801	Motor Vehicle - Fuel Cost			400,000.00			400,000.00	400,000.00	
51001002/22020803	Plant/Generator - Fuel Cost			500,000.00			500,000.00	500,000.00	
51001002/22021001	Refreshment and Meals			700,000.00			700,000.00	700,000.00	
51001002/22021007	Welfare Packages			400,000.00			400,000.00	400,000.00	
51001002/22021014	Annual Budget Expenses and Administration								
Sub-Total: Overhead				14,700,000.00			15,200,000.00	15,200,000.00	
Total Recurrent Expenditure		86,648,414.44		86,648,614.00	199.56+	0.00%+	14,700,000.00	15,200,000.00	15,200,000.00
25005002 - Public Service Department									
25005002/22020102	Local Transport & Travel-Others			600,000.00			600,000.00	600,000.00	
25005002/22020301	Office Stationeries/Computer			700,000.00			700,000.00	700,000.00	
25005002/22020303	Consumables			30,000.00			30,000.00	30,000.00	
25005002/22020312	Newspapers			500,000.00			500,000.00	500,000.00	
25005002/22020401	Service Materials			400,000.00			400,000.00	400,000.00	
25005002/22020402	Maintenance of Motor			400,000.00			400,000.00	400,000.00	
25005002/22020404	Maintenance of Office Furniture			300,000.00			300,000.00	300,000.00	
25005002/22020405	Maintenance of Office IT Equipment			250,000.00			250,000.00	250,000.00	
25005002/22020406	Maintenance of Plants/Generators			350,000.00			350,000.00	350,000.00	
25005002/22020414	Other Maintenance Services			300,000.00			300,000.00	300,000.00	
25005002/22020501	Maintenance of other infrastructure			300,000.00			300,000.00	300,000.00	
25005002/22020801	Local Training			300,000.00			300,000.00	300,000.00	
25005002/22020803	Motor Vehicle Fuel Cost			48,600.00			48,600.00	48,600.00	
25005002/22020803	Plant/Generator Fuel Cost			400,000.00			400,000.00	400,000.00	
Sub-Total: Overhead				5,130,000.00			5,130,000.00	5,260,000.00	5,260,000.00
Total Recurrent Expenditure				5,130,000.00			5,130,000.00	5,260,000.00	5,260,000.00
25006001 - Staff Development Center									
25006001/22020803	Plants/Generator Fuel Cost			550,000.00			550,100.00	550,100.00	
Total Recurrent Expenditure				550,000.00			550,100.00	550,100.00	0.02%+

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Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual		Orig Budg 2020	Revised		Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020		Budget 2020	Budget 2020					
25006001/22020901	1,284.64	1,270.01		1,300.00		29.99+	2.31%+			
Sub-Total: Overhead	551,284.64	551,270.01		551,400.00		129.99+	0.02%+			
Total Recurrent Expenditure	551,284.64	551,270.01		551,400.00		129.99+	0.02%+			
40001001 - Office of the State Auditor General										
40001001/21010101	23,768,551.00	32,169,383.39	23,783,045.00	32,169,445.00	61.61+	0.00%+	48,680,134.00	48,715,714.00	49,715,714.00	
40001001/21020101	4,836,591.92	5,066,786.13	4,976,466.00	5,066,866.00	79.87+	0.00%+	6,481,572.00	5,171,622.00	5,171,622.00	
40001001/21020102	1,659,500.00	938,050.00	1,707,684.00	1,707,684.00	769,634.00+	45.07%+	1,741,168.00	1,774,652.00	1,774,652.00	
40001001/21020103	734,400.00	421,600.00	746,334.00	746,334.00	324,734.00+	43.51%+	760,968.00	775,602.00	775,602.00	
40001001/21020104	450,600.00	339,000.00	514,794.00	424,394.00	85,394.00+	20.12%+	524,888.00	534,982.00	534,982.00	
40001001/21020105	73,170.00	57,055.00	23,133.00	57,133.00	78.00+	0.14%+	23,587.00	24,040.00	24,040.00	
40001001/21020106	2,416,727.80	930,434.00	2,329,123.00	2,329,123.00	1,398,689.00+	60.05%+	2,374,792.00	2,420,461.00	2,420,461.00	
40001001/21020107	1,151,514.00	2,963,468.00	309,789.00	2,963,468.00	1.00+	0.00%+	315,843.00	321,917.00	321,917.00	
40001001/21020108	115,447.76	54,786.68	109,999.00	75,999.00	21,212.32+	27.91%+	112,156.00	114,312.00	114,312.00	
40001001/21020111	72,040.68	2,000.00		21,000.00	19,000.00+	90.48%+				
40001001/21020113	985,012.51	10,883.59	299,217.00	299,217.00	288,333.41+	96.36%+	305,084.00	310,951.00	310,951.00	
40001001/21020138	33,432.88	26,174.58	28,661.00	28,661.00	2,186.42+	7.71%+	29,223.00	29,785.00	29,785.00	
40001001/21020144	360.00	600.00	306.00	606.00	6.00+	0.99%+	312.00	318.00	318.00	
40001001/21020202				300.00	300.00+	100.00%+				
Total Personal Cost	36,297,448.55	42,980,221.37	34,828,531.00	45,899,931.00	2,909,709.63+	6.34%+	61,349,727.00	60,194,356.00	61,194,356.00	
40001001/22020101	11,891,620.00	12,850.00	1,000,000.00	1,000,000.00	987,150.00+	98.77%+	1,000,000.00	1,000,000.00	1,000,000.00	
40001001/22020102	4,395,981.00	6,289,000.00	2,000,000.00	6,289,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00	
40001001/22020201	160,000.00	100,000.00	100,000.00	160,100.00	100.00+	0.06%+	100,000.00	100,000.00	100,000.00	
40001001/22020202	33,200.00	59,500.00	100,000.00	100,000.00	40,500.00+	40.50%+	100,000.00	100,000.00	100,000.00	
40001001/22020206		65,650.00		65,700.00	50.00+	0.08%+				
40001001/22020301	1,401,020.00	1,647,030.00	1,000,000.00	1,647,100.00	70.00+	0.00%+	1,000,000.00	1,200,000.00	1,200,000.00	
40001001/22020303			100,000.00	49,900.00	49,900.00+	100.00%+	100,000.00	100,000.00	100,000.00	
40001001/22020304				50,100.00	100.00+	0.20%+				
40001001/22020305	244,800.00	6,600,000.00	10,000,000.00	7,710,900.00	1,110,900.00+	14.47%+	5,000,000.00	5,000,000.00	5,000,000.00	
40001001/22020312	172,020.00	118,150.00	1,000,000.00	210,000.00	91,850.00+	43.74%+	1,000,000.00	1,000,000.00	1,000,000.00	
40001001/22020401	1,074,700.00	1,289,950.00	500,000.00	1,290,000.00	50.00+	0.00%+	500,000.00	500,000.00	500,000.00	
40001001/22020402	484,000.00	1,299,850.00	300,000.00	1,300,000.00	150.00+	0.01%+	300,000.00	300,000.00	300,000.00	
40001001/22020403	7,829,225.00	408,210.00	500,000.00	499,900.00	31,690.00+	7.20%+	500,000.00	500,000.00	500,000.00	
40001001/22020404	1,490,735.00	473,800.00	650,000.00	485,000.00	11,200.00+	2.31%+	650,000.00	650,000.00	650,000.00	
40001001/22020405	698,005.00	524,520.00	150,000.00	524,600.00	80.00+	0.02%+	150,000.00	150,000.00	150,000.00	
40001001/22020415		360,000.00	400,000.00	25,400.00	25,400.00+	100.00%+	400,000.00	400,000.00	400,000.00	
40001001/22020501	2,586,880.00	3,530,191.00	2,000,000.00	3,530,200.00	9.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00	
40001001/22020506	354,200.00	158,000.00	250,000.00	223,000.00	65,000.00+	29.15%+	250,000.00	250,000.00	250,000.00	
40001001/22020605	95,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
40001001/22020701	360,360.00	426,909.00	400,000.00	427,000.00	91.00+	0.02%+	400,000.00	400,000.00	400,000.00	
40001001/22020801	304,520.00	364,924.00	200,000.00	365,000.00	76.00+	0.02%+	200,000.00	200,000.00	200,000.00	
40001001/22020803	12,975.50	428.80		500.00	71.20+	14.24%+				
40001001/22020901										

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
40001001/22021001	735,110.00	1,285,160.00	200,000.00	1,285,200.00	40.00+	0.00%+	200,000.00	200,000.00	200,000.00
40001001/22021003			600,000.00	99,900.00	99,900.00+	100.00%+	600,000.00	600,000.00	600,000.00
40001001/22021004		2,500,000.00	2,000,000.00	2,500,100.00	100.00+	0.00%+			
40001001/22021006	89,160.00	7,450.00		7,500.00	50.00+	0.67%+			
40001001/22021007	415,000.00	411,377.00	500,000.00	492,500.00	81,123.00+	16.47%+	500,000.00	500,000.00	500,000.00
40001001/22021008		109,500.00	600,000.00	600,000.00	490,500.00+	81.75%+	600,000.00	600,000.00	600,000.00
40001001/22021014		150,000.00	200,000.00	199,500.00	49,500.00+	24.81%+	200,000.00	200,000.00	200,000.00
40001001/22021016			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	34,668,511.50	28,362,149.80	26,450,000.00	32,712,500.00	4,350,350.20+	13.30%+	19,450,000.00	19,650,000.00	19,650,000.00
Total Recurrent Expenditure	70,965,960.05	71,342,371.17	61,278,531.00	78,602,431.00	7,260,059.83+	9.24%+	80,799,727.00	79,844,356.00	80,844,356.00
40001002 - Office of The Local Government Auditor General									
40001002/21010101	13,716,940.66	19,618,490.24	12,750,166.00	19,618,566.00	75,76+	0.00%+	48,680,134.00	49,250,173.00	50,250,173.00
40001002/21020101	3,077,928.00	3,165,244.15	2,801,683.00	3,165,283.00	38.85+	0.00%+	6,481,572.00	6,911,553.00	6,911,553.00
40001002/21020102	941,000.00	551,550.00	882,096.00	882,096.00	330,546.00+	37.47%+	2,235,688.00	2,916,688.00	2,916,688.00
40001002/21020103	426,700.00	250,300.00	399,534.00	269,634.00	19,334.00+	7.17%+	1,083,600.00	1,083,600.00	1,083,600.00
40001002/21020104	281,200.00	204,050.00	264,282.00	256,482.00	52,432.00+	20.44%+	721,600.00	721,600.00	721,600.00
40001002/21020105	56,970.00	47,835.00	40,070.00	47,870.00	35.00+	0.07%+			
40001002/21020106	1,479,055.10	489,563.10	1,427,440.00	1,063,840.00	574,276.90+	53.99%+	4,868,020.00	5,555,510.00	5,600,000.00
40001002/21020107	1,088,244.00	3,020,316.00	813,146.00	3,020,346.00	30.00+	0.00%+	3,336,096.00	3,845,034.00	3,845,034.00
40001002/21020131	231,820.70		100,469.00	100,469.00	100,469.00+	100.00%+	102,439.00	104,409.00	104,409.00
40001002/21020138	10,999.80	916.65	9,349.00	9,349.00	8,432.35+	90.20%+			
Total Personal Cost	21,310,858.26	27,348,265.14	19,488,235.00	28,433,935.00	1,085,669.86+	3.82%+	67,509,061.00	70,388,567.00	71,433,057.00
40001002/22020101			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
40001002/22020102	239,888.00	323,440.00	1,500,000.00	1,500,000.00	1,176,560.00+	78.44%+	1,500,000.00	1,500,000.00	1,500,000.00
40001002/22020202		14,000.00	100,000.00	100,000.00	86,000.00+	86.00%+	100,000.00	100,000.00	100,000.00
40001002/22020301	753,495.00	1,029,800.00	900,000.00	1,029,900.00	100.00+	0.01%+	900,000.00	900,000.00	900,000.00
Consumables			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
40001002/22020302			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
40001002/22020303	35,600.00		3,000,000.00	792,800.00	792,800.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
40001002/22020305		15,000.00	400,000.00	400,000.00	385,000.00+	96.25%+	400,000.00	400,000.00	400,000.00
40001002/22020306	66,000.00	20,000.00	200,000.00	200,000.00	180,000.00+	90.00%+	200,000.00	200,000.00	200,000.00
40001002/22020312	303,250.00	100,000.00	500,000.00	890,100.00	790,100.00+	88.77%+	500,000.00	500,000.00	500,000.00
40001002/22020401			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
40001002/22020402			500,000.00	500,000.00	444,500.00+	88.90%+	500,000.00	500,000.00	500,000.00
40001002/22020403	30,000.00	55,500.00		650,000.00	650,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
40001002/22020404			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
40001002/22020405	87,000.00		1,500,000.00	200,000.00	100.00+	0.02%+	1,500,000.00	1,500,000.00	1,500,000.00
40001002/22020406	82,300.00		100,000.00	540,100.00	100.00+	100.00%+	100,000.00	100,000.00	100,000.00
40001002/22020407	267,130.00	540,000.00	100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
40001002/22020415			1,000,000.00	333,200.00	333,200.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
40001002/22020501	93,000.00	149,700.00	250,000.00	250,000.00	100,300.00+	40.12%+	250,000.00	250,000.00	250,000.00
40001002/22020605			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
40001002/22020801	389,655.00	1,066,700.00	400,000.00	1,066,800.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
40001002/22020803	112,400.00	74,550.00	200,000.00	195,800.00	121,250.00+	61.93%+	200,000.00	200,000.00	200,000.00
40001002/22020901	3,480.40	4,194.71		4,200.00	5.29+	0.13%+			

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
40001002/22021001	108,900.00	50,300.00	200,000.00	200,000.00	149,700.00+	74.85%+	200,000.00	200,000.00	200,000.00
40001002/22021002		60,000.00		60,100.00	100.00+	0.17%+			
40001002/22021006		6,000.00		6,100.00	100.00+	1.64%+			
40001002/22021007		135,950.00	400,000.00	393,900.00	257,950.00+	65.49%+	400,000.00	400,000.00	400,000.00
40001002/22021008			550,000.00	550,000.00	550,000.00+	100.00%+	550,000.00	600,000.00	600,000.00
40001002/22021014	174,220.50	80,000.00	200,000.00	139,900.00	59,900.00+	42.82%+	200,000.00	200,000.00	200,000.00
Administration			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
40001002/22021016									
Sub-Total: Overhead	2,746,288.90	3,725,134.71	13,550,000.00	12,252,900.00	8,527,765.29+	69.60%+	13,550,000.00	13,700,000.00	13,700,000.00
Total Recurrent Expenditure	24,057,147.16	31,073,399.85	33,038,235.00	40,686,835.00	9,613,435.15+	23.63%+	81,059,061.00	84,088,567.00	85,133,057.00
47001001 - Civil Service Commission (CSC)									
47001001/21020101	31,477,438.95	50,661,048.18	32,932,555.00	50,661,055.00	6,82+	0.00%+	33,578,291.00	34,224,028.00	34,224,028.00
47001001/21020101	5,324,267.00	7,193,934.12	6,587,491.00	7,193,991.00	56,88+	0.00%+	6,716,656.00	6,845,824.00	6,845,824.00
47001001/21020102	2,146,100.00	1,614,600.00	2,358,546.00	1,752,046.00	137,446.00+	7.84%+	2,404,792.00	2,451,038.00	2,451,038.00
47001001/21020103	1,406,519.00	718,300.00	911,897.00	911,897.00	193,597.00+	21.23%+	929,777.00	947,658.00	947,658.00
47001001/21020104	618,200.00	553,300.00	689,214.00	682,114.00	128,814.00+	18.88%+	702,728.00	716,242.00	716,242.00
47001001/21020105	12,555.00	20,690.00	13,632.00	20,732.00	42.00+	0.20%+	13,899.00	14,166.00	14,166.00
47001001/21020106	3,239,134.60	1,644,189.40	3,188,846.00	3,929,246.00	2,285,056.60+	58.16%+	3,251,373.00	3,313,899.00	3,313,899.00
47001001/21020107	177,156.00	1,033,087.00	292,744.00	1,033,144.00	57.00+	0.01%+	298,484.00	304,224.00	304,224.00
47001001/21020108	270,458.30	10,939.59	90,587.00	90,587.00	79,657.41+	87.92%+	92,373.00	94,149.00	94,149.00
47001001/21020111	115,200.00	31,600.00	117,504.00	117,504.00	85,904.00+	73.11%+	119,808.00	122,112.00	122,112.00
47001001/21020131	1,149,210.80	395,792.95	977,224.00	977,224.00	581,431.05+	59.50%+	996,385.00	1,015,546.00	1,015,546.00
Total Personal Cost	45,936,239.65	63,877,481.24	48,160,250.00	67,369,550.00	3,492,068.76+	5.18%+	49,104,566.00	50,048,886.00	50,048,886.00
47001001/22020101	240,000.00	80,000.00	2,000,000.00	2,000,000.00	1,920,000.00+	96.00%+	1,000,000.00	1,000,000.00	1,000,000.00
47001001/22020102	250,000.00	625,000.00	4,000,000.00	2,051,300.00	1,426,300.00+	69.53%+	1,500,000.00	1,500,000.00	1,500,000.00
47001001/22020105		200,000.00		200,100.00	100.00+	0.05%+			
47001001/22020202		10,000.00		10,100.00	100.00+	0.99%+			
47001001/22020203		150,000.00		139,900.00	139,900.00+	100.00%+	150,000.00	200,000.00	200,000.00
47001001/22020205		95,000.00		88,100.00	100.00+	0.11%+			
47001001/22020301		88,000.00		12,371,500.00	100.00+	0.00%+			
47001001/22020302		12,371,500.00	2,500,000.00	12,371,600.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
47001001/22020303		250,000.00	250,000.00	500,000.00	500,000.00+	100.00%+	250,000.00	300,000.00	300,000.00
47001001/22020304		161,900.00	250,000.00	161,900.00	161,900.00+	100.00%+	250,000.00	250,000.00	250,000.00
47001001/22020305		300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001001/22020306	72,000.00	129,000.00	900,000.00	900,000.00	771,000.00+	85.67%+	900,000.00	1,000,000.00	1,000,000.00
47001001/22020312		500,000.00	500,000.00	190,100.00	190,100.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001001/22020312		300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001001/22020401	2,764,600.00	3,948,650.00	2,000,000.00	3,948,700.00	50.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
47001001/22020402		167,000.00	1,000,000.00	1,000,000.00	833,000.00+	83.30%+	800,000.00	800,000.00	800,000.00
47001001/22020403		54,060.00	300,000.00	300,000.00	245,940.00+	81.98%+	300,000.00	400,000.00	400,000.00
47001001/22020404		25,500.00	100,000.00	100,000.00	17,500.00+	17.50%+	100,000.00	100,000.00	100,000.00
47001001/22020405		88,300.00	250,000.00	250,000.00	216,000.00+	86.40%+	250,000.00	250,000.00	250,000.00
47001001/22020406		5,003,948.75	300,000.00	609,300.00	100.00+	0.02%+	300,000.00	300,000.00	300,000.00
47001001/22020501		3,594,990.00	500,000.00	5,000,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001001/22020504		617,000.00	400,000.00	618,000.00	1,000.00+	0.16%+	5,000,000.00	5,000,000.00	5,000,000.00
47001001/22020605		5,090,000.00	400,000.00	4,948,100.00	400,000.00+	100.00%+	400,000.00	500,000.00	500,000.00
47001001/22020801		4,948,040.00	2,000,000.00	4,948,100.00	60.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
47001001/2202020803	237,000.00	145,500.00	400,000.00	341,600.00	196,100.00+	57.41%+	400,000.00	400,000.00	400,000.00
47001001/2202020901	104,732.03	58,380.00	800,000.00	58,400.00	20.00+	0.03%+	800,000.00	800,000.00	800,000.00
47001001/22021001	2,578,000.00	2,601,750.00	700,000.00	2,601,800.00	50.00+	0.00%+	700,000.00	700,000.00	700,000.00
47001001/22021002	235,000.00	570,000.00	600,000.00	642,900.00	72,900.00+	11.34%+	700,000.00	700,000.00	700,000.00
47001001/22021003	156,000.00	4,000.00	600,000.00	600,000.00	596,000.00+	99.33%+	600,000.00	700,000.00	700,000.00
47001001/22021004			5,000,000.00	1,000.00	1,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22021006	45,000.00	57,000.00	1,000,000.00	57,100.00	100.00+	0.18%+	1,000,000.00	1,000,000.00	1,000,000.00
47001001/22021007	780,000.00	390,000.00	4,000,000.00	2,198,200.00	610,000.00+	61.00%+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22021011			4,000,000.00	2,198,200.00	2,198,200.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22021012			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	800,000.00	800,000.00
47001001/22021013			4,000,000.00	1,051,900.00	1,051,900.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22021014	90,000.00	50,000.00	400,000.00	400,000.00	350,000.00+	87.50%+	400,000.00	400,000.00	400,000.00
47001001/22021014			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001001/22021014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001001/22021026									
Sub-Total: Overhead	32,272,707.79	27,841,180.00	42,900,000.00	43,840,700.00	15,999,520.00+	36.49%+	31,700,000.00	32,300,000.00	32,300,000.00
Total Recurrent Expenditure	78,208,947.44	91,718,661.24	91,060,250.00	111,210,250.00	19,491,588.76+	17.53%+	80,804,568.00	82,348,886.00	82,348,886.00
47001002 - Local Government/Service Commission									
47001002/21020101	10,402,189.00	15,529,581.87	11,805,699.00	15,529,781.00	199,13+	0.00%+	12,037,183.00	12,268,668.00	12,268,668.00
47001002/21020101	2,279,580.00	2,144,590.26	2,487,819.00	2,487,819.00	353,228.74+	14.14%+	2,546,796.00	2,595,773.00	2,595,773.00
47001002/21020102	724,200.00	618,009.64	831,402.00	831,402.00	213,392.36+	25.67%+	847,704.00	864,006.00	864,006.00
47001002/21020103	312,300.00	392,205.32	355,878.00	392,478.00	72.68+	0.02%+	362,856.00	369,834.00	369,834.00
47001002/21020104	225,900.00	181,700.00	281,732.00	225,332.00	43,632.00+	19.38%+	266,864.00	271,996.00	271,996.00
47001002/21020105			4,681.00	4,681.00	4,681.00+	100.00%+	4,773.00	4,665.00	4,665.00
47001002/21020106	1,054,128.60	448,618.80	1,039,710.00	1,039,710.00	591,091.20+	56.85%+	1,060,097.00	1,080,483.00	1,080,483.00
47001002/21020107	86,094.00	58,395.63	90,349.00	66,749.00	66,749.00+	100.00%+	92,121.00	93,892.00	93,892.00
47001002/21020131			34,860.00	58,460.00	64.37+	0.11%+	35,544.00	36,227.00	36,227.00
Total Personal Cost	15,084,391.60	19,373,101.52	16,922,130.00	20,646,212.00	1,273,110.48+	6.17%+	17,253,938.00	17,585,744.00	17,585,744.00
47001002/22020101			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
47001002/22020102			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
47001002/22020205	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	250,000.00	250,000.00
47001002/22020206	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
47001002/22020301	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
47001002/22020302			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
47001002/22020312	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22020401	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020402	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
47001002/22020403	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
47001002/22020404	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22020405	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020501	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	1,700,000.00	1,800,000.00	1,800,000.00
47001002/22020605	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
47001002/22020801	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
47001002/22020803	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	500,000.00	500,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
47001002/22021002									
47001002/22021007									
47001002/22021011									
(Service Wide)									
47001002/22021012									
Wide									
47001002/22021014									
Administration									
Sub-Total: Overhead									
Total Recurrent Expenditure	15,084,391.60	19,373,101.52	27,872,130.00	31,596,212.00	12,223,110.48+	38.69%+	28,203,938.00	28,935,744.00	28,935,744.00
48001001 - Enugu State Independent Electoral Commission									
48001001/12/10/10101	43,189,789.34	63,963,103.95	49,311,641.00	63,963,141.00	37.05+	0.00%+	223,719,296.00	223,458,736.00	223,458,736.00
48001001/12/10/20101	7,492,041.67	8,696,333.80	8,439,796.00	8,696,396.00	62.20+	0.00%+	8,833,404.00	8,865,714.00	8,865,714.00
48001001/12/10/20102	3,944,550.00	2,311,550.00	3,940,158.00	2,954,158.00	642,608.00+	21.75%+	2,160,600.00	2,160,300.00	2,132,600.00
48001001/12/10/20103	1,414,600.00	1,066,400.00	1,626,084.00	1,257,484.00	191,084.00+	15.20%+	1,657,968.00	1,689,852.00	1,689,852.00
48001001/12/10/20104	1,042,100.00	780,750.00	1,193,910.00	937,310.00	156,560.00+	16.70%+	998,400.00	998,400.00	998,400.00
48001001/12/10/20105	29,160.00	22,230.00	28,503.00	28,503.00	6,273.00+	22.01%+			
48001001/12/10/20106	4,431,994.80	1,272,707.10	5,599,661.00	1,273,707.00	999.90+	0.08%+	1,012,800.00	2,033,501.00	2,033,501.00
48001001/12/10/20107	607,392.00	1,579,660.00	593,725.00	1,579,725.00	65.00+	0.00%+	1,605,367.00	1,617,009.00	1,617,009.00
48001001/12/10/20108	29,990.04	2,499.17	30,589.00	30,589.00	28,089.83+	91.83%+	31,189.00	31,789.00	31,789.00
48001001/12/10/20109	50,360.00								
48001001/12/10/20111	958.33								
48001001/12/10/20131	161,735.00	48,543.60	12,512,134.00	2,330,834.00	2,282,290.40+	97.92%+			
Total Personal Cost	61,884,321.18	79,743,777.62	83,276,201.00	83,051,847.00	3,308,069.38+	3.98%+	240,019,024.00	240,855,301.00	240,827,601.00
48001001/12/20/20101	2,913,730.00	946,474.00	4,000,000.00	3,279,900.00	2,333,426.00+	71.14%+	4,000,000.00	4,000,000.00	4,000,000.00
48001001/12/20/20102	4,823,000.00	6,368,526.00	6,000,000.00	6,368,600.00	74.00+	0.00%+	6,000,000.00	6,500,000.00	6,500,000.00
48001001/12/20/20103			6,000,000.00	867,200.00	867,200.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
48001001/12/20/20105			1,500,000.00	11,681,300.00	50.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/12/20/20201	226,120.31	118,500.00	500,000.00	500,000.00	381,500.00+	76.30%+	500,000.00	500,000.00	500,000.00
48001001/12/20/20202			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
48001001/12/20/20203	5,000.00	11,000.00	300,000.00	66,700.00	55,700.00+	83.51%+	300,000.00	300,000.00	300,000.00
48001001/12/20/20204			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
48001001/12/20/20205			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
48001001/12/20/20206	2,600,500.00	21,587,700.00	6,000,000.00	21,587,700.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
48001001/12/20/20301			6,000,000.00	21,587,700.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
Consumables									
48001001/12/20/20302	168,500.00	720,000.00	200,000.00	720,100.00	100.00+	0.01%+	200,000.00	200,000.00	200,000.00
48001001/12/20/20303	4,000.00	800,000.00	200,000.00	800,000.00	100.00	0.04%+	200,000.00	200,000.00	200,000.00
48001001/12/20/20304	90,400.00	233,200.00	400,000.00	233,000.00	100.00+	0.00%+	400,000.00	400,000.00	400,000.00
48001001/12/20/20305			400,000.00	33,013,600.00	100.00+	0.00%+	400,000.00	400,000.00	400,000.00
48001001/12/20/20306			101,939,500.00	101,939,500.00					
48001001/12/20/20309			10,000,000.00	10,000,000.00	999.50+	0.08%+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/12/20/20312			1,210,782.50	1,211,782.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/12/20/20401	4,265,986.00	7,132,700.00	2,000,000.00	7,132,800.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Vehicles/Transport Equipment									
48001001/12/20/20402	679,000.00	522,500.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
48001001/12/20/20403	839,300.00		1,000,000.00	1,000,000.00	477,500.00+	47.75%+	1,000,000.00	1,000,000.00	1,000,000.00
Building/Residential Qtrs.									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Burd 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
48001001/22020404	611,000.00	90,000.00	300,000.00	300,000.00	210,000.00+	70.00%+	300,000.00	400,000.00	400,000.00
48001001/22020405	159,600.00	320,900.00	400,000.00	400,000.00	79,100.00+	19.78%+	400,000.00	400,000.00	400,000.00
48001001/22020406	12,726,000.00	19,408,600.00	800,000.00	19,408,700.00	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
48001001/22020414	10,400.00	10,400.00	500,000.00	220,700.00	210,300.00+	92.29%+	500,000.00	500,000.00	500,000.00
48001001/22020501	2,782,700.00	19,587,500.00	600,000.00	19,587,500.00	161,900.00+	16.95%+	600,000.00	600,000.00	600,000.00
48001001/22020505	25,000.00	136,800.00	400,000.00	246,900.00	110,100.00+	44.59%+	400,000.00	400,000.00	400,000.00
48001001/22020703	105,000.00	20,000,000.00	2,000,000.00	20,000,000.00	100.00+	0.22%+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22020710	1,972,000.00	1,089,500.00	1,200,000.00	1,200,000.00	110,500.00+	9.21%+	1,200,000.00	1,200,000.00	1,200,000.00
48001001/22020801	1,841,600.00	1,592,500.00	1,600,000.00	1,600,000.00	7,500.00+	0.47%+	1,600,000.00	1,600,000.00	1,600,000.00
48001001/22020803	390,000.00	753,000.00	600,000.00	753,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
48001001/22020901	59,842.59	329,244.76	50,000.00	329,300.00	55.24+	0.02%+	50,000.00	50,000.00	50,000.00
48001001/22021001	925,300.00	5,071,850.70	6,000,000.00	5,522,500.00	450,649.30+	8.16%+	1,000,000.00	1,000,000.00	1,000,000.00
48001001/22021002	3,174,000.00	17,304,000.00	2,000,000.00	17,304,000.00	751,000.00+	62.58%+	2,000,000.00	2,000,000.00	2,000,000.00
48001001/22021003	145,000.00	449,000.00	1,200,000.00	1,200,000.00	136,600.00+	24.99%+	1,200,000.00	1,200,000.00	1,200,000.00
48001001/22021007	4,524,750.00	410,000.00	1,500,000.00	546,600.00	200,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
48001001/22021014	330,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
48001001/22021016	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	46,387,328.90	283,676,927.96	53,150,000.00	292,621,782.00	8,944,854.04+	3.06%+	44,150,000.00	44,750,000.00	44,750,000.00
Total Recurrent Expenditure	108,271,650.08	363,420,705.58	136,426,201.00	375,673,629.00	12,252,923.42+	3.26%+	284,169,024.00	285,605,301.00	285,577,601.00

	Actual 2019	Actual 2020	Orig Burd 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
63001001 - Ministry Inter Ministerial Affairs	3,728,231.00	9,000,467.60	3,266,210.00	9,000,510.00	42.40+	0.00%+	13,584,735.00	15,453,350.00	16,765,825.00
63001001/21010101	739,327.00	1,293,772.17	977,690.00	1,293,790.00	17.83+	0.00%+	1,604,208.00	1,581,588.00	1,809,500.00
63001001/21020101	279,100.00	291,750.00	380,664.00	380,664.00	88,914.00+	23.36%+	454,800.00	451,800.00	490,300.00
63001001/21020102	115,900.00	128,800.00	162,384.00	138,284.00	9,484.00+	6.86%+	201,600.00	195,600.00	240,300.00
63001001/21020104	82,700.00	106,250.00	114,591.00	111,791.00	6,541.00+	5.85%+	148,200.00	168,000.00	176,800.00
63001001/21020105	154,803.60	2,700.00	326,620.00	2,800.00	100.00+	3.57%+	1,358,474.00	152,000.00	1,650,007.00
63001001/21020106	6,000.00	288,458.40	206,513.00	324,620.00	36,161.60+	11.14%+	210,562.00	214,611.00	214,611.00
63001001/21020107	12,000.00	206,506.00	206,513.00	208,513.00	7.00+	0.00%+			
63001001/21020111	19,209.00	24,000.00		24,100.00	100.00+	0.41%+			
63001001/21020131									
Total Personal Cost	5,135,270.60	11,343,704.17	5,434,672.00	11,485,072.00	141,367.83+	1.23%+	17,562,579.00	18,216,949.00	21,347,343.00

	Actual 2019	Actual 2020	Orig Burd 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
63001001/22020101	144,000.00	301,000.00	400,000.00	716,100.00	716,100.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
63001001/22020102		2,051,960.00	3,600,000.00	1,300,000.00	999,000.00+	76.85%+	4,000,000.00	4,000,000.00	4,000,000.00
63001001/22020203			270,000.00	2,052,000.00	40.00+	0.00%+	150,000.00	150,000.00	150,000.00
63001001/22020204			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	400,000.00	400,000.00
63001001/22020205			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
63001001/22020206			280,000.00	280,000.00	280,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
63001001/22020207			2,500,000.00	4,023,600.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
63001001/22020301	843,700.00	4,023,500.00	2,500,000.00	4,023,600.00	100.00+	100.00%+	200,000.00	200,000.00	200,000.00
63001001/22020302	5,000.00	35,402,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
63001001/22020312	25,917,000.00	340,000.00	500,000.00	35,402,000.00	560,000.00+	62.22%+	500,000.00	500,000.00	500,000.00
63001001/22020401	1,166,000.00	900,000.00	900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	1,000,000.00	1,000,000.00
63001001/22020402	12,000.00	50,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	500,000.00	600,000.00
63001001/22020404		50,000.00	200,000.00	200,000.00	150,000.00+	75.00%+	200,000.00	200,000.00	200,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budg 2020	Arri Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
63001001/22020405									
Maintenance of Plants/Generators	8,500.00	1,700,000.00	250,000.00	1,700,100.00	100.00+	0.01%+	250,000.00	300,000.00	300,000.00
63001001/22020406									
Other Maintenance Services	450,000.00	15,379,937.00	500,000.00	15,379,937.00	218,000.00+	100.00%+	7,000,000.00	5,000,000.00	5,000,000.00
63001001/22020501									
Local Training									
Seminar & Conferences									
63001001/22020605									
Cleaning & Furnigation Services	3,000,000.00	2,500,000.00	2,000,000.00	2,500,000.00	1,800,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
63001001/22020801									
Motor Vehicle Fuel Cost	414,048,000.00	443,399,000.00	2,000,000.00	443,399,000.00	50,000.00+	16.67%+	2,000,000.00	2,000,000.00	2,000,000.00
63001001/22020803									
Plant/Generator Fuel Cost	10,000.00	250,000.00	300,000.00	300,000.00	199.50+	5.35%+	300,000.00	300,000.00	300,000.00
63001001/22020901									
Bank Charges (Other than Interest)									
63001001/22021001									
Refreshment & Meals	60,000.00	2,079,000.00	300,000.00	2,079,000.00	199.50+	5.35%+	300,000.00	300,000.00	300,000.00
63001001/22021003									
Publicity & Advertisement									
63001001/22021007									
Welfare Packages									
63001001/22021014									
Annual Budget Expenses & Administration	122,950.00	156,650.00	400,000.00	400,000.00	23,350.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
63001001/22021021									
Special Day/Celebration	49,981,000.00	7,679,500.00	180,000.00	7,679,500.00	23,350.00+	12.97%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	495,768,652.00	515,316,073.50	18,930,000.00	521,662,963.00	6,346,869.50+	1.22%+	34,350,000.00	32,550,000.00	32,650,000.00
Total Recurrent Expenditure	500,903,922.60	526,659,777.67	24,364,672.00	533,148,035.00	6,488,257.33+	1.22%+	51,912,579.00	50,766,949.00	53,997,343.00
66001001 - Ministry Of Human Devt. & Poverty Reduction									
66001001/21020101									
Basic Salary	14,047,537.00	21,991,730.72	15,483,683.00	21,991,733.00	52.28+	0.00%+	20,504,651.00	21,090,886.00	22,090,886.00
66001001/21020101									
Housing/Rent Allowance	2,768,478.00	3,289,529.55	3,114,566.00	3,314,566.00	25,038.45+	0.76%+	3,058,348.00	3,236,708.00	3,236,708.00
66001001/21020102									
Transport Allowance	1,056,700.00	716,850.00	1,158,720.00	1,158,720.00	441,870.00+	38.13%+	628,800.00	1,204,160.00	1,204,160.00
66001001/21020103									
Meal Allowance	450,500.00	328,000.00	493,884.00	493,884.00	165,884.00+	33.59%+	285,600.00	513,252.00	513,252.00
66001001/21020104									
Utility Allowance	315,700.00	258,450.00	343,128.00	343,128.00	84,678.00+	24.68%+	349,856.00	356,584.00	356,584.00
66001001/21020105									
Entertainment Allowance	47,385.00	30,645.00	59,486.00	59,486.00	28,841.00+	48.48%+	60,652.00	61,819.00	61,819.00
66001001/21020106									
Leave Allowance	1,561,875.00	408,376.80	1,603,823.00	1,603,823.00	273,446.20+	40.11%+	1,635,270.00	1,666,718.00	1,666,718.00
66001001/21020107									
Domestic Staff Allowance	987,012.00	2,160,984.00	1,239,079.00	2,160,989.00	5.00+	0.00%+	1,263,375.00	1,287,671.00	1,287,671.00
66001001/21020131									
Arrears Allowance	337,540.00	261,691.14	337,872.00	1,259,872.00	998,180.86+	79.23%+	1,263,375.00	1,287,671.00	1,287,671.00
Total Personal Cost	21,572,727.00	29,446,257.21	23,834,243.00	31,464,253.00	2,017,985.79+	6.41%+	27,786,552.00	29,417,798.00	30,417,798.00
66001001/22020101									
Local Transport & Travel-Training									
66001001/22020102									
Local Transport & Travel-Others	531,000.00	3,776,880.00	2,000,000.00	3,776,900.00	20.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
66001001/22020104									
International Transport & Travel-Others									
66001001/22020105									
Hotel Accommodation									
66001001/22020202									
Telephone Charges	327,000.00	345,000.00	300,000.00	345,100.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
66001001/22020205									
Office Stationeries/Computer	363,540.00	359,900.00	1,000,000.00	654,900.00	295,000.00+	45.05%+	1,000,000.00	1,000,000.00	1,000,000.00
66001001/22020303									
Consumables									
66001001/22020305									
Newspapers	1,000.00	1,000.00	500,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	391,670.00
66001001/22020305									
Printing of Non Security Documents	111,500.00	35,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
66001001/22020306									
Printing of Security Documents									
66001001/22020312									
Service Materials									
66001001/22020401									
Maintenance of Motor	305,000.00	128,200.00	800,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
66001001/22020402									
Vehicles/Transport Equipment									
66001001/22020404									
Maintenance of Office Furniture	35,800.00	500,000.00	500,000.00	443,500.00	443,500.00+	100.00%+	500,000.00	500,000.00	500,000.00
66001001/22020405									
Maintenance of Office IT Equipment	178,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
66001001/22020406									
Maintenance of Plants/Generators									
66001001/22020406									
Other Maintenance Services									
66001001/22020414									
Maintenance of other Infrastructure	19,935,850.00	400,000.00	400,000.00	164,900.00	164,900.00+	100.00%+	200,000.00	200,000.00	200,000.00
66001001/22020501									
Local Training	906,760.00	600,000.00	15,000,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	500,000.00	500,000.00
66001001/22020506									
Seminar and Conferences									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
66001001/22020605		76,000.00	56,400.00	56,500.00	100.00+	0.18%+	300,000.00	300,000.00	300,000.00
66001001/22020710		1,575,000.00	1,652,000.00	1,652,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
66001001/22020801		26,982.32	23,669.09	23,669.09	100.00+	0.00%+	800,000.00	800,000.00	800,000.00
66001001/22020901		36,100.00	248,800.00	300,000.00	51,200.00+	17.07%+	500,000.00	500,000.00	500,000.00
66001001/22021001		12,000.00	10,000.00	500,000.00	490,000.00+	98.00%+	500,000.00	500,000.00	500,000.00
66001001/22021007		49,000.00	95,300.00	200,000.00	104,700.00+	52.35%+	200,000.00	200,000.00	200,000.00
66001001/22021014				500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
66001001/22021019				500,000.00	500,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
66001001/22021021				500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	24,474,032.32	14,678,149.09	32,250,000.00	25,371,900.00	10,693,750.91+	42.15%+	32,050,000.00	22,741,670.00	22,741,670.00
Total Recurrent Expenditure	46,046,759.32	44,124,406.30	56,084,243.00	56,836,153.00	12,711,746.70+	22.37%+	59,836,552.00	52,159,468.00	53,159,468.00
15001001 - Ministry of Agriculture & Natural Resources									
15001001/21010101	188,397,502.30	241,682,927.67	312,357,687.00	241,683,927.00	999.33+	0.00%+	240,871,024.00	241,349,313.00	244,349,313.00
15001001/21020101	46,668,919.30	53,188,325.29	35,318,340.00	53,188,340.00	14.71+	0.00%+	56,010,856.00	536,703,373.00	536,703,373.00
15001001/21020102	10,568,652.00	8,651,583.05	24,297,805.00	8,652,583.00	999.95+	0.01%+	54,774,233.00	55,250,661.00	55,250,661.00
15001001/21020103	5,181,565.00	4,007,779.75	9,490,945.00	6,307,845.00	2,300,065.25+	36.46%+	9,677,042.00	9,863,139.00	9,863,139.00
15001001/21020104	3,656,185.60	3,142,909.20	5,556,838.00	5,556,838.00	2,413,928.80+	43.44%+	5,665,796.00	5,774,754.00	5,774,754.00
15001001/21020105	610,230.00	3,870,973.39	687,903.00	3,871,003.00	29.61+	0.00%+	701,391.00	714,879.00	714,879.00
15001001/21020106	17,657,604.50	3,514,122.90	18,463,105.00	3,515,122.00	999.10+	0.03%+	18,825,126.00	19,187,148.00	19,187,148.00
15001001/21020107	13,843,476.00	33,906,610.12	15,820,956.00	33,906,656.00	45.88+	0.00%+	26,131,171.00	26,441,386.00	26,441,386.00
15001001/21020108	7,559,396.38	11,063,038.88	7,039,549.00	11,063,049.00	10.12+	0.00%+	7,177,580.00	7,315,610.00	7,315,610.00
15001001/21020109	10,838,979.20	10,482,813.40	11,375,969.00	11,120,369.00	637,555.60+	5.73%+	11,589,027.00	11,822,085.00	11,822,085.00
15001001/21020110	1,162,327.20	1,077,024.40	283,413.00	1,077,113.00	88.60+	0.01%+	288,970.00	294,527.00	294,527.00
15001001/21020111	6,947,314.00	8,546,244.89	9,861,631.00	9,067,931.00	521,686.11+	5.75%+	10,054,996.00	10,248,362.00	10,248,362.00
15001001/21020112	4,390,260.80	274,180.20	18,635.00	274,235.00	54.80+	0.02%+	19,000.00	19,366.00	19,366.00
15001001/21020113	4,973,879.00	4,928,700.00	2,789,445.00	4,928,745.00	45.00+	0.00%+	2,844,140.00	2,898,835.00	2,898,835.00
15001001/21020114	619,228.20	765,648.40	681,443.00	765,743.00	94.60+	0.01%+	694,804.00	708,166.00	708,166.00
15001001/21020125	3,519,262.40	2,806,562.17	2,786,381.00	2,806,581.00	18.83+	0.00%+	2,841,016.00	2,895,650.00	2,895,650.00
15001001/21020126	90,000.00	349,317.73	22,312.00	349,317.00	30.27+	0.03%+	22,750.00	23,187.00	23,187.00
15001001/21020131	4,757,259.21	41,000,102.97	13,516,233.00	41,000,133.00	30.03+	0.00%+	13,781,258.00	14,046,282.00	14,046,282.00
15001001/21020205		1,092,988.84	312,973.00	312,973.00	11.16+	0.00%+	319,110.00	325,246.00	325,246.00
Total Personal Cost	311,442,041.09	434,351,853.25	470,681,563.00	440,541,598.00	6,189,744.75+	1.41%+	462,299,290.00	945,881,969.00	948,881,969.00

15001001/22020101	60,000.00	1,363,824.00	10,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22020102	6,408,966.00		10,000,000.00	1,364,824.00	1,000.00+	0.07%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22020103			30,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
15001001/22020104			5,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/22020105	6,350,000.00	921,820.00		921,900.00	80.00+	0.01%+			
15001001/22020201	10,000.00	25,500.00		25,600.00	100.00+	0.39%+			
15001001/22020203			1,000,000.00	78,100.00	78,100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020204			400,000.00	72,900.00	72,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
15001001/22020205	107,000.00		200,000.00	179,800.00	179,800.00+	100.00%+	200,000.00	200,000.00	200,000.00
Charges									
15001001/22020206			200,000.00	179,800.00	179,800.00+	100.00%+	200,000.00	200,000.00	200,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
15001001/222020301	2,033,680.00	1,570,150.00	4,000,000.00	1,860,700.00	290,550.00+	15.62%+	4,000,000.00	4,000,000.00	4,000,000.00
15001001/222020302			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15001001/222020303			100,000.00	15,700.00	15,700.00+	100.00%+	100,000.00	100,000.00	100,000.00
15001001/222020312			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/222020401			2,000,000.00	2,000,000.00	1,950,000.00+	97.50%+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/222020402			100,000.00	74,400.00	74,400.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/222020403				44,100.00	50.00+	0.11%+			
15001001/222020404			800,000.00	800,000.00	584,000.00+	73.00%+	800,000.00	800,000.00	800,000.00
15001001/222020405			100,000.00	100,000.00	19,900.00+	19.90%+	400,000.00	400,000.00	400,000.00
15001001/222020406			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/222020414			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/222020501			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
15001001/222020502			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/222020506			300,000.00	255,900.00	300,000.00+	92.18%+	300,000.00	300,000.00	300,000.00
15001001/222020605			100,000.00	471,515,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/222020707			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15001001/222020801			3,000,000.00	3,000,000.00	2,130,000.00+	71.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/222020802			300,000.00	300,000.00	290,000.00+	96.67%+	300,000.00	300,000.00	300,000.00
15001001/222020803			500,000.00	500,000.00	482,000.00+	96.40%+	500,000.00	500,000.00	500,000.00
15001001/222020901			100,000.00	100,000.00	94,749.00+	94.75%+	100,000.00	100,000.00	100,000.00
15001001/222020902			5,000,000.00	5,000,000.00	500,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
15001001/222021001			1,000,000.00	1,000,000.00	846,100.00+	84.61%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/222021002			10,862,100.00	10,862,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/222021003			1,000,000.00	1,000,000.00	376,850.00+	37.69%+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/222021004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,500,000.00	2,500,000.00
15001001/222021007			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/222021008			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15061001/222021014			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15001001/222021016			3,000,000.00	3,000,000.00	500,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Sub-Total: Overhead	267,392,798.05	488,348,745.00	97,200,000.00	509,372,124.00	21,023,379.00+	4.13%+	69,900,000.00	70,500,000.00	70,500,000.00
Total Recurrent Expenditure	578,834,839.14	922,700,598.25	567,881,563.00	949,913,722.00	27,213,123.75+	2.86%+	532,199,290.00	1,016,381,959.00	1,019,381,959.00
15026001 - Enugu State Polytechnic (wollo									
17018001/21010101	224,525,508.39	276,783,668.68	212,332,140.00	276,783,668.00	199,324+	0.00%+	216,495,515.00	220,658,891.00	220,658,891.00
17018001/21010102	1,215,621.90	524,646.95	1,329,467.00	1,329,467.00	804,820.05+	60.54%+	1,355,535.00	1,361,603.00	1,361,603.00
17018001/21020101	29,296,977.51	60,543,735.71	11,840,165.00	60,543,935.00	199,29+	0.00%+	12,072,325.00	12,304,486.00	12,304,486.00
17018001/21020102	8,118,396.00	7,554,618.50	8,676,088.00	8,676,088.00	1,121,469.50+	12.93%+	8,846,207.00	9,016,326.00	9,016,326.00
17018001/21020103			1,849,698.00	1,849,698.00	468,763.00+	100.00%+	1,885,967.00	1,922,235.00	1,922,235.00
17018001/21020105	1,578,164.80	1,380,935.41	1,849,698.00	1,849,698.00	468,762.59+	25.34%+	1,885,967.00	1,922,235.00	1,922,235.00
17018001/21020106			15,008,884.00	3,113,079.00	3,113,079.00+	100.00%+	15,303,176.00	15,597,488.00	15,597,488.00
17018001/21020107				11,895,805.00	99,75+	0.00%+			
17018001/21020109	13,530,660.00	11,895,705.25	963,073.00	918,323.00	73,973.00+	8.06%+	981,957.00	1,000,841.00	1,000,841.00
17018001/21020111	982,540.00	844,350.00		44,750.00	100.00+	0.22%+			
17018001/21020113	150,614.00	135,320.00	141,458.00	141,458.00	6,138.00+	4.34%+	144,232.00	147,006.00	147,006.00
17018001/21020131	538,018.22	1,400,000.00	2.00	1,400,002.00	2.00+	0.00%+			

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

Account Code	Description	Actual		Orig Budg 2020	Revised		Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
		2019	2020		Budget 2020	2020					
17018001/21020204	Responsibility Allowance	286,954.04	1,380,935.41	1,381,000.00	64.59+	0.00%+	258,970,881.00	263,951,091.00	263,951,091.00		
17018001/21020204	Employer's Compensation's Fund	376,596.27	1,380,935.41	1,381,000.00	64.59+	0.00%+	258,970,881.00	263,951,091.00	263,951,091.00		
	Total Personal Cost	280,662,645.13	362,488,565.91	253,990,673.00	368,546,236.00	6,057,670.09+	1.64%+	258,970,881.00	263,951,091.00	263,951,091.00	
17018001/22020101	Local Transport & Travel-Training	19,525,230.65		5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00	
17018001/22020102	Local Transport & Travel-Others	222,300.00		20,000,000.00	1,300.00	1,300.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00	
17018001/22020103	International Transport & Travel-Training			4,000,000.00	1,000.00	1,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00	
17018001/22020104	International Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
17018001/22020105	Hotel accommodation	482,935.00	43,000.00	1,500,000.00	1,500,000.00	1,457,000.00+	97.13%+	1,500,000.00	1,500,000.00	1,500,000.00	
17018001/22020201	Electricity Charges	227,567.98		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
17018001/22020202	Telephone Charges			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00	
17018001/22020203	Internet Access Charges			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00	
17018001/22020205	Water Rates			1,400,000.00	6,000.00	6,000.00+	100.00%+	1,400,000.00	1,400,000.00	1,400,000.00	
17018001/22020206	Sewerage Charges			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00	
17018001/22020301	Office Stationeries/Computer	37,650.00		22,000,000.00	1,000.00	1,000.00+	100.00%+	22,000,000.00	22,000,000.00	22,000,000.00	
17018001/22020302	Consumables			5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00	
17018001/22020303	Books			100,000.00	77,400.00	77,400.00+	100.00%+	100,000.00	100,000.00	100,000.00	
17018001/22020305	Newspapers	740,800.00	209,865.00	1,200,000.00	1,200,000.00	990,135.00+	82.51%+	1,200,000.00	1,200,000.00	1,200,000.00	
17018001/22020306	Printing of Non Security Documents	170,500.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00	
17018001/22020307	Printing of Security Documents			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00	
17018001/22020309	Drugs & Medical Supplies	500,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00	
17018001/22020310	Uniforms & Other Clothing			5,000,000.00	1,062,726.00	1,010,376.00+	95.07%+	5,000,000.00	5,000,000.00	5,000,000.00	
17018001/22020312	Teaching aids/ Instruction Materials			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
17018001/22020313	Service Materials	48,700.00		1,000,000.00	22,600.00	100.00+	0.44%+	1,000,000.00	1,000,000.00	1,000,000.00	
17018001/22020401	Chemical and Reagents			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
17018001/22020403	Maintenance of Office Furniture	400,000.00		15,000,000.00	1,000.00	1,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00	
17018001/22020404	Maintenance of Office Building			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	1,400,000.00	1,400,000.00	1,400,000.00	
17018001/22020405	Maintenance of Office / IT	234,500.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00	
17018001/22020406	Maintenance of Plants/Generators	132,600.00		2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00	
17018001/22020414	Maintenance of other Infrastructure	10,000.00		2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00	
17018001/22020501	Local Training	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
17018001/22020506	Seminar and Conferences	110,000.00		3,600,000.00	209,732.00	209,732.00+	100.00%+	3,600,000.00	3,600,000.00	3,600,000.00	
17018001/22020601	Security Services	13,067,484.00	9,937,173.50	6,000,000.00	9,937,274.00	100.50+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00	
17018001/22020603	Residential Rent	1,666,666.67		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
17018001/22020605	Cleaning & Fumigation Services	17,500.00		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00	
17018001/22020701	Financial Consulting	4,597,500.00		800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00	
17018001/22020702	Legal Services	3,550,000.00		800,000.00	6,477,666.60	100.50+	0.00%+	800,000.00	800,000.00	800,000.00	
17018001/22020705	Surveying Services			33,000,000.00	242,400.00	1,000.00+	0.41%+	33,000,000.00	33,000,000.00	33,000,000.00	
17018001/22020707	Agricultural Consulting			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
17018001/22020709	Research and Studies			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00	
17018001/22020710	Monitoring and evaluation			10,000,000.00	13,390,266.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00	
17018001/22020711	Other Consulting Services	2,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
17018001/22020802	Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
17018001/22020803	Other Transport Equipment Fuel Cost			300,000.00	690,900.00	690,900.00+	100.00%+	300,000.00	300,000.00	300,000.00	
17018001/22020901	Plant/Generator Fuel Cost	697,526.67	207,130.23	300,000.00	300,000.00	92,869.77+	30.95%+	300,000.00	300,000.00	300,000.00	
17018001/22020902	Bank Charges (Other than Interest)	40,000.00		5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00	
17018001/22020902	Insurance Premium										

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budge 2020	Revised Budge 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17018001/22021001	636,225.00	301,450.00	1,000,000.00	349,900.00	48,450.00+	13.85%+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22021002	14,549,132.50	6,809,000.00	5,000,000.00	6,809,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22021003	636,675.85	283,000.00	1,500,000.00	1,500,000.00	1,217,000.00+	81.13%+	1,500,000.00	1,500,000.00	1,500,000.00
17018001/22021004			10,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17018001/22021006	23,550.00	18,300.00	300,000.00	300,000.00	281,700.00+	93.90%+	300,000.00	300,000.00	300,000.00
17018001/22021007	1,495,400.00		15,000,000.00	1,000.00	1,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17018001/22021008	165,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
(Subscription to academic Intra-College games)			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17018001/22021009	457,200.00	411,000.00	500,000.00	469,900.00	58,900.00+	12.53%+	500,000.00	500,000.00	500,000.00
Administration (matriculation ceremony)	8,203,800.00		5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17018001/22021022	7,200,000.15	30,000.00	6,000,000.00	30,100.00	100.00+	0.33%+	6,000,000.00	6,000,000.00	6,000,000.00
17018001/22021026	3,607,200.00	2,144,945.00	6,000,000.00	2,145,945.00	1,000.00+	0.05%+	4,000,000.00	6,000,000.00	6,000,000.00
(Committee/Commissions)	55,000.00								
17018001/22030103	226,057,861.30	34,540,183.00		34,540,383.00	200.00+	0.00%+			
17018001/22030107	200,000.00	650,000.00		650,100.00	100.00+	0.02%+			
Sub-Total: Overhead	309,768,505.77	75,769,030.23	206,500,000.00	103,522,394.00	27,753,363.77+	26.81%+	204,500,000.00	206,800,000.00	206,800,000.00
Total Recurrent Expenditure	590,431,150.90	438,257,596.14	480,490,673.00	472,068,630.00	33,811,033.86+	7.16%+	463,470,881.00	470,751,091.00	470,751,091.00
15026002 - Veterinary School Achi									
15026002/22020101	91,000.00	56,000.00	500,000.00	56,100.00	100.00+	0.18%+	500,000.00	500,000.00	500,000.00
15026002/22020102			600,000.00	600,000.00	40,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
15026002/22020301	910,000.00	560,000.00	600,000.00	600,000.00	40,000.00+	6.67%+	600,000.00	600,000.00	600,000.00
Consumables									
15026002/22020401	299,000.00	184,000.00	480,000.00	400,000.00	216,000.00+	54.00%+	400,000.00	400,000.00	400,000.00
Vehicles/Transport Equipment									
15026002/22020402			200,000.00	143,900.00	143,900.00+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020403			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
Building/Residential Qrts.									
15026002/22020404			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020405			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15026002/22020406			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
15026002/22020801			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15026002/22021007			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	1,300,000.00	800,000.00	3,900,000.00	3,900,000.00	3,100,000.00+	79.49%+	3,900,000.00	3,900,000.00	3,900,000.00
Total Recurrent Expenditure	1,300,000.00	800,000.00	3,900,000.00	3,900,000.00	3,100,000.00+	79.49%+	3,900,000.00	3,900,000.00	3,900,000.00
15102001 - Enugu State Agric Devt Programme (ENADEP)									
15102001/22020101	103,000.00	288,000.00	800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
15102001/22020102	272,000.00	499,000.00	800,000.00	800,000.00	512,000.00+	64.00%+	1,000,000.00	1,000,000.00	1,000,000.00
15102001/22020301	455,000.00		500,000.00	500,000.00	1,000.00+	0.20%+	500,000.00	500,000.00	500,000.00
Consumables									
15102001/22020303			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Local Transport & Travel-Training									
Local Transport & Travel-Others									
Office Stationeries/Computer									
Newspapers									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
15102001/22020312			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
15102001/22020401	3,000.00	600,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	500,000.00	600,000.00	600,000.00
15102001/22020402	3,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15102001/22020403		800,000.00	800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
15102001/22020404		300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15102001/22020405		300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15102001/22020406	3,000.00	600,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	600,000.00	600,000.00
15102001/22020414		600,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
15102001/22020501		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	500,000.00	500,000.00
15102001/22020505		400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
15102001/22020707		365,000.00	1,000,000.00	1,000,000.00	635,000.00+	63.50%+	1,000,000.00	1,000,000.00	1,000,000.00
15102001/22020710		800,000.00	800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	500,000.00	500,000.00
15102001/22020801	150,000.00	300,000.00	800,000.00	800,000.00	500,000.00+	62.50%+	800,000.00	500,000.00	500,000.00
15102001/22020803		400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	600,000.00	400,000.00	400,000.00
15102001/22020901	2,289.76	4,087.92	5,000.00	5,000.00	912.08+	18.24%+			
15102001/22021001		209,000.00	200,000.00	195,000.00	85,000.00+	43.59%+	200,000.00	200,000.00	200,000.00
15102001/22021007		110,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	1,200,289.76	1,566,087.92	11,400,000.00	11,400,000.00	9,833,912.08+	86.26%+	12,000,000.00	10,700,000.00	10,700,000.00
Total Recurrent Expenditure	1,200,289.76	1,566,087.92	11,400,000.00	11,400,000.00	9,833,912.08+	86.26%+	12,000,000.00	10,700,000.00	10,700,000.00
15102002 - Enugu State Hiring Services									
.....									
15102003 - Fertilizer Procurement & Distribution Agency									
.....									
15102003/22020102			800,000.00	1,000,000.00	1,000,000.00		800,000.00	1,000,000.00	1,000,000.00
15102003/22020301			500,000.00	500,000.00	500,000.00		500,000.00	500,000.00	500,000.00
15102003/22020303			100,000.00	100,000.00	100,000.00		100,000.00	100,000.00	100,000.00
15102003/22020401			600,000.00	600,000.00	600,000.00		600,000.00	600,000.00	600,000.00
15102003/22020402			500,000.00	500,000.00	500,000.00		500,000.00	500,000.00	500,000.00
15102003/22020403			800,000.00	800,000.00	800,000.00		800,000.00	800,000.00	800,000.00
15102003/22020404			300,000.00	300,000.00	300,000.00		300,000.00	300,000.00	300,000.00
15102003/22020405			600,000.00	600,000.00	600,000.00		600,000.00	600,000.00	600,000.00
15102003/22020501			500,000.00	500,000.00	500,000.00		500,000.00	500,000.00	500,000.00
15102003/22020710			500,000.00	500,000.00	500,000.00		500,000.00	500,000.00	500,000.00
15102003/22020801			500,000.00	500,000.00	500,000.00		500,000.00	500,000.00	500,000.00
15102003/22020803			400,000.00	400,000.00	400,000.00		400,000.00	400,000.00	400,000.00
Sub-Total: Overhead			6,400,000.00	6,600,000.00	6,600,000.00		6,400,000.00	6,600,000.00	6,600,000.00
Total Recurrent Expenditure			6,400,000.00	6,600,000.00	6,600,000.00		6,400,000.00	6,600,000.00	6,600,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

15102004 - United Palm Produce

15106001 - Adarica Production Company

15109001 - Forestry Commission

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
15109001/21020101	18,457,198.00	25,556,106.02	20,935,949.00	25,556,149.00	42,982.42+	0.00%+	24,452,823.00	24,952,823.00	25,452,823.00
15109001/21020102	4,087,649.00	4,022,075.58	4,588,758.00	4,588,758.00	566,882.42+	12.35%+	3,741,924.00	4,241,924.00	4,741,924.00
15109001/21020103	1,276,400.00	762,950.00	1,449,726.00	795,626.00	32,676.00+	4.11%+	672,600.00	872,600.00	1,072,600.00
15109001/21020104	555,000.00	344,500.00	625,158.00	625,158.00	280,658.00+	44.89%+	301,600.00	451,600.00	601,600.00
15109001/21020105	391,500.00	278,300.00	443,394.00	443,394.00	165,094.00+	37.23%+	270,000.00	370,000.00	470,000.00
15109001/21020106	72,090.00	39,520.00	94,049.00	91,949.00	52,429.00+	57.02%+	270,000.00	370,000.00	470,000.00
15109001/21020107	2,040,904.40	556,377.60	1,992,861.00	1,992,861.00	1,436,483.40+	72.08%+	2,487,503.00	2,787,503.00	3,087,503.00
15109001/21020108	1,290,708.00	2,369,490.00	1,665,013.00	2,369,513.00	23.00+	0.00%+	2,085,060.00	1,744,060.00	1,744,060.00
15109001/21020131	6,021.75	2,025.38	468,921.00	2,100.00	74.62+	3.55%+	473,519.00	478,116.00	478,116.00
15109001/21020131	360,703.40	15,201.00	468,921.00	468,921.00	453,720.00+	96.76%+	473,519.00	478,116.00	478,116.00
Total Personal Cost	28,538,174.55	33,946,545.58	32,263,829.00	36,934,429.00	2,987,893.42+	8.09%+	34,485,029.00	35,898,626.00	37,648,626.00
Sub Total: Personnel Cost	28,538,174.55	33,946,545.58	32,263,829.00	36,934,429.00	2,987,893.42+	8.09%+	34,485,029.00	35,898,626.00	37,648,626.00
15109001/22020101	Local Transport & Travel-Training		500,000.00	248,900.00	248,900.00+	100.00%+	500,000.00	500,000.00	500,000.00
15109001/22020102	Local Transport & Travel-Others	1,382,500.00	1,354,000.00	1,354,000.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
15109001/22020202	Telephone Charges	240,000.00	251,000.00	291,100.00	100.00+	0.04%+	200,000.00	200,000.00	200,000.00
15109001/22020205	Water Rates	200,000.00	200,000.00	186,400.00	186,400.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020206	Sewerage Charges	200,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020301	Office Stationeries/Computer	619,500.00	713,566.00	713,600.00	34.00+	0.00%+	700,000.00	700,000.00	700,000.00
Consumables	Field & Camping Materials			95,500.00	95,500.00+	100.00%+	800,000.00	1,000,000.00	1,000,000.00
15109001/22020308	Service Materials			700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
15109001/22020312	Maintenance of Motor			500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15109001/22020401	Maintenance of Office Furniture			200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020402	Maintenance of Office IT Equipment	53,000.00	139,000.00	200,000.00	61,000.00+	30.50%+	200,000.00	200,000.00	200,000.00
15109001/22020404	Maintenance of Plants/Generators			100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15109001/22020405	Other Maintenance Services			100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
15109001/22020406	Local Training			300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
15109001/22020501	Cleaning & Furnigation Services	58,000.00	57,000.00	200,000.00	143,000.00+	71.50%+	200,000.00	200,000.00	200,000.00
15109001/22020505	Research and Studies			200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
15109001/22020709	Monitoring and evaluation			400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
15109001/22020710	Motor Vehicle Fuel Cost			700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
15109001/22020801	Plant/Generator Fuel Cost			500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
15109001/22020803									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023	
15109001/22020901	660.00	689.50	300,000.00	700.00	10.50+	1.50%+	300,000.00	300,000.00	300,000.00	
15109001/22021001	65,000.00	66,500.00	500,000.00	500,000.00	500,000.00+	77.17%+	600,000.00	600,000.00	600,000.00	
15109001/22021003			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00	
15109001/22021007	40,000.00	17,000.00	100,000.00	99,300.00	82,300.00+	82.88%+	100,000.00	100,000.00	100,000.00	
15109001/22021014			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00	
Administration 15109001/22021016										
Sub-Total: Overhead	2,458,660.00	2,600,755.50	8,600,000.00	8,549,600.00	5,948,844.50+	69.58%+	8,800,000.00	9,100,000.00	9,100,000.00	
Total Recurrent Expenditure	30,996,834.55	36,547,301.08	40,863,829.00	45,484,029.00	8,936,727.92+	19.65%+	43,285,029.00	44,998,626.00	46,748,626.00	
20001001 - Ministry Of Finance And Economic Development										
20001001/21010101	122,674,177.07	205,086,685.04	111,912,136.00	205,088,736.00	50.96+	0.00%+	140,968,517.00	151,123,941.00	151,123,941.00	
20001001/21020101	22,769,879.00	33,099,667.13	21,254,340.00	33,099,740.00	72.87+	0.00%+	19,092,892.00	21,924,182.00	22,087,843.00	
20001001/21020102	10,413,410.76	6,124,550.00	8,946,084.00	8,946,084.00	2,821,534.00+	31.54%+	4,843,400.00	5,296,911.00	5,296,911.00	
20001001/21020103	5,602,514.00	2,825,600.00	2,996,285.00	2,961,287.00	135,687.00+	4.58%+	3,055,036.00	3,113,787.00	3,113,787.00	
20001001/21020104	2,697,900.00	2,224,850.00	2,357,244.00	2,392,144.00	167,294.00+	6.99%+	2,403,464.00	2,449,685.00	2,449,685.00	
20001001/21020105	704,960.00	331,800.00	1,619,195.00	886,895.00	555,050.00+	62.59%+	1,650,944.00	1,682,693.00	1,682,693.00	
20001001/21020106	12,499,815.40	5,816,632.30	11,294,872.00	5,817,632.00	999,70+	0.02%+	14,420,711.00	16,301,932.00	16,301,932.00	
20001001/21020107	7,282,872.00	22,419,604.00	6,247,366.00	22,419,666.00	62,00+	0.00%+	1,695,648.00	3,113,960.00	3,113,960.00	
20001001/21020111	330,983.71	34,898.34	3,107,227.00	34,998.00	99,66+	0.28%+				
20001001/21020113	3,166,554.90	779,244.77	1,699.00	4,415,527.00	3,636,282.23+	82.35%+				
20001001/21020138	557,550.98	733,932.00		733,999.00	67.00+	0.01%+				
Total Personal Cost	✓ 188,700,717.82	✓ 279,645,963.58	172,425,552.00	289,485,812.00	9,839,848.42+	3.40%+	188,130,612.00	205,007,091.00	205,170,752.00	
20001001/22020101			1,500,000.00	1,500,000.00	1,128,875.00+	75.26%+	1,500,000.00	1,500,000.00	1,500,000.00	
20001001/22020102	21,037,874.00	6,308,250.00	20,000,000.00	6,308,300.00	50.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00	
20001001/22020103	3,717,100.00									
Training			20,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00	
Others										
20001001/22020202	122,500.00	128,000.00	200,000.00	200,000.00	72,000.00+	36.00%+	200,000.00	200,000.00	200,000.00	
20001001/22020203			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00	
20001001/22020204			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	400,000.00	400,000.00	
Charges										
20001001/22020205	35,000.00	10,000.00	300,000.00	300,000.00	290,000.00+	96.67%+	300,000.00	300,000.00	300,000.00	
20001001/22020206	180,000.00	120,000.00	400,000.00	400,000.00	280,000.00+	70.00%+	400,000.00	400,000.00	400,000.00	
20001001/22020301	5,408,000.00	6,627,500.00	10,000,000.00	7,454,900.00	827,400.00+	11.10%+	5,000,000.00	5,000,000.00	5,000,000.00	
Consumables										
20001001/22020302			1,000,000.00	129,900.00	129,900.00+	100.00%+				
20001001/22020303	150,000.00	150,000.00	150,000.00	150,000.00	100,000.00+	100.00%+	150,000.00	200,000.00	200,000.00	
20001001/22020304			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00	
Establishment of E-Library)										
20001001/22020305	200,000.00	201,500.00	1,000,000.00	1,000,000.00	798,500.00+	79.85%+	1,000,000.00	1,000,000.00	1,000,000.00	
20001001/22020306	225,000.00	870,000.00	18,001,500.00	870,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00	
20001001/22020312	3,591,000.00	4,545,000.00	2,000,000.00	4,545,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00	
20001001/22020401			500,000.00	500,000.00	113,000.00+	22.60%+	500,000.00	500,000.00	500,000.00	
Vehicles/Transport Equipment										
20001001/22020402	109,600.00	387,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
20001001/22020403			400,000.00	1,922,100.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00	
Building/Residential Oms										
20001001/22020404	25,000.00	1,922,000.00								

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 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
20001001/222020405									
20001001/222020406	45,000.00	462,400.00	1,000,000.00	810,400.00	348,000.00+	42.94%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/222020407	785,590.00	4,101,350.00	500,000.00	4,101,400.00	50.00+	0.00%+	500,000.00	500,000.00	500,000.00
20001001/222020501	13,900.00		2,000,000.00	477,900.00	477,900.00-	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/222020506		3,500,000.00	5,000,000.00	5,000,000.00	1,500,000.00-	30.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20001001/222020601	474,000.00	189,500.00	200,000.00	189,600.00	100.00+	0.05%+	200,000.00	200,000.00	200,000.00
20001001/222020605	634,101.00	2,394,500.00	200,000.00	2,394,600.00	100.00+	0.00%+	200,000.00	200,000.00	200,000.00
20001001/222020701	4,050,000.00	16,221,044.04	10,000,000.00	16,222,044.00	999.96+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
20001001/222020705			5,000,000.00	1,000.00	1,000.00-	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/222020709			3,000,000.00	3,000,000.00	2,900,000.00-	96.67%+	3,000,000.00	3,000,000.00	3,000,000.00
20001001/222020710		100,000.00	3,000,000.00	3,000,000.00	1,075,000.00+	43.00%+	10,000,000.00	10,000,000.00	10,000,000.00
20001001/222020711			600,000.00	600,000.00	352,000.00+	58.67%+	600,000.00	2,500,000.00	2,500,000.00
20001001/222020801	2,208,000.00	1,425,000.00	2,500,000.00	2,500,000.00	185,473.00+	96.80%+	200,000.00	200,000.00	200,000.00
20001001/222020803	220,000.00	248,000.00	600,000.00	600,000.00	352,000.00+	58.67%+	600,000.00	2,500,000.00	2,500,000.00
20001001/222020901	7,369,921.66	6,127.00	200,000.00	191,600.00	999.50+	0.00%+	200,000.00	200,000.00	200,000.00
20001001/222020902	90,844,515.50	31,358,875.50	150,000,000.00	31,359,875.00	999.50+	0.00%+	100,000,000.00	100,000,000.00	100,000,000.00
20001001/222021001	2,114,310.00	4,630,000.00	15,000,000.00	4,631,000.00	1,000.00+	0.02%+	10,000,000.00	10,000,000.00	15,000,000.00
20001001/222021002	12,962,948.77	17,925,000.00	5,000,000.00	17,925,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/222021003		2,929,663.07	1,000,000.00	4,000,000.00	1,070,336.93+	26.76%+	3,000,000.00	3,000,000.00	3,000,000.00
20001001/222021006		8,300.00	1,000,000.00	8,400.00	100.00+	1.19%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/222021007	10,800,000.00	16,318,450.00	1,000,000.00	16,318,500.00	50.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20001001/222021008		1,000,000.00	300,000.00	1,000,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
20001001/222021013			4,000,000.00	300,000.00	300,000.00-	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20001001/222021014		150,000.00	300,000.00	1,000.00	1,000.00-	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/222021016			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	400,000.00	400,000.00
20001001/222021019			10,000,000.00	999,900.00	999,900.00-	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/222021023	6,369,000.00		300,000.00	999,900.00	999,900.00-	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20001001/222021026			15,122,800.00	15,000,000.00	2,552,000.00-	16.88%+	5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead	188,965,160.93	154,928,084.61	290,150,000.00	171,715,419.00	16,787,334.39+	9.78%+	295,150,000.00	295,400,000.00	300,400,000.00
Total Recurrent Expenditure	377,665,878.75	434,574,048.19	462,575,552.00	461,201,231.00	26,627,182.81+	5.77%+	483,280,612.00	500,407,091.00	505,570,752.00
20007001 - Office Of The Accountant General									
20007001/121020101		785,522,971.64	2,120,738,700.00	785,523,971.00	999.36+	0.00%+	300,000,000.00	500,000,000.00	500,000,000.00
20007001/121020101			21,888,700.00	1,000.00	1,000.00-	100.00%+			
20007001/121020102			9,487,800.00	1,000.00+	1,000.00+	100.00%+			
20007001/121020103			4,108,800.00	1,000.00+	1,000.00+	100.00%+			
20007001/121020104			2,932,800.00	2,932,800.00	2,932,800.00+	100.00%+			
20007001/121020106			12,073,700.00	1,113,600.00+	1,113,600.00+	100.00%+			
20007001/121020107			5,745,600.00	1,000.00	1,000.00-	100.00%+			
20007001/121020205				1,000.00	1,000.00+	100.00%+			
Total Personal Cost		785,522,971.64	2,176,976,100.00	789,575,371.00	4,052,399.36+	0.51%+	300,000,000.00	500,000,000.00	500,000,000.00
Sub Total: Personnel Cost		785,522,971.64	2,176,976,100.00	789,575,371.00	4,052,399.36+	0.51%+	300,000,000.00	500,000,000.00	500,000,000.00
20007001/222020101			20,000,000.00	272,600.00	272,600.00-	100.00%+	10,000,000.00	20,000,000.00	20,000,000.00
20007001/222020102			20,000,000.00	10,473,112.00	999.50+	0.01%+	15,000,000.00	20,000,000.00	20,000,000.00
20007001/222020104			5,000,000.00	599,900.00	599,900.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Others	16,058,443.00	10,472,112.50	20,000,000.00	599,900.00	599,900.00+	100.00%+			

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 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
20007001/222020105	Hotel accommodation	4,234,146.50	2,813,712.50	2,813,800.00	87.50+	0.00%+	800,000.00	800,000.00	800,000.00
20007001/222020202	Telephone Charges	1,712,078.00	1,243,300.00	1,243,400.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
20007001/222020203	Internet Access Charges	2,953,000.00	2,740,000.00	2,740,100.00	100.00+	0.00%+	2,350,000.00	2,350,000.00	2,350,000.00
20007001/222020204	Satellite Broadcasting Access	63,000.00	20,000.00	300,000.00	280,000.00+	93.33%+	300,000.00	300,000.00	300,000.00
20007001/222020205	Water Rates	175,850.00	52,100.00	400,000.00	347,900.00+	86.98%+	400,000.00	400,000.00	400,000.00
20007001/222020207	Leased communication lines(s)	29,500.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
20007001/222020208	Software Charges/License Renewal	9,160,000.00	11,825,000.00	11,825,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
20007001/222020301	Office Stationeries/Computer Consumables	13,965,960.00	211,285,312.00	211,285,400.00	88.00+	0.00%+	8,000,000.00	9,000,000.00	9,000,000.00
20007001/222020302	Books	554,000.00	200,000.00	146,700.00	146,700.00+	100.00%+	200,000.00	200,000.00	200,000.00
20007001/222020303	Newspapers	28,562,000.00	50,000.00	765,100.00	100.00+	0.01%+	50,000.00	50,000.00	50,000.00
20007001/222020305	Printing of Non Security Documents	72,000.00	17,071,250.00	17,186,200.00	114,950.00+	0.67%+	10,000,000.00	10,000,000.00	10,000,000.00
20007001/222020306	Printing of Security Documents	2,100,000.00	8,217,500.00	11,624,100.00	3,406,600.00+	29.31%+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/222020311	Food Stuff/Catering Materials	2,100,000.00	5,000,000.00	5,000,100.00	100.00+	0.00%+	600,000.00	500,000.00	500,000.00
20007001/222020312	Service Materials	1,386,800.00	1,182,700.00	2,560,000.00	1,317,300.00+	52.69%+	2,500,000.00	2,500,000.00	2,500,000.00
20007001/222020401	Maintenance of Motor Vehicles/Transport Equipment	37,000.00	46,900.00	256,600.00	209,700.00+	81.72%+	700,000.00	700,000.00	700,000.00
20007001/222020402	Maintenance of Office Furniture	821,900.00	9,675,800.00	9,675,900.00	100.00+	0.00%+	1,300,000.00	1,500,000.00	1,500,000.00
20007001/222020403	Maintenance of Office	1,297,600.00	1,053,200.00	1,053,300.00	100.00+	0.01%+	1,000,000.00	1,200,000.00	1,200,000.00
20007001/222020404	Maintenance of Office IT Equipment	343,000.00	900,000.00	184,900.00	74,900.00+	40.51%+	900,000.00	900,000.00	900,000.00
20007001/222020405	Maintenance of Plant/Generators	6,058,150.00	400,000.00	9,900.00	9,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
20007001/222020414	Maintenance of office equipment	150,000.00	900,000.00	356,500.00	356,500.00+	100.00%+	900,000.00	1,000,000.00	1,000,000.00
20007001/222020501	Local Training (Organising FPSAS Training for Accounting office)	280,000.00	392,000.00	392,100.00	100.00+	0.03%+	1,500,000.00	1,500,000.00	1,500,000.00
20007001/222020503	Training and Staff Development Seminar and Conferences	170,084.00	72,000.00	72,100.00	100.00+	0.14%+	800,000.00	800,000.00	800,000.00
20007001/222020506	Security Services	330,300.00	369,230.00	407,900.00	38,670.00+	9.48%+	800,000.00	800,000.00	800,000.00
20007001/222020604	Cleaning & Furnigation Services	402,900.00	3,980,080.00	3,980,100.00	20.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20007001/222020710	Financial Consulting	4,045,026.00	3,043,450.00	3,043,500.00	50.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
20007001/222020801	Monitoring and evaluation	544,914,652.08	59,250.00	872,100.00	812,850.00+	93.21%+	800,000.00	900,000.00	900,000.00
20007001/222020803	Plant/Generator Fuel Cost	235,084,638.50	600,000.00	235,085,638.00	999.50+	0.00%+	400,000,000.00	500,000,000.00	500,000,000.00
20007001/222021001	Bank Charges(Other Than Interest)	9,980,027.76	2,327,388.00	2,327,400.00	12.00+	0.00%+	600,000.00	600,000.00	600,000.00
20007001/222021002	Refreshment & Meals	13,670,000.00	15,960,000.00	15,960,100.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/222021003	Honorarium & Sitting Allowance	152,700.00	90,000.00	90,100.00	100.00+	0.11%+	100,000.00	100,000.00	100,000.00
20007001/222021004	Publicity & Advertising	175,510.00	2,000,000.00	2,000,100.00	100.00+	0.05%+	100,000.00	100,000.00	100,000.00
20007001/222021005	Medical Expenses	1,568,000.00	400,000.00	2,000,000.00	1,600,000.00+	80.00%+	4,000,000.00	4,000,000.00	4,000,000.00
20007001/222021007	Postages and Courier Services	840,000.00	7,000,000.00	3,019,900.00	2,599,900.00+	86.09%+	2,000,000.00	2,000,000.00	2,000,000.00
20007001/222021008	Welfare Packages (Christmas gifts for Staff and well wishers)	420,000.00	700,000.00	688,900.00	688,900.00+	100.00%+	700,000.00	700,000.00	700,000.00
20007001/222021008	Subscription To Professional Bodies	666,353,627.34	561,577,923.50	579,144,650.00	17,566,726.50+	3.03%+	521,500,000.00	637,000,000.00	637,000,000.00
20007001/222021014	Annual Budget Expenses and Administration	12,195,000.00	300,000.00	209,900.00	100.00+	100.00%+	300,000.00	300,000.00	300,000.00
20007001/222021016	Service	1,500,000.00	20,000,000.00	1,501,000.00	1,000.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/222021022	Donations	1,500,000.00	20,000,000.00	1,501,000.00	1,000.00+	0.07%+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/222021023	Final Account	1,500,000.00	20,000,000.00	1,501,000.00	1,000.00+	0.07%+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/222021023	Preparation/Verification Expenses	1,500,000.00	20,000,000.00	1,501,000.00	1,000.00+	0.07%+	5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead		666,353,627.34	561,577,923.50	579,144,650.00	17,566,726.50+	3.03%+	521,500,000.00	637,000,000.00	637,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

Total Recurrent Expenditure		Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Recurrent Expenditure		666,353,627.34	1,347,100,895.14	2,959,476,100.00	1,368,720,021.00	21,619,125.86+	1.58%+	821,500,000.00	1,137,000,000.00	1,137,000,000.00

20008001 - Board Of Internal Revenue

20008001/2/10/101	Basic Salary	114,748,232.48	171,950,504.70	103,110,354.00	171,950,554.00	49,30+	0.00%+	105,132,126.00	107,153,897.00	107,153,897.00
20008001/2/10/20101	Housing/Rent Allowance	22,557,050.00	25,765,934.43	20,637,319.00	25,766,019.00	84,57+	0.00%+	21,041,792.00	21,446,625.00	21,446,625.00
20008001/2/10/20102	Transport Allowance	8,564,200.00	5,613,900.00	7,598,796.00	7,598,796.00	1,984,896.00+	26.12%+	7,747,792.00	7,896,788.00	7,896,788.00
20008001/2/10/20103	Meal Subsidy	3,697,600.00	2,526,600.00	3,296,844.00	3,296,844.00	770,244.00+	23.36%+	3,361,488.00	3,426,132.00	3,426,132.00
20008001/2/10/20104	Utility Allowance	2,626,600.00	1,974,850.00	2,323,356.00	2,323,356.00	348,506.00+	15.00%+	2,368,912.00	2,414,468.00	2,414,468.00
20008001/2/10/20105	Entertainment Allowance	131,490.00	106,545.00	160,833.00	160,833.00	54,288.00+	33.75%+	163,987.00	167,140.00	167,140.00
20008001/2/10/20106	Leave Allowance	11,540,135.98	1,820,710.10	10,531,343.00	5,402,643.00	3,581,932.90+	66.30%+	10,737,840.00	10,944,337.00	10,944,337.00
20008001/2/10/20107	Domestic Staff Allowance	2,239,758.00	6,249,138.00	2,826,650.00	6,249,150.00	12.00+	0.00%+	2,882,075.00	2,937,499.00	2,937,499.00
20008001/2/10/20108	Shift Allowance	806,834.56	66,871.01	871,329.00	871,329.00	804,457.99+	92.33%+	888,414.00	905,499.00	905,499.00
20008001/2/10/20131	Arrears (Allowances)	6,236,890.23	402,420.39	5,123,580.00	1,701,080.00	1,298,659.61+	76.34%+	5,224,042.00	5,324,505.00	5,324,505.00
20008001/2/10/20138	Auditor Allowance	1,200.00	100.00	1,224.00	1,224.00	1,124.00+	91.83%+	1,248.00	1,272.00	1,272.00

Total Personal Cost

Total Personal Cost	173,149,991.25	216,477,573.63	156,481,628.00	225,321,828.00	8,844,254.37+	3.93%+	159,549,896.00	162,618,162.00	162,618,162.00
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Sub Total: Personnel Cost

20008001/2/20/20101	Local Transport & Travel-Training	1,733,775.00	1,499,880.00	4,000,000.00	2,047,600.00	547,720.00+	26.75%+	4,000,000.00	4,000,000.00	4,000,000.00
20008001/2/20/20102	Local Transport & Travel-Others	8,845,300.00	7,115,300.00	7,500,000.00	7,239,400.00	124,100.00+	1.71%+	7,500,000.00	7,500,000.00	7,500,000.00
20008001/2/20/20103	International Transport & Travel	2,801,882.00		5,600,000.00	747,400.00	747,400.00+	100.00%+	5,600,000.00	5,600,000.00	5,600,000.00
20008001/2/20/20105	Hotel accommodation	699,900.00	3,106,590.00	300,000.00	3,106,600.00	10.00+	0.00%+	300,000.00	300,000.00	300,000.00
20008001/2/20/20201	Electricity Charges	342,500.00	1,136,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
20008001/2/20/20202	Telephone Charges	354,200.00	5,914,600.00	3,000,000.00	5,914,700.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/2/20/20203	Internet Access Charges	2,504,000.00	660,500.00	400,000.00	660,600.00	100.00+	0.02%+	400,000.00	500,000.00	500,000.00
20008001/2/20/20205	Water Rate					80.00+	0.00%+			
20008001/2/20/20206	Sewerage Charges	698,500.00	6,224,620.00		6,224,700.00					
20008001/2/20/20207	Leased Communication Lines	10,807,000.00	3,090,000.00	7,000,000.00	11,852,600.00	3,090,000.00-	0.00%+	7,000,000.00	7,000,000.00	7,000,000.00
20008001/2/20/20301	Office Stationeries/Computer	15,231,534.51	11,852,590.00			10.00+				
20008001/2/20/20303	Newspapers	2,075,235.25	2,152,343.12	200,000.00	2,152,400.00	56.88+	0.00%+	200,000.00	200,000.00	200,000.00
20008001/2/20/20305	Printing of Non Security Documents	2,387,000.00	1,951,750.00	2,400,000.00	2,400,000.00	448,250.00+	18.68%+	2,400,000.00	2,500,000.00	2,500,000.00
20008001/2/20/20306	Printing of Security Documents	5,045,432.15	5,045,432.15	5,000,000.00	1,909,900.00	1,909,900.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20008001/2/20/20308	Field & Camping Materials Supplies		200,000.00	3,000,000.00	1,863,900.00	1,663,900.00+	89.27%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/2/20/20312	Service Material	6,546,900.00	10,261,050.00	1,000,000.00	10,261,100.00	50.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/2/20/20401	Maintenance of Motor	4,473,100.00	9,099,200.00		9,099,300.00	100.00+	0.00%+			
20008001/2/20/20402	Vehicles/Transport Equipment			400,000.00	4,914,100.00	100.00+	0.00%+	400,000.00	400,000.00	400,000.00
20008001/2/20/20403	Maintenance of Office Furniture	6,467,000.00	4,914,000.00	1,000,000.00	11,156,950.00	10.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/2/20/20404	Maintenance of Office Building	26,894,605.00	11,156,940.00							
20008001/2/20/20405	Maintenance of Office IT Equipment		86,000.00	500,000.00	274,400.00	188,400.00+	68.66%+	500,000.00	500,000.00	500,000.00
20008001/2/20/20406	Maintenance of Plants/Generators	7,819,600.00	7,450,000.00	200,000.00	7,450,200.00	200.00+	0.00%+	200,000.00	200,000.00	200,000.00
20008001/2/20/20406	Other Maintenance Services	3,398,944.74	3,034,350.00	300,000.00	3,034,550.00	200.00+	0.01%+	300,000.00	300,000.00	300,000.00
20008001/2/20/20501	Local Training	471,500.00	5,978,200.00	2,000,000.00	5,978,400.00	200.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
20008001/2/20/20506	Seminar/Conferences		5,000,000.00	5,000,000.00	485,900.00	485,900.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
20008001/2/20/20601	Security Services		800,000.00	800,000.00	1,118,200.00	200.00+	0.02%+	800,000.00	800,000.00	800,000.00
20008001/2/20/20602	Office Rent	6,461,000.00	1,118,000.00	8,000,000.00	3,941,400.00	1,931,900.00+	49.02%+	8,000,000.00	8,000,000.00	8,000,000.00
20008001/2/20/20603	Residential Rent	1,537,000.00	2,009,500.00		200,050.00	200.00+	0.10%+			
20008001/2/20/20605	Cleaning & Fumigation Services	240,000.00	199,850.00	500,000.00	4,558,500.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
20008001/2/20/20701	Financial Consulting	6,468,500.00	729,061,554.82	700,000,000.00	729,061,754.00	199.18+	0.00%+	500,000,000.00	500,000,000.00	500,000,000.00
20008001/2/20/20707	Information Technology Consulting	3,284,705.162.75	950,000.00							
20008001/2/20/20703	Legal Services	824,000.00	935,500.00	2,200,000.00	2,200,000.00	1,284,500.00+	57.48%+	2,200,000.00	2,500,000.00	2,500,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
20008001/22020710	500,000.00	3,035,000.00	1,000,000.00	3,035,200.00	200.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020711	1,351,000.00	9,840,000.00	3,000,000.00	9,840,200.00	200.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020801	4,626,000.00	2,833,600.00	3,000,000.00	3,000,000.00	166,400.00+	5.55%+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020803	4,638,250.00	2,807,500.00	700,000.00	2,807,000.00	200.00+	0.01%+	700,000.00	700,000.00	700,000.00
20008001/22020901	4,297,648.06	644,451.66	300,000.00	644,651.00	199.34+	0.03%+	300,000.00	300,000.00	300,000.00
20008001/22020902	600,000.00	69,900.00	100,000.00	69,900.00	69,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
20008001/22021001	4,221,135.00	5,687,044.90	500,000.00	5,687,244.00	199.10+	0.09%+	500,000.00	500,000.00	500,000.00
20008001/22021002	1,961,000.00	625,500.00	400,000.00	625,600.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
20008001/22021003	5,168,375.00	4,788,889.55	1,000,000.00	4,789,089.00	189.45+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22021006	881,050.00	1,171,470.00	200,000.00	1,171,670.00	200.00+	0.02%+	200,000.00	200,000.00	200,000.00
20008001/22021007	93,964,381.81	120,598,752.28	900,000.00	120,598,952.00	199.72+	0.09%+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22021008	1,798,000.00	139,103,590.72	250,000.00	139,103,790.00	189.28+	0.09%+	400,000.00	400,000.00	400,000.00
20008001/22021014	1,532,750.00	280,100.00	280,100.00	280,100.00	100.00+	0.04%+	280,100.00	280,100.00	280,100.00
Administration	1,990,000.00	239,500.00	250,000.00	239,700.00	200.00+	0.08%+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	3,538,304,641.27	1,126,422,117.05	789,250,000.00	1,133,484,600.00	7,062,482.95+	0.62%+	569,500,000.00	570,300,000.00	570,300,000.00
Total Recurrent Expenditure	3,711,454,632.52	1,342,899,690.68	925,731,628.00	1,358,806,428.00	15,906,737.32+	1.17%+	729,049,896.00	732,918,162.00	732,918,162.00
20012001 - Enugu Gaming Commission									
20012001/21010101	10,307,351.00	16,296,828.41	11,161,145.00	16,297,028.00	199.59+	0.00%+	17,253,400.00	17,953,400.00	18,745,300.00
20012001/21020101	2,015,756.00	2,208,763.27	2,157,691.00	2,208,791.00	27.73+	0.00%+	2,519,000.00	2,642,307.00	2,242,307.00
20012001/21020102	707,600.00	498,225.00	770,100.00	770,100.00	271,875.00+	35.30%+	468,000.00	478,000.00	498,000.00
20012001/21020103	320,100.00	227,200.00	348,126.00	297,026.00	69,826.00+	23.51%+	216,000.00	222,000.00	232,000.00
20012001/21020104	207,900.00	164,900.00	227,664.00	222,764.00	57,864.00+	25.98%+	232,128.00	236,592.00	236,592.00
20012001/21020105	11,340.00	17,290.00	12,393.00	17,293.00	3.00+	0.02%+	1,148,808.00	1,170,900.00	1,170,900.00
20012001/21020106	990,806.40	567,320.10	1,126,715.00	595,015.00	27,694.90+	4.65%+	1,251,000.00	1,286,000.00	1,286,000.00
20012001/21020107	151,848.00	789,830.00	258,141.00	789,841.00	11.00+	0.00%+	1,251,000.00	1,286,000.00	1,286,000.00
20012001/21020131	171,160.00	14,480.02	118,208.00	118,208.00	103,727.98+	87.75%+			
Total Personal Cost	14,883,861.40	20,784,836.80	16,180,183.00	21,316,066.00	531,229.20+	2.49%+	23,088,336.00	23,989,199.00	24,411,099.00
Sub-Total: Personal Cost	14,883,861.40	20,784,836.80	16,180,183.00	21,316,066.00	531,229.20+	2.49%+	23,088,336.00	23,989,199.00	24,411,099.00
20012001/22020101	254,500.00	307,770.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
20012001/22020102	1,794,710.00	1,899,030.00	1,000,000.00	1,899,100.00	93,130.00+	23.23%+	1,000,000.00	1,000,000.00	1,000,000.00
20012001/22020301	10,000.00		1,300,000.00	1,899,100.00	70.00+	0.00%+	1,000,000.00	1,500,000.00	1,500,000.00
Consumables									
20012001/22020302									
20012001/22020305									
20012001/22020306									
20012001/22020401									
20012001/22020402									
20012001/22020403									
20012001/22020404									
Building/Residential									
20012001/22020405									
20012001/22020406									
20012001/22020501									
20012001/22020605									
20012001/22020710									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual		Orig Budg	Revised		Amt Varian	% Variance	Budget	Proposed	Proposed
	2019	2020		Budget 2020	2020					
220012001/222020801	Motor Vehicle Fuel Cost	33,000.00	15,000.00	900,000.00	900,000.00	885,000.00+	98.33%+	900,000.00	1,000,000.00	1,000,000.00
220012001/222020801	Plant/Generator Fuel Cost	173,500.00	120,000.00	300,000.00	300,000.00	180,000.00+	60.00%+	300,000.00	300,000.00	300,000.00
220012001/222020901	Bank Charges(Other Than Interest)	724.00	4,751.00	4,800.00	4,800.00	49.00+	1.02%+	500,000.00	500,000.00	500,000.00
220012001/222021001	Refreshment & Meals	22,240.00	4,000.00	500,000.00	500,000.00	496,000.00+	99.20%+	500,000.00	500,000.00	500,000.00
220012001/222021002	Honorarium & Sitting Allowance	22,000.00	17,000.00	800,000.00	800,000.00	783,000.00+	97.88%+	800,000.00	800,000.00	800,000.00
220012001/222021003	Publicity & Advertisements			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
220012001/222021007	Welfare Packages			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
220012001/222021014	Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
220012001/222021016	Servicecom			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		2,400,424.00	2,400,051.00	12,900,000.00	12,900,000.00	10,499,949.00+	81.39%+	12,600,000.00	13,450,000.00	13,450,000.00
Total Recurrent Expenditure		17,284,285.40	23,184,887.80	29,080,183.00	34,216,066.00	11,031,178.20+	32.24%+	35,688,336.00	37,439,199.00	37,861,099.00
22001001 - Ministry of Commerce and Industry										
22001001/21010101	Basic Salary	82,776,705.86	131,151,946.22	84,103,886.00	131,151,986.00	39,78+	0.00%+	151,228,140.00	157,402,077.00	163,402,077.00
22001001/21020101	Housing/Rent Allowance	15,712,913.00	20,324,097.43	16,004,433.00	20,324,133.00	35,57+	0.00%+	32,768,420.00	33,632,058.00	35,140,022.00
22001001/21020102	Transport Allowance	5,627,900.00	4,048,150.00	5,568,486.00	5,568,486.00	1,520,336.00+	27.30%+	4,510,200.00	5,786,858.00	5,786,858.00
22001001/21020103	Meal Subsidy	2,611,500.00	1,548,700.00	2,422,398.00	2,422,398.00	873,698.00+	36.07%+	1,900,800.00	2,517,394.00	2,517,394.00
22001001/21020104	Utility Allowance	1,669,000.00	1,433,650.00	1,731,348.00	1,731,348.00	297,698.00+	17.19%+	1,731,600.00	1,799,244.00	1,799,244.00
22001001/21020105	Entertainment Allowance	128,115.00	68,240.00	131,090.00	117,990.00	49,750.00+	42.16%+	15,155,280.00	1,799,244.00	1,799,244.00
22001001/21020106	Leave Allowance	8,610,322.10	1,780,063.00	8,550,428.00	4,230,728.00	2,450,665.00+	57.93%+	5,012,150.00	1,799,244.00	1,799,244.00
22001001/21020107	Domestic Staff Allowance	2,239,758.00	3,904,956.00	2,271,646.00	3,905,046.00	90.00+	0.00%+	5,360,730.00	5,360,730.00	5,360,730.00
22001001/21020108	Shift Allowance		13,089.50		13,100.00	10.50+	0.08%+			
22001001/21020109	Hazard Allowance			459,000.00	459,000.00	459,000.00+	100.00%+			
22001001/21020111	Arrears Allowances	4,085,932.70	324,820.24	1,650,768.00	1,650,768.00	1,325,947.76+	80.32%+			
22001001/21020131	Auditor Allowance	1,200.00	100.00	918.00	918.00	818.00+	89.11%+			
Total Personal Cost		123,463,346.66	164,597,812.39	122,894,401.00	171,575,901.00	6,978,088.61+	4.07%+	212,306,590.00	208,297,605.00	215,805,569.00
Sub Total: Personnel Cost		123,463,346.66	164,597,812.39	122,894,401.00	171,575,901.00	6,978,088.61+	4.07%+	212,306,590.00	208,297,605.00	215,805,569.00
22001001/222020101	Local Transport & Travel-Training	2,992,952.00	490,404.00	2,000,000.00	366,600.00	366,600.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/222020102	Local Transport & Travel-Others	223,000.00		5,000,000.00	491,404.00	1,000.00+	0.20%+	2,500,000.00	3,000,000.00	3,000,000.00
22001001/222020104	International Transport & Travel-Others			10,000,000.00	1,000.00	1,000.00+	100.00%+	3,000,000.00	3,000,000.00	5,000,000.00
Others	Office Stationeries/Computer	3,157,500.00	2,178,000.00	2,000,000.00	2,178,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/222020301	Consumables			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/222020303	Magazines & Periodicals			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/222020304	Printing of Non Security Documents	1,329,000.00		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22001001/222020305	Printing of Security Documents			900,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/222020306	Service Materials	823,000.00	1,040,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
22001001/222020312	Maintenance of Motor Vehicles/Transport Equipment	766,000.00		300,000.00	121,900.00	121,900.00+	100.00%+	300,000.00	300,000.00	300,000.00
22001001/222020401	Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
22001001/222020402	Maintenance of Office			300,000.00	121,900.00	121,900.00+	100.00%+	300,000.00	300,000.00	300,000.00
22001001/222020403	Building/Residential Qts.			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
22001001/222020404	Maintenance of Office IT Equipment	65,000.00		250,000.00	109,900.00	109,900.00+	100.00%+	250,000.00	250,000.00	250,000.00
22001001/222020405	Maintenance of Plants/Generators			600,000.00	4,520,800.00	70.00+	0.00%+	600,000.00	600,000.00	600,000.00
22001001/222020406	Maintenance of Markets/Public Places	6,109,300.00	4,520,730.00	1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
22001001/222020412	Local Training			4,000,000.00	79,200.00	79,200.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
22001001/22020691	1,348,650.00	6,159,500.00	300,000.00	6,159,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22020695		2,335,000.00	5,000,000.00	2,335,100.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
22001001/22020701		200,000.00	1,000,000.00	2,964,900.00	800,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
22001001/22020710		100,000.00	1,000,000.00	1,000,000.00	900,000.00+	80.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020891	242,000.00	6,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020893	29,415.00	4,747.36	300,000.00	300,000.00	295,252.64+	98.42%+	300,000.00	300,000.00	300,000.00
22001001/22020901	533,500.00	1,506,160.00	500,000.00	1,506,200.00	40.00+	100.00%+	500,000.00	500,000.00	500,000.00
22001001/22021002	349,000.00	2,000,000.00	180,000,000.00	493,800.00	493,800.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22001001/22021003	55,548,000.00	100,000.00	150,000.00	2,951,900.00	50,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
22001001/22021007		200,000.00	200,000.00	150,000.00	50,000.00+	33.33%+	150,000.00	150,000.00	150,000.00
22001001/22021014		200,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Administration									
22001001/22021016	8,741,490.00	2,452,950.00	20,000,000.00	2,453,950.00	1,000.00+	0.04%+	15,000,000.00	15,000,000.00	15,000,000.00
22001001/22021021									
Organising the annual Trade Fair									
Sub-Total: Overhead	82,263,807.00	21,087,491.36	239,400,000.00	34,824,454.00	13,736,962.64+	39.45%+	66,900,000.00	67,400,000.00	69,400,000.00
Total Recurrent Expenditure	205,727,153.66	185,685,303.75	362,294,401.00	206,400,355.00	20,715,051.25+	10.04%+	279,205,590.00	275,697,605.00	285,205,569.00
22018001 - Small and Medium Scale Enterprises									
22018001/21010101		941,000.00		941,200.00	200.00+	0.02%+			
22018001/21020102		94,000.00		94,200.00	200.00+	0.21%+			
Total Personal Cost		1,035,000.00		1,035,400.00	400.00+	0.04%+			
22018001/22020101	15,000.00	42,000.00	2,000,000.00	990,100.00	948,100.00+	95.76%+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22020102	84,745.00	1,420,540.00	2,000,000.00	2,000,000.00	579,460.00+	28.97%+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22020205		50,000.00		50,100.00	100.00+	0.20%+	400,000.00	400,000.00	400,000.00
22018001/22020206		59,970.00		59,970.00					
22018001/22020301	341,050.00	2,009,840.00	1,000,000.00	2,009,900.00	60.00+	0.00%+	1,000,000.00	1,500,000.00	1,500,000.00
Consumables									
22018001/22020401	126,300.00	319,600.00	1,000,000.00	1,000,000.00	680,400.00+	68.04%+	1,000,000.00	1,200,000.00	1,200,000.00
Vehicles/Transport Equipment									
22018001/22020402	50,000.00	60,600.00	500,000.00	494,700.00	434,100.00+	87.75%+	500,000.00	500,000.00	500,000.00
22018001/22020403	77,750.00	80,500.00	1,200,000.00	1,200,000.00	1,119,500.00+	93.29%+	1,200,000.00	1,200,000.00	1,200,000.00
Building/Residential Qtrs.									
22018001/22020404	79,200.00	190,500.00	500,000.00	405,600.00	215,100.00+	53.03%+	500,000.00	500,000.00	500,000.00
22018001/22020405	90,000.00	354,300.00	300,000.00	354,400.00	100.00+	0.03%+	300,000.00	300,000.00	300,000.00
22018001/22020406	233,070.00	505,200.00	500,000.00	505,300.00	100.00+	0.02%+	500,000.00	500,000.00	500,000.00
22018001/22020501	6,225,148.00	259,819,900.00	50,000,000.00	259,820,100.00	200.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
22018001/22020502		8,000.00		8,100.00	100.00+	1.23%+	30,000,000.00	30,000,000.00	30,000,000.00
22018001/22020503									
22018001/22020505		8,800.00	20,000,000.00	8,900.00	100.00+	1.12%+	10,000,000.00	10,000,000.00	10,000,000.00
22018001/22020506	5,786,500.00	16,619,016.00	1,300,000.00	16,619,216.00	200.00+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
22018001/22020601		8,800.00	700,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
22018001/22020605	98,050.00	215,400.00	700,000.00	691,100.00	475,700.00+	68.83%+	700,000.00	700,000.00	700,000.00
22018001/22020710	205,500.00	469,700.00	5,000,000.00	470,700.00	1,000.00+	0.21%+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22020801	394,500.00	617,000.00	1,000,000.00	991,900.00	374,900.00+	37.80%+	1,000,000.00	1,000,000.00	1,000,000.00
22018001/22020803	7,000.00	21,309.75	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	700,000.00	700,000.00
22018001/22020901	10,388.00	243,800.00	500,000.00	243,400.00	512,500.00+	67.76%+	500,000.00	500,000.00	500,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Variance 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
22018001/22021003	412,500.00	80,000.00	2,000,000.00	2,000,000.00	1,920,000.00+	96.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22018001/22021007	192,550.00	21,950.00	800,000.00	800,000.00	778,050.00+	97.26%+	800,000.00	800,000.00	800,000.00
22018001/22021014	21,000.00		100,000.00	49,900.00	49,900.00+	100.00%+	100,000.00	150,000.00	150,000.00
22018001/22021016			100,000.00	40,030.00	40,030.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018001/22021021	1,750,000.00		15,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead	16,200,251.00	283,257,925.75	106,100,000.00	293,288,716.00	10,030,790.25+	3.42%+	73,500,000.00	74,350,000.00	74,350,000.00
Total Recurrent Expenditure	16,200,251.00	284,292,925.75	106,100,000.00	294,324,116.00	10,031,190.25+	3.41%+	73,500,000.00	74,350,000.00	74,350,000.00

22001002 - Enugu State Investment Development Authority

22001002/22020101		2,339,000.00	3,000,000.00	3,000,000.00	661,000.00+	22.03%+	1,000,000.00	1,000,000.00	1,000,000.00
22001002/22020102	Local Travel and Transport - Training		5,500,000.00	1,000.00	1,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22001002/22020104	International Transport and Travels - Others		5,000,000.00	1,000.00	1,000.00+	100.00%+	600,000.00	700,000.00	700,000.00
22001002/22020204	Satellite Broadcasting Access		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020301	Office Stationaries/Computer Charges	1,341,460.00	600,000.00	1,341,500.00	40.00+	0.00%+	600,000.00	600,000.00	600,000.00
22001002/22020303	Newspaper		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	150,000.00	150,000.00
22001002/22020304	Magazines & Periodicals		50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
22001002/22020312	Service Materials		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020401	Maintenance of Motor Vehicles/ Transport Equipment		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
22001002/22020404	Maintenance of Office Computers/IT equipments		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
22001002/22020405	Maintenance of Plants and Generators	115,300.00	1,600,000.00	858,500.00	743,200.00+	86.57%+	600,000.00	600,000.00	600,000.00
22001002/22020406	Other Maintenance Services	96,000.00	700,000.00	700,000.00	604,000.00+	86.29%+	700,000.00	800,000.00	800,000.00
22001002/22020501	Local Training		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
22001002/22020506	Seminars and Conferences		25,000,000.00	1,000.00	1,000.00+	100.00%+	600,000.00	600,000.00	700,000.00
22001002/22020711	Consulting Services		75,000,000.00	1,000.00	1,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020801	Motor Vehicle Fuel Cost		1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020803	Plant/Generator Fuel Cost		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
22001002/22020901	Bank Charges (Other than interest)	1,878.68	30,000.00	30,000.00	24,236.04+	80.79%+	400,000.00	400,000.00	400,000.00
22001002/22021001	Refreshment and Meals		400,000.00	400,000.00	50,000.00+	12.50%+	1,000,000.00	1,000,000.00	1,000,000.00
22001002/22021002	Honorarium and Sitting Allowances		3,000,000.00	400,000.00	50,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22001002/22021014	Annual Budget Expenses and Administration		250,000.00	250,000.00	250,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	1,878.68	4,247,523.96	127,630,000.00	14,134,000.00	9,886,476.04+	69.95%+	9,050,000.00	9,300,000.00	9,400,000.00
Total Recurrent Expenditure	1,878.68	4,247,523.96	127,630,000.00	14,134,000.00	9,886,476.04+	69.95%+	9,050,000.00	9,300,000.00	9,400,000.00

22018003 - Enugu Marketing Company

22018003/22020102	Local Transport & Travel-Others		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
22018003/22020201	Electricity Charges		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
22018003/22020205	Water Rates		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22020206	Sewerage Charges		200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00

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 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
22018003/22020301 Consumables			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018003/22020312 Service Materials			800,000.00	800,000.00	800,000.00+	100.00%+	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+	100.00%+	300,000.00	300,000.00	300,000.00
22018003/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22020403 Maintenance of Office			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018003/22020404 Building/Residential Qrts.			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018003/22020405 Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22020406 Maintenance of Plants/Generators			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
22018003/22000501 Local Training			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
22018003/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
22018003/22020802 Other Transport Equipment Fuel			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
22018003/22020803 Plant/Generator Fuel Cost			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
22018003/22021003 Publicity & Advertisements			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
22018003/22021007 Welfare Packages			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
22018003/22021014 Annual Budget Expenses and Administration			9,800,000.00	9,800,000.00	9,800,000.00+	100.00%+	9,800,000.00	9,800,000.00	9,800,000.00
Sub-Total: Overhead			9,800,000.00	9,800,000.00	9,800,000.00+	100.00%+	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+	100.00%+	9,800,000.00	9,800,000.00	9,800,000.00
22052001 - Nike Lake Resort Hotel									
22052001/21010101 Basic Salary	7,537,559.00								
Total Personal Cost	7,537,559.00								
Sub Total: Personnel Cost	7,537,559.00								
Total Recurrent Expenditure	7,537,559.00								
22052002 - Presidential Hotel									
27001001 - Ministry Of Labour And Productivity									
27001001/121020101 Basic Salary	5,373,831.96	9,817,798.60	5,266,211.00	9,817,998.00	199,40+	0.00%+	26,562,192.00	26,562,192.00	27,890,302.00
27001001/121020101 Housing/Rent Allowance	1,098,962.00	1,519,748.48	1,077,683.00	1,519,793.00	44,52+	0.00%+	3,200,519.00	3,360,545.00	1,119,955.00
27001001/121020102 Transport Allowance	393,800.00	313,500.00	380,664.00	380,664.00	67,164.00+	17.64%+	388,128.00	395,592.00	395,592.00
27001001/121020103 Meal Subsidy	170,330.00	142,900.00	162,384.00	150,284.00	7,384.00+	4.91%+	165,568.00	168,752.00	168,752.00
27001001/121020104 Utility Allowance	119,700.00	110,700.00	114,591.00	114,591.00	3,891.00+	3.40%+	116,838.00	119,085.00	119,085.00
27001001/121020105 Entertainment Allowance	3,780.00	11,115.00	13,081.00	13,081.00	1,966.00+	15.03%+	13,338.00	13,594.00	13,594.00
27001001/121020106 Leave Allowance	579,457.60	335,640.40	624,245.00	624,245.00	288,504.60+	46.23%+	636,485.00	648,725.00	648,725.00
27001001/121020107 Domestic Staff Allowance	101,232.00	789,830.00	206,513.00	789,913.00	83.00+	0.01%+	210,562.00	214,611.00	214,611.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual		Org Budg 2020	Revised		Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020		Budget 2020	Budget 2020					
27001001/20020111										
27001001/20020131										
Total Personal Cost	8,024,383.84	13,053,232.48	7,983,238.00	13,560,525.00	507,292.52+	3,74%+	31,434,189.00	31,626,358.00	143,262.00	30,713,878.00
Sub Total: Personnel Cost	8,024,383.84	13,053,232.48	7,983,238.00	13,560,525.00	507,292.52+	3.74%+	31,434,189.00	31,626,358.00	143,262.00	30,713,878.00
27001001/22020101										
27001001/22020102										
27001001/22020104										
Others										
27001001/22020202										
27001001/22020205										
27001001/22020301										
Computer/Consumables										
27001001/22020303										
27001001/22020401										
Vehicle/Transport Equipment										
27001001/22020402										
27001001/22020403										
Residential Orns										
27001001/22020404										
27001001/22020405										
27001001/22020406										
27001001/22020501										
27001001/22020506										
27001001/22020605										
27001001/22020803										
27001001/22020803										
27001001/22020901										
27001001/22021007										
27001001/22021014										
Administration										
27001001/22021016										
27001001/22021021										
Service										
Special Days/Celebration										
Sub-Total: Overhead	6,466,300.00	21,293,789.00	10,000,000.00	27,555,700.00	200,000.00+	100.00%+	2,000,000.00	2,000,000.00	200,000.00	2,000,000.00
Total Recurrent Expenditure	11,327,363.00	21,293,789.00	23,680,000.00	27,555,700.00	6,261,911.00+	22.72%+	16,680,000.00	16,680,000.00	48,306,358.00	16,680,000.00
28001001 - Ministry Of Science And Technology	19,351,746.84	34,347,021.48	31,663,238.00	41,116,225.00	6,769,203.52+	16.46%+	48,114,189.00	48,306,358.00	47,393,878.00	47,393,878.00
28001001/121010101										
28001001/121020101										
28001001/121020102										
28001001/121020103										
28001001/121020105										
28001001/121020104										
28001001/121020106										
28001001/121020107										
28001001/121020108										
28001001/121020131										
Basic Salary	16,361,311.94	22,039,338.19	19,020,293.00	22,039,393.00	54.81+	0.00%+	39,993,240.00	19,766,187.00	19,766,187.00	19,766,187.00
Housing/Rent Allowance	3,315,517.00	3,365,294.41	3,789,818.00	3,789,818.00	424,523.59+	11.20%+	3,864,128.00	3,938,438.00	3,938,438.00	3,938,438.00
Transport Allowance	1,209,500.00	651,700.00	1,428,102.00	766,802.00	115,102.00+	15.01%+	1,456,104.00	1,484,106.00	1,484,106.00	1,484,106.00
Meal Subsidy	521,800.00	314,700.00	613,836.00	613,836.00	299,136.00+	48.73%+	625,872.00	637,908.00	637,908.00	637,908.00
Utility Allowance	366,200.00	227,050.00	437,682.00	437,682.00	210,632.00+	48.12%+	446,264.00	454,846.00	454,846.00	454,846.00
Entertainment Allowance	30,375.00	19,530.00	35,802.00	35,802.00	16,272.00+	45.45%+	36,504.00	37,206.00	37,206.00	37,206.00
Leave Allowance	1,755,209.20	716,533.80	2,034,709.00	2,034,709.00	1,318,175.20+	64.78%+	2,074,605.00	2,114,501.00	2,114,501.00	2,114,501.00
Domestic Staff Allowance	632,700.00	1,371,154.00	709,889.00	1,371,189.00	35.00+	0.00%+	723,808.00	737,728.00	737,728.00	737,728.00
Shift Allowance	29,515.56	57,896.63	29,673.00	57,973.00	76.37+	0.13%+	30,255.00	30,837.00	30,837.00	30,837.00
Arrears Allowance	71,755.00	9,465.48	387,988.00	387,988.00	378,502.52+	97.75%+	395,575.00	403,182.00	403,182.00	403,182.00
Total Personal Cost	24,293,683.70	28,772,662.51	28,487,772.00	31,535,172.00	2,762,509.49+	8.76%+	49,046,355.00	29,604,939.00	29,604,939.00	29,604,939.00
Sub Total: Personnel Cost	24,293,683.70	28,772,662.51	28,487,772.00	31,535,172.00	2,762,509.49+	8.76%+	49,046,355.00	29,604,939.00	29,604,939.00	29,604,939.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
28001001/22020101	Local Travel and Transport - Training	527,000.00	1,995,480.00	3,000,000.00	1,004,520.00+	33.48%+	3,000,000.00	3,000,000.00	3,000,000.00
28001001/22020102	Local Travel and Transport - Others	14,000.00	115,000.00	3,000,000.00	2,885,000.00+	96.17%+	3,000,000.00	3,000,000.00	3,000,000.00
28001001/22020104	International Transport and Travels - Others		4,000,000.00	980,900.00	980,900.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
28001001/22020203	Internet Access Charges		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
28001001/22020301	Office Stationeries/Computer Consumables	1,845,100.00	5,965,700.00	5,965,800.00	100.00+	0.00%+	2,200,000.00	2,200,000.00	2,200,000.00
28001001/22020303	Newspapers	19,000.00	100,000.00	71,700.00	71,700.00+	100.00%+	100,000.00	100,000.00	100,000.00
28001001/22020305	Printing and Non Security Documents	47,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
28001001/22020309	Uniform and other Materials & Supplies		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
28001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	20,159,104.72	363,000.00	1,000,000.00	637,000.00+	63.70%+	1,000,000.00	1,000,000.00	1,000,000.00
28001001/22020402	Maintenance of Office Furniture	20,700.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	400,000.00	400,000.00
28001001/22020404	Maintenance of Office/IT Equipments	7,000.00	800,000.00	800,000.00	775,200.00+	96.90%+	800,000.00	800,000.00	800,000.00
28001001/22020405	Maintenance of Plants & Generators	117,000.00	24,800.00	200,000.00	188,500.00+	94.25%+	200,000.00	200,000.00	200,000.00
28001001/22020406	Other Maintenance Services	115,000.00	29,200.00	800,000.00	770,800.00+	96.35%+	800,000.00	800,000.00	800,000.00
28001001/22020501	Local Training	50,000.00	6,000,000.00	1,000.00	1,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
28001001/22020502	International Training		5,000,000.00	1,234,200.00	1,234,200.00+	100.00%+			
28001001/22020503	Training and Staff Development	9,162,000.00	9,600.00	173,700.00	164,100.00+	94.47%+	200,000.00	200,000.00	200,000.00
28001001/22020505	Cleaning & Fumigation Services	3,000.00	200,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
28001001/22020605	Surveying Services		5,000,000.00	1,000.00	1,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
28001001/22020706	Research and Studies		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
28001001/22020710	Monitoring and Evaluation		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
28001001/22020711	Other Consulting Services	430,000.00	253,200.00	800,000.00	546,800.00+	68.35%+	800,000.00	900,000.00	900,000.00
28001001/22020803	Motor Vehicle Fuel Cost		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
28001001/22020901	Plant/Generator Fuel Cost	46,757.29	26,280.46	26,300.00	19.54+	0.07%+	400,000.00	400,000.00	400,000.00
28001001/22021001	Bank Charges (Other than Interest)	66,000.00	92,000.00	400,000.00	308,000.00+	77.00%+	400,000.00	400,000.00	400,000.00
28001001/22021002	Refreshment & Meals	1,588,000.00	535,000.00	1,000.00	1,000.00+	0.02%+	500,000.00	500,000.00	500,000.00
28001001/22021003	Honorarium/Sitting Allowance		500,000.00	535,100.00	1,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
28001001/22021006	Postages & Courier Services	2,000.00	240,000.00	600,000.00	360,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
28001001/22021007	Welfare Packages		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
28001001/22021014	Annual Budget Expenses and Administration	62,000.00	164,900.00	164,900.00	164,900.00+	100.00%+	200,000.00	200,000.00	200,000.00
28001001/22021016	Servicecom		200,000.00	5,760,100.00	60.00+	0.00%+			
28001001/22021021	Special Days/Celebration		5,760,040.00						
Sub-Total: Overhead	34,280,662.01	15,420,800.46	41,300,000.00	33,015,700.00	17,594,899.54+	53.29%+	26,800,000.00	27,000,000.00	27,000,000.00
Total Recurrent Expenditure	58,574,345.71	44,193,462.97	69,787,772.00	64,550,872.00	20,357,409.03+	31.54%+	75,846,355.00	56,604,939.00	56,604,939.00
29001001 - Ministry Of Transport									
29001001/21010101	Basic Salary	134,233,093.76	137,056,918.07	136,944,171.00	137,056,971.00	52.93+	188,286,761.00	139,629,351.00	139,629,351.00
29001001/21020101	Housing/Rent Allowance	3,494,067.00	3,788,990.57	3,412,413.00	3,789,013.00	22.43+	3,445,868.00	3,479,323.00	3,479,323.00
29001001/21020102	Transport Allowance	1,302,000.00	806,150.00	1,315,698.00	939,098.00	14.16%+	1,328,597.00	1,341,496.00	1,341,496.00
29001001/21020103	Meal Subsidy	567,510.00	372,300.00	565,692.00	565,692.00	34.19%+	571,238.00	576,784.00	576,784.00
29001001/21020104	Utility Allowance	403,500.00	284,650.00	409,636.00	297,036.00	4.17%+	413,854.00	417,872.00	417,872.00
29001001/21020105	Entertainment Allowance	158,202.00	45,210.00	56,732.00	56,732.00	20.31%+	57,288.00	57,844.00	57,844.00
29001001/21020106	Leave allowances	1,775,806.80	460,076.80	1,733,880.00	1,733,880.00	73.47%+	1,750,879.00	1,767,878.00	1,767,878.00
29001001/21020107	Domestic Staff Allowance	2,421,644.00	2,533,802.00	1,045,473.00	2,533,873.00	0.00%+	1,055,723.00	1,065,972.00	1,065,972.00
29001001/21020131	Arrears Allowance	315,184.00	6,258.72	122,462.00	122,462.00	94.89%+	123,652.00	124,863.00	124,863.00

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 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Personnel Cost	144,671,007.56	145,354,356.16	145,606,357.00	147,094,757.00	1,740,400.84+	1.18%+	197,033,870.00	148,461,363.00	148,461,363.00
Sub Total: Personnel Cost	144,671,007.56	145,354,356.16	145,606,357.00	147,094,757.00	1,740,400.84+	1.18%+	197,033,870.00	148,461,363.00	148,461,363.00
29001001/22020101	1,606,800.00	2,525,000.00	2,000,000.00	2,525,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020102	2,712,650.00	4,787,500.00	4,000,000.00	4,787,700.00	200.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
29001001/22020202	7,000.00	100,000.00	100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
29001001/22020203	812,000.00	218,600.00	100,000.00	218,700.00	100.00+	0.05%+	100,000.00	100,000.00	100,000.00
29001001/22020205		400,000.00	400,000.00	281,300.00	281,300.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020206		300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
29001001/22020301	13,683,010.00	7,657,900.00	1,000,000.00	7,658,100.00	200.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Consumables				500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29001001/22020306		10,870,600.00	5,000,000.00	11,698,800.00	828,200.00+	7.08%+	15,000,000.00	15,000,000.00	15,000,000.00
29001001/22020309	3,484,900.00	8,551,700.00	2,000,000.00	8,551,900.00	200.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020312	1,871,830.00	19,487,735.00	800,000.00	19,487,935.00	200.00+	0.00%+	800,000.00	800,000.00	800,000.00
Vehicle/Transport Equipment				400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020402			400,000.00	3,701,200.00	100.00+	0.00%+	400,000.00	400,000.00	400,000.00
29001001/22020403			400,000.00	184,900.00	180,300.00+	97.51%+	400,000.00	400,000.00	400,000.00
29001001/22020404			400,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29001001/22020405			5,000,000.00	1,894,900.00	1,899,900.00+	98.10%+	5,000,000.00	5,000,000.00	5,000,000.00
Building/Residential Ctrs				310,100.00	100.00+	0.03%+			
29001001/22020506			310,000.00	3,155,100.00	200.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/22020605	14,862,337.25	3,155,000.00	5,000,000.00	23,091,600.00	200.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
29001001/22020803			400,000.00	89,900.00	89,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
29001001/22020901	63,674.63	23,466.50	80,000.00	1,511,600.00	56,533.50+	70.67%+	80,000.00	80,000.00	80,000.00
29001001/22020902			400,000.00	8,795,200.00	200.00+	0.00%+	400,000.00	400,000.00	400,000.00
29001001/22021003	7,155,450.00	8,795,000.00	400,000.00	1,474,900.00	114,900.00+	7.79%+	3,000,000.00	3,000,000.00	3,000,000.00
29001001/22021007	6,878,990.00	1,360,000.00	2,000,000.00	915,100.00	100,000.00+	0.01%+	700,000.00	700,000.00	700,000.00
29001001/22021014	1,080,533.00	915,000.00	100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Administration				150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
29001001/22021016			150,000.00	102,414,035.00	6,924,433.50+	6.76%+	42,730,000.00	42,830,000.00	42,830,000.00
Sub-Total: Overhead	54,219,174.88	95,489,601.50	31,730,000.00	102,414,035.00	6,924,433.50+	6.76%+	42,730,000.00	42,830,000.00	42,830,000.00
Total Recurrent Expenditure	198,890,182.44	240,843,957.66	177,336,357.00	249,508,792.00	8,664,834.34+	3.47%+	239,763,870.00	191,291,383.00	191,291,383.00
29053001 - Enticaco									
29053001/21010101			27,906,003.00	1,000.00	1,000.00+	100.00%+	8,089,235.00	10,089,235.00	10,089,235.00
29053001/21010103			4,780,640.00	1,000.00	1,000.00+	100.00%+	4,780,640.00	4,780,640.00	4,780,640.00
29053001/21020101			5,231,932.00	1,000.00	1,000.00+	100.00%+	2,980,972.00	2,957,618.00	2,957,618.00
29053001/21020102			1,044,448.00	1,044,448.00	1,044,448.00+	100.00%+	1,044,448.00	1,044,448.00	1,044,448.00
29053001/21020103			703,232.00	703,232.00	703,232.00+	100.00%+	703,232.00	703,232.00	703,232.00
29053001/21020104			541,616.00	541,616.00	541,616.00+	100.00%+	541,616.00	541,616.00	541,616.00
29053001/21020106			1,594,456.00	1,594,456.00	1,594,456.00+	100.00%+	1,594,456.00	1,594,456.00	1,594,456.00
29053001/21020107			491,814.00	491,814.00	491,814.00+	100.00%+	491,814.00	491,814.00	491,814.00
Total Personnel Cost			42,294,141.00	4,378,566.00	4,378,566.00+	100.00%+	20,226,413.00	22,203,059.00	22,203,059.00
Sub Total: Personnel Cost			42,294,141.00	4,378,566.00	4,378,566.00+	100.00%+	20,226,413.00	22,203,059.00	22,203,059.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
29053001/22020102			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020205			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020206			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020301			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Consumables			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020312			5,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020401			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020402			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Residential Qtrs			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020405			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
29053001/22020406			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22020501			7,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Local Training			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
29053001/22020601			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
29053001/22020605			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
29053001/22020801			4,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020803			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
29053001/22021002			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
29053001/22021003			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Administration			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			25,000,000.00	9,003,000.00	9,003,000.00+	100.00%+	11,000,000.00	11,000,000.00	11,000,000.00
Total Recurrent Expenditure			67,294,141.00	13,381,566.00	13,381,566.00+	100.00%+	31,226,413.00	33,203,059.00	33,203,059.00
29053002 - Coal City Transport									
29053002/21010101			65,950,779.29	58,392,373.96	41,557,720.00	58,392,573.00	199,04+	73,635,610.00	75,817,300.00
29053002/21010103					4,780,640.00	1,000.00	1,000.00+	4,780,640.00	4,780,640.00
Salaries					5,118,870.00	1,000.00	1,000.00+	5,150,229.00	5,305,475.00
29053002/21020101					2,593,730.00	2,593,730.00	100.00%+	2,982,420.00	3,039,228.00
29053002/21020102					1,191,600.00	1,191,600.00	100.00%+	1,360,800.00	1,386,720.00
29053002/21020103					728,400.00	728,400.00	76.63%+	826,560.00	842,304.00
29053002/21020104								1,594,456.00	1,594,456.00
29053002/21020106					16,392,000.00	1,000.00	1,000.00+	16,392,000.00	16,392,000.00
Total Personal Cost			65,950,779.29	58,392,373.96	72,362,960.00	62,909,303.00	4,346,719.96+	106,722,715.00	109,158,123.00
Sub Total: Personnel Cost			65,950,779.29	58,392,373.96	72,362,960.00	62,909,303.00	4,346,719.96+	106,722,715.00	109,158,123.00
29053002/22020101			177,000.00	2,378,500.00	900,000.00	2,378,600.00	900,000.00+	900,000.00	900,000.00
29053002/22020102			2,190,000.00	1,845,000.00	1,000,000.00	1,845,000.00	100.00+	1,000,000.00	1,000,000.00
29053002/22020202			2,111,000.00	250,000.00	250,000.00	250,000.00	0.01%+	300,000.00	300,000.00
29053002/22020205					400,000.00	400,000.00	100.00%+	200,000.00	250,000.00
29053002/22020206					750,000.00	750,000.00	24.37%+	400,000.00	400,000.00
29053002/22020301			405,700.00	567,200.00	1,828,800.00	1,828,800.00	100.00%+	800,000.00	800,000.00
Consumables					1,000,000.00	1,000,000.00	100.00%+	1,000,000.00	1,000,000.00
29053002/22020302					954,900.00	954,900.00	100.00%+	2,500,000.00	2,500,000.00
29053002/22020305			300,000.00	320,000.00	1,800,000.00	421,400.00	101,400.00+	1,800,000.00	1,800,000.00
29053002/22020306					350,000.00	350,000.00	100.00%+	350,000.00	400,000.00
29053002/22020312			96,159,249.00	96,516,400.00	8,000,000.00	96,516,600.00	200.00+	8,000,000.00	8,000,000.00
29053002/22020401							0.00%+		
Vehicle/Transport Equipment									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
29053002/22020402									
29053002/22020403									
29053002/22020404									
29053002/22020405									
29053002/22020406									
29053002/22020415									
29053002/22020601									
29053002/22020605									
29053002/22020710									
29053002/22020803									
29053002/22020901									
29053002/22020902									
29053002/22021001									
29053002/22021003									
29053002/22021004									
29053002/22021007									
29053002/22021014									
29053002/22021016									
Sub-Total: Overhead	106,106,319.34	113,836,502.81	44,600,000.00	125,497,500.00	11,658,997.19+	9.29%+	66,550,000.00	44,950,000.00	44,950,000.00
Total Recurrent Expenditure	172,057,098.63	172,401,085.85	116,962,960.00	188,406,803.00	16,005,717.15+	8.50%+	173,272,715.00	154,108,123.00	154,108,123.00
34001001 - Ministry of Works And Infrastructure									
34001001/121020101									
34001001/121020101									
34001001/121020102									
34001001/121020103									
34001001/121020104									
34001001/121020105									
34001001/121020106									
34001001/121020107									
34001001/121020108									
34001001/121020111									
34001001/121020113									
34001001/121020131									
34001001/121020138									
Total Personal Cost	129,996,687.86	175,526,299.44	129,525,035.00	180,464,649.00	4,938,349.56+	2.74%+	229,445,327.00	242,141,539.00	242,141,539.00
Sub Total: Personnel Cost	129,996,687.86	175,526,299.44	129,525,035.00	180,464,649.00	4,938,349.56+	2.74%+	229,445,327.00	242,141,539.00	242,141,539.00
34001001/22020101									
34001001/22020102									
34001001/22020201									
34001001/22020202									
34001001/22020204									
Charges									
34001001/22020205									
Local Travel and Transport - Training	3,818,959.00	690,000.00	3,500,000.00	3,500,000.00	2,810,000.00+	80.29%+	3,500,000.00	3,500,000.00	3,500,000.00
Local Travel and Transport - Others	3,693,000.00	2,000.00	1,500,000.00	1,500,000.00	1,498,000.00+	99.87%+	1,500,000.00	1,500,000.00	1,500,000.00
Electricity Charges		10,660,000.00	840,000,000.00	10,661,000.00	1,000,000.00+	0.01%+			
Telephone Charges		680,000.00	200,000.00	680,200.00	200,000.00+	0.03%+			
Satellite Broadcasting Access			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Water Rate			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	200,000.00	200,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
34001001/22020301	Office Stationeries/Computer	9,608,710.00	8,512,789.00	5,000,000.00	8,512,989.00	200.00+	5,000,000.00	5,000,000.00	5,000,000.00
34001001/22020303	Consumables	100,000.00	9,643,000.00	100,000.00	100,000.00	0.00%+	100,000.00	100,000.00	100,000.00
34001001/22020401	Vehicle/Transport Equipment	25,718,380.00	2,500,000.00	400,000.00	2,500,000.00	0.00%+	400,000.00	400,000.00	400,000.00
34001001/22020402	Maintenance of Office Furniture	3,500,000.00	2,000,000.00	3,500,000.00	3,500,000.00	100.00%+	500,000.00	500,000.00	500,000.00
34001001/22020403	Maintenance of Office	300,000.00	300,000.00	300,000.00	300,000.00	100.00%+	300,000.00	400,000.00	400,000.00
34001001/22020404	Maintenance of Office/IT Equipments	12,220,000.00	22,600.00	100,000.00	2,977,400.00	99.25%+	100,000.00	100,000.00	100,000.00
34001001/22020405	Maintenance of Plants & Generators	16,966,990.00	93,529,599.83	5,500,000.00	93,529,700.00	0.00%+	5,500,000.00	6,000,000.00	6,000,000.00
34001001/22020406	Other Maintenance Services	12,000,000.00	12,000,000.00	12,000,000.00	1,000.00	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
34001001/22020410	Maintenance of Street Lightings	10,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
34001001/22020413	Minor Road Maintenance	800,000.00	800,000.00	800,000.00	800,000.00	100.00%+	800,000.00	800,000.00	800,000.00
34001001/22020000	Maintenance of Lodge and Guest Houses	2,500,000.00	1,349,100.00	1,000,000.00	1,349,100.00	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
34001001/2202020415	Maintenance Other Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/2202020451	Local Training	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
34001001/2202020502	International Training	500,000.00	500,000.00	500,000.00	500,000.00	100.00%+	500,000.00	500,000.00	500,000.00
34001001/2202020506	Seminars & Conferences	1,000,000.00	1,000.00	1,000,000.00	1,000.00	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/2202020601	Security Services	200,000.00	200,000.00	200,000.00	200,000.00	100.00%+	200,000.00	200,000.00	200,000.00
34001001/2202020605	Cleaning & Fumigation Services	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
34001001/2202020704	Engineering Consulting Services	869,500.00	1,057,000.00	1,300,000.00	1,000,000.00	18.89%+	1,300,000.00	1,300,000.00	1,300,000.00
34001001/2202020705	Architectural Services	1,600,000.00	5,270,500.00	1,000,000.00	5,270,700.00	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
34001001/2202020706	Surveying Services	9,642,330.00	7,043,175.00	4,000,000.00	7,043,375.00	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
34001001/2202020710	Monitoring and Evaluation	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	100.00%+	1,020,000,000.00	1,020,000,000.00	1,020,000,000.00
34001001/2202020801	Motor Vehicle Fuel Cost	600,000.00	1,750,817.48	50,000.00	1,750,900.00	0.00%+	600,000.00	600,000.00	600,000.00
34001001/2202020802	Other Transport Equipment Fuel Cost (Including ES/WAMA Diesel)	119,877.30	5,181,652.67	199,33+	5,181,852.00	0.00%+	50,000.00	50,000.00	50,000.00
34001001/2202020803	Plant/Generator Fuel Cost	4,424,447.27	478,000.00	300,000.00	478,200.00	0.04%+	300,000.00	300,000.00	300,000.00
34001001/2202020901	Bank Charges (Other Than Interest)	1,172,411.00	3,947,330.00	900,000.00	3,947,530.00	0.01%+	900,000.00	900,000.00	900,000.00
34001001/2202020902	Insurance Premium	2,423,130.00	28,364,940.00	500,000.00	28,365,100.00	0.00%+	500,000.00	600,000.00	600,000.00
34001001/2202020903	Publicity and Advertisements	62,788,036.00	1,000,000.00	1,000,000.00	1,000,000.00	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
34001001/2202020907	Welfare Package	200,000.00	300,000.00	300,000.00	300,000.00	100.00%+	300,000.00	300,000.00	300,000.00
34001001/2202020908	Subscription to Professional Bodies	200,000.00	200,000.00	200,000.00	200,000.00	100.00%+	200,000.00	200,000.00	200,000.00
34001001/2202021013	Promotion (Service Wide)								
34001001/2202021014	Annual Budget Expenses and Administration								
34001001/2202021016	Services								
Sub-Total: Overhead	139,290,390.57	192,908,783.98	1,843,100,000.00	214,843,046.00	21,934,262.02+	10.21%+	1,102,100,000.00	1,102,850,000.00	1,102,850,000.00
Total Recurrent Expenditure	269,287,078.43	368,435,083.42	1,972,625,035.00	395,307,695.00	26,872,611.58+	6.80%+	1,331,545,327.00	1,344,991,539.00	1,344,991,539.00

34001002 - Rural Access Mobility Project(RAMP)

34001003 - Nigerian Construction & Foundation Comp. (NCFC)

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for the year ended 31/12/2020

36001001 - Ministry Of Culture And Tourism

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
36001001/21010101	46,869,907.58	52,331,479.83	28,849,371.00	52,331,679.00	199,17+	0.00%+	29,415,045.00	29,415,045.00	29,415,045.00
36001001/21020101	8,458,557.00	6,305,910.59	5,001,541.00	6,305,941.00	30,41+	0.00%+	5,099,610.00	5,099,610.00	5,099,610.00
36001001/21020102	3,509,200.00	1,767,330.76	2,244,102.00	2,134,202.00	366,871.24+	17.19%+	2,288,104.00	2,288,104.00	2,288,104.00
36001001/21020103	1,340,645.00	778,800.00	877,914.00	857,214.00	78,414.00+	9.15%+	895,128.00	895,128.00	895,128.00
36001001/21020104	959,800.00	699,150.00	589,254.00	699,154.00	4,00+	0.00%+	600,808.00	600,808.00	600,808.00
36001001/21020105	113,904.00	8,645.00	20,379.00	15,279.00	6,634.00+	43.42%+	20,779.00	20,779.00	20,779.00
36001001/21020106	2,886,242.80	582,999.20	2,773,979.00	1,469,579.00	886,579.80+	60.33%+	2,828,370.00	2,828,370.00	2,828,370.00
36001001/21020107	1,523,304.00	394,915.00	374,305.00	395,005.00	90,00+	0.02%+	381,644.00	381,644.00	381,644.00
36001001/21020111	990,484.00	5,000.00	1,093,258.00	5,100.00	100,00+	1.96%+	1,114,694.00	1,114,694.00	1,114,694.00
36001001/21020131	300.00	258,033.00		1,093,258.00	835,225.00+	76.40%+			
36001001/21020138									
Sub Total: Personnel Cost	66,652,344.38	63,132,263.38	41,824,103.00	65,306,411.00	2,174,147.62+	3.33%+	42,644,182.00	42,644,182.00	42,644,182.00
36001001/22020102	683,548.98	909,000.00	1,800,000.00	1,800,000.00	891,000.00+	49.50%+	1,000,000.00	1,000,000.00	1,200,000.00
36001001/22020104			4,500,000.00	1,905,400.00	1,905,400.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
36001001/22020105	200,000.00	51,000.00		51,100.00	100,00+	0.20%+			
36001001/22020202		12,000.00		12,100.00	100,00+	0.83%+			
36001001/22020203		8,000.00		8,100.00	100,00+	1.23%+			
36001001/22020205		400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
36001001/22020206		500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36001001/22020301	3,845,750.00	3,794,500.00	1,200,000.00	3,794,600.00	100,00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
Consumables									
36001001/22020302			100,000.00	48,900.00	48,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
36001001/22020303			200,000.00	191,900.00	191,900.00+	100.00%+	200,000.00	200,000.00	200,000.00
36001001/22020305	88,000.00	5,765,500.00	650,000.00	5,765,700.00	200,00+	0.00%+	650,000.00	650,000.00	650,000.00
36001001/22020308			2,500,000.00	587,900.00	587,900.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
36001001/22020309				30,100.00	100,00+	0.33%+			
36001001/22020312			1,000,000.00	1,000,000.00	975,500.00+	97.55%+	1,000,000.00	1,000,000.00	1,000,000.00
36001001/22020401	33,600.00	24,500.00							
Vehicle/Transport Equipment									
36001001/22020402			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
36001001/22020404	14,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36001001/22020405	2,500.00	450,000.00	450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00	450,000.00	450,000.00
36001001/22020406	7,233,450.00	418,300.00	600,000.00	587,900.00	169,600.00+	28.85%+	600,000.00	600,000.00	600,000.00
36001001/22020501			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
36001001/22020505	2,470,000.00	140,886,474.19	350,000.00	319,900.00	319,900.00+	100.00%+	350,000.00	350,000.00	350,000.00
36001001/22020711	19,736,969.15	29,000.00	1,000,000.00	140,886,674.00	199,81+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
36001001/22020801	127,000.00	29,000.00	900,000.00	1,000,000.00	971,000.00+	97.10%+	900,000.00	900,000.00	900,000.00
36001001/22020803			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
36001001/22020901	90,740.80	178,142.57	500,000.00	178,200.00	57,43+	0.03%+	500,000.00	500,000.00	500,000.00
36001001/22021001	56,500.00	327,000.00	1,000,000.00	500,000.00	173,000.00+	34.60%+	500,000.00	500,000.00	500,000.00
36001001/22021003	30,000.00	45,000.00	1,000,000.00	1,000,000.00	955,000.00+	95.50%+	1,000,000.00	1,000,000.00	1,000,000.00
36001001/22021007	1,115,000.00	1,912,000.00	400,000.00	1,912,100.00	100,00+	0.01%+	400,000.00	400,000.00	400,000.00
36001001/22021014	70,000.00	200,000.00		221,800.00	21,800.00+	9.83%+			
Administration									
36001001/22021021	29,337,490.45	9,270,000.00	4,500,000.00	9,270,200.00	200,00+	0.00%+	4,500,000.00	4,500,000.00	4,500,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual		Orig Budg	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2019	2020							
Sub-Total: Overhead	65,134,549.38	163,860,416.76	24,850,000.00	178,272,574.00	12,412,157.24+	7.04%+	22,050,000.00	22,050,000.00	22,250,000.00
Total Recurrent Expenditure	131,786,893.76	226,992,680.14	66,674,103.00	241,578,985.00	14,586,304.86+	6.04%+	64,694,182.00	64,694,182.00	64,894,182.00
36004001 - Council For Arts And Culture									
36004001/21010101	11,624,400.00	11,983,716.00	11,856,888.00	11,983,788.00	72.00+	0.00%+	12,089,376.00	12,321,864.00	12,321,864.00
36004001/21020101			2,911,245.00	1,736,445.00	1,174,800.00	100.00%+	3,211,245.00	3,411,245.00	3,411,245.00
36004001/21020102	Transport Allowance		1,299,536.00	1,299,536.00	1,299,536.00	100.00%+	1,299,536.00	1,299,536.00	1,299,536.00
36004001/21020103	Meal Subsidy		788,140.00	788,140.00	788,140.00	100.00%+	788,140.00	788,140.00	788,140.00
36004001/21020104	Utility Allowance		681,240.00	554,340.00	681,240.00	100.00%+	681,240.00	681,240.00	681,240.00
36004001/21020106	Leave Allowance		1,528,465.00	1,528,465.00	1,528,465.00	100.00%+	1,528,465.00	1,528,465.00	1,528,465.00
36004001/21020202	Contributory Pension								
Total Personal Cost	12,763,440.00	11,983,716.00	19,065,514.00	17,890,714.00	5,906,998.00+	33.02%+	19,598,002.00	20,030,490.00	20,030,490.00
36004001/22020102	Travels and Transport		450,000.00	260,000.00	2,000,000.00	87.00%+	1,000,000.00	1,000,000.00	1,000,000.00
36004001/22020202	Telephone Charges		240,000.00	1,474,720.00	1,474,800.00	0.01%+	300,000.00	300,000.00	300,000.00
36004001/22020301	Office Stationary/Computer		240,000.00	215,000.00	400,000.00	46.25%+	400,000.00	400,000.00	400,000.00
Consumables									
36004001/22020312	Service Materials		500,000.00	500,000.00	500,000.00	100.00%+	500,000.00	500,000.00	500,000.00
36004001/22020401	Maintenance of Motor Vehicle		300,000.00	300,000.00	300,000.00	100.00%+	300,000.00	300,000.00	300,000.00
Transport Equipment									
36004001/22020402	Maintenance of Office Furniture		260,253.00	210,000.00	400,000.00	47.50%+	400,000.00	400,000.00	400,000.00
36004001/22020404	Maintenance of Office/IT Equipment		100,000.00	135,000.00	135,100.00	0.07%+	100,000.00	100,000.00	100,000.00
36004001/22020406	Other maintenance Services		220,000.00	105,000.00	105,100.00	0.10%+	100,000.00	100,000.00	100,000.00
36004001/22020801	Motor Vehicle Fuel Cost		100,000.00	64,900.00	64,900.00	100.00%+	100,000.00	100,000.00	100,000.00
36004001/22020803	Plant/Generator Fuel Cost		200,000.00	200,000.00	200,000.00	100.00%+	200,000.00	200,000.00	200,000.00
36004001/22021001	Refreshment & Meals		500,000.00	500,000.00	500,000.00	100.00%+	500,000.00	500,000.00	500,000.00
36004001/22021002	Honarium & Sitting Allowance		510,000.00	280,000.00	2,000,000.00	44.00%+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/22021007	Welfare Packages		36,023.00	56,280.00	2,000,000.00	97.19%+	2,000,000.00	2,000,000.00	2,000,000.00
36004001/22021014	Annual Budget Expenses and Administration				94,900.00	100.00%+	100,000.00	100,000.00	100,000.00
36004001/22021016	Services				100,000.00	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	1,956,276.00	2,736,000.00	15,100,000.00	8,275,800.00	5,539,800.00+	66.94%+	8,100,000.00	8,100,000.00	8,100,000.00
Total Recurrent Expenditure	14,719,716.00	14,719,716.00	34,165,514.00	26,166,514.00	11,446,798.00+	43.75%+	27,698,002.00	28,130,490.00	28,130,490.00
36052001 - Tourism Board									
36052001/21010101	Basic Salary		12,352,077.59	11,837,595.06	11,824,452.00	56.94+	8,902,345.00	9,294,531.00	9,294,531.00
36052001/21010103	Consolidated Revenue Fund Charges				5,188,050.00	100.00%+	5,188,050.00	5,188,050.00	5,188,050.00
36052001/21020101	Housing/Rent Allowance		2,499,208.02	2,170,632.94	3,946,780.00	45.00%+	3,946,780.00	3,946,780.00	3,946,780.00
36052001/21020102	Transport Allowance		569,236.75	540,600.00	188,290.00	0.02%+	188,290.00	188,290.00	188,290.00
36052001/21020103	Meal Subsidy		268,500.00	250,800.00	990,147.00	83.67%+	990,147.00	990,147.00	990,147.00
36052001/21020104	Utility Allowance		187,136.75	183,000.00	1,120,805.00	83.67%+	1,120,805.00	1,120,805.00	1,120,805.00
36052001/21020105	Entertainment Allowance		15,400.00	16,800.00	16,900.00	0.59%+	16,900.00	1,120,805.00	1,120,805.00
36052001/21020106	Leave Allowance				1,366,721.00	100.00%+	1,366,721.00	1,366,721.00	1,366,721.00
36052001/21020107	Domestic Staff Allowance		303,696.00	303,696.00	506,160.00	37.93%+	506,160.00	506,160.00	506,160.00
Total Personal Cost	16,195,255.11	15,303,324.00	25,131,405.00	22,463,805.00	7,180,481.00+	31.94%+	22,209,298.00	22,601,484.00	22,601,484.00
36052001/22020102	Local Transport & Travel - Others				1,000,000.00	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
36052001/22020205		Water Rates	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
36052001/22020301		Office Stationary/Computer	800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
36052001/22020401		Maintenance of Motor Vehicle	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
36052001/22020402		Maintenance of Office Furniture	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
36052001/22020403		Maintenance of Office Building	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36052001/22020404		Maintenance of Office/IT Equipment	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
36052001/22020405		Maintenance of Plants & Generators	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36052001/22020406		Other Maintenance Services	100,000.00	1,767,100.00	100.00+	0.01%+	100,000.00	100,000.00	100,000.00
36052001/22020605	2,333,000.00	Cleaning & fumigation Services	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
36052001/22020801		Motor Vehicle Fuel Cost	900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
36052001/22020803		Plant (Generator) Fuel Cost	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
36052001/22020901	71,635.09	Bank Charges (Other than interest)	500,000.00	700.00	4,60+	0.66%+	500,000.00	500,000.00	500,000.00
36052001/22021001		Refreshment & Meals	500,000.00	332,900.00	332,900.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
36052001/22021002		Honorarium & Sitting Allowance	2,000,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
36052001/22021003		Publicity & Advertisements	600,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
36052001/22021004		Welfare Packages	500,000.00	99,300.00	99,300.00+	100.00%+	100,000.00	100,000.00	100,000.00
36052001/22021014		Annual Budget Expenses and Administration	100,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
36052001/22021016		Serviceom	150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	2,404,635.09	1,767,695.40	10,250,000.00	10,250,000.00	8,482,304.60+	82.75%+	10,250,000.00	10,250,000.00	10,250,000.00
Total Recurrent Expenditure	18,599,890.20	17,071,019.40	35,381,405.00	32,733,805.00	15,662,785.60+	47.85%+	32,459,298.00	32,851,484.00	32,851,484.00
38001001 - State Economic Planning Commission									
38001001/21020101	18,305,052.26	27,675,930.15	23,368,479.00	27,675,979.00	48,85+	0.00%+	23,826,685.00	24,284,890.00	24,284,890.00
38001001/21020101	3,755,917.00	3,964,859.42	6,174,392.00	6,174,392.00	2,209,532.88+	35.79%+	6,295,459.00	6,416,525.00	6,416,525.00
38001001/21020102	1,365,950.00	1,143,371.40	2,275,375.00	2,275,375.00	1,132,003.60+	49.75%+	2,319,990.00	2,364,605.00	2,364,605.00
38001001/21020103	592,600.00	428,100.00	984,667.00	984,667.00	556,667.00+	56.52%+	1,003,974.00	1,023,281.00	1,023,281.00
38001001/21020104	422,700.00	341,600.00	701,556.00	701,556.00	359,956.00+	51.31%+	715,312.00	729,068.00	729,068.00
38001001/21020105	102,060.00	60,390.00	123,792.00	123,792.00	63,402.00+	51.22%+	126,219.00	128,646.00	128,646.00
38001001/21020106	1,801,390.52	257,169.20	2,538,512.00	828,712.00	571,542.80+	68.97%+	2,588,287.00	2,638,062.00	2,638,062.00
38001001/21020107	2,125,872.00	4,252,466.00	2,542,684.00	4,252,484.00	28.00+	0.00%+	2,592,551.00	2,642,408.00	2,642,408.00
38001001/21020111	10,000.00	22,000.00	35,532.00	35,532.00	13,532.00+	38.08%+	36,229.00	36,926.00	36,926.00
38001001/21020131	77,899.65	539,526.80	1,909,035.00	1,909,035.00	1,369,508.20+	71.74%+	1,946,467.00	1,983,899.00	1,983,899.00
Total Personal Cost	28,559,441.43	38,685,412.97	40,654,034.00	44,961,534.00	6,276,121.03+	13.96%+	41,451,173.00	42,248,310.00	42,248,310.00
38001001/22020101	805,452.00	125,000.00	1,700,000.00	1,700,000.00	1,575,000.00+	92.65%+	2,500,000.00	2,500,000.00	3,000,000.00
38001001/22020102	1,032,000.00	1,205,000.00	3,500,000.00	3,500,000.00	2,295,000.00+	65.57%+	3,500,000.00	3,500,000.00	3,500,000.00
38001001/22020104	5,897,445.00								
Others	220,000.00	40,000.00							
38001001/22020105			200,000.00	200,000.00	160,000.00+	80.00%+	900,000.00	900,000.00	1,000,000.00
38001001/22020202			800,000.00	800,000.00	800,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
38001001/22020203			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
38001001/22020204	1,671,900.00								
Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
38001001/22020205			5,500,000.00	5,500,000.00	3,750,500.00+	68.19%+	3,000,000.00	3,000,000.00	3,000,000.00
Consumables	4,568,100.00	1,749,500.00							
38001001/22020301			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
38001001/22020302			200,000.00	200,000.00	200,000.00+	100.00%+	150,000.00	150,000.00	200,000.00
38001001/22020303									

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Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
38001001/22020304	100,000.00		350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
38001001/22020305	992,500.00		7,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22020401	946,500.00	598,300.00	1,800,000.00	1,800,000.00	1,201,700.00+	66.76%+	1,500,000.00	1,500,000.00	1,500,000.00
Vehicle/Transport Equipment									
38001001/22020402		50,870.00	600,000.00	600,000.00	549,130.00+	91.52%+	600,000.00	600,000.00	600,000.00
38001001/22020404		177,600.00	700,000.00	700,000.00	522,400.00+	74.63%+	700,000.00	700,000.00	700,000.00
38001001/22020405	15,000.00	21,100.00	400,000.00	400,000.00	378,900.00+	94.73%+	400,000.00	400,000.00	400,000.00
38001001/22020406	1,022,200.00	136,000.00	650,000.00	650,000.00	514,000.00+	79.08%+	650,000.00	650,000.00	650,000.00
38001001/22020501	5,516,500.00	201,000.00	7,000,000.00	2,000,000.00	1,799,000.00+	89.95%+	2,000,000.00	2,000,000.00	2,000,000.00
38001001/22020506		190,000.00	3,000,000.00	3,000,000.00	2,810,000.00+	93.67%+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22020605		234,100.00	100,000.00	234,200.00	100.00+	0.04%+	100,000.00	100,000.00	100,000.00
38001001/22020709	8,892,100.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
38001001/22020710		729,300.00	4,000,000.00	1,000.00	1,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
38001001/22020801	926,200.00	50,000.00	1,200,000.00	1,200,000.00	470,700.00+	39.23%+	1,200,000.00	1,200,000.00	1,200,000.00
38001001/22020803	330,500.00	1,666.60	350,000.00	50,000.00	165,800.00+	76.83%+	350,000.00	400,000.00	400,000.00
38001001/22020901	4,469.53	972,900.00	50,000.00	50,000.00	48,333.40+	96.67%+	50,000.00	50,000.00	50,000.00
38001001/22021001	281,000.00		500,000.00	973,000.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
38001001/22021002	38,237,530.00	1,741,030.00	40,000,000.00	1,742,030.00	1,000.00+	0.06%+	300,000.00	300,000.00	300,000.00
38001001/22021003		212,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	6,000,000.00	6,000,000.00
38001001/22021004	3,009,000.00	410,000.00	5,000,000.00	213,000.00	1,000.00+	0.47%+	5,000,000.00	3,000,000.00	3,000,000.00
38001001/22021007	1,301,000.00	21,413,500.00	5,000,000.00	5,000,000.00	117,000.00+	22.20%+	3,000,000.00	5,000,000.00	5,000,000.00
Administration				21,413,700.00	200.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
38001001/22021016			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
38001001/22021021			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	75,859,396.53	30,258,866.60	94,100,000.00	53,469,730.00	23,210,863.40+	43.41%+	45,450,000.00	46,500,000.00	47,150,000.00
Total Recurrent Expenditure	104,418,837.96	68,944,279.57	134,754,034.00	98,431,264.00	29,486,984.43+	29.96%+	86,901,173.00	88,748,310.00	89,398,310.00
38001002 - Bureau of Statistics									
38001002/21010101	12,543,996.00	24,204,838.57	22,281,171.00	24,204,871.00	32.43+	0.00%+	35,853,300.00	36,570,366.00	37,287,432.00
38001002/21020102	2,661,061.00	3,753,312.94	4,343,932.00	738,900.00	738,900.00+	100.00%+	5,131,260.00	5,233,885.00	5,336,510.00
38001002/21020101	894,000.00	738,700.00	1,306,253.00	1,306,253.00	567,563.00+	43.45%+	1,117,800.00	1,140,156.00	1,162,512.00
38001002/21020102	400,100.00	343,100.00	577,524.00	577,524.00	234,424.00+	40.59%+	522,000.00	523,400.00	542,880.00
38001002/21020103	277,000.00	264,200.00	404,838.00	404,838.00	140,638.00+	34.74%+	394,200.00	402,084.00	409,968.00
38001002/21020104	47,115.00	29,620.00	169,034.00	158,834.00	129,214.00+	81.50%+	74,400.00	75,888.00	77,376.00
38001002/21020105	1,361,738.40	568,377.90	1,688,767.00	761,867.00	193,489.10+	25.40%+	3,585,580.00	3,657,292.00	3,729,003.00
38001002/21020106	847,818.00	1,604,968.00	898,709.00	1,605,009.00	41.00+	0.00%+	4,587,960.00	4,679,719.00	4,771,478.00
38001002/21020111	24,000.00	24,000.00	24,480.00	24,480.00	480.00+	1.96%+			
38001002/21020131	156,230.00	2,814,712.68	326,347.00	2,814,747.00	34.32+	0.00%+			
Sub-Total: Personnel Cost	19,213,058.40	34,345,830.09	32,021,065.00	36,941,265.00	2,595,434.91+	7.03%+	51,266,500.00	52,282,790.00	53,317,159.00
38001002/22020101	1,510,370.00	1,010,130.00	1,000,000.00	1,010,200.00	70.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
38001002/22020102	3,733,800.00	2,926,880.00	1,000,000.00	2,926,900.00	20.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
38001002/22020202	60,000.00		900,000.00	1,293,000.00	50.00+	0.00%+	900,000.00	900,000.00	900,000.00
38001002/22020301	898,950.00	1,292,950.00	900,000.00	1,293,000.00	50.00+	0.00%+	900,000.00	900,000.00	900,000.00
Consumables		2,491,390.00	3,000,000.00	2,607,000.00	115,610.00+	4.43%+	3,000,000.00	3,000,000.00	3,000,000.00
38001002/22020305		600,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
38001002/22020312		829,500.00	600,000.00	829,600.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
38001002/22020401	545,790.00								
Vehicle/Transport Equipment									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Arnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
38001002/22020402			300,000.00	70,400.00	100.00%+	300,000.00	300,000.00	300,000.00	
38001002/22020404	150,950.00	109,000.00	500,000.00	500,000.00	78.20%+	500,000.00	500,000.00	500,000.00	
38001002/22020405	4,215.00	4,215.00	400,000.00	400,000.00	98.95%+	400,000.00	400,000.00	400,000.00	
38001002/22020406	16,500.00	18,000.00	300,000.00	282,000.00	94.00%+	300,000.00	300,000.00	300,000.00	
38001002/22020501		2,115,000.00	1,200,000.00	2,116,000.00	0.05%+	1,200,000.00	1,200,000.00	1,200,000.00	
38001002/22020505			200,000.00	200,000.00	100.00%+	200,000.00	200,000.00	200,000.00	
38001002/22020710			500,000.00	500,000.00	100.00%+	500,000.00	500,000.00	500,000.00	
38001002/22020801			800,000.00	800,000.00	66.25%+	800,000.00	800,000.00	800,000.00	
38001002/22020803	207,500.00	270,000.00	250,000.00	250,000.00	100.00%+	250,000.00	250,000.00	250,000.00	
38001002/22020901	1,016.53	1,102.00	300,000.00	300,000.00	99.63%+	300,000.00	300,000.00	300,000.00	
38001002/22021001	251,520.00	185,225.00	300,000.00	300,000.00	38.26%+	300,000.00	300,000.00	300,000.00	
38001002/22021003	163,000.00	120,000.00	500,000.00	500,000.00	76.00%+	500,000.00	500,000.00	500,000.00	
38001002/22021007	67,100.00		600,000.00	600,000.00	100.00%+	600,000.00	600,000.00	600,000.00	
38001002/22021014	98,700.00	18,000.00	150,000.00	150,000.00	88.00%+	150,000.00	150,000.00	150,000.00	
Sub-Total: Overhead	7,705,196.53	11,391,392.00	13,400,000.00	16,253,100.00	4,861,708.00+	29.91%+	13,600,000.00	13,600,000.00	13,600,000.00
Total Recurrent Expenditure	26,918,254.93	45,737,222.09	45,421,065.00	53,194,365.00	7,457,142.91+	14.02%+	64,866,500.00	65,882,790.00	66,917,159.00
52001001 - Ministry Of Water Resources									
52001001/21010101	25,266,762.43	38,365,177.06	28,416,833.00	38,365,377.00	199.94+	0.00%+	43,791,440.00	44,531,218.00	44,531,218.00
52001001/21020101	4,804,210.00	4,746,973.26	5,331,515.00	5,331,515.00	584,541.74+	10.96%+	5,986,770.00	6,540,594.00	6,540,594.00
52001001/21020102	1,863,800.00	1,058,700.00	2,108,238.00	1,157,520.00	98,836.00+	8.54%+	2,149,576.00	2,190,914.00	2,190,914.00
52001001/21020103	780,600.00	521,300.00	880,668.00	880,668.00	359,366.00+	40.81%+	897,936.00	915,204.00	915,204.00
52001001/21020104	545,200.00	431,350.00	613,632.00	613,632.00	182,282.00+	29.71%+	625,664.00	637,696.00	637,696.00
52001001/21020105	50,220.00	35,020.00	62,791.00	62,791.00	27,771.00+	44.23%+	5,379,650.00	6,002,245.00	6,202,245.00
52001001/21020106	2,494,166.10	1,000,696.80	2,888,953.00	2,888,953.00	7.00+	0.00%+	2,919,070.00	2,919,070.00	2,919,070.00
52001001/21020107	835,164.00	2,021,980.00	1,071,287.00	2,021,987.00	16,157.00+	100.00%+	21,674.00	22,090.00	22,090.00
52001001/21020108			21,257.00	16,157.00	100.00+	1.96%+			
52001001/21020111	4,000.00	5,000.00	592,612.00	592,612.00	404,034.74+	68.18%+	604,232.00	615,851.00	615,851.00
52001001/21020131	454,795.99	188,577.26	592,612.00	592,612.00					
Sub Total: Personnel Cost	37,098,918.52	48,374,774.38	41,987,786.00	51,936,330.00	3,561,555.62+	6.86%+	62,376,012.00	64,374,882.00	64,574,882.00
52001001/22020101	4,052,045.00	2,826,530.00	1,000,000.00	2,826,600.00	70.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52001001/22020102	1,599,686.00	6,966,030.00	1,000,000.00	6,966,100.00	70.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52001001/22020104				133,900.00	133,900.00+	100.00%+	6,100,000.00	7,000,000.00	7,000,000.00
52001001/22020105	9,000,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
52001001/22020202	18,000.00		250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
52001001/22020203			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
52001001/22020204			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
52001001/22020205	100,000.00		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020206			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020301	3,995,400.00	2,993,880.00	1,500,000.00	2,994,080.00	200.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
52001001/22020302			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
52001001/22020303			100,000.00	9,900.00	9,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
52001001/22020312			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
52001001/22020401	270,000.00	7,096,500.00	400,000.00	7,573,400.00	476,900.00+	6.30%+	400,000.00	400,000.00	400,000.00
Vehicle/Transport Equipment									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amrt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
52001001/22020402									
52001001/22020403									
Building/Residential Ctrs									
52001001/22020404									
52001001/22020405									
52001001/22020406									
52001001/22020501									
52001001/22020505									
52001001/22020704									
52001001/22020709									
Monitoring and assessment of wa									
52001001/22020711									
52001001/22020801									
52001001/22020803									
52001001/22020901									
52001001/22021001									
52001001/22021003									
52001001/22021007									
52001001/22021014									
Administration									
52001001/22021016									
52001001/22021021									
Sub-Total: Overhead	31,045,131.60	25,196,016.61	44,500,000.00	36,688,879.00	11,492,862.99+	31.33%+	22,900,000.00	23,900,000.00	23,900,000.00
Total Recurrent Expenditure	68,144,050.12	73,670,790.99	86,487,796.00	88,625,209.00	15,054,418.01+	16.99%+	85,276,012.00	88,274,882.00	88,474,882.00
52102001 - Enugu State Water Corporation									
52102001/21010101									
52102001/21010102									
52102001/21010103									
52102001/21020101									
52102001/21020102									
52102001/21020103									
52102001/21020104									
52102001/21020106									
Total Personal Cost	203,771,508.99	249,623,666.21	187,213,370.00	252,353,260.00	2,729,593.79+	1.08%+	159,513,370.00	270,213,370.00	191,213,370.00
Sub Total: Personnel Cost	203,771,508.99	249,623,666.21	187,213,370.00	252,353,260.00	2,729,593.79+	1.08%+	159,513,370.00	270,213,370.00	191,213,370.00
52102001/22020101									
52102001/22020102									
52102001/22020105									
52102001/22020201									
52102001/22020202									
52102001/22020203									
52102001/22020205									
52102001/22020301									
Consumables									
52102001/22020312									
52102001/22020313									
Local Travel and Transport Training									
Local Travel and Transport - Others									
Hotel Accommodation									
Electricity Charges									
Telephone Charges									
Internet Access Charges									
Water Rates									
Office Stationeries/Computer									
Service Materials									
Chemical and Reagents									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
52102001/22020401 Vehicle/Transport Equipment									
52102001/22020402	69,008,283.71	14,980,023.00	2,200,000.00	14,980,100.00	77.00+	0.00%+	2,200,000.00	2,500,000.00	2,500,000.00
52102001/22020403	390,650.00	1,311,550.00	600,000.00	1,311,650.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
Residential Qrtts	13,010,876.00	1,734,846.71	600,000.00	1,734,900.00	53.29+	0.00%+	600,000.00	600,000.00	600,000.00
52102001/22020404	701,650.00	50,392,282.16	2,500,000.00	50,392,482.00	199.84+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020405	19,141,127.01	49,055,802.34	3,500,000.00	49,056,002.00	199.66+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
52102001/22020406	17,903,110.00	29,464,730.00	2,500,000.00	29,464,930.00	200.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020415	4,367,000.00		1,000,000.00	590,800.00	590.800-0+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020501			1,500,000.00	1,024,400.00	1,024,400.00-	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
52102001/22020601	2,323,358.00	504,293.03	4,200,000.00	2,008,001.00	1,503,707.97+	74.89%+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020605	118,950.00	809,150.00	400,000.00	809,200.00	50.00+	0.01%+	400,000.00	400,000.00	400,000.00
52102001/22020701	555,000.00	2,191,977.00	500,000.00	2,191,999.00	22.00+	0.00%+	500,000.00	500,000.00	500,000.00
52102001/22020702	560,500.00	283,160.00	2,500,000.00	618,270.00	40.00+	0.01%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020703									
52102001/22020704	440,000.00	13,642,377.28	2,300,000.00	13,642,577.00	199.72+	0.00%+	2,300,000.00	2,500,000.00	2,500,000.00
52102001/22020801	16,896,811.00	1,010,770.00	2,500,000.00	2,500,000.00	1,489,230.00+	59.57%+	2,500,000.00	2,500,000.00	2,500,000.00
52102001/22020803		60,854.00		60,900.00	46.00+	0.08%+			
52102001/22020901	2,490,020.00	2,073,120.00	3,000,000.00	2,073,200.00	80.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
52102001/22021001	3,610,479.00	1,669,920.00	1,000,000.00	1,669,980.00	60.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22021002	150,050.00								
52102001/22021004	2,187,900.00	2,517,790.00	400,000.00	2,517,990.00	200.00+	0.01%+	400,000.00	400,000.00	400,000.00
52102001/22021007			350,000.00	339,100.00	339,100.00+	100.00%+	350,000.00	350,000.00	350,000.00
52102001/22021014									
Administration									
Sub-Total: Overhead	164,752,407.72	188,127,337.52	106,350,000.00	197,098,281.00	8,970,943.48+	4.55%+	101,650,000.00	102,150,000.00	102,150,000.00
Total Recurrent Expenditure	368,523,916.71	437,751,003.73	293,563,370.00	449,451,541.00	11,700,537.27+	2.60%+	261,163,370.00	372,363,370.00	293,363,370.00
52103001 - Enugu State Rural Water Supply And Sanitation Age									
52103001/21010101	10,140,130.00	8,918,246.63	3,844,120.00	8,918,446.00	199.37+	0.00%+	3,844,120.00	4,335,680.00	4,335,680.00
52103001/21010103			1,780,640.00	1,780,640.00	1,780,640.00+	100.00%+	1,780,640.00	1,780,640.00	1,780,640.00
- Salaries									
52103001/21020101			1,902,322.00	1,902,322.00	1,902,322.00+	100.00%+	1,902,322.00	2,014,760.00	2,014,760.00
52103001/21020102			1,002,110.00	1,002,110.00	1,002,110.00+	100.00%+	1,002,110.00	1,132,470.00	1,132,470.00
52103001/21020103			791,330.00	791,330.00	791,330.00+	100.00%+	791,330.00	899,231.00	899,231.00
52103001/21020104			799,120.00	799,120.00	799,120.00+	100.00%+	799,120.00	822,430.00	822,430.00
52103001/21020106			612,340.00	612,340.00	612,340.00+	100.00%+	612,340.00	691,450.00	691,450.00
Sub Total: Personnel Cost	10,140,130.00	8,918,246.63	10,731,982.00	15,896,308.00	6,888,061.37+	43.58%+	10,731,982.00	11,676,661.00	11,676,661.00
52103001/22020102	278,130.00	593,010.00	1,000,000.00	1,000,000.00	406,990.00+	40.70%+	1,000,000.00	1,000,000.00	1,000,000.00
52103001/22020205			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
52103001/22020206			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	600,000.00	600,000.00
52103001/22020301	1,573,350.00	109,375.00	900,000.00	900,000.00	790,625.00+	87.85%+	900,000.00	900,000.00	900,000.00
Consumables									
52103001/22020312			750,000.00	750,000.00	675,000.00+	90.00%+	750,000.00	800,000.00	800,000.00
52103001/22020401	2,238,011.00	229,814.87	800,000.00	800,000.00	570,185.13+	71.27%+	800,000.00	900,000.00	900,000.00
Transport Equipment									
52103001/22020402			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	600,000.00	600,000.00
Maintenance of Office Furniture									
Local Travel and Transport - Others									
Water Rates									
Sewerage Charges									
Office Stationeries/Computer									
Service Materials									
Maintenance of Motor Vehicle									
Maintenance of Office Furniture									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
52103001/22020404 Equipments			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020405 Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020406 Other maintenance Services			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
52103001/22020501 Local Training	195,000.00	2,520,590.00	600,000.00	2,520,790.00	200.00+	0.01%+	600,000.00	600,000.00	600,000.00
52103001/22020605 Cleaning &Fumigation Services			200,000.00	59,900.00	59,900.00+	100.00%+	200,000.00	200,000.00	200,000.00
52103001/22020706 Surveying Services			1,000,000.00	316,900.00	316,900.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
52103001/22020710 Monitoring and Evaluation	615,000.00	40,000.00	1,000,000.00	1,000,000.00	960,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52103001/22020711 Other Consulting Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
52103001/22020801 Motor Vehicle Fuel Cost	78,055.00	32,400.00	800,000.00	358,400.00	326,000.00+	90.96%+	800,000.00	800,000.00	800,000.00
52103001/22020803 Plant /Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22020901 Bank Charges (Other Than interest)	4,616.71	441,494.61	200,000.00	441,600.00	105.39+	0.02%+	200,000.00	200,000.00	200,000.00
52103001/22021001 Refreshment & Meals			200,000.00	200,000.00	25,000.00+	0.07%+	200,000.00	200,000.00	200,000.00
52103001/22021007 Honorarium & Sitting Allowance			400,000.00	140,100.00	100.00+	100.00%+	400,000.00	400,000.00	400,000.00
52103001/22021014 Welfare Packages			150,000.00	400,000.00	400,000.00+	0.01%+	150,000.00	200,000.00	200,000.00
52103001/22021014 Annual Budget Expenses and Administration			1,333,000.00	1,333,100.00	100.00+				
Sub-Total: Overhead	4,982,162.71	5,689,684.48	12,500,000.00	14,420,790.00	8,731,105.52+	60.55%+	12,500,000.00	12,900,000.00	12,900,000.00
Total Recurrent Expenditure	15,122,292.71	14,607,931.11	23,231,982.00	30,227,098.00	15,619,166.89+	51.67%+	23,231,982.00	24,576,661.00	24,576,661.00
52104001 - Small Town Water And Sanitation Agency									
52104001/22020102 Local Travel and Transport - Others			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	450,000.00	450,000.00
52104001/22020301 Office Stationeries/Computer			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00	500,000.00	500,000.00
52104001/22020401 Maintenance of Motor Vehicle			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
52104001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22020404 Maintenance of Office / IT			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
52104001/22020405 Maintenance of Plants & Generators			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
52104001/22020406 Other Maintenance Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
52104001/22020501 Local Training			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/22020605 Cleaning &Fumigation Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
52104001/22020704 Engineering Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
52104001/22020710 Monitoring and Evaluation			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
52104001/22020711 Other Consulting Services			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
52104001/22020801 Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	300,000.00	300,000.00
52104001/22020803 Plant /Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
52104001/220220000 Refreshment & Meals			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	200,000.00	200,000.00
52104001/22021007 Welfare Packages			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	200,000.00	200,000.00
52104001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	200,000.00	200,000.00
Sub-Total: Overhead			5,800,000.00	5,800,000.00	5,800,000.00+	100.00%+	5,800,000.00	6,150,000.00	6,150,000.00
Total Recurrent Expenditure			5,800,000.00	5,800,000.00	5,800,000.00+	100.00%+	5,800,000.00	6,150,000.00	6,150,000.00

53001001 - Ministry Of Housing

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Personal Cost	17,817,116.00	24,921,522.59	15,615,615.00	25,472,812.00	551,289.41+	2.16%+	26,794,807.00	30,980,416.00	34,190,416.00
Sub Total: Personal Cost	17,817,116.00	24,921,522.59	15,615,615.00	25,472,812.00	551,289.41+	2.16%+	26,794,807.00	30,980,416.00	34,190,416.00
53001001/22020101	Basic Salary	12,161,262.00	19,572,028.54	10,587,331.00	19,572,228.00	199,46+	18,622,071.00	20,640,000.00	23,850,000.00
53001001/22020101	Housing/Rent Allowance	2,497,100.00	2,995,526.61	2,123,242.00	2,995,542.00	15,39+	2,800,690.00	3,800,000.00	3,800,000.00
53001001/22020102	Transport Allowance	888,800.00	608,500.00	771,426.00	771,426.00	162,926.00+	992,213.00	1,002,344.00	1,002,344.00
53001001/22020103	Meal Subsidy	386,400.00	275,700.00	334,152.00	334,152.00	58,452.00+	201,520.00	277,190.00	277,190.00
53001001/22020104	Utility Allowance	275,600.00	218,200.00	261,219.00	261,219.00	43,019.00+	261,219.00	261,219.00	261,219.00
53001001/22020105	Entertainment Allowance	14,580.00	11,115.00	38,563.00	33,263.00	22,148.00+	38,563.00	38,563.00	38,563.00
53001001/22020106	Leave Allowance	1,173,294.00	445,408.80	1,058,733.00	709,833.00-	264,424.20+	2,238,111.00	3,111,100.00	3,111,100.00
53001001/22020107	Domestic Staff Allowance	303,696.00	789,830.00	440,949.00	789,849.00	19,00+	1,640,420.00	1,850,000.00	1,850,000.00
53001001/22020131	Arrears (Allowances)	116,384.00	5,213.64		5,300.00	86,36+			
Total Personal Cost	17,817,116.00	24,921,522.59	15,615,615.00	25,472,812.00	551,289.41+	2.16%+	26,794,807.00	30,980,416.00	34,190,416.00
Sub Total: Personal Cost	17,817,116.00	24,921,522.59	15,615,615.00	25,472,812.00	551,289.41+	2.16%+	26,794,807.00	30,980,416.00	34,190,416.00
53001001/22020101	Local Travel and Transport - Training	3,295,921.00	53,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,200,000.00	1,200,000.00
53001001/22020102	Local Travel and Transport - Others	95,000.00		1,000,000.00	127,700.00	74,700.00+	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	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	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	300,000.00
53001001/22020301	Office Stationeries/Computer	5,233,199.00	1,768,500.00	2,000,000.00	2,000,000.00	231,500.00+	2,000,000.00	2,000,000.00	2,000,000.00
53001001/22020303	Consumables			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			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020401	Maintenance of Motor Vehicle	3,214,500.00	1,855,000.00	700,000.00	1,855,100.00	100,00+	700,000.00	400,000.00	400,000.00
53001001/22020402	Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	350,000.00	400,000.00	400,000.00
53001001/22020404	Maintenance of Office / IT			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
53001001/22020405	Maintenance of Plants & Generators	362,900.00		300,000.00	298,800.00	298,800.00+	300,000.00	300,000.00	300,000.00
53001001/22020406	Other maintenance Services	395,650.00		600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
53001001/22020501	Local Training			1,500,000.00	344,900.00	344,900.00+	1,500,000.00	1,500,000.00	1,500,000.00
53001001/22020505	Cleaning & Firmigation Services		2,230,000.00	150,000.00	2,230,200.00	200,00+	150,000.00	800,000.00	800,000.00
53001001/22020706	Legal Services			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
53001001/22020703	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	600,000.00
53001001/22020711	Other Consulting Services			600,000.00	600,000.00	600,000.00+	600,000.00	600,000.00	600,000.00
53001001/22020801	Motor Vehicle Fuel Cost		32,100.00	2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
53001001/22020803	Plant /Generator Fuel Cost			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
53001001/22020801	Bank Charges (Other than Interest)	3,264.50	1,166.25	400,000.00	1,200.00	33,75+	400,000.00	400,000.00	400,000.00
53001001/22020801	Refreshment & Meals			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
53001001/22021007	Welfare Packages			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
53001001/22021014	Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
Sub Total: Overhead	12,600,434.50	5,939,766.25	17,100,000.00	18,307,900.00	12,368,133.75+	67.56%+	17,500,000.00	17,450,000.00	17,450,000.00
Total Recurrent Expenditure	30,417,550.50	30,861,288.84	32,715,615.00	43,780,712.00	12,919,423.16+	29.51%+	44,294,807.00	48,430,416.00	51,640,416.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual		Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020							
54001001 - Ministry Of Rural Development									
54001001/21000000	Basic Salary	51,043,405.67	95,700,178.83	49,238,201.00	95,700,378.00	199,17+	50,203,656.00	51,169,111.00	51,169,111.00
54001001/21020101	Housing/Rent Allowance	9,204,808.00	12,381,162.60	8,623,945.00	12,381,245.00	82,40+	8,793,042.00	8,962,139.00	8,962,139.00
54001001/21020102	Transport Allowance	3,928,500.00	3,396,500.00	3,848,868.00	3,848,868.00	11,75%+	3,924,336.00	3,999,804.00	3,999,804.00
54001001/21020103	Meal Subsidy	1,590,600.00	1,463,900.00	1,563,456.00	1,550,356.00	5,58%+	1,594,112.00	1,624,768.00	1,624,768.00
54001001/21020104	Utility Allowance	1,141,000.00	1,143,000.00	1,129,956.00	1,143,056.00	0.00%+	1,152,112.00	1,174,268.00	1,174,268.00
54001001/21020105	Entertainment Allowance	64,530.00	50,280.00	64,305.00	64,305.00	21,81%+	65,566.00	66,827.00	66,827.00
54001001/21020106	Leave Allowance	4,914,652.20	1,144,662.90	4,832,015.00	2,130,325.00	46,27%+	4,926,761.00	5,021,506.00	5,021,506.00
54001001/21020107	Domestic Staff Allowance	1,189,476.00	2,859,215.00	1,174,544.00	2,859,244.00	0.00%+	1,197,574.00	1,220,604.00	1,220,604.00
54001001/21020108	Shift Allowance	4,144,858.04	5,041,570.86	4,024,655.00	5,041,645.00	0.00%+	4,103,570.00	4,182,484.00	4,182,484.00
54001001/21020111	Hazard Allowance	6,721,000.00	15,196,315.17	3,941,280.00	15,196,380.00	64,83+	4,018,560.00	4,095,840.00	4,095,840.00
54001001/21020131	Arenars (Allowances)	6,473,732.96	3,622,344.93		3,622,400.00	55,07+			
Sub Total: Personnel Cost		90,416,562.87	141,999,130.29	78,441,225.00	143,538,202.00	1,539,071,71+	79,979,289.00	81,517,351.00	81,517,351.00
54001001/2202020105									
54001001/2202020105	Local Travel and Transport - Others	532,800.00	20,031.00	2,500,000.00	2,500,000.00	2,479,969.00+	2,500,000.00	2,500,000.00	2,500,000.00
54001001/2202020105	Hotel Accommodation	1,000,000.00		200,000.00	101,900.00	101,900.00+	200,000.00	200,000.00	200,000.00
54001001/2202020105	Water Rates			4,000,000.00	4,000,000.00	2,460,884.00+	4,000,000.00	4,000,000.00	4,000,000.00
54001001/2202020301	Office Stationeries/Computer Consumables	1,694,750.00	1,539,116.00	4,000,000.00	4,000,000.00	1,00,00+	10,000,000.00	10,000,000.00	10,000,000.00
54001001/2202020303	Newsletters	5,000.00	198,000.00	100,000.00	198,100.00	0.25%+	100,000.00	100,000.00	100,000.00
54001001/2202020312	Service Materials		338,380.00	10,000,000.00	339,380.00	1,000,00+	600,000.00	600,000.00	600,000.00
54001001/2202020401	Maintenance of Motor Vehicle			600,000.00	600,000.00	100,00%+	600,000.00	600,000.00	600,000.00
54001001/2202020401	Maintenance of Office Furniture			500,000.00	500,000.00	100,00%+	500,000.00	500,000.00	500,000.00
54001001/2202020402	Maintenance of Office IT Equipment			400,000.00	400,000.00	100,00%+	400,000.00	400,000.00	400,000.00
54001001/2202020405	Maintenance of Plants & Generators			400,000.00	400,000.00	100,00%+	400,000.00	400,000.00	400,000.00
54001001/2202020406	Other maintenance Services	35,000.00	20,000.00	1,000,000.00	1,000,000.00	98,00%+	1,000,000.00	1,000,000.00	1,000,000.00
54001001/2202020501	Local Training	13,108,650.00	2,543,600.00	3,000,000.00	2,000,000.00	15,21%+	3,000,000.00	3,000,000.00	3,000,000.00
54001001/2202020506	Seminar and Conferences	1,894,460.00		300,000.00	300,000.00	100,00%+	300,000.00	300,000.00	300,000.00
54001001/2202020605	Cleaning & Furnigation Services			1,500,000.00	2,505,800.00	1,000,00+	1,500,000.00	1,500,000.00	1,500,000.00
54001001/2202020710	Monitoring and Evaluation			400,000.00	400,000.00	100,00%+	400,000.00	400,000.00	400,000.00
54001001/2202020803	Motor Vehicle Fuel Cost	2,287,530.00	1,405,740.00	300,000.00	1,91,600.00	191,600.00+	300,000.00	300,000.00	300,000.00
54001001/2202020901	Plant (Generator) Fuel Cost	5,000.00	1,244.00		2,244.00	1,000.00+			
54001001/2202021007	Bank Charges (Other than Interest)	6,093.50	108,300.00	800,000.00	800,000.00	100,00%+	800,000.00	800,000.00	800,000.00
54001001/2202021007	Refreshment & Meals			200,000.00	200,000.00	100,00%+	200,000.00	200,000.00	200,000.00
54001001/2202021014	Welfare Packages					7,50%+			
54001001/2202021014	Annual Budget Expenses and Administration		185,000.00						
Sub-Total: Overhead		20,569,283.50	6,359,411.00	28,200,000.00	20,553,224.00	14,193,813.00+	28,200,000.00	28,200,000.00	28,200,000.00
Total Recurrent Expenditure									
		110,985,846.37	148,358,541.29	106,641,225.00	164,091,426.00	15,732,884.71+	108,179,289.00	109,717,351.00	109,717,351.00
54001002 - Community And Social Development Agency									
54001002/21020106	Leave allowances			4,923,820.00	1,000.00	1,000.00+	5,020,365.00	5,116,911.00	5,116,911.00
Total Personnel Cost				4,923,820.00	1,000.00	1,000.00+	5,020,365.00	5,116,911.00	5,116,911.00
Sub Total: Personnel Cost				4,923,820.00	1,000.00	1,000.00+	5,020,365.00	5,116,911.00	5,116,911.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
54001002/22020101			500,000.00	500,000.00	500,000.00+	100.00%+	750,000.00	1,000,000.00	1,000,000.00
54001002/22020102			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
54001002/22020301			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54001002/22020312			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54001002/22020401			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54001002/22020402			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
54001002/22020403			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54001002/22020404			250,000.00	243,900.00	243,900.00+	100.00%+	250,000.00	250,000.00	250,000.00
54001002/22020405			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
54001002/22020406			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54001002/22020415			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
54001002/22020501			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
54001002/22020601			200,000.00	193,900.00	193,900.00+	100.00%+	200,000.00	200,000.00	200,000.00
54001002/22020605			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
54001002/22020710			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
54001002/22020801			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
54001002/22020803			300,000.00	283,900.00	283,900.00+	100.00%+	300,000.00	300,000.00	300,000.00
54001002/22021001			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54001002/22021007			10,100,000.00	10,071,700.00	10,071,700.00+	100.00%+	9,350,000.00	9,600,000.00	9,600,000.00
Sub-Total: Overhead			10,100,000.00	10,071,700.00	10,071,700.00+	100.00%+	9,350,000.00	9,600,000.00	9,600,000.00
Total Recurrent Expenditure			15,023,820.00	10,072,700.00	10,072,700.00+	100.00%+	14,370,365.00	14,716,911.00	14,716,911.00
54001003 - Community Development Agency									
54001003/21010101			324,000.00	956,000.00	200.00+	0.02%+			
Sub Total: Personnel Cost			324,000.00	956,000.00	200.00+	0.02%+			
54001003/22020102			24,000.00	6,100.00	100.00+	1.64%+			
54001003/22020301			308,000.00	6,100.00	100.00+	1.64%+			
54001003/22020303			69,000.00						
54001003/22020405			5,000.00						
54001003/22020601			8,000.00						
54001003/22020605			16,000.00						
54001003/22020801			24,000.00						
54001003/22020803			24,000.00						
54001003/22020901			264.00	328.00	72.00+	18.00%+			
54001003/22021014			200,000.00	199,600.00	199,600.00+	100.00%+			
Sub-Total: Overhead			462,264.00	28,328.00	199,972.00+	87.59%+			
Total Recurrent Expenditure			786,284.00	984,328.00	200,172.00+	16.90%+			
54007001 - Rural Electrification Board (REB)									
54003001/21010101			33,521,487.57	42,500,339.64	199.36+	0.00%+			
54003003/21010103			16,778,090.00	42,500,539.00	1,000.00	100.00%+			
54003003/21010105			4,780,640.00	1,000.00	1,000.00+	100.00%+			
Sub-Total: Salaries			54,980,217.57	85,001,378.64	300,360.00+	0.55%+			
54007001 - Rural Electrification Board (REB)									
54003001/21010101			33,521,487.57	42,500,339.64	199.36+	0.00%+			
54003003/21010103			16,778,090.00	42,500,539.00	1,000.00	100.00%+			
54003003/21010105			4,780,640.00	1,000.00	1,000.00+	100.00%+			
Sub-Total: Salaries			54,980,217.57	85,001,378.64	300,360.00+	0.55%+			

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
54003001/21020101			1,468,790.00	1,468,790.00	1,468,790.00+	100.00%+	3,468,790.00	3,468,790.00	3,468,790.00
54003001/21020102			2,921,960.00	2,921,960.00	2,921,960.00+	100.00%+	2,921,960.00	2,921,960.00	2,921,960.00
54003001/21020103			1,822,190.00	1,822,190.00	1,822,190.00+	100.00%+	1,822,190.00	1,822,190.00	1,822,190.00
54003001/21020104			934,280.00	934,280.00	934,280.00+	100.00%+	1,934,280.00	1,934,280.00	1,934,280.00
54003001/21020106			1,904,480.00	1,904,480.00	1,904,480.00+	67.45%+	2,904,480.00	2,904,480.00	2,904,480.00
54003001/21020107			960,840.00	960,840.00	960,840.00+	100.00%+	1,444,930.00	1,444,930.00	1,444,930.00
Sub Total: Personnel Cost	33,521,487.57	43,120,339.64	31,571,270.00	52,514,079.00	9,393,739.36+	17.89%+	68,055,360.00	69,123,360.00	69,321,809.00
54003001/22020102			2,000,000.00	2,000,000.00	1,955,100.00+	97.76%+	2,000,000.00	2,000,000.00	2,000,000.00
54003001/22020104			6,000,000.00	6,000,000.00	1,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
Others									
54003001/22020201			500,000.00	500,000.00	95.40+	0.00%+	80,000,000.00	500,000.00	500,000.00
54003001/22020205			500,000.00	62,900.00	62,900.00+	100.00%+	500,000.00	500,000.00	500,000.00
54003001/22020206			1,000,000.00	1,437,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
Consumables									
54003001/22020312			2,700,000.00	2,700,000.00	2,700,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
54003001/22020401			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
Transport									
54003001/22020402			700,000.00	700,000.00	350,000.00+	50.00%+	700,000.00	800,000.00	800,000.00
54003001/22020403			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
Residential									
54003001/22020405			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
54003001/22020406			58,938,438.00	58,938,500.00	62.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
54003001/22020410			120,049,053.60	120,050,053.00	999.40+	0.01%+	120,000,000.00	120,000,000.00	120,000,000.00
(Enugu/Nsukka)									
54003001/22020501			1,000,000.00	431,100.00	431,100.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Local Training									
54003001/22020605			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
Security Services									
54003001/22020605			400,000.00	400,000.00	361,500.00+	90.38%+	400,000.00	400,000.00	400,000.00
54003001/22020710			3,000,000.00	3,000,000.00	2,985,000.00+	99.50%+	30,000,000.00	30,000,000.00	30,000,000.00
Monitoring and Evaluation									
54003001/22020801			1,200,000.00	1,200,000.00	1,140,000.00+	95.00%+	1,200,000.00	1,200,000.00	1,200,000.00
Motor Vehicle Fuel Cost									
54003001/22020803			400,000.00	395,400.00	261,400.00+	66.11%+	400,000.00	400,000.00	400,000.00
Bank/Generator Fuel Cost									
54003001/22020901			500,000.00	570,000.00	179.33+	0.03%+	500,000.00	500,000.00	500,000.00
Insurance Premium									
54003001/22021001			600,000.00	4,600.00	100.00+	2.17%+	600,000.00	600,000.00	600,000.00
Refreshment & Meals									
54003001/22021007			450,000.00	5,823,150.84	49.16+	0.00%+	600,000.00	600,000.00	600,000.00
Welfare Packages									
54003001/22021014			300,000.00	450,000.00	450,000.00+	100.00%+	450,000.00	450,000.00	450,000.00
Annual Budget Expenses and									
Administration									
54003001/22021016			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
Service									
Sub-Total: Overhead	3,554,736.29	109,574,767.71	146,650,000.00	126,174,353.00	16,599,585.29+	13.16%+	254,150,000.00	174,300,000.00	174,300,000.00
Total Recurrent Expenditure	37,076,223.86	152,695,107.35	178,421,270.00	178,688,432.00	25,993,324.65+	14.55%+	322,205,360.00	243,423,360.00	243,621,809.00
54007001 - Fire Service Department									
54007001/22020101			40,000.00	41,000.00	1,000.00+	2.44%+	5,000,000.00	5,000,000.00	5,000,000.00
Local Travel and Transport - Training									
54007001/22020102			201,000.00	1,386,900.00	1,185,900.00+	85.51%+	3,000,000.00	3,500,000.00	3,500,000.00
Local Transport & Travel-Others									
54007001/22020104			500,000.00	1,927,400.00	1,927,400.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
International Transport and travel									
54007001/22020205			400,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Water Rates									
54007001/22020206			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
Sewerage Charges									
54007001/22020301			1,092,000.00	1,092,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer									
Consumables									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
54007001/22020308	Field & Camping Materials	Supplies	2,813,000.00	1,200,000.00	2,813,100.00	100.00+	5,000,000.00	5,000,000.00	5,000,000.00
54007001/22020309	Uniforms & Other Clothing		426,500.00	20,000,000.00	1,000.00	100.00+	20,000,000.00	20,000,000.00	20,000,000.00
54007001/22020312	Service Materials		1,145,500.00	600,000.00	173,500.00+	28.92%+	1,000,000.00	1,000,000.00	1,000,000.00
54007001/22020401	Maintenance of Motor		11,281,400.00	500,000.00	1,000,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54007001/22020402	Maintenance of Office Furniture			1,000,000.00	2,650,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
54007001/22020403	Maintenance of Office Building			600,000.00	560,000.00+	93.33%+	600,000.00	600,000.00	600,000.00
54007001/22020405	Maintenance of Plants & Generators		40,000.00	600,000.00	34,622.00+	6.82%+	4,000,000.00	4,000,000.00	4,000,000.00
54007001/22020406	Other maintenance Services		473,278.00	1,500,000.00	1,500,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
54007001/22020501	Local Training			3,000,000.00	1,000.00+	0.09%+	25,000,000.00	25,000,000.00	25,000,000.00
54007001/22020506	Seminars and Conferences		1,168,245.00	600,000.00	1,000.00+	0.09%+	900,000.00	900,000.00	900,000.00
54007001/22020605	Cleaning & fumigation Services		1,847,000.00	900,000.00	1,000.00+	0.11%+	6,000,000.00	6,000,000.00	6,000,000.00
54007001/22020801	Motor Vehicle Fuel Cost		15,000.00	6,000,000.00	1,000.00+	6.25%+	6,000,000.00	6,000,000.00	6,000,000.00
54007001/22020802	Other Transport Equipment Fuel Cost		13,572,500.00	500,000.00	2,30+	0.00%+	500,000.00	500,000.00	500,000.00
54007001/22020803	Plant /Generator Fuel Cost		30,197.70	1,000,000.00	52,900.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
54007001/22020901	Bank Charges (other than interest)			2,000,000.00	1,000.00	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
54007001/22021001	Refreshment & Meals			2,000,000.00	1,000.00	100.00%+	200,000.00	200,000.00	200,000.00
54007001/22021003	Publicity and Advertisement			200,000.00	169,800.00+	100.00%+	200,000.00	200,000.00	200,000.00
54007001/22021007	Welfare Packages			500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
54007001/22021014	Annual Budget Expenses and								
Administration									
54007001/22021016	Servicecom								
Sub-Total: Overhead	44,774,192.03	22,864,220.70	105,600,000.00	33,025,745.00	10,161,524.30+	30.77%+	130,700,000.00	131,200,000.00	135,200,000.00
Total Recurrent Expenditure	44,774,192.03	22,864,220.70	105,600,000.00	33,025,745.00	10,161,524.30+	30.77%+	130,700,000.00	131,200,000.00	135,200,000.00
60001001 - Ministry Of Lands And Urban Development									
60001001/21010101	Basic Salary	139,977,424.59	227,070,807.34	143,421,562.00	227,071,007.00	199.66+	146,233,750.00	149,045,937.00	149,045,937.00
60001001/21020101	Housing/Rent Allowance	26,263,714.00	30,275,425.02	26,399,575.00	30,275,475.00	49.99+	26,917,214.00	27,434,853.00	27,434,853.00
60001001/21020102	Transport Allowance	10,146,200.00	7,489,400.00	10,495,698.00	10,495,698.00	28.55%+	10,701,496.00	10,907,294.00	10,907,294.00
60001001/21020103	Meal Subsidy	3,578,100.00	3,348,500.00	4,443,426.00	4,443,426.00	1,094,926.00+	4,530,552.00	4,617,678.00	4,617,678.00
60001001/21020104	Utility Allowance	2,984,000.00	2,485,350.00	3,073,974.00	2,866,874.00	381,524.00+	3,134,248.00	3,194,522.00	3,194,522.00
60001001/21020105	Entertainment Allowance	841,785.00	107,280.00	151,883.00	151,883.00	44,603.00+	154,861.00	157,839.00	157,839.00
60001001/21020106	Leave Allowance	14,197,749.10	2,272,983.90	14,654,171.00	5,076,971.00	2,803,987.10+	14,941,507.00	15,228,844.00	15,228,844.00
60001001/21020107	Domestic Staff Allowance	1,774,332.00	5,459,308.00	2,439,438.00	5,459,388.00	80.00+	2,487,270.00	2,535,102.00	2,535,102.00
60001001/21020108	Shift Allowance	456,338.52	127,437.27	448,834.00	448,834.00	321,396.73+	457,634.00	466,435.00	466,435.00
60001001/21020111	Hazard Allowance	84,885.35	22,000.00	48,036.00	22,100.00	100.00+	48,978.00	49,919.00	49,919.00
60001001/21020113	Teaching Allowance	3,076,647.00	949,883.37	2,974,010.00	2,974,010.00	25,936.00+	3,032,324.00	3,090,638.00	3,090,638.00
60001001/21020131	Arrears (Allowances)		207,000.00	2,974,010.00	2,074,010.00	2,024,126.63+	3,032,324.00	3,090,638.00	3,090,638.00
60001001/21020135	Wardrobe & Outfit Allowance			207,000.00	207,100.00	100.00+			
Sub Total: Personnel Cost	203,381,175.56	279,825,374.90	208,550,607.00	289,518,702.00	9,693,327.10+	3.35%+	212,639,834.00	216,729,061.00	216,729,061.00
60001001/22020101	Local Travel and Transport - Training			1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020102	Local Travel and Transport - Others			1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020301	Office Stationeries/Computer	1,379,000.00	2,163,000.00	4,000,000.00	4,000,000.00	1,837,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
60001001/22020302	Consumables			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
60001001/22020303	Newspapers			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
60001001/22020305	Printing of Non Security Documents			1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020306	Printing of Security Documents			900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual	Actual	Orig Budg	Revised	Amnt Varian	% Variance	Budget	Proposed	Proposed
	2019	2020	2020	2020	2020	2020	2021	2022	2023
60001001/22020401 Transport Equipment									
60001001/22020402 Maintenance of Office Furniture	5,126,000.00	5,277,000.00	700,000.00	5,277,100.00	100.00+	0.00%+	400,000.00	700,000.00	400,000.00
60001001/22020403 Maintenance of Office Building			400,000.00	400,000.00	400,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
60001001/22020404 Residential Quarters			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Equipments			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
60001001/22020405 Maintenance of Plants & Generators			600,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020406 Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	800,000.00	800,000.00
60001001/22020501 Local Training			800,000.00	800,000.00	800,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
60001001/22020605 Cleaning and Furnigation Services			500,000.00	500,000.00	500,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
60001001/22020703 Legal Services			4,000,000.00	980,050.00	980,050.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
60001001/22020706 Surveying Services			5,000,000.00	1,124,100.00	1,124,100.00+	100.00%+	1,600,000.00	1,600,000.00	1,600,000.00
60001001/22020710 Monitoring and Evaluation			1,600,000.00	1,600,000.00	1,600,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
60001001/22020801 Motor Vehicle Fuel Cost			900,000.00	900,000.00	900,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
60001001/22020803 Plant/Generator Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
60001001/22021002 Honorarium & Sitting Allowance	17,982,800.00	7,000,000.00	2,000,000.00	7,000,100.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
60001001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
60001001/22021014 Annual Budget Expenses and Administration			400,000.00	400,000.00	400,000.00+	100.00%+	30,600,000.00	30,600,000.00	30,600,000.00
60001001/22021016 Administration			400,000.00	400,000.00	400,000.00+	100.00%+	247,329,061.00	247,329,061.00	247,329,061.00
Sub-Total: Overhead	24,487,800.00	14,440,000.00	30,600,000.00	30,281,350.00	15,841,350.00+	52.31%+	30,600,000.00	30,600,000.00	30,600,000.00
Total Recurrent Expenditure	227,868,975.56	294,265,374.90	239,150,607.00	319,800,052.00	25,534,677.10+	7.98%+	243,239,834.00	247,329,061.00	247,329,061.00
64001001 - Ministry Of Budget And Planning									
64001001/21010101 Basic Salary	14,556,821.70	22,278,362.08	14,088,569.00	22,278,369.00	6.92+	0.00%+	24,364,816.00	24,641,062.00	24,641,062.00
64001001/21020101 Housing/Rent Allowance	3,036,124.00	2,799,061.35	2,511,242.00	2,799,142.00	80.65+	0.00%+	2,560,482.00	2,609,722.00	2,609,722.00
64001001/21020102 Transport Allowance	1,240,000.00	697,550.00	1,054,884.00	766,984.00	69,434.00+	9.05%+	1,075,568.00	1,096,252.00	1,096,252.00
64001001/21020103 Meal Subsidy	533,000.00	341,900.00	457,776.00	457,776.00	115,876.00+	25.31%+	466,752.00	475,728.00	475,728.00
64001001/21020104 Utility Allowance	372,100.00	250,150.00	287,844.00	287,844.00	37,694.00+	13.10%+	298,488.00	299,132.00	299,132.00
64001001/21020105 Entertainment Allowance	19,440.00	3,015.00	18,727.00	18,727.00	15,712.00+	83.90%+	19,094.00	19,461.00	19,461.00
64001001/21020106 leave allowances	1,527,284.00	607,013.20	1,509,055.00	1,509,055.00	902,041.80+	59.78%+	2,438,645.00	3,168,234.00	3,168,234.00
64001001/21020107 Domestic Staff Allowance	404,928.00	164,312.00	361,398.00	192,898.00	28,586.00+	14.82%+	368,484.00	375,570.00	375,570.00
64001001/21020131 Arrears (Allowances)	318,574.00	405,005.24	236,547.00	405,047.00	41.76+	0.01%+	241,185.00	245,823.00	245,823.00
Sub Total: Personnel Cost	22,008,271.70	27,546,368.87	20,526,042.00	28,715,842.00	1,169,473.13+	4.07%+	31,828,514.00	32,930,984.00	32,930,984.00
64001001/22020101 Local Transport & Travel-Training			3,000,000.00	10,000,000.00	10,000,000.00+	28.88%+	2,000,000.00	2,000,000.00	2,000,000.00
64001001/22020102 Local Transport & Travel-Others	22,983,000.00	7,112,000.00	10,000,000.00	1,499,900.00	1,499,900.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22020104 International Transport and Travels - Training			300,000.00	660,100.00	100.00+	0.02%+	800,000.00	800,000.00	800,000.00
64001001/22020203 Internet Access Charges			300,000.00	226,900.00	100.00+	88.89%+	300,000.00	300,000.00	300,000.00
64001001/22020204 Satellite Broadcasting Access Charges			300,000.00	201,700.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
64001001/22020205 Water Rate	7,104,558.00	800,000.00	300,000.00	800,100.00	56.25+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
64001001/22020301 Office Stationeries/Computer Consumables			10,000,000.00	23,043,493.75	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
64001001/22020303 Newsprinters			300,000.00	7,399,700.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
64001001/22020305 Printing of Non Security Documents (Printing of Budget book)	10,579,000.00	7,399,600.00	300,000.00	4,609,000.00	1,000.00+	0.02%+	17,000,000.00	17,000,000.00	17,000,000.00
64001001/22020312 Service Materials	1,017,350.00	514,500.00	500,000.00	139,900.00	139,900.00+	100.00%+	500,000.00	500,000.00	500,000.00
64001001/22020401 Vehicles/Transport Equipment			2,500,000.00	1,879,300.00	1,364,800.00+	77.62%+	2,500,000.00	2,500,000.00	2,500,000.00
64001001/22020402 Maintenance of Office Furniture	100,000.00	337,000.00	300,000.00	337,100.00	100.00+	0.03%+	600,000.00	700,000.00	700,000.00

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Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
64001001/22020403 Building/Residential Ctrts.									
64001001/22020404 Maintenance of Office IT Equipment	3,277,096.50	1,284,000.00	800,000.00	1,284,100.00	100.00+	0.14%+	1,000,000.00	1,000,000.00	1,000,000.00
64001001/22020405 Maintenance of Plants/Generators	1,960,700.00	500,000.00	500,000.00	462,900.00	100.00+	100.00%+	500,000.00	500,000.00	500,000.00
64001001/22020406 Other Maintenance Services	1,152,125.00	1,076,200.00	500,000.00	1,076,300.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
64001001/22020501 Local Training (Organising the	496,000.00	52,700.00	5,000,000.00	53,700.00	1,000.00+	1.86%+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22020506 Periodic budget review for th			30,000,000.00	1,000.00	1,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
64001001/22020605 Seminar & Conferences			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
64001001/22020605 Cleaning & Furnigation Services			1,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22020710 Monitoring and evaluation	845,625.00	1,620,650.00	1,000,000.00	1,620,700.00	50.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
64001001/22020801 Motor Vehicle Fuel Cost	426,000.00	4,166,700.00	500,000.00	4,166,800.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
64001001/22020803 Plant/Generator Fuel Cost	513,616.00	68,231.00	500,000.00	68,231.00	1,000.00+	1.44%+	5,000,000.00	5,000,000.00	5,000,000.00
64001001/22020901 Bank Charges(Other Than Interest)	1,495,000.00	2,589,000.00	900,000.00	2,589,100.00	100.00+	0.00%+	900,000.00	900,000.00	900,000.00
64001001/22021003 Refreshment & Meals			2,000,000.00	2,000,000.00	2,000.00+	94.55%+	2,000,000.00	2,000,000.00	2,000,000.00
64001001/22021007 Publicity & Advertisements	5,000,000.00	109,000.00	2,000,000.00	2,000,000.00	100.00+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
64001001/22021007 Welfare Packages (Christmas gifts	51,593,600.00	39,290,800.00	40,000,000.00	39,290,900.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
64001001/22021014 for Staff and Other Well W			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
64001001/22021014 Annual Budget Expenses &			104,184,381.00	9,354,306.25+	8.98%+	122,300,000.00	122,400,000.00	121,900,000.00	121,900,000.00
64001001/22021016 Administration (Joint bilateral			104,184,381.00	9,354,306.25+	8.98%+	122,300,000.00	122,400,000.00	121,900,000.00	121,900,000.00
64001001/22021016 Servicecom			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead	108,543,670.50	94,830,074.75	150,600,000.00	104,184,381.00	9,354,306.25+	8.98%+	122,300,000.00	122,400,000.00	121,900,000.00
Total Recurrent Expenditure	130,551,942.20	122,376,443.62	171,126,042.00	132,900,223.00	10,523,779.38+	7.92%+	154,128,514.00	155,330,984.00	154,830,984.00
18002001 - The State Judiciary									
18002001/21020101 Basic Salary	171,863,839.20	390,960,810.66	1,173,136,125.00	390,961,810.00	999,34+	0.00%+	387,075,314.00	451,011,332.00	455,021,345.00
18002001/21020101 Housing/Rent Allowance(Including	43,269,483.50	55,373,904.00	43,099,540.00	55,373,940.00	36.00+	0.00%+	104,850,898.00	112,750,760.00	116,501,879.00
18002001/21020102 Judges Accommodation Allow			29,668,846.00	12,920,939.00	999,43+	0.01%+	98,720,686.00	99,811,722.00	101,823,566.00
18002001/21020103 Meal Subsidy	39,388,472.75	12,919,939.57	23,745,736.00	6,795,388.00	999,05+	0.01%+	58,093,210.00	61,081,771.00	64,556,781.00
18002001/21020104 Utility Allowance	23,627,163.65	6,794,388.95	33,608,318.00	8,018,070.00	999,93+	0.01%+	96,661,678.00	97,822,112.00	99,443,561.00
18002001/21020105 Entertainment Allowance	3,984,055.88	22,194,748.74	4,785,178.00	22,194,778.00	29,26+	0.00%+	23,145,311.00	25,172,831.00	27,087,977.00
18002001/21020106 Leave Allowance	24,115,889.73	9,787,525.05	24,502,642.00	12,228,242.00	2,440,716.95+	19.96%+	38,741,958.00	40,201,309.00	41,670,891.00
18002001/21020107 Domestic Staff Allowance	36,455,651.58	82,630,587.96	33,571,101.00	82,630,601.00	13,04+	0.00%+	85,637,652.00	87,631,651.00	88,641,732.00
18002001/21020108 Shift Duty Allowance	125,239.90	196,704.11	108,110.00	196,710.00	5.89+	0.00%+	11,572,656.00	13,512,718.00	15,612,219.00
18002001/21020111 Hazard Allowance	105,028,440.51	98,143,528.03	94,433,646.00	98,143,546.00	17,97+	0.00%+	11,572,656.00	13,512,718.00	15,612,219.00
18002001/21020126 Journal Allowance (Newspapers)	629,165.30	745,125.78	62,728.00	745,228.00	102,22+	0.14%+	253,781,05+	11,244+	11,244+
18002001/21020130 Medical Allowance	23,619,763.65	2,003,788.95	5,967,470.00	2,257,570.00	999,48+	0.00%+	999,48+	0.00%+	0.00%+
18002001/21020131 Arrears (Allowances)	61,129,934.23	26,377,828.52	118,620,267.00	26,378,828.00	999,48+	0.00%+	999,48+	0.00%+	0.00%+
18002001/21020132 Professional Duty Allowance	12,459,665.65	5,709,845.10	1,142,920.00	5,709,551.00	79,551.00+	100.00%+	79,551.00+	100.00%+	100.00%+
18002001/21020135 Wardrobe & Outfit Allowance	39,366,272.75	3,339,648.25	3,339,929.00	3,339,929.00	54.90+	0.00%+	54.90+	0.00%+	0.00%+
18002001/21020143 Furniture Allowance	608,336.43	62,393.48	158,190.00	69,590.00	280.75+	0.01%+	7,196.52+	10,344+	10,344+
18002001/21020146 Newspaper Allowance	2,027,788.62	3,743,609.76	238,655.00	3,743,609.00	50.24+	0.00%+	50.24+	0.00%+	0.00%+
18002001/21020147 Veh Mntce Allowance			238,655.00	3,743,609.00	50.24+	0.00%+	50.24+	0.00%+	0.00%+
Total Personal Cost	627,169,763.20	729,001,446.98	1,590,268,952.00	731,788,280.00	2,786,833.02+	0.38%+	904,499,363.00	988,996,206.00	1,010,359,951.00
Sub Total: Personnel Cost	627,169,763.20	729,001,446.98	1,590,268,952.00	731,788,280.00	2,786,833.02+	0.38%+	904,499,363.00	988,996,206.00	1,010,359,951.00
18002001/22020101 Local Travel and Transport - Training	18,051,940.00	4,416,388.00	25,000,000.00	4,417,388.00	1,000.00+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22020102 Local Travel and Transport - Others	58,911,950.00	92,808,770.00	25,000,000.00	92,808,800.00	30.00+	0.00%+	50,000,000.00	50,000,000.00	50,000,000.00
18002001/22020103 International Transport and Travels -	74,629,000.00	40,000.00	70,000,000.00	2,191,200.00	2,151,200.00+	98.17%+	70,000,000.00	70,000,000.00	70,000,000.00

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	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
18002001/22020104			61,000,000.00	1,000.00	1,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
Others			2,612,500.00	2,000,000.00	67,650.00+	3.38%+	2,000,000.00	2,000,000.00	2,000,000.00
18002001/22020201	Electricity Charges	1,932,350.00	2,000,000.00	19,013,100.00	30.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
18002001/22020202	Telephone Charges	11,092,000.00	7,000,000.00	500,000.00	9,000.00+	1.80%+	500,000.00	600,000.00	600,000.00
18002001/22020203	Internet Access Charges	33,000.00	491,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,800.00
18002001/22020204	Satellite Broadcasting Access								
Charges			2,277,110.00	5,000,000.00	2,346,800.00+	46.94%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22020205	Water Rate	2,277,110.00	5,000,000.00	217,500.00	217,500.00+	100.00%+	900,000.00	900,000.00	900,000.00
18002001/22020206	Sewerage Charges		900,000.00	900,000.00	867,200.00+	96.36%+	900,000.00	900,000.00	900,000.00
18002001/22020208	Software Charges/Renewal		20,000,000.00	20,000,000.00	1,085,955.00+	5.43%+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22020301	Office Stationeries/Computer	63,647,765.00	20,000,000.00	20,000,000.00					
Consumables			244,500.00	1,000,000.00	777,800.00+	77.78%+	1,000,000.00	1,000,000.00	1,000,000.00
18002001/22020302	Books		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
18002001/22020303	Newspapers		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
18002001/22020304	Magazines and Periodicals		2,550,000.00	13,547,500.00	80.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22020305	Printing of Non Security Documents	3,600,270.00	13,547,420.00	23,936,000.00	1,000.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020306	Printing of Security Documents		23,935,000.00	18,500.00	1,000.00+	5.41%+	7,000,000.00	8,000,000.00	8,000,000.00
18002001/22020309	Uniforms and Other Clothing	241,670.00	17,500.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
18002001/22020312	Service Materials		4,000,000.00	4,000,000.00	91,575.00+	2.29%+	4,000,000.00	4,000,000.00	4,000,000.00
18002001/22020401	Maintenance of Motor	220,700.00	3,908,425.00						
Vehicle/Transport Equipment			138,200.00	3,500,000.00	2,760,000.00+	78.86%+	1,500,000.00	1,500,000.00	1,500,000.00
18002001/22020402	Maintenance of Office Furniture	7,843,295.00	2,649,469.00	2,650,469.00	1,000.00+	0.04%+	5,000,000.00	5,000,000.00	5,000,000.00
Residential Quarters			4,163,731.00	2,000,000.00	1,101,276.00+	55.06%+	2,000,000.00	2,200,000.00	2,200,000.00
18002003/22020404	Maintenance of Office / IT		1,500,000.00	4,491,800.00	100.00+	0.00%+	1,500,000.00	1,600,000.00	1,600,000.00
Equipment			700,150.00	4,491,700.00					
18002001/22020405	Maintenance of Plants and		2,703,350.00	1,008,200.00	1,556,036.00+	51.87%+	3,000,000.00	3,000,000.00	3,000,000.00
Generators			20,434,911.00	616,300.00	616,300.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22020415	Other Maintenance Services		10,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22020501	Local Training		30,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22020502	International Training		2,000,000.00	4,669,400.00	40.00+	0.00%+	2,000,000.00	2,500,000.00	2,500,000.00
18002001/22020506	Seminar and Conferences	12,195,300.00	4,669,360.00	10,083,700.00	100.00+	0.00%+	700,000.00	700,000.00	700,000.00
18002001/22020601	Security Services	2,401,205.00	2,400,000.00	2,401,000.00	1,000.00+	0.04%+	2,500,000.00	2,500,000.00	2,500,000.00
18002001/22020605	Cleaning and Furnigation Services		7,759,510.00	1,475,100.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
18002001/22020706	Legal Services		2,071,410.00	1,000.00	1,000.00+	100.00%+	1,400,000.00	1,400,000.00	1,400,000.00
18002001/22020710	Surveying Services		6,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020711	Monitoring and Evaluation		3,500,000.00	2,024,900.00	2,024,900.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
18002001/22020801	Other Consulting Services		15,000,000.00	12,330,600.00	536,500.00+	4.35%+	3,000,000.00	3,000,000.00	3,000,000.00
18002001/22020803	Plant/Generator Fuel Cost	10,442,750.00	11,794,100.00	700,000.00	255,000.00+	37.86%+	700,000.00	700,000.00	700,000.00
18002001/22020901	Bank Charges (Other Than interest)		7,000,000.00	68,478,800.00	58.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22021001	Refreshment and Meals	48,263,470.00	68,478,742.00	23,717,000.00	1,000.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
18002001/22021002	Honorarium and Sitting Allowance	5,134,250.00	23,716,000.00	400,000.00	3,400.00+	0.85%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22021003	Publicity and Advertisements	1,567,598.10	396,600.00	400,000.00	1,000.00+	0.00%+	500,000.00	500,000.00	500,000.00
18002001/22021004	Medical Expenses		15,000,000.00	11,703,100.00	61.00+	0.00%+	500,000.00	500,000.00	500,000.00
18002001/22021006	Postages and Courier Services	60,505,065.00	11,703,039.00	68,441,300.00	90.00+	0.00%+	15,000,000.00	15,000,000.00	15,000,000.00
18002001/22021007	Welfare Packages	109,565,290.00	68,441,210.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22021008	Subscription to Professional Bodies		500,000.00	500,000.00					
18002001/22021014	Annual Budget Expenses and		800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
Administration			2,500,000.00	119,000.00	1,000.00+	0.84%+	20,000,000.00	20,000,000.00	20,000,000.00
18002001/22021016	Special Days/Celebrations		5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
18002001/22021021	Donations		800,000.00	1,000.00	1,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
18002001/22021022			534,162,890.10	396,229,674.00	488,350,000.00	421,567,657.00	25,337,783.00+	353,900,000.00	356,000,000.00
Sub-Total: Overall			534,162,890.10	396,229,674.00	488,350,000.00	421,567,657.00	25,337,783.00+	353,900,000.00	356,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Recurrent Expenditure	1,161,332,653.30	1,129,231,320.98	2,078,618,952.00	1,153,355,937.00	28,124,616.02+	2.44%+	1,258,399,363.00	1,344,996,206.00	1,366,359,951.00
18011001 - Judiciary Service Commission									
18011001/21010101	1,660,932.00	3,775,125.53	1,676,249.00	3,775,149.00	23,47+	0.00%+	6,875,730.00	7,450,600.00	8,500,000.00
18011001/21020101	415,233.00	645,491.21	419,060.00	645,560.00	68,79+	0.01%+	1,461,810.00	1,435,494.00	1,635,494.00
18011001/21020102	415,233.00	120,952.25	419,060.00	192,560.00	71,607.75+	37.19%+	1,226,260.00	1,888,402.00	1,664,933.00
18011001/21020103	249,139.80	60,081.35	251,436.00	191,436.00	191,354.65+	76.10%+	686,570.00	661,296.00	661,296.00
18011001/21020104	415,233.00	65,302.25	419,060.00	419,060.00	353,757.75+	84.42%+	427,277.00	435,494.00	435,494.00
18011001/21020105	129,559.20	36,176.40	130,721.00	130,721.00	94,544.60+	72.33%+	133,284.00	135,847.00	135,847.00
18011001/21020106	157,071.00	121,973.40	243,673.00	243,673.00	121,699.60+	49.94%+	1,548,451.00	1,553,229.00	1,553,229.00
18011001/21020107	479,369.04	1,592,286.68	483,669.00	1,592,287.00	0.32+	0.00%+	493,152.00	502,636.00	502,636.00
18011001/21020111	83,046.60	61,960.45	83,812.00	83,812.00	21,851.55+	26.07%+	85,455.00	87,098.00	87,098.00
18011001/21020130	249,139.80	20,881.35	251,436.00	251,436.00	230,554.65+	91.70%+	62,100.00	100,000.00	100,000.00
18011001/21020131	467,951.22	20,881.35	62,100.00	62,100.00	76,851.55+	91.70%+	83,812.00	83,812.00	83,812.00
18011001/21020135	83,046.60	6,960.45	83,812.00	83,812.00	76,851.55+	91.70%+	83,812.00	83,812.00	83,812.00
18011001/21020143	415,233.00	34,802.25	384,308.00	384,308.00	349,505.75+	90.94%+	384,308.00	384,308.00	384,308.00
Sub Total: Personnel Cost	5,220,187.26	6,541,993.57	4,908,396.00	8,115,914.00	1,573,920.43+	19.39%+	12,937,989.00	14,150,096.00	15,176,027.00
18011001/22020101									
18011001/22020102									
18011001/22020104									
Others									
18011001/22020105									
18011001/22020205									
18011001/22020206									
18011001/22020301									
Consumables									
18011001/22020302									
18011001/22020303									
18011001/22020305									
18011001/22020312									
18011001/22020401									
Vehicle/Transport Equipment									
18011001/22020402									
Residential									
18011001/22020403									
18011001/22020404									
Equipments									
18011001/22020405									
Generators									
18011001/22020406									
18011001/22020501									
18011001/22020601									
18011001/22020603									
18011001/22020605									
18011001/22020710									
18011001/22020711									
18011001/22020801									
18011001/22020803									
18011001/22020901									
18011001/22021001									
Local Travel and Transport - Training									
Local Travel and Transport - Others									
International Transport and Travels -									
Others									
Hotel Accommodation									
Water Rates									
Sewerage Charges									
Office Stationeries/Computer									
Books									
Newspapers									
Printing of Non Security Document									
Service Material									
Maintenance of Motor									
Vehicle/Transport Equipment									
18011001/22020402									
Maintenance of Office Furniture									
18011001/22020403									
Maintenance of Office Building									
18011001/22020404									
Maintenance of Office / IT									
18011001/22020405									
Maintenance of Plants and									
Generators									
18011001/22020406									
Other maintenance Services									
18011001/22020501									
Local Training									
Security Services									
18011001/22020601									
Residential Rent									
18011001/22020603									
Cleaning &Fumigation Services									
18011001/22020605									
Legal Services									
18011001/22020710									
Monitoring and Evaluation									
18011001/22020711									
Other Consulting Services									
18011001/22020801									
Motor Vehicle Fuel Cost									
18011001/22020803									
Bank Charges (Other Than Interest)									
18011001/22020901									
Refreshment and Meals									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual		Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020							
18011001/22021002	1,974,900.00	2,005,550.00	8,000,000.00	2,006,550.00	1,000.00+	0.05%+	10,000,000.00	10,000,000.00	10,000,000.00
18011001/22021003	15,800.00	715,000.00	2,000,000.00	891,300.00	176,300.00+	19.78%+	2,000,000.00	45,000,000.00	45,000,000.00
18011001/22021006	88,905.00	276,860.00	400,000.00	298,900.00	22,040.00+	7.37%+	200,000.00	200,000.00	200,000.00
18011001/22021007	575,000.00	27,000.00	5,000,000.00	28,000.00	1,000.00+	3.57%+	3,000,000.00	3,000,000.00	3,500,000.00
18011001/22021011		1,600,000.00	20,000,000.00	1,601,000.00	1,000.00+	0.06%+	47,000,000.00	47,000,000.00	50,000,000.00
(Service Wide)									
18011001/22021013	100,000.00		3,200,000.00	3,200,000.00	3,200,000.00+	100.00%+	3,000,000.00	3,200,000.00	3,200,000.00
18011001/22021014	60,000.00	178,900.00	150,000.00	179,000.00	100.00+	0.06%+	150,000.00	150,000.00	150,000.00
Administration									
18011001/22021016	90,000.00		100,000.00	71,000.00	71,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
18011001/22021026	90,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
(Committee/Commissions)									
Sub-Total: Overhead	5,999,255.41	28,894,175.34	86,700,000.00	42,928,950.00	14,034,774.66+	32.69%+	131,000,000.00	129,500,000.00	133,100,000.00
Total Recurrent Expenditure	11,219,442.67	35,436,168.91	91,608,396.00	51,044,864.00	15,608,695.09+	30.58%+	143,937,989.00	143,650,096.00	148,276,027.00
26001001 - Ministry of Justice									
26001001/21010101	121,817,539.02	192,301,724.39	116,973,759.00	192,301,764.00	39,61+	0.00%+	476,553,100.00	577,516,810.00	559,346,742.00
26001001/21020101	23,429,563.00	30,776,154.64	24,902,619.00	30,776,219.00	64,36+	0.00%+	25,390,906.00	25,879,192.00	25,879,192.00
26001001/21020102	53,640,108.50	9,478,638.00	49,117,625.00	9,479,638.00	1,000.00+	0.01%+	50,080,716.00	51,043,807.00	51,043,807.00
26001001/21020103	3,831,800.00	2,688,300.00	27,068,209.00	2,688,300.00	1,000.00+	0.04%+	27,598,958.00	28,129,707.00	28,129,707.00
26001001/21020104	2,793,100.00	2,096,050.00	2,684,028.00	2,684,028.00	587,978.00+	21.91%+	2,736,656.00	2,789,284.00	2,789,284.00
26001001/21020105	498,690.00	368,840.00	492,002.00	492,002.00	123,162.00+	25.03%+	501,649.00	511,296.00	511,296.00
26001001/21020106	53,048,822.30	9,382,993.60	55,223,894.00	9,383,993.00	999.40+	0.01%+	56,306,715.00	57,389,536.00	57,389,536.00
26001001/21020107	73,951,011.12	77,764,049.62	70,784,582.00	77,764,082.00	32,38+	0.00%+	72,172,515.00	73,560,448.00	73,560,448.00
26001001/21020108	28,405.56	2,385.53	93,654.00	93,654.00	91,268.37+	97.45%+	95,491.00	97,327.00	97,327.00
26001001/21020111	302,830,000.00	167,541,000.00	266,254,680.00	167,542,000.00	1,000.00+	0.00%+			
26001001/21020131	8,650,463.27	3,922,412.71	19,404,090.00	3,923,412.00	999.29+	0.03%+			
26001001/21020135	3,346,500.00	11,729,000.00		11,729,100.00	100.00+	0.00%+			
Total Personal Cost	647,866,002.77	508,051,548.59	632,999,142.00	508,859,192.00	807,643,41+	0.16%+	711,436,706.00	816,917,407.00	798,747,339.00
Sub-Total: Personnel Cost	647,866,002.77	508,051,548.59	632,999,142.00	508,859,192.00	807,643,41+	0.16%+	711,436,706.00	816,917,407.00	798,747,339.00
26001001/22020101		825,678.75	8,000,000.00	826,678.00	999.25+	0.12%+	2,000,000.00	2,000,000.00	2,500,000.00
26001001/22020102	4,420,540.00	4,146,310.00	7,000,000.00	7,000,000.00	2,853,690.00+	40.77%+	10,000,000.00	10,000,000.00	10,000,000.00
26001001/22020103			12,000,000.00	1,000.00	1,000.00+	100.00%+			
26001001/22020104			8,000,000.00	2,126,400.00	2,126,400.00+	100.00%+	8,000,000.00	9,000,000.00	9,000,000.00
26001001/22020105		147,000.00	5,000,000.00	1,000.00	1,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26001001/22020201			600,000.00	452,900.00	100.00+	0.07%+	300,000.00	300,000.00	300,000.00
26001001/22020203									
26001001/22020204									
26001001/22020205									
26001001/22020206									
26001001/22020301	55,680,420.00	51,114,493.25	4,000,000.00	51,114,550.00	56,75+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
Consumables									
26001001/22020302		28,087,560.00	20,000,000.00	28,087,600.00	40.00+	0.00%+	8,000,000.00	8,000,000.00	8,000,000.00
26001001/22020303		12,500.00	300,000.00	300,000.00	287,500.00+	95.83%+	300,000.00	400,000.00	400,000.00
26001001/22020304		4,206,500.00	300,000.00	4,206,600.00	100.00+	0.00%+	300,000.00	300,000.00	300,000.00
26001001/22020305		250,500.00	2,000,000.00	2,000,000.00	1,749,500.00+	87.48%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020306			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		265,800.00	1,500,000.00	1,500,000.00	1,234,200.00+	82.28%+	1,500,000.00	1,500,000.00	1,500,000.00
26001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22020403 Maintenance of Office Building			2,000,000.00	93,900.00	93,900.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020404 Maintenance of Office / IT Equipments			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26001001/22020405 Maintenance of Plants and Generators		50,000.00	500,000.00	500,000.00	450,000.00+	90.00%+	500,000.00	500,000.00	500,000.00
26001001/22020406 Other Maintenance Services			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26001001/22020501 Local Training			4,500,000.00	1,000.00	1,000.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
26001001/22020503 Training and Staff Development			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22020506 Seminar and Conferences			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
26001001/22020601 Security Services		2,608,000.00	700,000.00	2,608,100.00	100,00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22020605 Cleaning and Furnigation Services		5,645,200.00	250,000,000.00	6,024,350.00	379,150.00+	6.29%+	50,000,000.00	3,550,020.00	3,550,020.00
26001001/22020703 Legal Services			250,000,000.00	6,024,350.00	379,150.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020709 Research and Studies			10,000,000.00	117,441,890.00	200,00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
26001001/22020710 Monitoring and Evaluation	69,592,831.45	117,441,890.00	10,000,000.00	117,441,890.00	200,00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
26001001/22020711 Other Consulting Services	1,945,000.00		20,000,000.00	1,000.00	1,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
26001001/22020801 Motor Vehicle Fuel Cost		164,000.00	1,200,000.00	1,200,000.00	1,036,000.00+	86.33%+	800,000.00	800,000.00	800,000.00
26001001/22020803 Plant/Generator Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
26001001/22020901 Bank Charges	3,350,554.00	26,861,021.13	1,000,000.00	26,861,100.00	78,87+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22021002 Refreshment & Meals		815,566.75	1,000,000.00	1,000,000.00	184,433.25+	18.44%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22021003 Honorarium and Sitting Allowance		472,000.00	5,000,000.00	473,000.00	1,000.00+	0.21%+	5,000,000.00	5,000,000.00	5,000,000.00
26001001/22021004 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22021007 Medical Expenses		5,000.00	1,000,000.00	1,000,000.00	995,000.00+	99.50%+	1,000,000.00	1,000,000.00	1,000,000.00
26001001/22021008 Welfare Packages			4,000,000.00	1,000.00	1,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
26001001/22021014 Subscription To Professional Bodies Administration		485,000.00	300,000.00	485,100.00	100,00+	0.02%+	300,000.00	300,000.00	300,000.00
26001001/22021016 Servicem			400,000.00	214,900.00	214,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead	134,989,345.45	243,601,819.88	378,900,000.00	265,267,168.00	21,665,348.12+	8.17%+	130,450,000.00	134,400,020.00	134,900,020.00
Total Recurrent Expenditure	782,855,348.22	751,653,368.47	1,011,899,142.00	774,126,360.00	22,472,991.53+	2.90%+	841,886,706.00	951,317,427.00	933,647,359.00
26001001 - Legal Aid Council									
26003001/21010101 Basic Salary	360,000.00	520,000.00	520,000.00	520,200.00	200,00+	0.04%+	200,00+	200,00+	200,00+
Total Personal Cost	360,000.00	520,000.00	520,000.00	520,200.00	200,00+	0.04%+	200,00+	200,00+	200,00+
Sub Total: Personal Cost	360,000.00	520,000.00	520,000.00	520,200.00	200,00+	0.04%+	200,00+	200,00+	200,00+
26003001/22020101 Local Travels & Transport - Training	120,000.00	130,000.00	550,000.00	550,000.00	550,000.00+	100.00%+	550,000.00	550,000.00	550,000.00
26003001/22020102 Local Travel & Transport - Others	120,000.00	130,000.00	800,000.00	800,000.00	670,000.00+	83.75%+	800,000.00	800,000.00	800,000.00
26003001/22020202 Telephone Charges	60,000.00	65,000.00	65,000.00	65,100.00	100,00+	0.15%+	65,000.00	65,000.00	65,000.00
26003001/22020203 Internet Access	36,000.00	169,000.00	169,000.00	169,100.00	100,00+	0.06%+	169,000.00	169,000.00	169,000.00
26003001/22020301 Office Stationeries/Computer Consultables	36,000.00	39,000.00	800,000.00	800,000.00	761,000.00+	95.13%+	800,000.00	800,000.00	800,000.00
26003001/22020303 Newspapers	36,000.00	39,000.00	50,000.00	10,900.00	10,900.00+	100.00%+	50,000.00	50,000.00	50,000.00
26003001/22020304 Magazines & Periodicals			500,000.00	500,000.00	461,000.00+	92.20%+	500,000.00	500,000.00	500,000.00
26003001/22020402 Maintenance of Office Furniture	120,000.00	130,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
26003001/22020405 Maintenance of Plants/Generators	120,000.00	130,000.00	300,000.00	130,900.00	900,00+	0.69%+	300,000.00	300,000.00	300,000.00
26003001/22020406 Other Maintenance Services			150,000.00	84,900.00	84,900.00+	100.00%+	150,000.00	150,000.00	150,000.00
26003001/22020605 Cleaning & Furnigation Services	36,000.00	39,000.00	150,000.00	39,100.00	100,00+	0.26%+	150,000.00	150,000.00	150,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Variance 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023	
26003001/22020801			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
26003001/22020803	96,000.00	104,000.00	250,000.00	250,000.00	146,000.00+	58.40%+	250,000.00	250,000.00	250,000.00	
26003001/22021001			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
26003001/22021006	60,000.00									
Sub-Total: Overhead	840,000.00	715,000.00	4,900,000.00	4,900,000.00	4,185,000.00+	85.41%+	4,900,000.00	4,900,000.00	4,900,000.00	
Total Recurrent Expenditure	1,200,000.00	1,235,000.00	4,900,000.00	5,420,200.00	4,185,200.00+	77.21%+	4,900,000.00	4,900,000.00	4,900,000.00	
26007001 - Citizens Rights And Medication Centre										
26007001/22020102			500,000.00	500,000.00	182,600.00+	36.52%+	2,000,000.00	2,000,000.00	2,000,000.00	
26007001/22020202	425,500.00	317,400.00			100.00+	0.78%+				
26007001/22020203	5,000.00	13,000.00			150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00	
26007001/22020204			150,000.00	150,000.00	100.00+	0.17%+				
26007001/22020205	45,000.00	58,500.00			100.00+	0.03%+				
26007001/22020301	574,400.00	462,300.00	1,000,000.00	1,000,000.00	537,700.00+	53.77%+	1,000,000.00	1,000,000.00	1,000,000.00	
Consumables										
26007001/22020303			100,000.00	86,900.00	86,900.00+	100.00%+	100,000.00	100,000.00	100,000.00	
26007001/22020304			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
26007001/22020305	142,850.00		350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00	
26007001/22020312			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00	
26007001/22020401			800,000.00	479,900.00	33,150.00+	6.81%+	800,000.00	800,000.00	800,000.00	
Vehicle/Transport Equipment	1,363,800.00	446,750.00								
26007001/22020402			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00	
26007001/22020404			200,000.00	32,800.00	32,800.00+	100.00%+	200,000.00	200,000.00	200,000.00	
Equipments										
26007001/22020405			100,000.00	41,400.00	41,400.00+	100.00%+	100,000.00	100,000.00	100,000.00	
Generators										
26007001/22020406			400,000.00	167,200.00	100.00+	0.06%+	400,000.00	400,000.00	400,000.00	
26007001/22020501			160,000.00	160,000.00	160,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
26007001/22020503			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00	
26007001/22020506			400,000.00	199,900.00	58,900.00+	29.46%+	400,000.00	400,000.00	400,000.00	
26007001/22020605			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00	
26007001/22020703			600,000.00	600,000.00	121,000.00+	20.17%+	600,000.00	600,000.00	600,000.00	
26007001/22020801	382,000.00	479,000.00	600,000.00	600,000.00	100,000.00+	0.02%+	200,000.00	200,000.00	200,000.00	
26007001/22020803	150,000.00	400,000.00	200,000.00	400,100.00	100,000.00+	9.98%+	400,000.00	400,000.00	400,000.00	
26007001/22020901	946.00	630.11			69.89+	9.65%+	400,000.00	400,000.00	400,000.00	
26007001/22021001	40,000.00	21,400.00	400,000.00	400,000.00	378,600.00+	94.65%+	100,000.00	100,000.00	100,000.00	
26007001/22021002			100,000.00	99,300.00	99,300.00+	86.90%+	2,000,000.00	2,000,000.00	2,000,000.00	
26007001/22021003			400,000.00	2,000,000.00	1,738,000.00+	72.29%+	400,000.00	400,000.00	400,000.00	
26007001/22021007	316,000.00	262,000.00	400,000.00	400,000.00	289,150.00+		400,000.00	400,000.00	400,000.00	
26007001/22021014	67,800.00	110,850.00	400,000.00	400,000.00			100,000.00	100,000.00	100,000.00	
26007001/22021014	99,000.00	100,000.00	100,000.00	100,000.00			100,000.00	100,000.00	100,000.00	
Administration										
26007001/22021016			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00	
Sub-Total: Overhead	4,176,746.00	3,299,930.11	12,460,000.00	12,460,000.00	9,160,069.89+	73.52%+	14,350,000.00	14,350,000.00	14,350,000.00	
Total Recurrent Expenditure	4,176,746.00	3,299,930.11	12,460,000.00	12,460,000.00	9,160,069.89+	73.52%+	14,350,000.00	14,350,000.00	14,350,000.00	

26007002 - Administrator-General/Public Trustees

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
26007002/22020102			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26007002/22020203			100,202.00	100,202.00	100,202.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020205			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020206			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020301			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007002/22020303			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020304			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020305			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020312			150,000.00	150,000.00	150,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007002/22020401			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
26007002/22020402			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020404			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020405			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020406			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020501			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007002/22020503			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22020506			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007002/22020605			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22020801			250,000.00	250,000.00	250,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007002/22020803			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22021001			150,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007002/22021003			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
26007002/22021007			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22021014			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007002/22021016			200,000.00	200,000.00	200,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			5,900,202.00	5,900,202.00	5,900,202.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
Total Recurrent Expenditure			5,900,202.00	5,900,202.00	5,900,202.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
26051001 - Enugu State High Court									
26052001 - Enugu State Customary Court of Appeal									
26052001/21010101	141,850,479.92	346,336,377.09	138,875,319.00	346,336,577.00	199,911+	0.00%+	353,753,659.00	353,753,659.00	353,753,659.00
26052001/21020101	38,210,725.00	42,476,053.52	52,545,725.00	42,477,055.00	999,48+	0.00%+	88,239,221.00	88,239,221.00	87,624,245.00
26052001/21020102	32,205,776.25	13,315,116.50	20,099,243.00	13,316,116.00	999,50+	0.01%+	57,624,245.00	87,624,245.00	87,624,245.00
26052001/21020103	19,342,991.95	4,618,800.00	20,623,503.00	7,401,303.00	2,782,503.00+	37.59%+	21,538,525.00	21,538,525.00	21,538,525.00
26052001/21020104	35,359,319.21	7,377,185.16	28,746,757.00	7,378,185.00	999,84+	0.01%+	27,624,245.00	27,624,245.00	27,624,245.00
26052001/21020105	2,603,797.76	2,389,951.76	800,028.00	2,390,018.00	66,24+	0.00%+	815,715.00	815,715.00	815,715.00
26052001/21020106	21,205,413.95	7,333,452.15	20,675,567.00	7,334,452.00	999,85+	0.01%+	82,661,053.00	82,661,053.00	82,661,053.00
26052001/21020107	3,565,006.26	10,487,174.27	3,282,603.00	10,487,203.00	28,73+	0.00%+	65,728,835.00	65,728,835.00	65,728,835.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual	Actual	Orig Budg	Revised	Ant Varian	% Variance	Budget	Proposed	Proposed
	2019	2020	2020	Budget 2020	2020	2020	2021	2022	2023
26052001/21020108	23,772.84	3,944,682.20	19,931.00	3,944,731.00	48.80+	0.00%+	20,321.00	20,321.00	20,321.00
26052001/21020111	9,661,409.05	3,190,783.30	9,566,111.00	5,641,311.00	2,450,527.70+	43.44%+	9,753,682.00	9,753,682.00	9,753,682.00
26052001/21020126	30,749.40	617,146.15	2,613.00	617,213.00	66.85+	0.01%+			
26052001/21020130	12,151,237.95	1,817,349.90	3,340,494.00	3,955,094.00	2,137,744.10+	54.05%+			
26052001/21020131	38,415,870.33	32,752,835.04	86,165,121.00	32,753,835.00	999.96+	0.00%+			
26052001/21020135	15,822,034.95	13,689,865.95	467,737.00	13,689,937.00	71.05+	0.00%+			
26052001/21020143	38,850,655.25	6,772,526.50	9,385,871.00	8,449,881.00	1,677,354.50+	19.85%+			
26052001/21020146	187,180.44	15,598.37		15,700.00	101.63+	0.65%+			
26052001/21020147	701,926.83	935,902.44		935,990.00	87.56+	0.01%+			
Total Personal Cost	410,188,347.34	498,070,800.30	394,596,623.00	507,124,599.00	9,053,798.70+	1.79%+	707,759,501.00	737,759,501.00	737,759,501.00
Sub Total: Personnel Cost	410,188,347.34	498,070,800.30	394,596,623.00	507,124,599.00	9,053,798.70+	1.79%+	707,759,501.00	737,759,501.00	737,759,501.00
26052001/22020101	586,500.00	194,500.00	3,500,000.00	1,255,350.00	1,060,850.00+	84.51%+	3,500,000.00	3,500,000.00	3,500,000.00
26052001/22020102	2,410,000.00		3,000,000.00	2,815,900.00	2,815,900.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
26052001/22020104			7,500,000.00	1,000.00	1,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
26052001/22020201	37,000.00		3,400,000.00	1,399,900.00	1,399,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
26052001/22020202	3,238,500.00	4,284,000.00	100,000.00	4,284,100.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
26052001/22020203	86,000.00	304,000.00	200,000.00	304,100.00	100.00+	0.03%+	500,000.00	500,000.00	500,000.00
26052001/22020204	11,741,400.00								
Charges	129,500.00	214,000.00	600,000.00	495,900.00	281,900.00+	56.85%+	600,000.00	600,000.00	600,000.00
26052001/22020205	87,000.00	203,000.00	600,000.00	600,000.00	397,000.00+	66.17%+	600,000.00	600,000.00	600,000.00
26052001/22020206	30,611,050.00	36,483,500.00	20,000,000.00	36,483,700.00	200.00+	0.00%+	20,000,000.00	20,000,000.00	20,000,000.00
Consumables									
26052001/22020302			2,200,000.00	721,700.00	721,700.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00
26052001/22020303	1,793,500.00	1,678,200.00	2,000,000.00	1,678,300.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22020304	1,460,000.00	1,299,000.00	2,000,000.00	1,299,100.00	100.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22020305	400,000.00	7,500.00	1,000,000.00	1,000,000.00	992,500.00+	99.25%+	3,000,000.00	3,000,000.00	3,000,000.00
26052001/22020312			2,000,000.00	900,900.00	900,900.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22020401	704,150.00	1,249,100.00	1,600,000.00	1,516,900.00	267,800.00+	17.65%+	1,600,000.00	1,600,000.00	1,600,000.00
Vehicles/Transport Equipment			600,000.00	2,844,650.00	80.00+	0.00%+	600,000.00	600,000.00	600,000.00
26052001/22020402	2,957,000.00	2,844,570.00	1,000,000.00	437,300.00	390,700.00+	89.34%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020403	13,000.00	46,600.00	1,000,000.00						
Building/Residential Qtrs.									
26052001/22020404	500,850.00	2,748,350.00	1,000,000.00	2,748,400.00	50.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020405			600,000.00	600,000.00	512,500.00+	85.42%+	600,000.00	600,000.00	600,000.00
26052001/22020406	400,000.00	87,500.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
26052001/22020501			4,500,000.00	1,000.00	1,000.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
26052001/22020506			3,000,000.00	5,000,000.00	1,000.00+	0.00%+	13,000,000.00	13,000,000.00	13,000,000.00
26052001/22020605			600,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
26052001/22020703	1,259,900.00	588,080.00	1,500,000.00	600,000.00	11,920.00+	1.99%+	600,000.00	600,000.00	600,000.00
26052001/22020709			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26052001/22020801			1,500,000.00	284,900.00	284,900.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26052001/22020803	2,108,000.00	1,562,600.00	1,000,000.00	1,562,700.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020805	1,702,000.00	1,515,000.00	300,000.00	1,515,100.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
26052001/22020901	1,103,374.44	119,177.80	15,000,000.00	120,177.00	999.20+	0.63%+	500,000.00	500,000.00	500,000.00
26052001/22021001	28,741,568.96	9,430,000.00	10,000,000.00	10,000,000.00	570,000.00+	5.70%+	3,000,000.00	3,000,000.00	3,000,000.00
26052001/22021002	20,113,000.00	30,472,000.00	600,000.00	30,472,200.00	200.00+	0.00%+	600,000.00	600,000.00	600,000.00
26052001/22021003	150,000.00		1,000,000.00	1,000,000.00	200.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22021006	13,000.00	83,000.00		83,100.00	100.00+	0.12%+			
26052001/22021007	20,000.00	83,000.00	2,000,000.00	251,600.00	251,600.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26052001/22021008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Subscription To Professional Bodies									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
26052001/22021014 Administration			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26052001/22021016 Service			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
Sub-Total: Overhead	110,975,296.40	100,413,677.80	800,000.00	117,978,077.00	17,564,399.20+	14.89%+	101,900,000.00	101,900,000.00	101,900,000.00
Total Recurrent Expenditure	521,163,643.74	598,484,478.10	489,096,623.00	625,102,676.00	26,618,197.90+	4.26%+	809,659,501.00	839,659,501.00	839,659,501.00

26054001 - Enugu State Magistrate Court

26007003 - Enugu State Justice Reform Team

26007003/22020101 Local Travel and Transport - Training	99,200.00	30,000.00	4,000,000.00	1,000.00	1,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007003/22020102 Telephone Charges			100,000.00	69,900.00	69,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007003/22020202 Internet Access Charges			200,000.00	150,000.00	150,000.00+	100.00%+	200,000.00	250,000.00	250,000.00
26007003/22020204 Satellite Broadcasting Access Charge		250,000.00	200,000.00	250,100.00	100.00+	0.04%+	200,000.00	200,000.00	200,000.00
26007003/22020301 Office Stationeries/Computer Consumables	1,300,000.00	94,300.00	3,700,000.00	3,700,000.00	3,695,700.00+	97.45%+	500,000.00	500,000.00	500,000.00
26007003/22020303 Newspapers & Periodicals			1,000,000.00	294,900.00	294,900.00+	100.00%+	150,000.00	150,000.00	150,000.00
26007003/22020304 Magazines & Periodicals			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
26007003/22020305 Printing of Non Security Documents	1,137,750.00		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
26007003/22020312 Service Materials (Witness Support Link expenses)			5,000,000.00	795,400.00	795,400.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26007003/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
26007003/22020402 Maintenance of Office Furniture			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
26007003/22020404 Maintenance of Office / IT Equipments			200,000.00	905,100.00	100.00+	0.01%+	200,000.00	200,000.00	200,000.00
26007003/22020405 Maintenance of Plants and Generators			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
26007003/22020406 Other Maintenance Services		70,000.00	300,000.00	229,900.00	159,900.00+	69.55%+	300,000.00	300,000.00	300,000.00
26007003/22020501 Local Training			500,000.00	500,000.00	500,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007003/22020503 Training and Staff Development	1,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
26007003/22020506 Seminar and Conferences	1,752,000.00		2,000,000.00	4,204,600.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26007003/22020605 Cleaning and Furnigation Services	204,000.00		2,000,000.00	179,800.00	107,800.00+	59.96%+	2,000,000.00	2,000,000.00	2,000,000.00
26007003/22020703 Legal Services (Payment to Consultants)			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
26007003/22020709 Research and Documentation			1,700,000.00	802,900.00	802,900.00+	100.00%+	1,700,000.00	1,700,000.00	1,700,000.00
26007003/22020710 Monitoring and Evaluation			4,000,000.00	1,000.00	1,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
26007003/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
26007003/22020901 Bank Charges (Other than Interest)	33,500.81	20,149.82	300,000.00	20,200.00	50.18+	0.25%+	300,000.00	300,000.00	300,000.00
26007003/22021001 Refreshment & Meals	2,707,000.00	687,400.00	1,200,000.00	1,200,000.00	512,600.00+	42.72%+	1,200,000.00	1,200,000.00	1,200,000.00
26007003/22021002 Honorarium & Sitting Allowance	5,030,000.00	2,899,000.00	9,000,000.00	2,810,000.00	1,000.00+	0.04%+	1,500,000.00	1,500,000.00	1,500,000.00
26007003/22021003 Publicity & Advertisements	1,078,000.00	2,897,000.00	2,000,000.00	2,897,100.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
26007003/22021007 Welfare Packages		70,000.00	100,000.00	70,100.00	100.00+	0.14%+	100,000.00	100,000.00	100,000.00
26007003/22021014 Annual Budget Expenses and Administration	50,000.00		100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023	
Sub-Total: Overhead	14,401,450.81	12,109,349.82	40,100,000.00	25,912,100.00	13,802,750.18+	53.27%+	13,850,000.00	13,900,000.00	13,900,000.00	
Total Recurrent Expenditure	14,401,450.81	12,109,349.82	40,100,000.00	25,912,100.00	13,802,750.18+	53.27%+	13,850,000.00	13,900,000.00	13,900,000.00	
65001001 - Ministry of Enugu Capital Territory										
65001001/21020101	Basic Salary	38,304,544.54	58,420,630.98	35,971,010.00	58,420,830.00	199.02+	56,676,324.00	37,381,638.00	37,381,638.00	
65001001/21020101	Housing/Rent Allowance	3,418,963.26	4,587,826.04	4,096,910.00	4,587,876.00	49.96+	4,177,242.00	4,257,573.00	4,257,573.00	
65001001/21020102	Transport Allowance	2,115,665.00	1,178,792.50	1,856,257.00	1,856,257.00	36.50%+	1,892,654.00	1,929,051.00	1,929,051.00	
65001001/21020103	Meal Subsidy	717,956.00	535,755.00	733,747.00	733,747.00	26.98%+	748,134.00	762,521.00	762,521.00	
65001001/21020104	Utility Allowance	468,100.00	417,875.00	544,589.00	455,634.00	8.29%+	555,268.00	565,946.00	565,946.00	
65001001/21020105	Entertainment Allowance			2,478.00	2,478.00	100.00%+	2,527.00	2,575.00	2,575.00	
65001001/21020106	Leave Allowance	2,430,935.20	554,448.20	2,192,146.00	2,192,146.00	74.71%+	2,235,129.00	2,278,112.00	2,278,112.00	
65001001/21020107	Domestic Staff Allowance			51,628.00	4,472.00	100.00%+	52,640.00	53,652.00	53,652.00	
65001001/21020108	Shift Duty	358,767.52	88,905.31	24,480.00	88,955.00	0.06%+	24,960.00	25,440.00	25,440.00	
65001001/21020111	Hazard Allowance	24,000.00	51,500.00		51,600.00	0.19%+				
65001001/21020129	Maintenance of Qrts Allowance	9,362.00								
65001001/21020131	Arreas (Allowance)	1,202,501.88	267,954.55	220,899.00	268,055.00	0.04%+	225,230.00	229,562.00	229,562.00	
Total Personal Cost	49,050,795.40	66,103,687.58	45,694,144.00	68,662,050.00	2,558,362.42+	3.73%+	66,590,108.00	47,486,070.00	47,486,070.00	
Sub Total: Personnel Cost	49,050,795.40	66,103,687.58	45,694,144.00	68,662,050.00	2,558,362.42+	3.73%+	66,590,108.00	47,486,070.00	47,486,070.00	
65001001/22020101	Local Transport & Travel-Training	3,380,161.85	239,000.00	1,000,000.00	509,034.00	270.034.00+	1,000,000.00	1,000,000.00	1,000,000.00	
65001001/22020102	Local Transport & Travel - Others	1,816,450.00	520,000.00	4,000,000.00	1,198,800.00	678,800.00+	4,000,000.00	4,500,000.00	4,500,000.00	
65001001/22020205	Internet Access Charges	538,200.00	988,000.00	200,000.00	250,000.00	100.00%+	200,000.00	200,000.00	200,000.00	
65001001/22020206	Water Rates		5,000.00	250,000.00	5,100.00	100.00%+	250,000.00	300,000.00	300,000.00	
65001001/22020301	Sewerage Charges	5,864,468.00	4,801,131.41	2,000,000.00	4,801,200.00	68.59+	2,000,000.00	2,000,000.00	2,000,000.00	
65001001/22020303	Consumables			100,000.00	565,100.00	100.00%+	100,000.00	100,000.00	100,000.00	
65001001/22020305	Newspapers	2,311,600.00	565,000.00	4,000,000.00	52,000.00	1.92%+	4,000,000.00	4,000,000.00	4,000,000.00	
65001001/22020309	Printing of Non Security Documents		51,000.00	4,000,000.00	25,100.00	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00	
65001001/22020309	Printing of Security Documents		25,000.00	4,000,000.00	1,000.00	0.40%+	4,000,000.00	4,000,000.00	4,000,000.00	
65001001/22020312	Uniforms & Other Clothing			1,000,000.00	1,000.00	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
65001001/22020312	Service Materials			1,000,000.00	161,900.00	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
65001001/22020401	Maintenance of Motor	33,189,945.00	2,921,350.00	12,000,000.00	2,922,350.00	0.03%+	12,000,000.00	12,000,000.00	12,000,000.00	
65001001/22020402	Vehicles/Transport Equipment			300,000.00	570,100.00	100.00%+	300,000.00	400,000.00	400,000.00	
65001001/22020402	Maintenance of Office Furniture			300,000.00	327,120.00	45.02%+	300,000.00	400,000.00	400,000.00	
65001001/22020404	Maintenance of Office IT Equipment	2,624,953.46	178,400.00	300,000.00	289,900.00	100.00%+	400,000.00	400,000.00	400,000.00	
65001001/22020405	Maintenance of Plants/Generators			400,000.00	299,900.00	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00	
65001001/22020403	Other Maintenance Services	2,410,500.00	5,343,600.00	3,000,000.00	5,343,700.00	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00	
65001001/22020501	Local Training	1,515,340.00	1,100,000.00	1,000,000.00	1,100,100.00	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00	
65001001/22020506	Seminar and Conferences	969,644.00	481,000.00	1,200,000.00	734,900.00	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00	
65001001/22020605	Cleaning & Fumigation Services	25,000.00	1,565,000.00	8,200,000.00	482,000.00	0.21%+	8,200,000.00	8,200,000.00	8,200,000.00	
65001001/22020703	Legal Services		1,565,000.00	2,500,000.00	1,729,900.00	9.53%+	2,500,000.00	2,500,000.00	2,500,000.00	
65001001/22020710	Monitoring and evaluation		705,800.00	5,000,000.00	2,656,300.00	31.45%+	5,000,000.00	5,000,000.00	5,000,000.00	
65001001/22020801	Motor Vehicle Fuel Cost	11,633,825.00	1,820,950.00	3,000,000.00	2,729,900.00	63.36%+	3,000,000.00	400,000.00	400,000.00	
65001001/22020803	Plan/Generator Fuel Cost		100,000.00	50,000.00	2,619,970.00	0.08%+	50,000.00	50,000.00	50,000.00	
65001001/22021003	Bank Charges (Other than Interest)	92,605.96	2,617,919.50	2,000,000.00	2,200,100.00	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00	
65001001/22021003	Refreshment & Meals	2,518,500.00	200,000.00	2,000,000.00	930,030.00	89.25%+	3,500,000.00	3,500,000.00	3,500,000.00	
65001001/22021007	Publicity & Advertisements	736,000.00	100,000.00	600,000.00	389,900.00	74.99%+	600,000.00	700,000.00	700,000.00	
65001001/22021014	Welfare Packages	591,500.00	100,000.00	200,000.00	200,000.00	100.00%+	200,000.00	200,000.00	200,000.00	
65001001/22021014	Annual Budget Expenses and Administration			200,000.00	200,000.00	100.00%+	200,000.00	200,000.00	200,000.00	

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023	
65001001/22021016			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00	
Sub-Total: Overhead	70,218,693.27	26,998,150.91	59,300,000.00	34,096,604.00	7,098,453.09+	20.82%+	59,300,000.00	60,250,000.00	60,250,000.00	
Total Recurrent Expenditure	119,269,488.67	93,101,838.49	104,994,144.00	102,758,654.00	9,656,815.51+	9.40%+	125,890,108.00	107,736,070.00	107,736,070.00	
13001001 - Ministry of Youth and Sports										
13001001/22021010	Basic Salary	45,625,080.42	130,188,739.23	48,837,567.00	130,188,939.00	199,77+	93,352,949.00	54,888,578.00	55,888,573.00	
13001001/22021011	Housing/Rent Allowance	10,335,202.00	17,028,115.62	10,091,104.00	17,028,315.00	199,38+	11,262,290.00	11,051,883.00	14,051,883.00	
13001001/22021012	Transport Allowance	3,085,700.00	2,042,350.00	3,116,406.00	2,316,306.00	273,956.00+	3,891,200.00	4,891,200.00	4,938,618.00	
13001001/22021013	Meal Subsidy	1,358,100.00	3,206,000.00	2,229,470.00	3,206,200.00	200.00+	2,273,185.00	2,316,900.00	2,316,900.00	
13001001/22021014	Utility Allowance	917,600.00	738,450.00	899,436.00	899,436.00+	17.90%+	917,072.00	934,708.00	934,708.00	
13001001/22021015	Entertainment Allowance	180,225.00	126,870.00	331,714.00	331,714.00	204,844.00+	338,218.00	344,722.00	344,722.00	
13001001/22021016	Leave Allowance	4,667,039.80	1,628,792.00	4,854,062.00	2,161,562.00	532,770.00+	5,335,278.00	6,968,518.00	7,968,518.00	
13001001/22021017	Domestic Staff Allowance	2,657,340.00	6,388,142.00	3,695,730.00	6,388,230.00	88.00+	5,581,318.00	6,751,578.00	7,751,578.00	
13001001/22021018	Shift Allowance	29,622.48	2,468.54	298,201.00	298,201.00	296,732.46+				
13001001/22021019	Arrears (Allowances)	787,195.68	12,126.48	792,044.00	792,044.00	779,917.52+				
Sub Total: Personnel Cost	69,643,105.38	161,362,053.87	75,145,764.00	163,610,947.00	2,248,893.13+	1.37%+	122,951,510.00	88,148,087.00	94,195,500.00	
13001001/22021011	Local Transport & Travel-Training			4,000,000.00	1,000.00	1,000.00+	1,000,000.00	1,000,000.00	1,000,000.00	
13001001/22021012	Local Transport & Travel-Others	898,500.00	1,500,000.00	3,000,000.00	1,532,050.00	32,050.00+	10,000,000.00	10,000,000.00	10,000,000.00	
13001001/22021014	International Transport & Travel-Others	3,000,000.00		6,000,000.00	541,900.00	541,900.00+	20,000,000.00	20,000,000.00	20,000,000.00	
13001001/22021015	Hotel Accommodation	1,332,500.00	800,000.00	1,500,000.00	800,100.00	100.00+	1,500,000.00	1,500,000.00	1,500,000.00	
13001001/22021016	Office Stationeries/Computer Consumables		1,450,000.00	1,500,000.00	1,503,100.00	53,100.00+				
13001001/22021017	Printing of Security Documents			2,000,000.00	219,900.00	219,900.00+	2,000,000.00	2,000,000.00	2,000,000.00	
13001001/22021018	Field & Camping Materials Supplies			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00	
13001001/22021019	Uniforms & Other Clothing			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00	2,500,000.00	
13001001/22021020	Maintenance of Motor Vehicles/Transport Equipment	128,000.00	309,000.00	2,500,000.00	2,500,000.00	2,191,000.00+	2,500,000.00	3,000,000.00	3,000,000.00	
13001001/22021021	Maintenance of Office Furniture	20,000.00		600,000.00	199,900.00	199,900.00+	600,000.00	600,000.00	600,000.00	
13001001/22021022	Maintenance of Office IT Equipment	23,276,000.00	113,000.00	1,000,000.00	925,900.00	812,900.00+	1,000,000.00	3,000,000.00	3,000,000.00	
13001001/22021023	Maintenance of Plants/Generators	596,000.00	3,806,000.00	1,000,000.00	3,806,100.00	100.00+	3,000,000.00	3,000,000.00	3,000,000.00	
13001001/22021024	Other Maintenance Services		2,869,000.00	2,000,000.00	2,869,100.00	100.00+				
13001001/22021025	Maintenance of other Infrastructures	6,715,200.00	2,400,000.00	2,000,000.00	2,400,100.00	100.00+	12,000,000.00	12,000,000.00	12,000,000.00	
13001001/22021026	Local Training		4,780,000.00	3,000,000.00	4,780,100.00	100.00+	3,000,000.00	3,000,000.00	3,000,000.00	
13001001/22021027	Seminars and Conferences (Youth Seminars)		6,850,000.00	12,000,000.00	6,851,000.00	1,000.00+	5,000,000.00	5,000,000.00	5,000,000.00	
13001001/22021028	Security Services	2,988,216.00		5,000,000.00	2,193,900.00	2,193,900.00+	5,000,000.00	5,000,000.00	5,000,000.00	
13001001/22021029	Office Rent	98,000.00	3,173,000.00	500,000.00	3,173,100.00	100.00+	25,000,000.00	25,000,000.00	25,000,000.00	
13001001/22021030	Cleaning & fumigation Services		4,000.00	1,500,000.00	1,500,000.00	1,496,000.00+	1,500,000.00	2,000,000.00	2,000,000.00	
13001001/22021031	Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00	1,500,000.00	
13001001/22021032	Plant/Generator Fuel Cost				3,100.00	36.50+				
13001001/22021033	Bank Charges (other than interest)	1,298.50	3,063.50	1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00	1,500,000.00	
13001001/22021034	Insurance Premium			4,000,000.00	1,300,900.00	692,900.00+	4,000,000.00	2,000,000.00	2,000,000.00	
13001001/22021035	Refreshment & Meals	4,392,000.00	438,000.00	3,000,000.00	74,100.00	100.00+	3,000,000.00	3,000,000.00	3,000,000.00	
13001001/22021036	Honorarium and Sifting Allowance	11,982,800.00	74,000.00	2,000,000.00	326,900.00	100.00+	2,000,000.00	2,000,000.00	2,000,000.00	
13001001/22021037	Publicity & Advertisements	4,700,000.00	94,000.00	2,000,000.00	2,500,000.00	2,000,000.00+	2,500,000.00	2,500,000.00	2,500,000.00	
13001001/22021038	Medical Expenses			150,000,000.00	25,458,100.00	100.00+	200,000,000.00	200,000,000.00	200,000,000.00	
13001001/22021039	Welfare Packages	48,344,730.00	25,458,000.00							
13001001/22021040	Sporting Activities (Organising school Interhouse sports com									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual		Orig Budg 2020	Revised Budget 2020		Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020		Budget 2020	2020					
13001001/22021014	Annual Budget Expenses and	135,000.00	280,000.00	200,000.00	280,100.00	100.00+	0.04%+	200,000.00	200,000.00	200,000.00
Administration	Service	6,947,000.00	13,277,550.00	500,000.00	580,100.00	80,100.00+	100.00%+	500,000.00	500,000.00	500,000.00
13001001/22021016	Special Days/Celebrations	115,555,244.50	67,678,613.50	4,500,000.00	13,277,750.00	200.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
13001001/22021021		185,198,349.88	229,040,667.37	219,800,000.80	88,928,300.00	21,249,686.50+	23.90%+	322,800,000.00	329,300,000.00	329,300,000.00
Sub-Total: Overhead		185,198,349.88	229,040,667.37	294,945,764.00	252,539,247.00	23,498,579.63+	9.30%+	445,751,510.00	417,448,087.00	423,495,500.00
Total Recurrent Expenditure		212,177,516.00	43,748,489.05	104,386,071.00	43,749,489.00	999.95+	0.00%+	106,475,792.00	111,693,096.00	111,693,096.00
13002001 - Rangers Management Corporation		6,986,262.00	4,000,000.00	4,820,343.00	4,278,743.00	278,743.00+	6.51%+	4,820,343.00	4,820,343.00	4,820,343.00
13002001/21010101	Basic Salary	212,177,516.00	43,748,489.05	104,386,071.00	43,749,489.00	999.95+	0.00%+	106,475,792.00	111,693,096.00	111,693,096.00
13002001/21000102	Overtime Payments	6,986,262.00	4,000,000.00	4,820,343.00	4,278,743.00	278,743.00+	6.51%+	4,820,343.00	4,820,343.00	4,820,343.00
13002001/21020101	Housing/Rent Allowance	3,400,000.00	59,353,561.47	75,000,000.00	59,354,561.00	999.53+	0.00%+	25,000,000.00	30,000,000.00	30,000,000.00
13002001/21020102	Transport Allowance	169,506,890.00	137,441,204.00	35,000,000.00	137,441,404.00	200.00+	0.00%+	35,000,000.00	40,000,000.00	40,000,000.00
13002001/21020103	Meal Subsidy	1,900,000.00	7,408,540.00	7,408,600.00	7,408,600.00	60.00+	0.00%+	7,408,600.00	7,408,600.00	7,408,600.00
13002001/21020104	Utility Allowance	1,000,000.00	290,050.00	290,100.00	290,100.00	50.00+	0.02%+	290,100.00	290,100.00	290,100.00
13002001/21000106	Leave Allowance	1,425,000.00	541,500.00	800,000.00	541,600.00	100.00+	0.02%+	800,000.00	800,000.00	800,000.00
13002001/21000107	Domestic Staff Allowance	800,000.00	119,000.00	119,100.00	119,100.00	100.00+	0.08%+	119,100.00	119,100.00	119,100.00
Sub-Total: Personnel Cost		219,163,778.00	47,748,489.05	151,703,451.00	51,153,961.00	3,405,471.95+	6.66%+	154,486,732.00	160,883,740.00	160,883,740.00
13002001/22020101	Local Travel and Transport - Training	942,000.00	11,611,450.00	20,000,000.00	11,612,450.00	1,000.00+	0.01%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020102	Local Transport & Travel-Others	3,400,000.00	59,353,561.47	75,000,000.00	59,354,561.00	999.53+	0.00%+	25,000,000.00	30,000,000.00	30,000,000.00
13002001/22020104	International Transport & Travel-Others	169,506,890.00	137,441,204.00	35,000,000.00	137,441,404.00	200.00+	0.00%+	35,000,000.00	40,000,000.00	40,000,000.00
Others	Hotel Accommodation	1,900,000.00	7,408,540.00	7,408,600.00	7,408,600.00	60.00+	0.00%+	7,408,600.00	7,408,600.00	7,408,600.00
13002001/22020201	Electricity Charges	1,000,000.00	290,050.00	290,100.00	290,100.00	50.00+	0.02%+	290,100.00	290,100.00	290,100.00
13002001/22020202	Telephone Charges	1,425,000.00	541,500.00	800,000.00	541,600.00	100.00+	0.02%+	800,000.00	800,000.00	800,000.00
13002001/22020203	Internet Access Charges	800,000.00	119,000.00	119,100.00	119,100.00	100.00+	0.08%+	119,100.00	119,100.00	119,100.00
13002001/22020204	Satellite Broad Access Charges	1,000,000.00	572,000.00	600,000.00	572,000.00	28,000.00+	4.67%+	600,000.00	600,000.00	600,000.00
13002001/22020205	Water Rates	932,000.00	628,900.00	400,000.00	628,900.00	690,100.00+	100.00%+	400,000.00	400,000.00	400,000.00
13002001/22020206	Sewerage Charges	1,130,000.00	628,900.00	2,000,000.00	2,000,000.00	1,373,100.00+	68.66%+	2,000,000.00	2,000,000.00	2,000,000.00
13002001/22020301	Office Stationeries/Computer Consumables	710,000.00	165,000.00	3,000,000.00	1,678,600.00	1,513,600.00+	90.17%+	3,000,000.00	3,000,000.00	3,000,000.00
13002001/22020307	Drugs and Medical Supplies	10,000,000.00	8,500.00	10,000,000.00	2,733,800.00	2,725,300.00+	99.69%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020308	Field and Camping Materials Supplies	10,000,000.00	1,000.00	10,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020309	Uniforms and Other Clothing	2,500,000.00	2,500,000.00	2,500,000.00	30,324,300.00	96.93+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020401	Maintenance of Motor Vehicles/ Transport Equipment	1,861,000.00	30,324,203.07	1,000,000.00	880,900.00	84,900.00+	9.64%+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020402	Maintenance of Office Furniture	300,000.00	796,000.00	1,000,000.00	997,900.00	672,900.00+	67.43%+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020403	Maintenance of Office Building	325,000.00	325,000.00	1,000,000.00	997,900.00	672,900.00+	67.43%+	1,000,000.00	1,000,000.00	1,000,000.00
13002001/22020404	Maintenance of Office / IT	1,921,300.00	1,921,300.00	600,000.00	1,921,400.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
13002001/22020405	Maintenance of Plants & Generators	680,000.00	439,100.00	400,000.00	439,100.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
13002001/22020406	Other Maintenance Services	200,000.00	316,000.00	600,000.00	560,900.00	244,900.00+	43.66%+	600,000.00	600,000.00	600,000.00
13002001/22020501	Local Training	24,878,860.20	5,379,648.08	10,000,000.00	5,380,648.00	999.92+	0.02%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22020502	International Training	235,500.00	235,500.00	2,500,000.00	2,500,000.00	578,400.00+	53.88%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020601	Security Services	2,400,000.00	495,000.00	400,000.00	402,100.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
13002001/22020605	Cleaning & fumigation Services	930,000.00	402,000.00	5,000,000.00	3,542,600.00	2,493,600.00+	70.39%+	5,000,000.00	5,000,000.00	5,000,000.00
13002001/22020703	Legal Services	250,000.00	1,049,000.00	3,957,345.24	3,957,345.24	54,76+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020801	Motor Vehicle Fuel Cost	3,060,000.00	3,957,345.24	2,500,000.00	3,957,345.24	54,76+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
13002001/22020803	Plant/Generator Fuel Cost	3,050,716.96	969,500.00	800,000.00	969,600.00	100.00+	0.01%+	800,000.00	800,000.00	800,000.00
13002001/22020901	Financial Charges (Other than Interest)	2,474,473.63	7,266,162.68	7,266,200.00	7,266,200.00	37.32+	0.00%+	7,266,200.00	7,266,200.00	7,266,200.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budge 2020	Revised Budge 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
13002001/22021001	950,000.00	7,426,550.00	6,000,000.00	7,426,600.00	50.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
13002001/22021002		546,500.00	5,000,000.00	2,158,700.00	1,612,200.00+	74.68%+	5,000,000.00	5,000,000.00	5,000,000.00
13002001/22021003	950,000.00	885,500.00	3,500,000.00	1,464,900.00	579,400.00+	39.55%+	3,500,000.00	3,500,000.00	3,500,000.00
13002001/22021004		2,763,950.00	10,000,000.00	2,764,950.00	1,000.00+	0.04%+	10,000,000.00	10,000,000.00	10,000,000.00
13002001/22021006	1,030,000.00	185,000.00	700,000.00	465,900.00	280,900.00+	60.29%+	700,000.00	700,000.00	700,000.00
13002001/22021007		8,841,250.00	6,000,000.00	8,841,300.00	50.00+	0.00%+	6,000,000.00	6,000,000.00	6,000,000.00
13002001/22021008		2,035,000.00		2,035,100.00	100.00+	0.00%+			
13002001/22021009	227,184,680.30	440,962,731.86	160,000,000.00	440,962,931.00	199,14+	0.00%+	120,000,000.00	120,000,000.00	160,000,000.00
13002001/22021014	100,000.00	434,100.00	200,000.00	434,100.00	100.00+	0.02%+	200,000.00	200,000.00	200,000.00
Administration									
13002001/22021016	444,000.00		300,000.00	130,400.00	130,400.00+	100.00%+	300,000.00	300,000.00	300,000.00
13002001/22021023									
Preparation/Verification Expenses									
Sub-Total: Overhead	453,725,111.09	735,856,346.40	375,000,000.00	748,872,644.00	13,014,297.60+	1.74%+	275,000,000.00	285,000,000.00	325,000,000.00
Total Recurrent Expenditure	672,888,889.09	783,606,835.45	526,703,451.00	800,026,605.00	16,419,769.55+	2.05%+	429,496,732.00	445,883,740.00	485,883,740.00
13003001 - National Youth Service Corp (NYSC)									
13003001/22101010	287,369,590.22	312,620,928.12		312,621,128.00	199.88+	0.00%+			
Sub-Total: Personnel Cost	287,369,590.22	312,620,928.12		312,621,128.00	199.88+	0.00%+			
13003001/22020102			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
13003001/22020201			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
13003001/22020204			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
13003001/22020205			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
13003001/22020301			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+	2,200,000.00	2,200,000.00	2,200,000.00
13003001/22020401			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
13003001/22020901			180,000.00	180,000.00	180,000.00+	100.00%+	180,000.00	180,000.00	180,000.00
13003001/22021001			50,000,000.00	1,000.00	1,000.00+	100.00%+	50,000,000.00	50,000,000.00	50,000,000.00
13003001/22021006			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
13003001/22021007			10,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead			65,930,000.00	5,932,000.00	5,932,000.00+	100.00%+	55,930,000.00	55,930,000.00	55,930,000.00
Total Recurrent Expenditure	287,369,590.22	312,620,928.12	65,930,000.00	318,553,128.00	5,932,199.88+	1.86%+	55,930,000.00	55,930,000.00	55,930,000.00
13003002 - YSFON									
13001002/22020102	290,500.00	421,000.00		421,200.00	200.00+	0.05%+			
13001002/22020105	290,000.00	115,000.00		115,200.00	200.00+	0.17%+			
13001002/22020301	30,500.00	97,000.00		97,200.00	200.00+	0.21%+			
13001002/22020309				34,200.00	200.00+	0.58%+			
13001002/22020312				44,200.00	200.00+	0.45%+			
13001002/22020503				40,000.00	200.00+	0.50%+			
13001002/22020901				920.00	199.09+	21.64%+			
13001002/22021001	270,000.00	309,200.00		309,200.00	200.00+	0.06%+			
13001002/22021003	104,000.00	85,000.00		85,200.00	200.00+	0.23%+			
Local Travel and Transport - Others									
Hotel Accommodation									
Office Stationeries/Computer									
Uniform & Other Clothing									
Service Materials									
Training & Staff Development									
Bank Charges (Other Than Interest)									
Refreshment & Meals									
Publicity & Advertisement									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual		Org Budg 2020	Revised Budget 2020	Amlt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020							
13001002/22021006	137,000.00	10,000.00	35,069,719.00	10,200.00	200.00+	1.96%+	35,757,360.00	36,445,002.00	36,445,002.00
13001002/22021008	45,000.00	100,000.00	7,354,498.00	100,200.00	200.00+	0.20%+	7,498,704.00	7,642,910.00	7,642,910.00
13001002/22021009	144,500.00	44,000.00	2,622,856.00	44,200.00	200.00+	0.45%+	2,674,285.00	2,725,713.00	2,725,713.00
Sub-Total: Overhead	1,313,340.34	1,299,720.91	1,302,120.00	2,399.09+	0.18%+				
Total Recurrent Expenditure	1,313,340.34	1,299,720.91	1,302,120.00	2,399.09+	0.18%+				
14001001 - Ministry of Gender Affairs and Social Dev.									
14001001/21010101	35,002,468.68	50,590,730.27	50,590,930.00	199.73+	0.00%+				
14001001/21020101	7,349,671.00	7,386,044.10	7,386,098.00	53.90+	0.00%+				
14001001/21020102	2,622,862.00	1,697,097.50	2,295,899.00	588,801.50+	26.08%+				
14001001/21020103	1,123,815.00	821,175.00	1,123,815.00	302,640.00+	26.93%+				
14001001/21020104	806,480.00	568,340.00	802,107.00	44,667.00+	7.29%+				
14001001/21020105	71,280.00	36,320.00	54,462.00	18,142.00+	33.31%+				
14001001/21020106	3,486,220.50	799,505.40	3,506,971.00	2,707,465.60+	77.20%+				
14001001/21020107	2,087,910.00	4,904,374.40	4,904,400.00	25.60+	0.00%+				
14001001/21020111	552,393.00	888,659.85	888,710.00	50.15+	0.01%+				
14001001/21020111	120,000.00	189,000.00	189,100.00	100.00+	0.05%+				
14001001/21020125	129,722.40	66,176.40	66,200.00	23.60+	0.04%+				
14001001/21020131	417,105.55	3,611,592.69	3,611,637.00	44.31+	0.00%+				
Sub-Total: Personnel Cost	53,768,573.13	71,559,016.61	53,503,618.00	75,231,229.00	3,672,213.39+	4.88%+	54,676,343.00	55,727,810.00	55,727,810.00
14001001/22020101	4,476,922.00	2,352,060.00	2,000,000.00	2,352,100.00	40.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
14001001/22020102	750,200.00	517,000.00	2,000,000.00	2,000,000.00	1,483,000.00+	74.15%+	2,500,000.00	2,500,000.00	2,500,000.00
14001001/22020103			2,000,000.00	203,400.00	203,400.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
14001001/22020104			4,000,000.00	1,000.00	1,000.00+	100.00%+	4,000,000.00	4,500,000.00	4,500,000.00
Others	468,184.00	96,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001001/22020203			400,000.00	47,900.00	47,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001001/22020204			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	400,000.00	400,000.00
14001001/22020205			200,000.00	133,800.00	133,800.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001001/22020206			1,200,000.00	5,401,950.00	50.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
Consumables	5,531,316.00	5,401,900.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001001/22020302			100,000.00	83,900.00	39,900.00+	47.56%+	100,000.00	100,000.00	100,000.00
14001001/22020303			50,000.00	66,100.00	100.00+	0.15%+	50,000.00	50,000.00	50,000.00
14001001/22020304			600,000.00	600,000.00	505,000.00+	84.17%+	600,000.00	700,000.00	700,000.00
14001001/22020305			3,500,000.00	13,858,200.00	100.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
Supplies	12,156,900.00	13,858,100.00	10,000,000.00	11,796,600.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
14001001/22020312	19,147,180.00	11,796,500.00	1,000,000.00	1,000,000.00	772,850.00+	77.29%+	1,000,000.00	2,500,000.00	2,500,000.00
Tamar Sarc & OVC Progr.)	214,650.00	227,150.00	600,000.00	600,000.00	446,000.00+	74.33%+	600,000.00	600,000.00	600,000.00
14001001/22020401	6,250.00	154,000.00	1,500,000.00	7,796,450.00	65.40+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
Vehicles/Transport Equipment	166,700.00	7,796,384.60	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	600,000.00	600,000.00
14001001/22020402			400,000.00	400,000.00	388,800.00+	92.20%+	400,000.00	450,000.00	450,000.00
14001001/22020403			700,000.00	700,000.00	602,200.00+	86.03%+	700,000.00	800,000.00	800,000.00
14001001/22020404			2,500,000.00	2,500,000.00	2,299,000.00+	91.96%+	2,500,000.00	2,500,000.00	2,500,000.00
Building/Residential Qrts.	155,600.00	31,200.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001001/22020405	570,800.00	97,800.00	400,000.00	400,000.00	387,700.00	97.20%+	400,000.00	450,000.00	450,000.00
14001001/22020406	387,700.00	201,000.00	2,500,000.00	2,500,000.00	2,299,000.00+	91.96%+	2,500,000.00	2,500,000.00	2,500,000.00
14001001/22020501			2,500,000.00	2,500,000.00	2,299,000.00+	91.96%+	2,500,000.00	2,500,000.00	2,500,000.00

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	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
14001001/22020506 (Implement/Launching of State Action P									
14001001/22020601 Seminars and conferences			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
14001001/22020605 Security Services	24,000.00	20,000.00	500,000.00	500,000.00	480,000.00+	96.00%+	500,000.00	600,000.00	600,000.00
14001001/22020703 Cleaning & Furnigation Services			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	400,000.00	400,000.00
14001001/22020710 Legal Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	650,000.00	650,000.00
14001001/22020801 Monitoring and evaluation		8,700.00	2,000,000.00	2,000,000.00	1,991,300.00+	99.57%+	2,000,000.00	2,000,000.00	2,000,000.00
14001001/22020803 Motor Vehicle Fuel Cost	2,706,400.00	1,883,000.00	1,000,000.00	1,883,100.00	100.00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
14001001/22020803 Plant/Generator Fuel Cost	185,100.00	82,000.00	500,000.00	500,000.00	418,000.00+	83.60%+	500,000.00	500,000.00	500,000.00
14001001/22020901 Bank Charges/Other Than Interest)	125,839.53	88,289.85	50,000.00	88,350.00	60.15+	0.07%+	50,000.00	50,000.00	50,000.00
14001001/22021001 Refreshments & Meals	8,486,000.00	676,910.00	1,000,000.00	1,000,000.00	323,990.00+	32.31%+	1,200,000.00	1,200,000.00	1,200,000.00
14001001/22021002 Honourarium and Sitting Allowance			5,000,000.00	95,600.00	95,600.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
14001001/22021003 (Children Parliament)			600,000.00	600,000.00	510,000.00+	85.00%+	600,000.00	750,000.00	750,000.00
14001001/22021007 Publicity & Advertisements	830,000.00	90,000.00	23,000,000.00	2,143,400.00	1,858,400.00+	86.70%+	15,000,000.00	18,000,000.00	20,000,000.00
14001001/22021014 Welfare Packages	210,000.00	239,000.00	300,000.00	300,000.00	61,000.00+	20.33%+	300,000.00	300,000.00	300,000.00
14001001/22021021 Annual Budget Expenses &			20,000,000.00	4,911,900.00	1,692,900.00+	34.47%+	10,000,000.00	10,000,000.00	10,000,000.00
Administration (organisation of children's day	5,489,000.00	3,219,000.00							
Special Days/Celebrations									
Sub-Total: Overhead	63,356,741.53	49,229,994.45	91,950,000.00	68,813,750.00	19,583,755.55+	28.46%+	62,150,000.00	65,700,000.00	67,700,000.00
Total Recurrent Expenditure	117,125,314.66	120,789,010.06	145,453,618.00	144,044,979.00	23,255,968.94+	16.14%+	116,826,343.00	121,427,810.00	123,427,810.00
14001002 - Vocational And Rehabilitation Centre Emene									
14001002/22020102 Local Transport & Travel-Others			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001002/22020205 Water Rates			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020301 Office Stationeries/Computer			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001002/22020307 Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	3,000,000.00
14001002/22020312 Drugs & Medical Supplies			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
14001002/22020311 Food Stuff / Catering Materials			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001002/22020312 Supplies			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020401 Maintenance of Motor			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020401 Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001002/22020403 Maintenance of Office			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020405 Building/Residential Qrts.			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020406 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001002/22020501 Other maintenance Services			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
14001002/22020601 Local Training			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14001002/22020605 Security Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001002/22020801 Cleaning &Furnigation Services			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001002/22020803 Motor Vehicle Fuel Cost			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001002/22020803 Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001002/22021003 Publicity & Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
14001002/22021004 Medical Expenses			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
14001002/22021007 Welfare Packages			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
14001002/22021016 Servicem			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	9,400,000.00	9,700,000.00	10,700,000.00
Sub-Total: Overhead			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	9,400,000.00	9,700,000.00	10,700,000.00
Total Recurrent Expenditure			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	9,400,000.00	9,700,000.00	10,700,000.00

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14001003 - Remand Home

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
14001003/22020102			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001003/22020205			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020206			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020301			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
Consumables									
14001003/22020307			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
14001003/22020311			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Supplies									
14001003/22020312			600,000.00	600,000.00	600,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14001003/22020401			400,000.00	400,000.00	400,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
Vehicles/Transport Equipment									
14001003/22020405			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14001003/22020406			300,000.00	300,000.00	300,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001003/22020406			500,000.00	500,000.00	500,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14001003/22020601			600,000.00	600,000.00	600,000.00+	100.00%+			
14001003/22020801			500,000.00	500,000.00	500,000.00+	100.00%+			
14001003/22020803			500,000.00	500,000.00	500,000.00+	100.00%+			
Sub-Total: Overhead			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,300,000.00	5,300,000.00	5,300,000.00
Total Recurrent Expenditure			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,300,000.00	5,300,000.00	5,300,000.00

14002001 - Skills Acquisition Centre Uwan

14002001/22020102			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002001/22020205			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020206			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020301			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
Consumables									
14002001/22020312			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020401			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Vehicles/Transport Equipment									
14002001/22020402			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020403			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
Building/Residential Ots									
14002001/22020404			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22020405			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
14002001/22020406			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020413			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22020501			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002001/22020506			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14002001/22020601			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
14002001/22020605			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22020801			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
14002001/22020803			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
14002001/22021003			550,000.00	550,000.00	550,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22021007			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
14002001/22021014			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
Administration									
14002001/22021016			150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00

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	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Sub-Total: Overhead			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	8,500,000.00	8,500,000.00	8,500,000.00
Total Recurrent Expenditure			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	8,500,000.00	8,500,000.00	8,500,000.00

14002002 - State Approved School Ngwo

14002003 - Social Welfare Center Emene

14002003/22020102	Local Transport & Travel-Others	700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00	
14002003/22020205	Water Rates	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
14002003/22020206	Sewerage Charges	350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00	
14002003/22020301	Office Stationeries/Computer Consumables	850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00	850,000.00	850,000.00	
14002003/22020312	Service Materials	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
14002003/22020401	Maintenance of Motor Vehicles/Transport Equipment	850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00	850,000.00	850,000.00	
14002003/22020402	Maintenance of Office Furniture	250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00	
14002003/22020403	Maintenance of Office Building Residential	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
14002003/22020405	Maintenance of Plants & Generators	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
14002003/22020406	Other maintenance Services	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00	
14002003/22020501	Local Training	800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00	
14002003/22020506	Seminar and Conferences	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
14002003/22020601	Security Services	750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	750,000.00	
14002003/22020605	Cleaning & Furnigation Services	450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00	450,000.00	450,000.00	
14002003/22020703	Legal Services	900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00	
14002003/22020801	Motor Vehicle Fuel Cost	700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00	
14002003/22020803	Plant/Generator Fuel Cost	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
14002003/22021003	Publicity & Advertisements	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
14002003/22021007	Welfare Packages	650,000.00	650,000.00	650,000.00+	100.00%+	650,000.00	650,000.00	650,000.00	
14002003/22021014	Annual Budget Expenses and Administration	50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00	
14002003/22021016	Servicecom	100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00	
Sub-Total: Overhead			12,200,000.00	12,200,000.00	12,200,000.00+	100.00%+	9,500,000.00	9,500,000.00	9,500,000.00
Total Recurrent Expenditure			12,200,000.00	12,200,000.00	12,200,000.00+	100.00%+	9,500,000.00	9,500,000.00	9,500,000.00

17001001 - Ministry of Education

17001001/21020101	Basic Salary	61,765,670.68	105,262,083.55	70,248,439.00	105,262,139.00	55.45+	155,311,630.00	162,580,000.00	176,000,000.00
17001001/21020101	Housing/Rent Allowance	10,497,665.00	15,926,880.43	14,875,700.00	15,926,940.00	59.57+	20,294,230.00	20,459,154.00	20,459,154.00
17001001/21020102	Transport Allowance	3,414,200.00	3,420,950.00	5,059,404.00	4,008,254.00	14.65%+	4,123,100.00	4,257,812.00	4,257,812.00
17001001/21020103	Meal Subsidy	1,595,700.00	1,524,000.00	2,190,756.00	2,190,756.00	30.43%+	2,012,200.00	2,276,668.00	2,276,668.00
17001001/21020104	Utility Allowance	987,900.00	1,219,700.00	1,515,108.00	1,515,108.00	19.50%+	1,737,000.00	1,874,524.00	1,874,524.00
17001001/21020105	Entertainment Allowance	259,200.00	247,850.00	441,190.00	441,190.00	43.82%+	2,150,000.00	2,458,492.00	2,458,492.00

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	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17001001/22020106	6,596,297.10	1,814,872.10	7,045,893.00	1,815,872.00	999,90+	0.06%+	24,199,650.00	7,322,203.00	7,322,203.00
17001001/21020107	3,986,010.00	13,127,005.00	6,479,354.00	13,127,105.00	100.00+	0.00%+	15,009,000.00	16,733,446.00	16,733,446.00
17001001/21020108		10,000.00		10,100.00	100.00+	0.99%+			
17001001/21020111		38,351.75		38,400.00	48.25+	0.13%+			
17001001/21020113		82,676.00		82,700.00	24.00+	0.03%+			
17001001/21020131	1,928,611.00	1,087,199.37		1,087,299.00	99.63+	0.01%+			
17001001/21020138	900.00	100.00		300.00	200.00+	66.67%+			
Sub Total: Personnel Cost	91,032,153.78	143,761,668.20	107,855,934.00	145,506,163.00	1,744,494.80+	1.20%+	224,836,810.00	217,962,298.00	231,382,299.00
17001001/22020101	3,240,416.80	53,764.00	1,000,000.00	1,000,000.00	946,236.00+	94.62%+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22020102	763,682.00	292,593.00	4,000,000.00	4,000,000.00	3,707,407.00+	92.69%+	4,000,000.00	4,000,000.00	4,000,000.00
17001001/22020103	1,789,500.00								
17001001/22020104			6,500,000.00	1,412,701.00	1,412,701.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17001001/22020201	153,300.00		200,000.00	161,600.00	161,600.00+	100.00%+	200,000.00	200,000.00	200,000.00
17001001/22020202			100,000.00	89,900.00	89,900.00+	100.00%+	100,000.00	100,000.00	100,000.00
17001001/22020203			200,000.00	117,300.00	117,300.00+	100.00%+	200,000.00	200,000.00	200,000.00
17001001/22020204			500,000.00	500,000.00	473,500.00+	94.70%+	500,000.00	500,000.00	500,000.00
17001001/22020205		26,500.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	500,000.00	500,000.00
17001001/22020206	3,467,750.00	2,380,070.00	3,000,000.00	3,000,000.00	619,930.00+	20.66%+	2,000,000.00	2,000,000.00	2,000,000.00
17001001/22020301			100,000.00	71,100.00	65,100.00+	91.56%+	100,000.00	100,000.00	100,000.00
17001001/22020303		6,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17001001/22020304		17,000.00	10,000,000.00	2,000,000.00	1,983,000.00+	99.15%+	5,000,000.00	2,000,000.00	2,000,000.00
17001001/22020305		123,200.00	2,000,000.00	2,000,000.00	1,876,800.00+	93.84%+			
17001001/22020306			8,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	8,000,000.00	8,000,000.00
17001001/22020310			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17001001/22020312	381,150.00	199,300.00	1,200,000.00	1,200,000.00	1,000,700.00+	83.39%+	1,200,000.00	1,200,000.00	1,200,000.00
17001001/22020401			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17001001/22020402			600,000.00	28,900.00	100.00+	0.35%+			
17001001/22020403	<2,640,000.00-	28,800.00							
17001001/22020404	171,000.00	12,200.00	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17001001/22020405			400,000.00	396,900.00	384,700.00+	96.93%+	400,000.00	400,000.00	400,000.00
17001001/22020406	15,682,928.00		600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17001001/22020409	777,500.00		10,000,000.00	3,352,249.00	3,352,249.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17001001/22020501		291,690.00	30,000,000.00	292,690.00	1,000.00+	0.34%+	2,000,000.00	2,000,000.00	2,000,000.00
17001001/22020506		34,327,800.00	200,000.00	35,319,700.00	991,900.00+	2.81%+	200,000.00	200,000.00	200,000.00
17001001/22020605		4,100,000.00	6,000,000.00	6,000,000.00	1,900,000.00+	31.67%+	3,000,000.00	3,000,000.00	3,000,000.00
17001001/22020709			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22020710		168,000.00	4,000,000.00	2,352,300.00	2,184,300.00+	92.86%+	4,000,000.00	4,000,000.00	4,000,000.00
17001001/22020801	32,134,110.00	3,637,202.00	1,500,000.00	3,637,300.00	98.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17001001/22020802	423,300.00	3,000.00		3,100.00	100.00+	3.23%+			
17001001/22020803	770,946.00	38,500.00	300,000.00	248,900.00	211,400.00+	84.59%+	300,000.00	300,000.00	300,000.00
17001001/22021001	261,540.00	407,650.00	1,000,000.00	1,000,000.00	592,350.00+	59.24%+	1,000,000.00	1,000,000.00	1,000,000.00
17001001/22021002	29,977,600.00	8,000.00	800,000.00	8,100.00	100.00+	1.23%+	2,000,000.00	2,000,000.00	2,000,000.00
17001001/22021003	60,000.00	59,666,500.00		59,666,600.00	100.00+	0.00%+			
17001001/22021007			10,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17001001/22021014									
Administration									
17001001/22021016									
Annual Budget Expenses & Scholarship Scheme/ Scholarship award to 680 indigents from 17001001/22021021	15,010,000.00	16,473,000.00	3,000,000.00	16,473,200.00	200.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17001001/22021021	13,819,746.00	50,000.00		50,100.00	100.00+	0.20%+	15,000,000.00	15,000,000.00	15,000,000.00
Sub-Total: Overhead	16,224,468.80	122,341,769.00	109,300,000.00	153,675,540.00	31,333,771.00+	20.39%+	68,000,000.00	68,100,000.00	68,100,000.00
Total Recurrent Expenditure	207,256,622.58	266,103,437.20	217,155,934.00	299,181,703.00	33,078,265.80+	11.08%+	292,838,810.00	286,062,299.00	299,482,299.00
17003001 - Enugu State Universal Basic Edu. Board									
17003001/22010101									
Basic Salary	100,430,123.66	89,627,041.35	84,508,332.00	89,627,141.00	99,65+	0.00%+	38,508,332.00	42,571,874.00	42,571,874.00
17003001/22010101									
Housing/Rent Allowance	10,965,925.00	10,965,925.00	10,965,925.00	185,815.00	185,815.00+	100.00%+	10,965,925.00	12,336,666.00	12,336,666.00
17003001/22010102									
Transport Allowance	6,648,405.00	6,648,405.00	6,648,405.00	1,648,305.00	1,648,305.00+	100.00%+	6,648,405.00	7,479,456.00	7,479,456.00
17003001/22010103									
Meal Subsidy	1,347,300.00	1,347,300.00	1,347,300.00	237,200.00	237,200.00+	100.00%+	1,347,300.00	1,515,712.00	1,515,712.00
17003001/22010104									
Utility Allowance	173,068.00	173,068.00	173,068.00	173,068.00	173,068.00+	100.00%+	2,038,168.00	2,292,939.00	2,292,939.00
17003001/22010106									
Leave Allowance	6,225,440.00	6,225,440.00	6,225,440.00	1,106,631.00	1,106,631.00+	100.00%+	6,225,440.00	7,003,620.00	7,003,620.00
17003001/22010107									
Domestic Staff Allowance	7,968,140.00	7,968,140.00	7,968,140.00	1,907,178.00	1,907,178.00+	100.00%+	7,968,140.00	9,960,174.00	9,960,174.00
Sub-Total: Personnel Cost	100,430,123.66	89,627,041.35	119,701,710.00	94,885,338.00	5,258,296.65+	5.54%+	73,701,710.00	83,160,441.00	83,160,441.00
17003001/22020101									
Local Travel and Transport - Training	99,000.00	1,056,875.00	3,000,000.00	3,000,000.00	1,943,125.00+	64.77%+	3,000,000.00	3,000,000.00	3,000,000.00
17003001/22020102									
Electricity Charges	12,150,431.00	5,176,276.00	6,000,000.00	6,000,000.00	823,724.00+	13.73%+	6,000,000.00	6,000,000.00	6,000,000.00
17003001/22020201									
Telephone Charges	359,000.00	374,000.00	8,000,000.00	375,000.00	1,000.00+	0.27%+	8,000,000.00	8,000,000.00	8,000,000.00
17003001/22020202									
Internet Charges	7,500.00								
17003001/22020203									
Water Rates	10,000.00	30,000.00	30,000.00	30,100.00	100.00+	0.33%+	900,000.00	900,000.00	900,000.00
17003001/22020205									
Sewerage Charges	265,000.00	303,000.00	650,000.00	869,900.00	566,900.00+	65.17%+	650,000.00	650,000.00	650,000.00
17003001/22020206									
Office Stationeries/Computer	3,613,650.00	13,892,600.00	20,000,000.00	13,893,600.00	1,000.00+	0.01%+	20,000,000.00	20,000,000.00	20,000,000.00
17003001/22020302									
Books	646,200.00	4,000.00	1,200,000.00	2,000,000.00	1,196,000.00+	99.67%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020303									
Newspapers	636,405.00	100,000.00	200,000.00	200,000.00	100,000.00+	50.00%+	200,000.00	200,000.00	200,000.00
17003001/22020305									
Printing of Non Security Documents	16,240,880.00	18,233,872.25	2,000,000.00	18,234,072.00	199,75+	0.00%+	2,000,000.00	2,500,000.00	2,500,000.00
17003001/22020310									
Teaching Aids/Instructional materials	58,000.00	125,000.00	4,000,000.00	126,000.00	1,000.00+	0.79%+	10,000,000.00	10,000,000.00	10,000,000.00
17003001/22020312									
Service Materials	75,000.00	2,559,000.00	2,000,000.00	2,559,100.00	100.00+	0.09%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22020401									
Maintenance of Motor Vehicles/Transport Equipment	27,313,500.00	33,479,550.00	5,000,000.00	33,479,750.00	200.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22020402									
Maintenance of Office Furniture	1,246,500.00	2,179,650.00	1,200,000.00	2,179,750.00	100.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020403									
Maintenance of Office	2,189,860.00	12,339,870.00	1,700,000.00	12,339,970.00	100.00+	0.00%+	1,700,000.00	2,000,000.00	2,000,000.00
17003001/22020404									
Maintenance of Office IT Equipment	982,600.00	99,200.00	1,000,000.00	297,100.00	197,900.00+	66.61%+	1,000,000.00	1,200,000.00	1,200,000.00
17003001/22020405									
Maintenance of Plants/Generators	455,500.00	536,000.00	1,800,000.00	820,250.00	284,250.00+	34.65%+	1,800,000.00	2,000,000.00	2,000,000.00
17003001/22020406									
Other Maintenance Services	18,496,060.00	19,513,648.00	1,800,000.00	19,513,848.00	200.00+	0.00%+	1,500,000.00	1,900,000.00	1,900,000.00
17003001/22020501									
Local Training									
17003001/22020502									
International Training									
17003001/22020503									
Training and Staff Development	2,173,990.00	2,645,050.00	15,000,000.00	2,994,900.00	349,850.00+	11.66%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22020506									
Seminar and Conferences	159,000.00	4,023,000.00	5,000,000.00	1,976,900.00	1,976,900.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22020601									
Security Services	4,936,700.00	4,023,000.00	1,000,000.00	4,023,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020605									
Cleaning & Furnigation Services	436,700.00	1,502,800.00	800,000.00	1,502,900.00	100.00+	0.01%+	800,000.00	1,000,000.00	1,000,000.00
17003001/22020701									
Financial Consulting	4,784,004.00	5,005,000.00	1,200,000.00	5,005,100.00	100.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020703									
Legal Services	4,784,004.00	850,000.00	349,900.00+	349,900.00	100.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020709									
Research and Studies	4,784,004.00	850,000.00	349,900.00+	349,900.00	100.00+	0.01%+	1,200,000.00	1,200,000.00	1,200,000.00
17003001/22020710									
Monitoring and evaluation	7,802,400.00	17,200,000.00	2,800,000.00	17,200,200.00	200.00+	0.00%+	2,800,000.00	3,000,000.00	3,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17003001/22020801	Motor Vehicle Fuel Cost	14,171,082.53	14,980,010.26	4,200,000.00	14,980,110.00	99.74+	4,200,000.00	4,200,000.00	4,200,000.00
17003001/22020803	Plant/Generator Fuel Cost	4,959,109.00	2,110,000.00	1,000,000.00	2,110,100.00	100.00+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020901	Bank Charges (Other than interest)	121,715.50	127,117.92	150,000.00	150,000.00	15.25%+	150,000.00	150,000.00	150,000.00
17003001/22020902	Insurance Premium	1,950,000.00	3,865,000.00	2,000,000.00	3,865,100.00	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22021001	Refreshments & Meals	8,409,272.00	15,087,339.34	2,000,000.00	15,087,539.99	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22021002	Honorarium & Sitting Allowance	8,886,400.00	8,826,039.50	2,000,000.00	8,826,100.00	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22021003	Publicity & Advertisements	4,444,780.48	13,002,106.64	1,500,000.00	13,002,306.00	0.00%+	1,500,000.00	1,800,000.00	1,800,000.00
17003001/22021004	Medical Expenses	4,060,635.00	30,000.00	5,000,000.00	31,000.00	3.23%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22021006	Postages & Courier Services	209,918.00	369,070.00	250,000.00	369,170.00	0.03%+	250,000.00	250,000.00	250,000.00
17003001/22021007	Welfare Packages	17,236,488.56	11,060,861.89	5,000,000.00	11,060,962.00	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/22021014	Annual Budget Expenses and Administration	400,000.00	255,000.00	1,500,000.00	1,500,000.00	83.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17003001/22021016	Servicecom								
17003001/22030105	Spectacle Advances		5,000,000.00	650,000.00	5,000,100.00	100.00%+	650,000.00	650,000.00	650,000.00
Sub-Total: Overhead		174,771,286.07	215,940,936.30	128,500,000.00	228,778,927.00	12.837,990.70+	120,200,000.00	122,300,000.00	122,300,000.00
Total Recurrent Expenditure		275,201,409.73	305,567,977.65	248,201,710.00	323,664,265.00	18,096,287.35+	193,901,710.00	205,460,441.00	205,460,441.00
17008001 - Enugu State Library Board									
17008001/21010101	Basic Salary	40,780,895.33	35,195,061.44	38,110,126.00	38,110,126.00	2,915,064.56+	12,257,384.00	12,604,641.00	12,604,641.00
17008001/21010102	Overtime Payments			248,000.00	248,000.00	100.00%+	248,000.00	248,000.00	248,000.00
17008001/21020101	Housing/Rent Allowance	5,495,609.00	1,000.00	5,495,609.00	5,495,609.00	6,047,572.00	6,047,572.00	6,047,572.00	6,047,572.00
17008001/21020102	Transport Allowance	1,296,517.00	1,296,517.00	1,296,517.00	1,296,517.00	1,425,169.00	1,425,169.00	1,425,169.00	1,425,169.00
17008001/21020103	Meal Subsidy	575,300.00	575,300.00	575,300.00	575,300.00	632,830.00	632,830.00	632,830.00	632,830.00
17008001/21020104	Utility Allowance	500,400.00	500,400.00	500,400.00	500,400.00	540,140.00	540,140.00	540,140.00	540,140.00
17008001/21020105	Entertainment Allowance	35,600.00	35,600.00	35,600.00	35,600.00	36,200.00	36,200.00	36,200.00	36,200.00
17008001/21020106	Leave Allowance	710,351.05	3,003,540.00	3,003,540.00	3,003,540.00	1,225,738.00	12,604,641.00	12,604,641.00	1,260,464.00
17008001/21020107	Domestic Staff Allowance			661,212.00	153,863.00	153,863.00+	661,212.00	661,212.00	661,212.00
17008001/21020202	Contributory Pension		507,249.07		507,349.00	99.93+			
Sub-Total: Personnel Cost		41,491,246.38	36,805,310.51	49,926,304.00	44,431,695.00	8,626,384.49+	22,295,760.00	34,800,405.00	23,456,228.00
17008001/22020101	Local Travel and Transport - Training			400,000.00	400,000.00	400,000.00+	400,000.00	500,000.00	500,000.00
17008001/22020102	Local Travel and Transport	21,000.00		400,000.00	400,000.00	100.00%+	400,000.00	500,000.00	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			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17008001/22020205	Water Rate			200,000.00	200,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17008001/22020301	Office Stationeries/Computer	52,112.78	78,843.47	4,000,000.00	79,843.00	999.53+	2,000,000.00	2,500,000.00	2,500,000.00
17008001/22020302	Books			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,000.00
17008001/22020303	Newspapers	594,000.00	404,000.00	500,000.00	405,233.00	1,233.00+	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	354,000.00	294,667.40	200,000.00	294,767.00	99.60+	200,000.00	200,000.00	200,000.00
17008001/22020402	Maintenance of Office Furniture			400,000.00	400,000.00	200,000.00+	200,000.00	200,000.00	200,000.00
17008001/22020403	Maintenance of Office		46,400.00	400,000.00	400,000.00	353,600.00+	400,000.00	400,000.00	400,000.00
17008001/22020404	Maintenance of Office IT Equipment	197,200.00	103,100.00	300,000.00	300,000.00	196,900.00+	300,000.00	300,000.00	300,000.00
17008001/22020405	Maintenance of Plant/Generators		38,000.00	300,000.00	300,000.00	262,000.00+	300,000.00	300,000.00	300,000.00
17008001/22020406	Minor Maintenance Services	390,315.69		500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
17008001/22020413	Minor Road Maintenance			300,000.00	300,000.00	300,000.00+	300,000.00	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

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17008001/22020801	170,500.00	75,504.18	300,000.00	300,000.00	224,495.82+	74.83%+	300,000.00	300,000.00	300,000.00
17008001/22020803	329,000.00	41,320.00	300,000.00	300,000.00	258,680.00+	86.23%+	300,000.00	300,000.00	300,000.00
17008001/22021001	20,476.23	231,750.00	400,000.00	400,000.00	168,250.00+	42.06%+	400,000.00	400,000.00	400,000.00
17008001/22021002			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17008001/22021006			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
17008001/22021007			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17008001/22021014			100,000.00	100,000.00	4,000.00+	4.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	2,128,604.70	1,409,585.05	12,200,000.00	8,279,843.00	6,870,257.95+	62.98%+	10,200,000.00	10,900,000.00	10,900,000.00
Total Recurrent Expenditure	43,619,851.08	37,214,895.56	62,126,304.00	52,711,538.00	15,456,642.44+	29.40%+	32,495,760.00	45,700,405.00	34,356,228.00
17009001 - Examinations Development Centre									
17009001/21010101	13,342,712.00	20,526,854.01	13,850,985.00	20,527,054.00	199.99+	0.00%+	24,863,720.00	25,137,500.00	26,101,700.00
17009001/21020101	2,641,373.00	3,345,527.00	2,931,050.00	3,345,627.00	100.00+	0.00%+	5,494,330.00	4,159,660.00	4,222,180.00
17009001/21020102	706,800.00	598,000.00	893,162.00	893,162.00	295,162.00+	33.05%+	3,860,950.00	5,936,310.00	5,936,310.00
17009001/21020103	421,240.00	274,800.00	401,889.00	401,889.00	127,089.00+	31.62%+	666,000.00	666,000.00	666,000.00
17009001/21020104	287,340.00	220,150.00	360,374.00	360,374.00	140,224.00+	38.91%+	367,440.00	374,507.00	374,507.00
17009001/21020105	66,555.00	47,095.00	78,697.00	78,697.00	31,629.00+	40.16%+	80,240.00	81,784.00	81,784.00
17009001/21020106	1,289,442.80	358,800.00	1,197,406.00	782,829.00	424,573.00+	54.17%+	1,220,865.00	1,244,363.00	1,244,363.00
17009001/21020107	1,037,628.00	2,438,992.00	1,110,008.00	2,439,192.00	200.00+	0.01%+	5,421,130.00	5,421,130.00	5,421,130.00
17009001/21020108	111,749.40		24,480.00	24,480.00	24,480.00+	100.00%+			
17009001/21020111	6,000.00		1,068,480.00	1,068,480.00	1,068,480.00+	100.00%+			
17009001/21020131	702,927.00								
Sub Total: Personnel Cost	20,613,967.20	27,810,218.01	21,916,531.00	29,921,784.00	2,111,565.99+	7.06%+	41,974,695.00	43,021,254.00	44,047,974.00
17009001/22020102	19,601,941.00	25,353,594.00	1,500,000.00	25,353,794.00	200.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17009001/22020103	760,000.00	909,000.00	1,000,000.00	979,900.00	70,900.00+	7.24%+	1,200,000.00	1,200,000.00	1,200,000.00
17009001/22020105	3,877,450.00	1,861,250.00		1,861,450.00	200.00+	0.01%+			
17009001/22020201		20,000.00		20,100.00	100.00+	0.50%+			
17009001/22020202	11,000.00	6,000.00	200,000.00	6,200.00	200.00+	3.23%+	200,000.00	200,000.00	200,000.00
17009001/22020203		2,050,000.00	400,000.00	2,050,200.00	200.00+	0.01%+	400,000.00	400,000.00	400,000.00
17009001/22020204	25,200.00	187,000.00	400,000.00	400,000.00	213,000.00+	53.25%+	400,000.00	400,000.00	400,000.00
17009001/22020205		13,000.00	600,000.00	600,000.00	587,000.00+	97.83%+	600,000.00	600,000.00	600,000.00
17009001/22020206		3,000.00	400,000.00	400,000.00	397,000.00+	99.25%+	400,000.00	400,000.00	400,000.00
17009001/22020301	2,000,050.00	6,626,843.75	6,000,000.00	6,626,944.00	100.25+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020302	72,955,560.00	85,078,723.00	2,000,000.00	85,078,923.00	200.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020305	58,337,938.50	47,775,430.00	5,000,000.00	47,775,630.00	200.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020306		11,584,000.00	30,000,000.00	11,584,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17009001/22020311	600,950.00	96,930.00		97,130.00	200.00+	0.21%+			
17009001/22020312			900,000.00	900,000.00	861,000.00+	95.67%+	900,000.00	900,000.00	900,000.00
17009001/22020401	1,028,100.00	548,000.00	2,300,000.00	2,300,000.00	1,752,000.00+	76.17%+	1,300,000.00	1,300,000.00	1,300,000.00
17009001/22020402	215,800.00	373,677.79	1,300,000.00	1,300,000.00	926,322.21+	71.26%+	900,000.00	900,000.00	900,000.00
17009001/22020403	57,050.00	39,900.00	900,000.00	900,000.00	79,156.00+	28.99%+	900,000.00	900,000.00	900,000.00
17009001/22020404	295,500.00	464,050.00	700,000.00	637,700.00	173,550.00+	27.23%+	700,000.00	700,000.00	700,000.00
17009001/22020405		8,600.00	600,000.00	600,000.00	591,400.00+	98.57%+	600,000.00	600,000.00	600,000.00
17009001/22020406	177,700.00	763,200.00	700,000.00	763,400.00	200.00+	0.03%+	700,000.00	700,000.00	700,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17009001/22020501	147,500.00	372,700.00	1,300,000.00	1,300,000.00	200.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17009001/22020506	1,594,500.00	5,945,113.00	2,000,000.00	5,945,313.00	200.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020601	12,662,669.00	30,500.00	600,000.00	600,000.00	569,500.00+	94.92%+	600,000.00	600,000.00	600,000.00
17009001/22020605	28,200.00	9,958,330.00	3,500,000.00	9,958,530.00	200.00+	0.00%+	3,500,000.00	3,500,000.00	3,500,000.00
17009001/22020709	9,191,620.00	8,678,520.00	900,000.00	8,678,720.00	200.00+	0.00%+	900,000.00	900,000.00	900,000.00
17009001/22020710	13,283,440.00	2,031,500.00	2,031,700.00	2,031,700.00	200.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00
17009001/22020801	580,700.00	11,680.00	600,000.00	145,700.00	134,020.00+	91.98%+	600,000.00	600,000.00	600,000.00
17009001/22020803	229,000.00	6,566.25	200,000.00	177,400.00	170,833.75+	96.30%+	200,000.00	200,000.00	200,000.00
17009001/22020901	852,751.25	754,200.00	300,000.00	754,300.00	100.00+	0.01%+	300,000.00	300,000.00	300,000.00
17009001/22021001	15,900.00	99,500.00	1,000,000.00	1,000,000.00	100,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17009001/22021002	110,000.00	100,000.00	100,000.00	100,000.00	200.00+	0.01%+	700,000.00	700,000.00	700,000.00
17009001/22021003		2,708,598.00	700,000.00	2,708,798.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
17009001/22021006		422,500.00	400,000.00	422,600.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
17009001/22021007									
17009001/22021014									
Administration									
17009001/22021016									
Sub-Total: Overhead	198,640,519.75	214,974,905.79	66,500,000.00	224,204,488.00	9,229,582.21+	4.12%+	37,400,000.00	37,400,000.00	37,400,000.00
Total Recurrent Expenditure	219,254,486.95	242,785,123.80	88,416,531.00	254,126,272.00	11,341,148.20+	4.46%+	79,374,695.00	80,421,254.00	81,447,974.00
17010001 - Agency For Mass Litray									
17010001/22020102	416,210.00	358,000.00	900,000.00	900,000.00	100,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
17010001/22020103	70,500.00	64,000.00	1,500,000.00	1,500,000.00	800,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17010001/22020301	577,358.00	772,300.00	800,000.00	800,000.00	500,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
Consumables									
17010001/22020312			700,000.00	772,400.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
Residential Qtrs									
17010001/22020403									
17010001/22020406									
17010001/22020501									
17010001/22020506									
17010001/22020601									
17010001/22020603									
17010001/22020605									
17010001/22020710	17,000.00	10,500.00	500,000.00	500,000.00	489,500.00+	97.90%+	500,000.00	500,000.00	500,000.00
17010001/22020801									
17010001/22020803									
17010001/22020801									
17010001/22020901									
17010001/22021001									
17010001/22021003									
17010001/22021007									
17010001/22021014									
Administration									
17010001/22021016									
17010001/22021021									
Sub-Total: Overhead	1,200,026.02	1,301,696.00	10,300,000.00	11,072,400.00	9,770,704.00+	88.24%+	10,800,000.00	10,800,000.00	10,800,000.00
Total Recurrent Expenditure	1,200,026.02	1,301,696.00	10,300,000.00	11,072,400.00	9,770,704.00+	88.24%+	10,800,000.00	10,800,000.00	10,800,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Am't Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17010002 - Special Education Centre Oji-River									
17010002/21010101 Basic Salary	1,110,000.00	1,185,000.00		1,185,200.00	200.00+	0.02%+			
Sub Total: Personnel Cost	1,110,000.00	1,185,000.00		1,185,200.00	200.00+	0.02%+			
17010002/22020102 Local Transport & Travel-Others	350,000.00	31,950.00	400,000.00	400,000.00	368,050.00+	92.01%+	400,000.00	400,000.00	400,000.00
17010002/22020201 Electricity Charges		8,000.00	250,000.00	219,900.00	211,900.00+	96.36%+	250,000.00	250,000.00	250,000.00
17010002/22020202 Telephone Charges	100,000.00	30,000.00	30,000.00	30,100.00	100.00+	0.33%+			
17010002/22020205 Water Rates		15,000.00	400,000.00	400,000.00	385,000.00+	96.25%+	400,000.00	400,000.00	400,000.00
17010002/22020206 Sewerage Charges			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17010002/22020301 Office Stationeries/Computer		242,760.00		242,860.00	100.00+	0.04%+			
Consumables									
17010002/22020302 Books			500,000.00	257,140.00	257,140.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22020305 Printing of Non Security Documents			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22020310 Teaching aids/ Instruction Materials		41,000.00	300,000.00	300,000.00	259,000.00+	86.33%+	2,600,000.00	2,600,000.00	2,600,000.00
17010002/22020312 Service Materials		355,250.00	600,000.00	600,000.00	244,750.00+	40.79%+	300,000.00	300,000.00	300,000.00
17010002/22020401 Maintenance of Motor Vehicle	525,000.00		400,000.00	400,000.00	139,210.00+	34.80%+	400,000.00	400,000.00	400,000.00
17010002/22020402 Maintenance of Office Furniture		260,790.00	900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
17010002/22020403 Building/Residential Qns.			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010002/22020404 Maintenance of Office IT Equipment									
17010002/22020405 Maintenance of Plants and									
Generators									
17010002/22020406 Other maintenance Services	650,000.00	107,500.00	500,000.00	500,000.00	392,500.00+	78.50%+	500,000.00	500,000.00	500,000.00
17010002/22020501 Local Training			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010002/22020601 Security Services			800,000.00	800,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17010002/22020605 Cleaning and Furnigation Services		281,000.00	300,000.00	300,000.00	19,000.00+	6.33%+	300,000.00	300,000.00	300,000.00
17010002/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010002/22020803 Plant/Generator Fuel Cost	6,265,000.00	5,501,410.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22021001 Refreshment and Meals			600,000.00	5,501,610.00	200.00+	0.00%+	600,000.00	600,000.00	600,000.00
17010002/22020310 Direct Teaching & Laboratory Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010002/22021014 Annual Budget Expenses and			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Administration									
17010002/22021016 Serviccom			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	7,890,000.00	6,874,660.00	10,450,000.00	15,351,610.00	8,476,950.00+	55.22%+	14,000,000.00	14,050,000.00	14,050,000.00
Total Recurrent Expenditure	9,000,000.00	8,059,660.00	10,450,000.00	16,536,810.00	8,477,150.00+	51.26%+	14,000,000.00	14,050,000.00	14,050,000.00
17010003 - Special Education Centre Ogbete									
17010003/22020102 Local Transport & Travel-Others	27,900.00	28,800.00	700,000.00	700,000.00	671,200.00+	95.89%+	700,000.00	700,000.00	700,000.00
17010003/22020202 Telephone Charges	33,400.00	37,500.00	500,000.00	37,600.00	100.00+	0.27%+	500,000.00	500,000.00	500,000.00
17010003/22020205 Water Rates			400,000.00	500,000.00	500,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010003/22020206 Sewerage Charges			1,000,000.00	400,000.00	400,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17010003/22020301 Office Stationeries/Computer	50,200.00	47,900.00		1,000,000.00	952,100.00+	95.21%+			
Consumables									
17010003/22020302 Books							300,000.00	300,000.00	300,000.00
17010003/22020310 Teaching aids/ Instruction Materials			2,000,000.00	10,249,400.00	200.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17010003/22020311 Food Stuff/Catering Materials Supply	9,460,800.00	10,249,200.00	800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010003/22020312 Service Materials									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17010003/22020401 Transport Equipment			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17010003/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010003/22020403 Building/Residential Qrts			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010003/22020404 Generators	29,300.00	36,900.00	250,000.00	250,000.00	213,100.00+	85.24%+	250,000.00	250,000.00	250,000.00
17010003/22020405 Maintenance of Plants and			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010003/22020406 Other maintenance Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010003/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17010003/22020506 Seminar and Conferences			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17010003/22020601 Security Services			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
17010003/22020605 Cleaning and Furnigation Services			100,000.00	62,400.00	62,400.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010003/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17010003/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17010003/22021010 Direct Teaching & Laboratory Cost			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17010003/22021014 Annual Budget Expenses and			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
Administration			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
17010003/22021016 Service			100,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	9,601,600.00	10,400,300.00	12,000,000.00	20,249,400.00	9,849,100.00+	48.64%+	14,300,000.00	14,300,000.00	14,300,000.00
Total Recurrent Expenditure	9,601,600.00	10,400,300.00	12,000,000.00	20,249,400.00	9,849,100.00+	48.64%+	14,300,000.00	14,300,000.00	14,300,000.00
17019001 - Enugu State College Of Education (TECHNICAL)									
17019001/21010101 Basic Salary	29,769,075.00	525,136,036.42	132,275,705.00	525,136,105.00	66,58+	0.00%+	162,908,339.00	133,541,416.00	133,541,416.00
17019001/21020101 Housing/Rent Allowance		100,000.00	1,433,500.00	1,433,500.00	1,333,500.00+	93.02%+	1,442,000.00	1,450,000.00	1,450,000.00
17019001/21020102 Transport Allowance			53,550.00	53,550.00	53,550.00+	100.00%+	54,600.00	55,650.00	55,650.00
17019001/21020131 Arrears (Allowance)	529,532.90	4,459,568.44	61,200.00	4,459,668.00	99,956+	0.00%+	62,400.00	63,600.00	63,600.00
17019001/21020202 Contributory Pension			328,108.00	61,200.00	200.00+	100.00%+			
17019001/21020205 Housing Fund Contribution				328,308.00		0.06%+			
Sub Total: Personnel Cost	30,298,607.90	530,023,712.86	133,823,955.00	531,472,331.00	1,448,618.14+	0.27%+	164,467,339.00	135,110,666.00	135,110,666.00
17019001/22020101 Local Transport & Travel-Training	6,110,185.00	88,500.00	5,000,000.00	540,332.00	451,832.00+	83.62%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020102 Local Transport & Travel-Others	9,441,175.00	742,750.00	3,200,000.00	2,190,438.00	1,447,688.00+	66.09%+	3,200,000.00	3,200,000.00	3,200,000.00
17019001/22020104 International Transport & Travels -		28,000.00		1,009,461.52	100.48+	0.01%+			
Others									
17019001/22020105 Hotel Accommodation	4,567,000.00	1,735,700.00	700,000.00	1,735,800.00	100.00+	0.01%+	700,000.00	700,000.00	700,000.00
17019001/22020201 Electricity Charges	586,300.00	2,700,000.00	6,200,000.00	6,200,000.00	3,500,000.00+	56.45%+	6,200,000.00	6,200,000.00	6,200,000.00
17019001/22020202 Telephone Charges	2,812,825.00	2,762,950.00	3,000,000.00	3,000,000.00	237,050.00+	7.90%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/22020203 Internet Access Charges	492,100.00	796,500.00	2,000,000.00	964,200.00	167,700.00+	17.39%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020205 Water Rates		750,000.00	2,500,000.00	2,500,000.00	1,750,000.00+	70.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/22020301 Office Stationeries/Computer Consumables	27,996,250.00	6,456,263.00	12,000,000.00	6,457,263.00	1,000.00+	0.02%+	12,000,000.00	12,000,000.00	12,000,000.00
17019001/22020302 Books		73,450.00	2,000,000.00	2,000,000.00	1,926,550.00+	96.33%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/22020303 Newspapers	616,700.00	657,550.00	400,000.00	657,650.00	100.00+	0.02%+	400,000.00	400,000.00	400,000.00
17019001/22020304 Magazines & Periodicals	85,300.00		700,000.00	1,051,700.00	1,051,700.00+	100.00%+	700,000.00	700,000.00	700,000.00
17019001/22020305 Printing of Non Security Documents		6,276,500.00	11,000,000.00	6,277,500.00	1,000.00+	0.02%+	11,000,000.00	11,000,000.00	11,000,000.00
17019001/22020306 Printing of Security Documents			10,000,000.00	1,000.00	92,350.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17019001/22020307 Magazines & Periodicals			350,000.00	92,350.00	92,350.00+	100.00%+	350,000.00	350,000.00	350,000.00
17019001/22020309 Uniforms and Other Clothing			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
17019001/22020310 Teaching Aids/Instructional Materials	135,000.00		5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/22020312 Service Materials	23,500.00		8,000,000.00	1,000.00	1,000.00+	100.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17019001/22020313 Chemical and Reagents	418,200.00		4,000,000.00	1,000.00	1,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17019001/222020401 Vehicles/Transport Equipment									
17019001/222020402 Maintenance of Office Furniture	1,427,000.00	1,527,705.00	6,000,000.00	1,528,705.00	1,000.00+	0.07%+	6,000,000.00	6,000,000.00	6,000,000.00
17019001/222020403 Maintenance of Office	2,896,983.00	160,300.00	5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Building/Residential Ors.	528,700.00	160,300.00	5,000,000.00	864,650.00	704,350.00+	81.46%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/222020404 Maintenance of Office/IT Equipment	372,150.00	399,000.00	1,800,000.00	1,800,000.00	1,401,000.00+	77.83%+	1,800,000.00	1,800,000.00	1,800,000.00
17019001/222020405 Maintenance of Plant/Generators	539,600.00	537,500.00	2,000,000.00	394,900.00	384,900.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/222020406 Other Maintenance Services	589,300.00	537,500.00	4,000,000.00	4,000,000.00	3,462,500.00+	86.56%+	4,000,000.00	4,000,000.00	4,000,000.00
17019001/222020412 Maintenance of Public Building	1,000,000.00	537,500.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17019001/222020501 Local Training	23,562,258.00		6,800,000.00	2,232,285.00	2,232,285.00+	100.00%+	6,800,000.00	6,800,000.00	6,800,000.00
17019001/222020506 Seminar and Conferences	1,152,000.00	2,851,600.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/222020601 Security Services	1,200,000.00	1,605,000.00	2,500,000.00	2,851,700.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/222020603 Security Vote (Including Operations)	3,480,000.00	1,600,000.00	1,605,100.00	1,605,100.00	100.00+	0.01%+	1,605,100.00	1,605,100.00	1,605,100.00
17019001/222020605 Cleaning & Fumigation Services	492,000.00	127,000.00	1,605,900.00	899,900.00	772,900.00+	85.89%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/222020701 Financial Consulting	1,930,250.00	4,135,249.60	2,500,000.00	4,135,350.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/222020702 Information Technology Consulting		2,226,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/222020703 Legal Services	10,000.00	2,226,000.00	2,500,000.00	2,500,000.00	274,000.00+	10.96%+	2,500,000.00	2,500,000.00	2,500,000.00
17019001/222020704 Engineering Services			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/222020705 Architectural Services			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/222020706 Surveying Services			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/222020707 Agricultural Consulting			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/222020709 Research and Studies	190,000.00		2,000,000.00	833,760.00	833,760.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/222020710 Monitoring and Evaluation			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17019001/222020711 Other Consulting Services			5,000,000.00	1,000.00	1,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17019001/222020801 Motor Vehicle Fuel Cost	7,087,070.00	6,567,615.00	2,000,000.00	6,567,715.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/222020802 Other Transport Equipment Fuel Cost		1,166,140.00	1,500,000.00	1,166,240.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
17019001/222020803 Plant/Generator Fuel Cost	390,300.00	860,000.00	1,500,000.00	1,382,900.00	522,900.00+	37.81%+	1,500,000.00	1,500,000.00	1,500,000.00
17019001/222020806 Cooking Gas/Fuel Cost	404,576.00	117,000.00	1,500,000.00	117,100.00	100.00+	0.09%+	1,500,000.00	1,500,000.00	1,500,000.00
17019001/222020901 Bank Charges (Other Than Interest)		45,000.00	2,000,000.00	2,000,000.00	1,955,000.00+	97.75%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/222020902 Insurance Premium			13,000,000.00	1,000.00	1,000.00+	100.00%+	13,000,000.00	13,000,000.00	13,000,000.00
17019001/222021001 Refreshments & Meals	4,121,085.00	3,353,312.00	1,200,000.00	3,353,412.00	1,000.00+	0.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17019001/222021002 Honorarium & Sitting Allowance	17,413,125.00	12,735,545.00	15,000,000.00	12,846,588.00	111,043.00+	0.86%+	15,000,000.00	15,000,000.00	15,000,000.00
17019001/222021003 Publicity & Advertisements	869,405.00	651,658.00	3,800,000.00	3,800,000.00	3,148,342.00+	82.85%+	3,800,000.00	3,800,000.00	3,800,000.00
17019001/222021004 Medical Expenses-Local			2,000,000.00	1,022,100.00	1,022,100.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17019001/222021005 Service School Fees Payment	439,363.50	94,500.00	3,500,000.00	3,500,000.00	3,405,500.00+	97.30%+	3,500,000.00	3,500,000.00	3,500,000.00
17019001/222021006 Postages & Courier Services	197,571.24	493,911.87	200,000.00	493,962.00	50.13+	0.01%+	200,000.00	200,000.00	200,000.00
17019001/222021007 Welfare Packages	2,522,863.44	1,862,000.00	4,000,000.00	4,000,000.00	2,138,000.00+	53.45%+	4,000,000.00	4,000,000.00	4,000,000.00
17019001/222021008 Subscription To Professional Bodies	100,000.00		600,000.00	306,038.00	306,038.00+	100.00%+	600,000.00	600,000.00	600,000.00
17019001/222021009 Sports Activities	847,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/222021010 Direct Teaching & Laboratory Cost			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17019001/222021013 Annual Budget expenses and Administration	400,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
17019001/222021016 Service			700,000.00	499,900.00	499,900.00+	100.00%+	700,000.00	700,000.00	700,000.00
17019001/222021020 Foreign Scholarship Scheme	300,000.00	7,591,850.00		7,592,850.00	1,000.00+	0.01%+			
17019001/222021021 Special Days/Celebrations	11,442,140.00	200,000.00	15,000,000.00	200,100.00	100.00+	0.05%+	15,000,000.00	15,000,000.00	15,000,000.00
17019001/222021022 Donations									
17019001/222021023 Final Account	84,500.00								
Preparatory/Verification Expenses	5,410,500.00	977,800.00		977,900.00	100.00+	0.01%+			
17019001/222021033 Supervision of Student on Industrial Training	256,000.00								
17019001/222021036 Spectacle Advances	51,664,363.00	63,617,807.50		63,618,007.00	199.50+	0.00%+			
Sub-Total: Overhead	195,332,638.18	139,553,118.49	205,750,000.00	193,475,057.00	53,921,938.51+	27.87%+	205,750,000.00	205,750,000.00	205,750,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

17019002 - Cooperative College

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
Total Recurrent Expenditure	225,631,246.08	669,576,831.35	339,573,955.00	724,947,388.00	55,370,556.65+	7.64%+	370,217,339.00	340,860,666.00	340,860,666.00

17021001 - Enugu State University Of Science & Tech.

17021001/21010101	15,473,035.98	253,242,778.55	1,492,000,000.00	253,243,778.00	999.45+	0.00%+	1,450,000,000.00	1,520,000,000.00	1,520,000,000.00
17021001/21020101	9,579,817.29	732,500.00		732,700.00	200.00+	0.03%+			
17021001/21020102		2,293,294.94		2,293,494.00	199.06+	0.01%+			
17021001/21020106	700,000.00								
17021001/21020135	4,000,000.00	29,451,597.96		29,451,797.00	199.14+	0.00%+			
17021001/21020204									
Sub Total: Personnel Cost	29,752,853.27	285,720,171.35	1,492,000,000.00	285,721,769.00	1,597.65+	0.00%+	1,450,000,000.00	1,520,000,000.00	1,520,000,000.00

17021001/22020101		Local Travel and Transport - Training	237,549,778.71	143,291,347.21	5,500,000.00	1,000.00	143,291,547.00	1,000.00+	5,500,000.00	5,500,000.00
17021001/22020102		Local Travel and Transport - Others	27,239,117.18	3,985,800.00	5,000,000.00	7,000,000.00	7,000,000.00	199.79+	5,000,000.00	5,000,000.00
17021001/22020104		International Transport and Travels - Others						3,014,200.00+	7,000,000.00	7,000,000.00
17021001/22020105		Hotel Accommodation	77,622,382.34	15,735,615.80	6,000,000.00	26,629,677.00	199.20+	0.00%+	6,000,000.00	6,000,000.00
17021001/22020201		Electricity Charges	591,250.00	2,295,386.00	2,500,000.00	2,500,000.00	204,614.00+	8.18%+	2,500,000.00	2,500,000.00
17021001/22020202		Telephone Charges	33,449,350.00	38,934,749.69	4,500,000.00	38,934,949.00	199.31+	0.00%+	4,500,000.00	4,500,000.00
17021001/22020203		Internet Access Charges	19,758,904.85	4,350,461.00	2,400,000.00	29,439,700.00	199.31+	85.22%+	2,400,000.00	2,400,000.00
17021001/22020205		Water Rates	22,349,005.00	42,102,902.50	5,000,000.00	42,103,102.00	199.50+	0.00%+	5,000,000.00	5,000,000.00
17021001/22020301		Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00
17021001/22020302		Books	204,000.00		350,000.00	350,000.00	200.00+	0.00%+	350,000.00	350,000.00
17021001/22020303		Newspapers			800,000.00	14,281,800.00	200.00+	0.00%+	800,000.00	800,000.00
17021001/22020304		Magazines & Periodicals	1,258,750.00	29,439,500.00	11,000,000.00	29,439,700.00	200.00+	0.00%+	11,000,000.00	11,000,000.00
17021001/22020205		Printing of Non Security Documents			300,000.00	300,000.00	77,000.00+	25.67%+	300,000.00	300,000.00
17021001/22020307		Drugs & Medical Supplies	16,211,595.00	223,000.00	600,000.00	600,000.00	565,000.00+	94.17%+	600,000.00	600,000.00
17021001/22020309		Uniforms & Other Clothing	2,826,998.00	45,000.00	9,000,000.00	2,126,587.00	2,081,587.00+	97.88%+	9,000,000.00	9,000,000.00
17021001/22020310		Teaching aids/Instruction Materials	1,245,500.00							
17021001/22020311		Food Stuff / Catering Materials	794,779.57							
Supplies										
17021001/22020312		Service Materials	34,218,787.76	38,838,058.76	8,000,000.00	38,838,258.00	199.24+	0.00%+	8,000,000.00	8,000,000.00
17021001/22020313		Chemical and Reagents			9,000,000.00	282,480.00	282,480.00+	100.00%+	9,000,000.00	9,000,000.00
17021001/22020401		Maintenance of Motor Vehicle	7,897,557.90	11,790,312.85	9,000,000.00	11,790,512.00	199.15+	0.00%+	9,000,000.00	9,000,000.00
17021001/22020402		Maintenance of Office Furniture			5,000,000.00	667,369.00	667,369.00+	100.00%+	5,000,000.00	5,000,000.00
17021001/22020403		Maintenance of Office Building			6,000,000.00	1,549,900.00	1,081,650.00+	69.79%+	6,000,000.00	6,000,000.00
17021001/22020404		Maintenance of Office / IT	27,500.00	468,250.00	2,500,000.00	549,439.00	549,439.00+	100.00%+	2,500,000.00	2,500,000.00
Equipments										
17021001/22020405		Maintenance of Plants & Generators	14,959,115.00	21,717,184.50	2,000,000.00	21,717,384.00	199.50+	0.00%+	2,000,000.00	2,000,000.00
17021001/22020406		Other maintenance Services	53,674,657.18	9,373,144.50	2,500,000.00	9,373,413.00	268.50+	0.00%+	2,500,000.00	2,500,000.00
17021001/22020501		Local Training	4,277,350.00	2,370,000.00	1,300,000.00	2,370,100.00	100.00+	0.00%+	1,300,000.00	1,300,000.00
17021001/22020506		Seminar and Conferences	18,853,620.00	4,332,511.25	2,500,000.00	4,332,611.00	99.75+	0.00%+	2,500,000.00	2,500,000.00
17021001/22020601		Security Services	34,964,108.71	17,560,400.00		17,560,600.00	200.00+	0.00%+	2,500,000.00	2,500,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17051001/22020105	Hotel accommodation	280,000.00	850,000.00	280,100.00	100.00+	0.04%+	850,000.00	850,000.00	850,000.00
17051001/22020201	Electricity Charges	311,100.00	400,000.00	319,900.00	8,800.00+	2.75%+	400,000.00	400,000.00	400,000.00
17051001/22020202	Telephone Charges	930,000.00	400,000.00	930,100.00	100.00+	0.01%+	400,000.00	400,000.00	400,000.00
17051001/22020203	Internet Access Charges	38,000.00	450,000.00	169,900.00	131,900.00+	77.63%+	450,000.00	450,000.00	450,000.00
17051001/22020204	Satellite Broadcasting Access	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17051001/22020205	Water Rates	184,050.00	450,000.00	394,900.00	210,850.00+	53.39%+	450,000.00	450,000.00	450,000.00
17051001/22020206	Sewerage Charges	655,000.00	600,000.00	655,100.00	100.00+	0.02%+	600,000.00	600,000.00	600,000.00
17051001/22020301	Office Stationeries/Computer Consumables	15,950,300.00	12,000,000.00	15,950,400.00	100.00+	0.00%+	12,000,000.00	12,000,000.00	12,000,000.00
17051001/22020302	Books	286,000.00	850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00	850,000.00	850,000.00
17051001/22020304	Magazines & Periodicals	500,000.00	500,000.00	500,000.00	214,000.00+	42.80%+	500,000.00	500,000.00	500,000.00
17051001/22020305	Printing of Non Security Documents	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17051001/22020306	Printing of Security Documents	5,000.00	2,000,000.00	2,000,000.00	1,995,000.00+	99.75%+	2,000,000.00	2,000,000.00	2,000,000.00
17051001/22020312	Service Materials	582,200.00	2,500,000.00	2,500,000.00	1,917,800.00+	76.71%+	2,500,000.00	2,500,000.00	2,500,000.00
17051001/22020401	Maintenance of Motor	894,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17051001/22020402	Maintenance of office Furniture	15,000.00	1,500,000.00	1,500,000.00	1,485,000.00+	99.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17051001/22020403	Maintenance of Office	15,000.00	600,000.00	700,000.00	422,000.00+	60.29%+	700,000.00	700,000.00	700,000.00
17051001/22020404	Maintenance of Office IT Equipment	120,000.00	800,000.00	800,000.00	480,000.00+	80.00%+	800,000.00	800,000.00	800,000.00
17051001/22020405	Maintenance of Plants/Generators	217,000.00	3,000,000.00	2,900,200.00	583,000.00+	72.88%+	3,000,000.00	3,000,000.00	3,000,000.00
17051001/22020406	Other Maintenance Services	28,900,000.00	4,000,000.00	49,600.00	49,600.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17051001/22020413	Minor Road Maintenance	3,013,700.00	12,000,000.00	35,211,042.50	199,50+	0.00%+	10,000,000.00	10,000,000.00	12,000,000.00
17051001/22020501	Local Training	1,480,000.00	1,000,000.00	1,000,000.00	480,000.00+	48.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17051001/22020601	Security Services	520,000.00	600,000.00	600,000.00	390,000.00+	65.00%+	600,000.00	600,000.00	600,000.00
17051001/22020605	Cleaning & Furnigation Services	210,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17051001/22020711	Monitoring and evaluation	100,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17051001/22020801	Other Consulting Services	325,500.00	3,000,000.00	1,480,900.00	911,200.00+	61.53%+	3,000,000.00	3,000,000.00	3,000,000.00
17051001/22020803	Motor Vehicle Fuel Cost	80,000.00	700,000.00	700,000.00	422,000.00+	60.29%+	700,000.00	700,000.00	700,000.00
17051001/22020901	Plant/Generator Fuel Cost	278,000.00	200,000.00	200,000.00	191,986.94+	95.99%+	200,000.00	200,000.00	200,000.00
17051001/22020901	Bank Charges (Other Than interest)	8,013.06	1,519,000.00	1,519,100.00	100.00+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
17051001/22021002	Honorarium & Sitting Allowance	380,000.00	5,000,000.00	9,732,460.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17051001/22021003	Publicity & Advertisements	3,052,100.00	800,000.00	800,000.00	560,000.00+	70.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17051001/22021004	Medical Expenses-Local	240,000.00	1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17051001/22021006	Postages & Courier Services	100,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17051001/22021007	Welfare Packages	2,500,000.00	4,000,000.00	4,000,000.00	1,000.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17051001/22021009	Sporting Activities	4,000,000.00	5,000,000.00	5,000,000.00	1,000.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17051001/22021011 (SERVICE WIDE)	Recruitment & Appointment	5,000,000.00	267,440.00	267,440.00	267,440.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17051001/22021013	Promotion (Service Wide)	135,400.00	1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17051001/22021014	Annual Budget expenses and Administration	80,000.00	800,000.00	800,000.00	700,000.00+	87.50%+	800,000.00	800,000.00	800,000.00
17051001/22021016	Service	40,000.00	700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
17051001/22021021	Special Days/Celebrations	2,100,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Sub-Total: Overhead	39,187,160.00	97,390,665.56	82,600,000.00	125,213,242.00	27,822,576.44+	22.22%+	97,800,000.00	98,300,000.00	100,300,000.00
Total Recurrent Expenditure	8,080,460,278.29	10,305,028,278.12	7,366,901,925.00	10,336,587,747.00	31,559,468.88+	0.31%+	10,352,823,303.00	10,524,044,678.00	10,526,044,678.00
17054001 - Enugu State Science Techn. & Vocational Sch									
17054001/21010101	Basic Salary	488,386,723.20	762,648,686.40	427,372,128.00	762,648,886.00	199,60+	826,862,470.00	835,751,974.00	835,751,974.00
17054001/21020101	Housing/Rent Allowance	97,937,158.00	116,839,849.87	88,270,041.00	116,839,950.00	100.13+	128,896,700.00	129,000,826.00	130,000,826.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17054001/221020102	29,945,700.00	22,570,600.00	28,531,032.00	22,571,600.00	1,000.00+	0.00%+	24,134,800.00	29,090,464.00	29,090,464.00
17054001/221020103	15,503,900.00	11,258,400.00	13,353,738.00	11,301,564.00	43,164.00+	0.38%+	11,210,400.00	13,615,576.00	13,615,576.00
17054001/221020104	11,040,400.00	8,609,050.00	12,049,770.00	12,049,770.00	3,440,720.00+	28.55%+	8,976,000.00	12,286,040.00	12,286,040.00
17054001/221020105	2,250,450.00	1,775,205.00	2,122,370.00	2,122,370.00	347,165.00+	16.36%+	2,143,177.00	2,163,985.00	2,163,985.00
17054001/221020106	52,398,875.03	43,098,875.03	43,098,670.00	43,098,670.00	999.70+	0.01%+	82,655,680.00	43,943,741.00	43,943,741.00
17054001/221020107	42,580,710.00	117,529,801.00	33,958,527.00	117,530,001.00	200.00+	0.00%+	147,623,580.00	154,624,380.00	154,624,380.00
17054001/221020108	1,131,745.70	2,809,120.39	756,749.00	2,809,220.00	99.61+	0.00%+	45,251,543.00	45,690,879.00	45,690,879.00
17054001/221020113	108,405,991.44	122,276,337.69	44,812,208.00	122,276,537.00	199.31+	0.00%+	81,505,892.00	82,297,211.00	82,297,211.00
17054001/221020131	113,339,504.62	16,729,795.26	80,714,572.00	16,730,795.00	999.74+	0.01%+			
Sub Total: Personnel Cost	962,911,157.99	1,193,311,756.91	775,039,805.00	1,197,146,604.00	3,834,847.09+	0.32%+	1,359,260,242.00	1,348,465,076.00	1,349,465,076.00
17054001/222020102	841,500.00	1,760,365.58	1,500,000.00	1,760,466.00	100.42+	0.01%+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/222020202	50,000.00	26,500.00	300,000.00	39,534.00	13,034.00+	32.97%+	300,000.00	300,000.00	300,000.00
17054001/222020205	34,000.00	15,000.00	400,000.00	388,700.00	373,700.00+	96.14%+	400,000.00	400,000.00	400,000.00
17054001/222020301	11,244,932.00	4,011,200.00	4,000,000.00	4,011,300.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Consumables									
17054001/222020302	6,000.00	44,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/222020303	6,000.00	638,000.00	10,000,000.00	44,100.00	100.00+	0.23%+	10,000,000.00	10,000,000.00	10,000,000.00
17054001/222020305	3,575,739.00	3,575,739.00	5,000,000.00	3,576,739.00	1,000.00+	0.03%+	10,000,000.00	10,000,000.00	10,000,000.00
17054001/222020310	306,000.00	63,700.00	1,000,000.00	1,000,000.00	936,300.00+	93.63%+	1,000,000.00	1,000,000.00	1,000,000.00
Vehicles/Transport Equipment									
17054001/222020402	263,000.00	120,000.00	800,000.00	800,000.00	680,000.00+	85.00%+	800,000.00	900,000.00	900,000.00
17054001/222020403	52,800.00	120,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
Buildings/Residential Qns.									
17054001/222020404	128,600.00	21,500.00	6,000,000.00	22,500.00	1,000.00+	4.44%+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/222020405	31,400.00	174,100.00	400,000.00	355,900.00	181,800.00+	51.08%+	400,000.00	500,000.00	500,000.00
17054001/222020406	37,427,380.00	10,108,250.00	2,000,000.00	10,108,350.00	100.00+	0.00%+	2,000,000.00	2,200,000.00	2,200,000.00
17054001/222020408	1,966,000.00	31,000.00	4,000,000.00	1,802,771.00	1,771,771.00+	98.28%+	4,000,000.00	4,000,000.00	4,000,000.00
17054001/222020501	20,000.00	720,000.00	500,000.00	720,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
17054001/222020505	2,049,600.00	311,300.00	600,000.00	379,900.00	68,600.00+	18.05%+	600,000.00	600,000.00	600,000.00
17054001/222020709	831,500.00	50,000.00	500,000.00	500,000.00	450,000.00+	90.00%+	500,000.00	500,000.00	500,000.00
17054001/222020710	2,556,170.00	1,354,600.00	1,500,000.00	1,500,000.00	145,000.00+	9.69%+	1,500,000.00	1,500,000.00	1,500,000.00
17054001/222020801	410,000.00	2,997,128.50	800,000.00	2,997,229.00	100.50+	0.00%+	800,000.00	850,000.00	850,000.00
17054001/222020803	126,896.45	281,200.00	500,000.00	500,000.00	218,800.00+	43.76%+	500,000.00	600,000.00	600,000.00
17054001/222020901	3,624,990.00	2,479,250.00	2,000,000.00	2,479,350.00	46,679.52+	38.69%+	600,000.00	600,000.00	600,000.00
17054001/222021002	273,950.00	960,000.00	2,000,000.00	2,000,000.00	1,040,000.00+	52.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17054001/222021003	2,004,905.00	2,725,800.00	500,000.00	2,725,900.00	100.00+	0.00%+	500,000.00	500,000.00	500,000.00
17054001/222021004	45,000.00	25,000.00	3,000,000.00	774,200.00	749,200.00+	96.77%+	1,000,000.00	1,000,000.00	1,000,000.00
17054001/222021017	119,600.00	294,121.50	300,000.00	300,000.00	5,878.50+	1.96%+	300,000.00	300,000.00	300,000.00
Administration									
17054001/222021016	26,000.00	300,000.00	300,000.00	300,000.00	1,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17054001/222021021			4,000,000.00	1,000.00	1,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	65,078,223.45	32,223,725.06	55,000,000.00	41,709,689.00	9,485,963.94+	22.74%+	53,000,000.00	53,550,000.00	53,550,000.00
Total Recurrent Expenditure	1,027,989,381.44	1,225,535,481.97	830,039,805.00	1,238,856,293.00	13,320,811.03+	1.08%+	1,412,260,242.00	1,402,015,076.00	1,403,015,076.00
17056001 - State Scholarship And Education Loan Board									
17056001/222020102									
Local Transport & Travel-Others		3,421,200.00	2,000,000.00	3,421,400.00	200.00+	0.01%+	2,000,000.00	2,000,000.00	2,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Ant Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17056001/222020104 Others		10,000.00	4,000,000.00	63,150.00	53,150.00+	84.16%+	5,000,000.00	5,000,000.00	5,000,000.00
17056001/222020203		4,036,750.00	100,000.00	4,036,850.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17056001/222020208		2,044,000.00	1,200,000.00	2,044,100.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17056001/222020301		544,500.00	1,500,000.00	655,900.00	111,400.00+	16.98%+	2,000,000.00	2,000,000.00	2,000,000.00
17056001/222020401 Consumables			800,000.00	800,000.00	800,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17056001/222020402 Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
17056001/222020404			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
17056001/222020405			500,000.00	280,900.00	167,900.00+	59.77%+	200,000.00	200,000.00	200,000.00
17056001/222020406			500,000.00	1,000.00	1,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
17056001/222020501		219,000.00		219,100.00	100.00+	0.05%+	5,000,000.00	5,000,000.00	5,000,000.00
17056001/222020502							15,000,000.00	15,000,000.00	15,000,000.00
17056001/222020503							2,000,000.00	2,000,000.00	2,000,000.00
17056001/222020605							300,000.00	500,000.00	500,000.00
17056001/222020710							5,000,000.00	6,000,000.00	6,000,000.00
17056001/222020801							10,000,000.00	10,000,000.00	10,000,000.00
17056001/222020803							1,000,000.00	1,000,000.00	1,000,000.00
17056001/222020901							300,000.00	300,000.00	300,000.00
17056001/222021001		830,075.00	1,200,000.00	1,200,000.00	369,925.00+	30.83%+	800,000.00	800,000.00	800,000.00
17056001/222021002		17,925.00	300,000.00	282,100.00	110,175.00+	39.06%+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/222021003		17,815.37		17,900.00	84.63+	0.47%+	4,000,000.00	4,000,000.00	4,000,000.00
17056001/222021004		3,490,000.00	1,600,000.00	3,490,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/222021005		25,442,000.00	6,000,000.00	25,442,100.00	100.00+	0.00%+	400,000,000.00	300,000,000.00	300,000,000.00
17056001/222021007		510,000.00		510,100.00	100.00+	0.02%+	400,000,000.00	300,000,000.00	300,000,000.00
17056001/222021020		9,230,000.00	10,000,000.00	9,489,900.00	259,900.00+	2.74%+	200,000,000.00	150,000,000.00	150,000,000.00
17056001/222021027		36,800,000.00	75,000,000.00	36,801,000.00	1,000.00+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
17056001/222040109									
Sub-Total: Overhead		86,880,265.37	104,700,000.00	89,255,600.00	2,375,334.63+	2.66%+	710,700,000.00	561,900,000.00	261,900,000.00
Total Recurrent Expenditure		86,880,265.37	104,700,000.00	89,255,600.00	2,375,334.63+	2.66%+	710,700,000.00	561,900,000.00	261,900,000.00
17064001 - Education Resource Centre									
17033001 - Institute Of Management & Technology (IMT)									
17033001/210101010		1,805,436,646.09	1,704,238,840.82	1,704,239,040.00	199.18+	0.00%+	1,300,000,000.00	1,500,000,000.00	1,500,000,000.00
17033001/21020101		378,011,560.62	354,930,470.79	354,930,670.00	199.21+	0.00%+			
17033001/21020102		90,000.00	90,000.00	90,200.00	200.00+	0.22%+			
17033001/210201031		71,429,814.84	14,931,301.57	14,931,501.00	199.43+	0.00%+			
17033001/210201034		34,251,641.97	33,615,414.38	33,615,614.00	199.62+	0.00%+			
17033001/210201041		5,482,272.15	36,862,051.83	36,862,251.00	199.17+	0.00%+			
Sub Total: Personnel Cost		2,294,701,935.67	2,144,668,079.39	2,144,669,276.00	1,196.61+	0.00%+	1,300,000,000.00	1,500,000,000.00	1,500,000,000.00
17033001/222020101		7,661,130.00	4,000,000.00	1,767,300.00	100.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/222020102		170,400.00	112,500.00	112,600.00	100.00+	0.09%+			

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Anti Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17033001/22020103	2,797,400.00	3,696,000.00	2,000,000.00	3,696,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020104	655,745.25	24,820,340.00	5,000,000.00	185,677.00	200.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020105	6,339,640.33	1,460,000.00	8,000,000.00	24,820,540.00	200.00+	0.00%+	8,000,000.00	8,000,000.00	8,000,000.00
17033001/22020201	2,835,000.00	60,000.00	2,500,000.00	2,271,574.00	743,900.00+	35.73%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020202	3,634,353.04	7,114,222.96	2,300,000.00	803,900.00	100.04+	92.54%+	2,300,000.00	2,300,000.00	2,300,000.00
17033001/22020203	53,200.00			7,114,323.00		0.00%+			
17033001/22020204	5,460,000.00	4,732,600.00	2,500,000.00	4,732,700.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020205	26,785,823.71	9,543,915.00	12,000,000.00	12,000,000.00	2,456,085.00+	20.47%+	12,000,000.00	12,000,000.00	12,000,000.00
17033001/22020302	925,000.00	69,900.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020303	220,000.00		400,000.00	287,400.00	217,500.00+	75.68%+	400,000.00	400,000.00	400,000.00
17033001/22020304	45,323,865.00	126,527,661.52	5,000,000.00	126,527,861.00	200,611.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020305	1,087,000.00	3,399,289.01	3,000,000.00	3,399,389.00	199,48+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22020306	6,000.00	6,000.00	2,500,000.00	2,500,000.00	99,99+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020309	128,000.00	15,800.00	1,000,000.00	1,000,000.00	984,200.00+	98.42%+	1,000,000.00	1,000,000.00	1,000,000.00
17033001/22020310	62,000.00	390,000.00	5,000,000.00	391,000.00	1,000.00+	0.26%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020312	704,807.32		2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020401	19,574,955.00	3,710,000.00	5,000,000.00	5,000,000.00	1,290,000.00+	25.80%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020402				1,000.00	1,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22020403	18,369,609.64	4,992,579.00	5,000,000.00	5,000,000.00	7,421.00+	0.15%+	5,000,000.00	5,000,000.00	5,000,000.00
17033001/22020404	7,950,298.00	1,838,800.00	2,500,000.00	2,367,711.00	528,911.00+	22.34%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020405	756,900.00	400,000.00	2,000,000.00	2,000,000.00	1,600,000.00+	80.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020406	1,435,880.00	966,750.00	2,500,000.00	1,499,900.00	533,150.00+	35.55%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020413	131,100.00	132,188.80	2,500,000.00	132,289.00	100.20+	0.08%+	2,500,000.00	2,500,000.00	2,500,000.00
17033001/22020501	1,962,500.00	304,550.00	7,200,000.00	849,900.00	545,350.00+	64.17%+	7,200,000.00	7,500,000.00	7,500,000.00
17033001/22020506	6,206,300.00	5,728,325.81	2,400,000.00	5,728,426.00	100.19+	100.00%+	2,400,000.00	2,400,000.00	2,400,000.00
17033001/22020604	13,519,000.00	1,000,000.00	2,400,000.00	1,000,100.00	100.00+	0.01%+	2,400,000.00	2,400,000.00	2,400,000.00
17033001/22020701	9,460,064.87	8,837,000.00	2,400,000.00	8,837,100.00	199.80+	0.00%+	2,400,000.00	2,400,000.00	2,400,000.00
17033001/22020702	111,181,606.57	78,186,828.20	3,200,000.00	9,460,264.00	199.13+	0.00%+	3,200,000.00	3,200,000.00	3,200,000.00
17033001/22020703	9,600,000.00	3,950,000.00	2,300,000.00	78,187,028.00	3,950.00+	0.00%+	2,300,000.00	2,300,000.00	2,300,000.00
17033001/22020704			1,500,000.00	3,950,100.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17033001/22020705			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17033001/22020706	9,709,988.91	718,515.00	1,300,000.00	1,500,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22020707			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22020711	3,798,000.00	663,000.00	3,300,000.00	3,300,000.00	2,637,000.00+	79.91%+	3,300,000.00	3,300,000.00	3,300,000.00
17033001/22020801	899,750.00	1,080,000.00	2,000,000.00	2,000,000.00	920,000.00+	46.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020803	10,647,000.00	3,570,000.00	3,600,000.00	3,600,000.00	300,000.00+	0.83%+	3,600,000.00	3,600,000.00	3,600,000.00
17033001/22020901	2,500.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17033001/22020902	38,817,074.84	30,549,960.75	1,300,000.00	30,550,160.00	199.25+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
17033001/22021001	2,221,675.88	718,515.00	1,200,000.00	1,200,000.00	481,485.00+	40.12%+	1,200,000.00	1,200,000.00	1,200,000.00
17033001/22021002	50,173,300.00	9,797,200.00	1,600,000.00	9,797,400.00	200.00+	0.00%+	1,600,000.00	1,600,000.00	1,600,000.00
17033001/22021003			4,000,000.00	4,000,000.00	2,696,000.00+	67.40%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22021004	7,166,534.61	13,774,014.41	3,000,000.00	13,774,214.00	199.59+	0.06%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021005	689,000.00	567,000.00	200,000.00	3,000,000.00	2,433,000.00+	81.10%+	200,000.00	200,000.00	200,000.00
17033001/22021006	3,495,051.71	7,291,341.82	200,000.00	7,291,541.00	199.18+	0.00%+	200,000.00	200,000.00	200,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
17033001/22021007	2,783,353.78	673,885.00	4,000,000.00	4,000,000.00	3,326,115.00+	83.15%+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22021008		151,846.00	600,000.00	600,000.00	448,154.00+	74.69%+	600,000.00	600,000.00	600,000.00
17033001/22021009	670,000.00	400,000.00	3,000,000.00	1,519,500.00	1,119,500.00+	73.68%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021014	52,100.00	900,000.00	900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
Administration									
17033001/22021016		1,036,600.00	1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
17033001/22021021	6,964,000.00	552,450.00	6,000,000.00	1,037,600.00	1,000.00+	0.10%+	6,000,000.00	6,000,000.00	6,000,000.00
17033001/22021026 (Committee/Commissions)		1,855,589.00	3,000,000.00	3,000,000.00	1,144,411.00+	38.15%+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22021033	17,796,050.50	1,480,400.00	1,480,500.00	3,696,200.00	100.00+	0.01%+			
17033001/22021033	183,414,935.55	146,046,729.29	146,046,729.29	3,696,200.00	142,350,529.29-	3,851.27%+			
Sub-Total: Overhead	636,847,795.34	522,415,396.44	145,400,000.00	424,634,808.00	97,780,588.44-	23.03%+	142,400,000.00	142,700,000.00	142,700,000.00
Total Recurrent Expenditure	2,931,549,731.01	2,667,083,475.83	1,485,400,000.00	2,569,304,084.00	97,779,391.83-	3.81%+	1,442,400,000.00	1,642,700,000.00	1,642,700,000.00

21001001 - Ministry of Health

21001001/21020101	180,071,360.68	263,709,251.14	185,301,024.00	263,709,451.00	199,86+	0.00%+	188,934,378.00	192,567,731.00	192,567,731.00
21001001/21020101	66,705,701.68	62,113,794.97	67,882,261.00	63,937,873.00	1,824,078.03+	2.85%+	69,213,286.00	70,544,311.00	70,544,311.00
21001001/21020102	9,877,106.00	14,384,062.91	10,439,775.00	14,384,163.00	100.09+	0.00%+	10,644,476.00	10,849,178.00	10,849,178.00
21001001/21020103	4,413,545.00	4,882,214.05	4,249,177.00	4,882,314.00	99.95+	0.00%+	4,332,494.00	4,415,811.00	4,415,811.00
21001001/21020104	3,359,260.00	5,678,185.18	5,246,614.00	5,678,385.00	199.82+	0.00%+	5,349,489.00	5,452,364.00	5,452,364.00
21001001/21020105	867,645.00	883,780.00	949,716.00	919,776.00	35,998.00+	3.91%+	968,338.00	986,960.00	986,960.00
21001001/21020106	15,152,140.10	1,282,916.90	14,978,768.00	6,878,668.00	5,595,751.10+	81.35%+	15,272,470.00	15,566,171.00	15,566,171.00
21001001/21020107	32,432,202.00	101,985,916.20	40,591,808.00	101,986,016.00	99.80+	0.00%+	41,387,723.00	42,183,641.00	42,183,641.00
21001001/21020108	6,667,538.04	21,013,274.85	7,146,633.00	21,013,375.00	100.15+	0.00%+	7,286,763.00	7,426,893.00	7,426,893.00
21001001/21020109	73,210,705.96	45,974,419.93	66,376,261.00	45,975,419.00	999.07+	0.00%+	67,677,756.00	68,979,252.00	68,979,252.00
21001001/21020111	9,646,358.32	11,523,838.75	10,073,438.00	11,524,838.00	999.25+	0.01%+	10,270,956.00	10,468,475.00	10,468,475.00
21001001/21020112	2,084,630.00	3,795,745.18	756,924.00	3,795,845.00	99.82+	0.00%+	771,766.00	786,607.00	786,607.00
21001001/21020113	67,125.90	38,341.00	8,501.00	38,441.00	100.00+	0.26%+	8,668.00	8,835.00	8,835.00
21001001/21020114	2,894,847.00	1,782,657.20	4,563,155.00	3,186,815.00	1,404,157.80+	44.06%+	4,652,628.00	4,742,102.00	4,742,102.00
21001001/21020125	8,097,583.84	4,571,999.70	6,030,185.00	6,030,185.00	1,458,185.30+	24.18%+	6,148,424.00	6,266,663.00	6,266,663.00
21001001/21020126	33,056.00	1,380,334.40	4,094.00	1,380,434.00	99.60+	0.01%+	4,174.00	4,254.00	4,254.00
21001001/21020131	37,565,537.41	126,723,225.79	20,703,484.00	126,723,326.00	100,21+	0.00%+	21,109,435.00	21,515,386.00	21,515,386.00
21001001/21020132			3,514,823.00	475,902.00	200.00+	100.00%+	3,583,741.00	3,652,659.00	3,652,659.00
21001001/21020138		125.00		325.00	200.00+	61.54%+			
21001001/21020144									
21001001/21020205	776,862.40	4,072,469.55		4,072,570.00	100.45+	0.00%+			
Sub-Total: Personnel Cost	453,923,205.33	675,796,552.70	448,816,639.00	686,594,121.00	10,797,568.30+	1.57%+	457,616,965.00	466,417,293.00	466,417,293.00

21001001/22020101	18,980.00	210,301.28	2,000,000.00	2,000,000.00	1,789,698.72+	89.48%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020102	629,650.00	11,954,494.48	2,500,000.00	11,954,694.00	199.52+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
21001001/22020103			4,000,000.00	1,000.00	1,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020104			4,500,000.00	427,530.00	427,530.00+	100.00%+	4,500,000.00	4,500,000.00	4,500,000.00
Others									
21001001/22020105		750,107.52		750,307.00	199.48+	0.03%+			
21001001/22020201	1,824,000.00	118,053.76	300,000.00	300,000.00	199.24+	0.17%+	300,000.00	300,000.00	300,000.00
21001001/22020202			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21001001/22020203			4,000,000.00	4,000,000.00	883,743.72+	22.09%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020301	1,506,310.00	3,116,256.28							
Consumables									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budge 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
21001001/22020302	Books		1,000,000.00	366,833.00	366,833.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21001001/22020303	Newspapers		150,000.00	150,000.00	150,000.00+	100.00%+	150,000.00	150,000.00	150,000.00
21001001/22020304	Magazines & Periodicals		300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
21001001/22020305	Printing of Non Security Documents		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21001001/22020306	Printing of Security Documents	3,136,600.00	1,500,000.00	9,600,100.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
21001001/22020307	Drugs/Laboratory/Medical Supplies	1,200,000.00	3,000,000.00	7,819,780.00	199.84+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22020309	Uniforms & Other Clothing	6,270,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21001001/22020312	Service Materials		600,000.00	231,080.00	999.36+	0.43%+	600,000.00	600,000.00	600,000.00
21001001/22020401	Maintenance of Motor	1,416,300.00	4,000,000.00	4,000,000.00	3,297,500.00+	82.44%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020402	Maintenance of Office Furniture		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21001001/22020403	Maintenance of Office		600,000.00	942,100.00	100.00+	0.01%+	600,000.00	600,000.00	600,000.00
21001001/22020404	Maintenance of Office IT Equipment		300,000.00	625,307.00	199.48+	0.03%+	300,000.00	300,000.00	300,000.00
21001001/22020405	Maintenance of Plants/Generators	1,590,700.00	400,000.00	57,900.00	57,900.00+	100.00%+	400,000.00	400,000.00	400,000.00
21001001/22020406	Other Maintenance Services	4,178,000.00	500,000.00	500,000.00	220,000.00+	44.00%+	500,000.00	600,000.00	600,000.00
21001001/22020501	Local Training	4,178,000.00	1,300,000.00	8,628,060.00	199.84+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
21001001/22020502	International Training		5,000,000.00	663,840.00	663,840.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21001001/22020506	Seminars & Conferences	5,827,828.00	3,000,000.00	7,336,160.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22020508	Cleaning & Fumigation Services	100,000.00	300,000.00	3,612,226.00	199.12+	0.01%+	300,000.00	400,000.00	400,000.00
21001001/22020708	Medical Consulting		4,000,000.00	1,000.00	1,000.00+	100.00%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22020709	Research and Studies	11,553,006.00	2,000,000.00	1,321,438.00	1,321,438.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020801	Monitoring and evaluation	70,000.00	500,000.00	6,057,834.00	199.60+	0.00%+	500,000.00	500,000.00	500,000.00
21001001/22020803	Motor Vehicle Fuel Cost	424,000.00	1,500,000.00	1,500,000.00	1,365,000.00+	91.00%+	1,500,000.00	1,500,000.00	1,500,000.00
21001001/22020901	Plant/Generator Fuel Cost	304,000.00	50,000.00	498,200.00	194,200.00+	38.98%+	50,000.00	500,000.00	500,000.00
21001001/22020902	Bank Charges (Other Than Interest)	9,780.05	50,000.00	750,192.00	199.99+	0.03%+	100,000.00	100,000.00	100,000.00
21001001/22020902	Insurance Premium	3,717,000.00							
21001001/22021001	Referrals and Meals	2,884,468.16	500,000.00	2,884,668.00	199.84+	0.01%+	500,000.00	600,000.00	600,000.00
21001001/22021002	Honorarium & Sifting Allowance	18,000,000.00		5,251,612.68	199.32+	0.00%+			
21001001/22021003	Publicity & Advertisements	810,250.00	3,000,000.00	19,341,747.20	999.80+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
21001001/22021004	Medical Expenses-Local	89,910.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22021006	Postages & Courier Services	38,000.00	8,000,000.00	2,050,900.00	1,762,846.24+	85.95%+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22021007	Welfare Packages		1,000,000.00	12,808,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
21001001/22021014	Annual Budget Expenses and Administration	467,400.00	500,000.00	500,000.00	211,510.00+	42.30%+	500,000.00	500,000.00	500,000.00
21001001/22021019	Medical Expenses - International	9,000,000.00	3,000,000.00	1,000.00	1,000.00+	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
21001001/22021021	Special Days/Celebrations	9,037,700.00	3,000,000.00	3,001,800.00	100.00+	0.00%+	4,000,000.00	4,000,000.00	4,000,000.00
21001001/22021022	Donations		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21001001/22021027	Intervention and Response to epidemic prone diseases (COVID19)			215,697,353.76	999.24+	0.00%+	300,000,000.00		
Sub-Total: Overhead		80,915,412.05	79,300,000.00	341,552,214.00	18,340,733.35+	5.37%+	373,150,000.00	73,450,000.00	73,450,000.00
Total Recurrent Expenditure		534,838,617.38	999,008,033.35	528,116,639.00	1,028,146,335.00	2.83%+	830,766,965.00	539,867,293.00	539,867,293.00
14001004 - FSP									
14001004/22020101	Local Transport & Travel-Training		900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
14001004/22020102	Local Transport & Travel-Others		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
14001004/22020205	Water Rates		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
14001004/22020206	Sewerage Charges		350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
14001004/22020301	Office Stationeries/Computer Consumables		1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	600,000.00	600,000.00	600,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budge 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
14001004/22020312									
14001004/22020401									
Vehicles/transport Equipment									
14001004/22020402									
Building/Residential Qrts.									
14001004/22020404									
14001004/22020405									
14001004/22020406									
14001004/22020501									
14001004/22020506									
14001004/22020601									
14001004/22020605									
14001004/22020703									
14001004/22020801									
14001004/22020803									
14001004/22021003									
14001004/22021007									
14001004/22021014									
14001004/22021016									
Sub-Total: Overhead	80,000.00	80,000.00	14,400,000.00	14,400,000.00	14,320,000.00+	99.44%+	10,950,000.00	10,950,000.00	10,950,000.00
Total Recurrent Expenditure	80,000.00	80,000.00	14,400,000.00	14,400,000.00	14,320,000.00+	99.44%+	10,950,000.00	10,950,000.00	10,950,000.00
21026001 - Esut College Of Medicine (TEACHING HOSPITAL)									
21026001/21010101	9,015,000.00	8,488,000.00			200.00+	0.00%+			
Basic Salary									
21026001/21020111		170,100.00			100.00+	0.05%+			
Hazard Allowance									
Sub Total: Personnel Cost	9,015,000.00	8,658,000.00			300.00+	0.00%+			
21026001/22020101									
Local Transport & Travel-Training									
21026001/22020102	2,538,700.00	1,291,450.00	4,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
Local Transport & Travel-Others									
21026001/22020104			10,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	2,000,000.00
International Transport & Travel - Others									
21026001/22020105	380,000.00	3,454,552.00	1,300,000.00	3,454,600.00	48.00+	0.00%+	1,300,000.00	1,300,000.00	1,300,000.00
Hotel Accommodation									
21026001/22020201	3,627,600.00	850,000.00	500,000.00	850,100.00	100.00+	0.01%+	500,000.00	500,000.00	500,000.00
Electricity Charges									
21026001/22020202	69,500.00	285,600.00	500,000.00	500,000.00	214,000.00+	42.88%+	500,000.00	500,000.00	500,000.00
Telephone Charges									
21026001/22020203	940,900.00	1,229,572.89	500,000.00	49,900.00	227.11+	0.02%+	500,000.00	500,000.00	500,000.00
Internet Access Charges									
21026001/22020205	467,900.00	900,000.00	900,000.00	49,900.00	49,900.00+	100.00%+	900,000.00	900,000.00	900,000.00
Water Rate									
21026001/22020206									
Severage Charges									
21026001/22020301	4,320,370.00	4,566,248.00	20,000,000.00	4,566,300.00	52.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationeries/Computer Consumables									
21026001/22020302			500,000.00	392,400.00	392,400.00+	100.00%+	500,000.00	500,000.00	500,000.00
Books									
21026001/22020303			50,000.00	50,000.00	50,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Newspapers									
21026001/22020305			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Printing of Non Security Documents									
21026001/22020306	49,900.00	717,600.00	2,000,000.00	386,900.00	386,900.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Printing of Security Documents									
21026001/22020307	599,300.00	107,500.00	6,000,000.00	718,600.00	1,000.00+	0.14%+	2,000,000.00	2,000,000.00	2,000,000.00
Drugs/Laboratory/Medical Supplies									
21026001/22020311									
Food Staff/Catering Materials									
Supplies									
21026001/22020312	57,000.00	2,859,050.00	5,000,000.00	2,859,100.00	50.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Service Materials									
21026001/22020401	535,500.00	1,138,150.00	1,200,000.00	1,200,000.00	61,850.00+	5.15%+	1,200,000.00	1,200,000.00	1,200,000.00
Maintenance of Motor Vehicles/Transport Equipment									
21026001/22020402			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
Maintenance of Office Furniture									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Artt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
21026001/222020403									
Building/Residential Qrts.									
21026001/222020404	6,100.00	206,500.00	500,000.00	8,039,840.00	199,933+	0.00%+	500,000.00	500,000.00	500,000.00
Maintenance of Office IT Equipment									
21026001/222020405	8,371,200.00	608,687.00	400,000.00	291,313.00	84,813.00+	29.11%+	200,000.00	300,000.00	300,000.00
Maintenance of Plants/Generators									
21026001/222020406	12,107,018.60	1,744,636.12	5,500,000.00	3,345,400.00	1,600,763.88+	47.85%+	400,000.00	400,000.00	400,000.00
Other Maintenance Services									
21026001/222020501	4,496,199.00	170,750.00	2,200,000.00	340,900.00	340,900.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Local Training									
21026001/222020506	71,600.00	1,613,044.67	1,000,000.00	270,200.00	99,450.00+	36.81%+	1,000,000.00	1,000,000.00	1,000,000.00
Seminar and Conferences									
21026001/222020601	1,541,005.00	924,250.00	1,000,000.00	1,613,100.00	55,333+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Security Services									
21026001/222020605									
Cleaning & Furnigation Services									
21026001/222020708									
Medical Consulting									
21026001/222020709									
Research and Studies									
21026001/222020710									
Monitoring and evaluation									
21026001/222020801									
Motor Vehicle Fuel Cost									
21026001/222020803									
Plant/Generator Fuel Cost									
21026001/222020901									
Bank Charges (Other than Interest)									
21026001/222021001	130,073.38	3,338,650.00	1,000,000.00	3,338,900.00	50.00+	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals									
21026001/222021002	995,850.00	114,410.93	100,000.00	114,500.00	89.07+	0.08%+	100,000.00	100,000.00	100,000.00
Honorarium & Sifting Allowance									
21026001/222021003	14,662,970.00	897,760.00	800,000.00	976,960.00	200.00+	0.02%+	800,000.00	800,000.00	800,000.00
Publicity & Advertisement									
21026001/222021004	1,029,800.00	252,450.00	2,000,000.00	1,061,100.00	1,747,550.00+	87.38%+	2,000,000.00	2,000,000.00	2,000,000.00
Medical Expenses									
21026001/222021005									
Postages & Courier Services									
21026001/222021006									
Welfare Packages									
21026001/222021007	177,000.00	5,481,500.00	1,000,000.00	5,481,600.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	1,500,000.00
Subscription To Professional Bodies									
21026001/222021008									
Annual Budget Expenses									
21026001/222021014									
Serviceom									
21026001/222021016									
Special Day Celebration									
21026001/222021021	683,000.00	1,520,000.00	600,000.00	87,900.00	87,900.00+	100.00%+	600,000.00	600,000.00	600,000.00
Accreditation									
21026001/222021033									
512,000.00	512,000.00	512,000.00	512,000.00	512,000.00	100.00+	0.02%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	57,768,485.98	42,339,301.68	97,250,000.00	61,830,200.00	19,490,898.32+	31.52%+	52,000,000.00	52,100,000.00	52,100,000.00
Total Recurrent Expenditure	66,783,485.98	50,997,301.68	97,250,000.00	70,488,500.00	19,491,198.32+	27.65%+	52,000,000.00	52,100,000.00	52,100,000.00

21026002 - Park Lane Specialist Hospital

21027015/210210101	1,681,247,076.70	2,340,108,902.07	2,173,641,977.00	2,340,109,102.00	199,933+	0.00%+	3,190,183,976.00	2,466,725,976.00	2,466,725,976.00
Basic Salary									
21027015/210210101	238,850,135.16	283,625,114.82	234,725,113.00	283,625,215.00	100.18+	0.00%+	299,327,566.00	243,930,020.00	243,930,020.00
Housing/Rent Allowance									
21027015/210210103									
Meal Subsidy									
21027015/210210106	28,924.80	112,047,135.09	237,364,197.00	6,405,857.00	1,000.00+	100.00%+	94,972,174.00	96,798,562.00	96,798,562.00
Leave Allowance									
21027015/210210108	94,450,710.24	526,619,643.48	344,561,505.00	526,619,743.00	99.52+	0.00%+	237,364,197.00	237,364,197.00	237,364,197.00
Call Duties Allowance									
21027015/210210109	350,398,170.00	12,451,768.80	1,972,850.00	12,451,968.00	199.20+	0.00%+	2,011,533.00	2,050,216.00	2,050,216.00
Clinical Allowance									
21027015/210210111	24,040,953.90	36,413,953.22	31,395,118.00	36,414,153.00	199.78+	0.00%+	32,010,709.00	32,628,300.00	32,628,300.00
Hazard Allowance									
21027015/210210112	28,216,372.47	9,806.60	17,602,940.00	10,000.00	199.40+	1.99%+	17,946,096.00	18,293,252.00	18,293,252.00
Rural Posting Allowance									
21027015/210210113	52,563,792.00	71,311,147.01	762,570,180.10	762,570,380.00	199.90+	0.00%+	7,694,745.00	7,842,721.00	7,842,721.00
Teaching Allowance									
21027015/210210131	223,090,862.48	762,570,180.10	7,546,769.00	1,000.00	1,000.00+	100.00%+	7,694,745.00	7,842,721.00	7,842,721.00
Arrears (Allowances)									
21027015/210210132	7,841,091.17	42,013,535.57	42,013,735.00	42,013,735.00	199.43+	0.00%+	3,463,704,965.00	3,463,704,965.00	3,463,704,965.00
Professional Duty Allowance									
21027015/210210205									
Housing Fund Contribution									
Sub Total: Personnel Cost	2,700,728,088.92	4,187,171,186.76	4,193,560,841.00	6,409,654.24+	200.00+	100.00%+	4,232,830,609.00	4,463,704,965.00	4,463,704,965.00

21026002/222020201	2,828,138.00	3,312,759.00	49,167,657.00	49,167,657.00	200.00+	0.01%+			
Local Transport & Travel-Training									
21026002/222020102	123,333.00	7,647.00	7,847.00	7,847.00	200.00+	2.55%+			
Hotel Accommodation									

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual		Org Budg 2020	Revised		Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020		Budget 2020	2020					
21026002/22020201	47,630,188.00	49,167,457.00		49,167,657.00	200.00+	0.00%+				
21026002/22020203	616,000.00	312,650.00		312,850.00	200.00+	0.06%+				
21026002/22020205	9,723,160.00	10,875,469.00		10,875,669.00	200.00+	0.00%+				
21026002/22020301	8,412,884.00	8,699,348.00		8,699,548.00	200.00+	0.00%+				
Consumables										
21026002/22020305	9,242,298.00	7,026,474.00		7,026,674.00	200.00+	0.00%+				
21026002/22020306	338,200.00	529,563.00		529,763.00	200.00+	0.04%+				
21026002/21020307	192,593,341.00	122,333,826.00		122,334,026.00	200.00+	0.00%+				
21026002/22020310	2,757,180.00									
21026002/21020311		34,013,680.00		34,013,880.00	200.00+	0.00%+				
Supplies										
21026002/21020312	119,739,548.00	170,230,961.00		170,231,161.00	200.00+	0.00%+				
21026002/22020401	19,225,054.00	1,324,945.00		1,325,145.00	200.00+	0.02%+				
Vehicles/Transport Equipment										
21026002/22020402	5,340,400.00	177,650.00		177,850.00	200.00+	0.11%+				
21026002/22020403	37,026,160.00	14,820,409.00		14,820,609.00	200.00+	0.00%+				
Building/Residential Qrts.										
21026002/22020404	20,720,265.00	65,085,350.00		65,085,450.00	100.00+	0.00%+				
21026002/22020405	7,307,275.00	6,534,867.00		6,535,067.00	200.00+	0.00%+				
21026002/22020406	6,942,213.00	4,731,260.00		4,731,460.00	200.00+	0.00%+				
21026002/21020503	31,757,179.00	17,266,576.00		17,266,776.00	200.00+	0.00%+				
21026002/21020601	1,110,000.00	626,000.00		626,200.00	200.00+	0.03%+				
21026002/22020605	7,620,349.00	10,045,146.00		10,045,346.00	200.00+	0.00%+				
21026002/21020702		17,120,031.00		17,120,231.00	200.00+	0.00%+				
21026002/21020703		14,375,788.00		14,375,988.00	200.00+	0.00%+				
21026002/22020801	349,000.00									
21026002/22020803	3,186,000.00	10,809,200.00		10,809,200.00	200.00+	0.00%+				
21026002/21020806	10,230,000.00	943,800.00		944,000.00	200.00+	0.02%+				
21026002/21020901	1,038,000.00	474,826.50		475,026.50	199.50+	0.04%+				
21026002/21020902	126,411.00	745,842.00		746,042.00	200.00+	0.03%+				
21026002/21020902	2,897,241.00	47,076,945.00		47,076,945.00	200.00+	0.00%+				
21026002/22021001	63,960,340.00	25,090,000.00		25,090,200.00	200.00+	0.00%+				
21026002/21021002	6,673,400.00	3,371,412.00		3,371,612.00	200.00+	0.01%+				
21026002/21021003	3,196,770.00	7,328,050.00		7,328,250.00	200.00+	0.00%+				
21026002/21021004	4,518,510.00	1,522,348.00		1,522,548.00	200.00+	0.01%+				
21026002/22021006		550,000.00		550,200.00	200.00+	0.04%+				
21026002/22021007	1,603,600.00									
21026002/21021014	1,012,800.00	8,730,000.00		8,730,200.00	200.00+	0.00%+				
Administration										
21026002/21021022	8,300,000.00									
21026002/21021026	19,109,930.00									
(Committee/Commissions)										
21026002/21021033	12,350,140.00	3,951,260.00		3,951,460.00	200.00+	0.01%+				
Sub-Total: Overhead	669,605,307.00	669,211,139.50		718,385,496.00	49,174,356.50+	6.85%+				
Total Recurrent Expenditure	3,370,333,395.92	4,856,382,326.26	3,141,956,255.00	4,911,966,337.00	55,584,010.74+	1.13%+	4,232,830,609.00	3,463,704,965.00	3,463,704,965.00	
21102001 - State Health Board (SHB)										
21102001/21010101	574,212,143.16	751,313,649.59	540,813,880.00	751,313,680.00	30.41+	0.00%+	1,546,522,885.00	551,828,932.00	551,828,932.00	
Payment of HA/TTS)										
21102001/21020101	158,774,396.55	164,172,760.74	148,549,130.00	164,172,770.00	9.26+	0.00%+	150,005,494.00	151,461,858.00	151,461,858.00	
21102001/21020102	23,472,758.00	25,285,135.26	21,362,277.00	25,285,177.00	41.74+	0.00%+	21,571,711.00	21,781,145.00	21,781,145.00	
21102001/21020103	10,381,390.00	11,483,532.20	9,786,020.00	11,483,620.00	87.80+	0.00%+	9,861,765.00	9,957,511.00	9,957,511.00	
21102001/21020104	7,855,660.00	8,870,778.00	4,711,257.00	8,870,957.00	179.00+	0.00%+	4,757,446.00	4,803,635.00	4,803,635.00	
21102001/21020105	2,524,056.09	2,972,890.00	2,067,152.00	2,972,952.00	62.00+	0.00%+	2,087,418.00	2,107,684.00	2,107,684.00	
Entertainment Allowance										

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual		Orig Budge 2020	Revised		Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020		Budget 2020	2020					
21102001/21020106	32,541,688.33	6,767,784.40	35,070,679.00	9,289,279.00	2,521,494.60+	27.14%+	35,414,510.00	35,758,340.00	35,758,340.00	
21102001/21020107	70,773,012.00	224,513,710.80	70,653,355.00	224,513,710.80	44,20+	0.00%+	71,346,035.00	72,038,715.00	72,038,715.00	
21102001/21020108	60,727,435.53	74,413,478.08	52,791,929.00	74,413,478.08	150,92+	0.00%+	53,309,487.00	53,827,065.00	53,827,065.00	
21102001/21020109	125,270,466.88	149,314,895.41	117,899,381.00	149,314,891.00	85,59+	0.00%+	119,055,257.00	120,211,133.00	120,211,133.00	
21102001/21020110	458,952.00	239,037.50	39,010.00	239,110.00	72,50+	0.03%+	39,393.00	39,775.00	39,775.00	
21102001/21020111	26,437,224.84	32,782,582.77	36,129,213.00	36,129,213.00	3,346,630.23+	0.26%+	36,483,421.00	36,837,629.00	36,837,629.00	
21102001/21020112	14,643,453.00	17,573,199.44	1,540,805.00	17,573,205.00	5,56+	0.00%+	1,555,911.00	1,571,017.00	1,571,017.00	
21102001/21020113	577,678.35	343,699.10	14,173,933.00	343,700.00	0,90+	0.00%+	14,312,893.00	14,451,853.00	14,451,853.00	
21102001/21020114	11,153,858.80	886,189.10	887,189.00	887,189.00	999,90+	0.11%+	887,189.00	887,189.00	887,189.00	
21102001/21020125	4,862,500.32	3,412,434.30	3,412,434.30	3,412,500.00	65,70+	0.00%+	3,412,500.00	3,412,500.00	3,412,500.00	
21102001/21020126	352,000.00	32,000.00	108,487,813.00	32,100.00	100,00+	0.31%+	109,551,419.00	110,615,025.00	110,615,025.00	
21102001/21020131	147,420,551.04	331,745,678.81	5,763,538.00	331,745,713.00	34,19+	0.00%+	5,820,043.00	5,876,549.00	5,876,549.00	
21102001/21020132	159,164.00	23,100.00	1,000.00	1,000.00	100,00+	0.43%+	1,000.00	1,000.00	1,000.00	
21102001/21020135	481,234.49	23,000.00	23,000.00	23,100.00	100,00+	0.43%+	23,100.00	23,100.00	23,100.00	
21102001/21020140	46,692.00	46,692.00	46,692.00	46,700.00	8,00+	0.02%+	46,700.00	46,700.00	46,700.00	
21102001/21020205	11,190,809.60	11,190,809.60	11,190,809.60	11,190,809.60	90,40+	0.00%+	11,190,809.60	11,190,809.60	11,190,809.60	
Sub Total: Personnel Cost	1,273,079,622.38	1,817,383,937.10	1,169,819,372.00	1,823,295,230.00	5,871,292.90+	0.32%+	2,181,695,098.00	1,193,167,866.00	1,193,167,866.00	
21102001/22020101	Local Transport & Travel-Training	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
21102001/22020102	Local Transport & Travel-Others	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
21102001/22020104	International Transport & Travel-	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00	
21102001/22020201	Others	600,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00	
21102001/22020202	Electricity Charges	464,000.00	506,000.00	300,000.00	506,100.00	100,00+	0.02%+	300,000.00	300,000.00	300,000.00
21102001/22020203	Telephone Charges	189,000.00	160,000.00	500,000.00	300,000.00	140,000.00+	46.67%+	500,000.00	500,000.00	500,000.00
21102001/22020205	Internet Access Charges	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22020206	Water Rates	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22020209	Sewerage Charges	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22020301	Office Stationeries/Computer	1,800,000.00	2,600,000.00	1,800,000.00	2,600,100.00	100,00+	0.00%+	1,800,000.00	1,800,000.00	1,800,000.00
21102001/22020303	Consumables	8,005,438.56	2,600,000.00	100,000.00	51,100.00	51,100.00+	100.00%+	150,000.00	150,000.00	150,000.00
21102001/22020304	Magazines & Periodicals	10,000.00	200,000.00	200,000.00	18,400.00	18,400.00+	100.00%+	250,000.00	250,000.00	250,000.00
21102001/22020305	Printing of Non Security Documents	5,885,598.00	34,000.00	10,000,000.00	35,000.00	1,000,00+	2.86%+	10,000,000.00	10,000,000.00	10,000,000.00
21102001/22020306	Printing of Security Documents	4,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
21102001/22020312	Service Materials	64,000.00	54,000.00	4,000,000.00	55,000.00	1,000,00+	1.82%+	4,000,000.00	4,000,000.00	4,000,000.00
21102001/22020401	Maintenance of Motor	900,000.00	900,000.00	900,000.00	99,900.00	99,900.00+	100.00%+	900,000.00	900,000.00	900,000.00
21102001/22020402	Vehicles/Transport Equipment	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	600,000.00	600,000.00
21102001/22020403	Maintenance of Office Furniture	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21102001/22020404	Building/Residential Opts.	3,000.00	3,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21102001/22020405	Maintenance of Office IT Equipment	500,000.00	500,000.00	500,000.00	500,000.00	497,000.00+	99.40%+	500,000.00	500,000.00	500,000.00
21102001/22020406	Maintenance of Plants/Generators	1,000,000.00	1,000,000.00	1,000,000.00	85,100.00	85,100.00+	8.51%+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22020501	Other Maintenance Services	144,000.00	149,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020506	Local Training	298,386.00	5,000.00	800,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020506	Seminar and Conferences	298,386.00	5,000.00	800,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020605	Security Services	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
21102001/22020605	Cleaning & Fumigation Services	32,000.00	77,000.00	900,000.00	900,000.00	595,000.00+	99.17%+	600,000.00	600,000.00	600,000.00
21102001/22020801	Motor Vehicle Fuel Cost	32,000.00	77,000.00	900,000.00	900,000.00	823,000.00+	91.44%+	900,000.00	900,000.00	900,000.00
21102001/22020803	Plant/Generator Fuel Cost	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	700,000.00	700,000.00
21102001/22020901	Bank Charges (Other Than Interest)	10,675.11	48,827.64	600,000.00	48,900.00	72,36+	0.15%+	600,000.00	600,000.00	600,000.00
21102001/22021001	Refreshments & Meals	781,500.00	781,500.00	1,000,000.00	781,600.00	100,00+	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
21102001/22021002	Honourarium & Sitting Allowance	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
21102001/22021003	Publicity and Advertisement	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,200,000.00	1,200,000.00
21102001/22021007	Welfare Packages	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
21102001/22021014	Annual Budget Expenses and Administration	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023	
21102001/22021016	Servicecom	15,107,097.67	4,418,327.64	41,500,000.00	24,590,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	
Sub-Total: Overhead		1,288,186,720.05	1,821,802,264.74	1,211,319,372.00	1,847,845,230.00	26,042,965.26+	1.41%+	2,223,595,098.00	1,235,067,866.00	
Total Recurrent Expenditure		1,288,186,720.05	1,821,802,264.74	1,211,319,372.00	1,847,845,230.00	26,042,965.26+	1.41%+	2,223,595,098.00	1,235,067,866.00	
21003001 - State Primary Health Care Development Agency										
21003001/22020101	Local Travel & Transport - Training	83,700.00	5,500,000.00	1,000,000.00	5,500,100.00	100.00+	0.00%+	1,000,000.00	1,000,000.00	
21003001/22020102	Local Travel & Transport - Others	1,417,310.00	5,729,465.00	1,000,000.00	4,729,465.00-	100.00+	472.95%+	1,500,000.00	1,500,000.00	
21003001/22020103	International Travel and Transport -		2,100,000.00	3,000,000.00	7,040.00+	100.00+	0.33%+	3,000,000.00	3,000,000.00	
21003001/22020102	International Transport & Travel-	253.00		3,500,000.00	3,500,000.00	100.00%+	100.00%+	3,500,000.00	4,000,000.00	
21003001/22020105	Hotel Accommodation	218,900.00	4,652,400.00	200,000.00	4,652,500.00	100.00+	0.00%+	200,000.00	250,000.00	
21003001/22020202	Telephone Charges	165,500.00	125,250.00	200,000.00	200,000.00	74,750.00+	37.38%+	100,000.00	100,000.00	
21003001/22020203	Internet Access Charges	58,000.00	92,500.00	100,000.00	100,000.00	7,500.00+	7.50%+	100,000.00	100,000.00	
21003001/22020205	Water Rates	250,000.00	250,000.00	250,100.00	250,100.00	100.00+	0.04%+	250,000.00	250,000.00	
21003001/22020301	Office Stationeries/Computer Consumables	193,575.00	542,550.00	1,200,000.00	969,900.00	427,350.00+	44.06%+	1,200,000.00	1,200,000.00	
21003001/22020304	Magazines & Periodicals	109,550.00	16,500.00	5,000,000.00	270,435.00	251,935.00+	93.16%+	5,000,000.00	6,000,000.00	
21003001/22020305	Printing of Non Security Doc	259,300.00	3,820,750.00	5,000,000.00	3,820,850.00	100.00+	0.00%+	5,000,000.00	5,000,000.00	
21003001/22020306	Printing of Security Document	73,610.00	10,152,960.00	15,000,000.00	10,347,500.00	194,540.00+	1.88%+	20,000,000.00	20,000,000.00	
21003001/22020307	Drugs & Medical Supplies(Including supplements for Nutritional									
21003001/22020309	Uniforms & Other Clothing									
21003001/22020310	Teaching Aids/Instruction Materials	16,700.00	230,000.00	500,000.00	230,100.00	100.00+	0.04%+	500,000.00	500,000.00	
21003001/22020311	Food Stuff/Catering Materials	92,700.00	340,000.00	1,500,000.00	340,100.00	100.00+	0.03%+	1,500,000.00	1,500,000.00	
21003001/22020312	Service Materials	31,350.00	3,562,080.00	500,000.00	3,562,180.00	100.00+	0.00%+	1,500,000.00	1,500,000.00	
21003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	354,900.00	780,850.00	1,500,000.00	1,500,000.00	719,150.00+	47.94%+	1,500,000.00	1,500,000.00	
21003001/22020402	Maintenance of Office Furniture		40,000.00	500,000.00	159,900.00	119,900.00+	74.98%+	500,000.00	600,000.00	
21003001/22020403	Maintenance of Office /IT Equipment		444,800.00	500,000.00	497,300.00	52,500.00+	10.56%+	500,000.00	500,000.00	
21003001/22020404	Maintenance of Plants/Generators		150,000.00	600,000.00	349,900.00	199,900.00+	57.13%+	600,000.00	600,000.00	
21003001/22020405	Other Maintenance Services	15,350.00	818,800.00	2,000,000.00	1,366,702.00	547,902.00+	40.09%+	2,000,000.00	2,000,000.00	
21003001/22020406	Local Training(eg IMCI, M&E		39,158,500.00	10,000,000.00	39,158,600.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	
21003001/22020501	International Training		7,666,450.00	1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,200,000.00	
21003001/22020502	Seminar & Conferences		30,000.00	3,000,000.00	7,666,550.00	100.00+	0.00%+	3,000,000.00	3,000,000.00	
21003001/22020601	Security Services		30,000.00	500,000.00	500,000.00	470,000.00+	94.00%+	500,000.00	600,000.00	
21003001/22020605	Cleaning and Furnigation	30,000.00	892,860.00	300,000.00	892,960.00	300,000.00+	100.00%+	300,000.00	400,000.00	
21003001/22020701	Financial Consulting		164,400.00	600,000.00	284,145.00	119,750.00+	42.14%+	600,000.00	700,000.00	
21003001/22020710	Information Technology Consulting		4,595,050.00	10,000,000.00	5,333,450.00	738,400.00+	13.84%+	10,000,000.00	10,000,000.00	
21003001/22020712	Monitoring & Evaluation		532,000.00	800,000.00	800,000.00	268,000.00+	33.50%+	800,000.00	900,000.00	
21003001/22020801	Motor Vehicle Fuel Cost	170,765.00	532,000.00	800,000.00	800,000.00	100.00+	0.01%+	800,000.00	900,000.00	
21003001/22020803	Plants and Generator Fuel Cost	52,115.00	915,750.00	600,000.00	915,850.00	100.00+	0.01%+	600,000.00	600,000.00	
21003001/22020901	Bank Charges (Other than Interest)	416.00	2,600.14	500,000.00	2,700.00	98.86+	3.70%+	500,000.00	500,000.00	
21003001/22021001	Refreshment & Meals	611,208.50	1,133,197.95	20,000,000.00	1,133,298.00	100.05+	0.01%+	20,000,000.00	20,000,000.00	
21003001/22021003	Publicly and Advertisement	63,300.00	3,575,950.00	500,000.00	3,576,950.00	1,000.00+	0.03%+	500,000.00	500,000.00	
21003001/22021007	Welfare Packages			100,000.00	1,000.00	100.00%+	100.00%+	100,000.00	100,000.00	
21003001/22021014	Annual Budget Expenses & Administration			100,000.00	100,000.00	100.00%+	100.00%+	100,000.00	100,000.00	

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
21003001/22021021				1,000.00	1,000.00+	100.00%+			
Sub-Total: Overhead	4,018,502.50	98,017,663.09	85,900,000.00	103,228,935.00	5,211,271.91+	5.05%+	201,200,000.00	203,750,000.00	203,750,000.00
Total Recurrent Expenditure	4,018,502.50	98,017,663.09	85,900,000.00	103,228,935.00	5,211,271.91+	5.05%+	201,200,000.00	203,750,000.00	203,750,000.00

21003002 - Enugu State Agency for Universal Health Cov.

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
21003002/22020101				2,000,000.00	2,000,000.00+	100.00%+			
21003002/22020102				5,000,000.00	5,000,000.00	100.00%+			
21003002/22020103				6,000,000.00	6,000,000.00	100.00%+			
Training				3,500,000.00	3,500,000.00+	100.00%+			
21003002/22020104				200,000.00	200,000.00	100.00%+			
Others				1,000,000.00	1,000,000.00+	100.00%+			
21003002/22020202				300,000.00	300,000.00	100.00%+			
21003002/22020203				300,000.00	300,000.00	100.00%+			
21003002/22020205				40,000,000.00	40,000,000.00+	100.00%+			
Consumables				5,000,000.00	5,000,000.00+	100.00%+			
21003002/22020305				15,000,000.00	15,000,000.00+	100.00%+			
Supplements for Nutritional				500,000.00	500,000.00	100.00%+			
21003002/22020312				1,500,000.00	1,500,000.00+	100.00%+			
21003002/22020401				500,000.00	500,000.00	100.00%+			
Vehicles Transport Equipment				500,000.00	500,000.00+	100.00%+			
21003002/22020402				2,200,000.00	2,200,000.00+	100.00%+			
Building/Residential Qtrs.				500,000.00	500,000.00	100.00%+			
21003002/22020404				600,000.00	600,000.00+	100.00%+			
21003002/22020405				2,000,000.00	2,000,000.00+	100.00%+			
21003002/22020406				5,000,000.00	5,000,000.00+	100.00%+			
21003002/22020502				1,200,000.00	1,200,000.00	100.00%+			
21003002/22020506				3,000,000.00	3,000,000.00+	100.00%+			
21003002/22020601				500,000.00	500,000.00+	100.00%+			
21003002/22020605				300,000.00	300,000.00+	100.00%+			
21003002/22020702				600,000.00	600,000.00+	100.00%+			
21003002/22020710				1,000,000.00	1,000,000.00+	100.00%+			
21003002/22020801				800,000.00	800,000.00+	100.00%+			
21003002/22020803				600,000.00	600,000.00+	100.00%+			
21003002/22021001				500,000.00	500,000.00+	100.00%+			
21003002/22021003				3,000,000.00	3,000,000.00+	100.00%+			
21003002/22021007				500,000.00	500,000.00+	100.00%+			
21003002/22021014				100,000.00	100,000.00+	100.00%+			
Sub-Total: Overhead				102,900,000.00	25,904,000.00+	100.00%+	46,200,000.00	32,000,000.00	32,000,000.00
Total Recurrent Expenditure				102,900,000.00	25,904,000.00+	100.00%+	46,200,000.00	32,000,000.00	32,000,000.00

35001001 - Ministry of Environment & Mineral Resources

35001001/21010101	78,525,965.98	120,177,020.45	32,452,980.00	120,177,080.00	59,55+	0.00%+	53,065,350.00	54,065,350.00	55,565,350.00
35001001/21010105			64,200,000.00	1,000.00	1,000.00+	100.00%+	91,080,000.00	91,080,000.00	91,080,000.00

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
35001001/21020101	Housing/Rent Allowance	6,765,788.00	8,081,195.66	7,828,380.00	8,081,280.00	84.34+	9,021,440.00	9,171,440.00	9,371,440.00
35001001/21020102	Transport Allowance	2,179,700.00	1,744,162.50	1,584,600.00	1,744,200.00	0.00%+	1,774,500.00	1,924,500.00	1,924,500.00
35001001/21020103	Meal Subsidy	900,955.00	794,125.00	747,700.00	794,200.00	0.01%+	794,810.00	844,810.00	844,810.00
35001001/21020104	Utility Allowance	669,620.00	625,160.00	589,520.00	625,220.00	0.01%+	646,935.00	649,935.00	649,935.00
35001001/21020105	Entertainment Allowance	5,056,700.00	782,659.16		782,700.00	0.01%+			
35001001/21020106	Leave Allowance	3,123,869.40	1,382,754.60	3,239,000.00	2,239,000.00	38.22%+	5,306,960.00	5,456,600.00	5,536,600.00
35001001/21020107	Domestic Staff Allowance	2,492,838.00	6,434,522.80	1,865,020.00	6,434,620.00	0.00%+	27,092,510.00	27,182,500.00	27,282,600.00
35001001/21020108	Shift Allowance	1,270,309.20	1,479,860.10		1,479,900.00	0.00%+			
35001001/21020109	Call Duties Allowance	2,879,367.52	231,310.16	3,421,674.00	421,674.00	45.14%+	3,421,674.00	3,421,674.00	3,421,674.00
35001001/21020110	Clinical Allowance			30,000,000.00	3,000,000.00	92.17%+	5,500,000.00	5,700,000.00	5,700,000.00
35001001/21020111	Hazard Allowance	180,000.00	235,000.00		20,400.00	0.42%+	45,000,000.00	45,000,000.00	45,000,000.00
35001001/21020114	Admin Allowance	208,230.80	20,315.20		195,000.00	0.02%+			
35001001/21020125	Inducement Allowance	423,436.40	194,963.20		5,947,800.00	0.00%+	1,698,230.00	1,700,000.00	1,750,000.00
35001001/21020131	Arrears (Allowances)	1,696,295.54	5,947,776.47	1,580,000.00	5,947,800.00	0.00%+			
35001001/21020138	Auditor's Allowance	1,200.00	100.00		200.00	50.00%+			
Sub Total: Personnel Cost		106,374,275.84	148,130,925.30	147,508,874.00	151,944,274.00	2.51%+	244,402,409.00	246,196,809.00	248,128,909.00
35001001/22020101	Local Transport & Travel-Training	495,654.00	1,183,000.00	1,000,000.00	1,183,100.00	0.01%+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020102	Local Transport & Travel-Others	16,887,850.00	2,030,000.00	-2,500,000.00	2,500,000.00	18.80%+	2,500,000.00	2,500,000.00	2,500,000.00
35001001/22020103	International Transport & Travel			5,000,000.00	1,000.00	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020104	International Transport & Travel- Others			5,000,000.00	1,000.00	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020203	Internet Access Charges		477,500.00		477,600.00	0.02%+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020205	Water Rates	3,800,000.00			100.00+		200,000.00	200,000.00	200,000.00
35001001/22020206	Sewerage Charges	8,978,800.00	3,646,000.00	1,500,000.00	3,646,200.00	0.01%+	1,500,000.00	1,700,000.00	1,700,000.00
35001001/22020301	Office Stationery/Computer				200.00+		2,000,000.00	2,000,000.00	2,000,000.00
35001001/22020305	Consumables						3,000,000.00	3,000,000.00	3,000,000.00
35001001/22020306	Production of climate change						5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020308	Printing of Non Security Documents						5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020309	Printing of Security Documents						1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020309	Field & Camping Materials Supplies	7,957,000.00	5,894,000.00	5,000,000.00	5,894,100.00	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020312	Uniforms & Other Clothing		8,879,000.00		8,879,100.00	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020401	Maintenance of Motor	3,870,700.00	4,906,300.00	2,000,000.00	4,906,400.00	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
35001001/22020402	Vehicles Transport Equipment			500,000.00	500,000.00	100.00%+	500,000.00	500,000.00	500,000.00
35001001/22020404	Maintenance of Office Furniture			500,000.00	500,000.00	100.00%+	500,000.00	500,000.00	500,000.00
35001001/22020404	Maintenance of Office IT Equipment			300,000.00	300,000.00	100.00%+	300,000.00	300,000.00	300,000.00
35001001/22020405	Maintenance of Plants/Generators	804,000.00		500,000.00	500,000.00	100.00%+	500,000.00	500,000.00	500,000.00
35001001/22020406	Other Maintenance Services	1,354,400.00	2,584,000.00	500,000.00	2,584,100.00	0.00%+	3,000,000.00	3,000,000.00	3,000,000.00
35001001/22020501	Local Training			3,000,000.00	2,000,000.00	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
35001001/22020506	Seminar and Conferences			2,000,000.00	2,000,000.00	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/22020601	Security Services			150,000,000.00	17,357,400.00	95.23%+	50,000,000.00	50,000,000.00	50,000,000.00
35001001/22020605	Cleaning & Fumigation Services	3,500,000.00	828,000.00		16,529,400.00+				
35001001/22020701	(Vector and pest control)				1,000,000.00	100.00%+	10,000,000.00	10,000,000.00	10,000,000.00
35001001/22020703	Financial consulting				400,000.00	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
35001001/22020710	Legal Services				400,000.00	100.00%+	400,000.00	400,000.00	400,000.00
35001001/22020706	Surveying Services								
35001001/22020706	Monitoring and evaluation								
35001001/22020710	Motor Vehicle Fuel Cost	9,249,345.70	7,073,058.00	1,000,000.00	7,073,100.00	0.00%+	1,000,000.00	1,000,000.00	1,000,000.00
35001001/22020803	Plant/Generator Fuel Cost	202,000.00		300,000.00	300,000.00	100.00%+	300,000.00	300,000.00	300,000.00
35001001/22020901	Bank Charges(Other Than Interest)	9,201.01	5,243.50	50,000.00	50,000.00	89.51%+	50,000.00	50,000.00	50,000.00
35001001/22021001	Refreshments & Meals			300,000.00	300,000.00	100.00%+	300,000.00	300,000.00	300,000.00
35001001/22021003	Publicity & Advertisements			3,000,000.00			3,000,000.00	3,000,000.00	3,000,000.00
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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budge 2020	Revised Budget 2020	Amnt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
35001001/22021004									
35001001/22021007									
35001001/22021014									
35001001/22021016									
35001001/22021026 (Committee/Commissions)									
Sub-Total: Overhead	63,410,090.71	43,749,821.50	193,050,000.00	71,662,620.00	27,912,798.50+	36.95%+	134,250,000.00	134,650,000.00	134,650,000.00
Total Recurrent Expenditure	169,784,366.55	191,880,746.80	340,558,874.00	223,606,894.00	31,726,147.20+	14.19%+	378,652,409.00	380,846,809.00	382,776,909.00
35053001 - Enugu State Waste Mgt Authority									
35053001/21010101									
35053001/21010103									
35053001/21010105									
35053001/21020101									
35053001/21020102									
35053001/21020103									
35053001/21020104									
35053001/21020106									
35053001/21020107									
Sub Total: Personnel Cost	85,902,189.65	56,260,440.00	120,311,122.00	110,334,438.00	54,073,998.00+	49.01%+	51,521,970.00	52,387,280.00	52,387,280.00
35053001/22020101									
35053001/22020102									
35053001/22020203									
35053001/22020205									
35053001/22020301									
35053001/22020306									
35053001/22020308									
35053001/22020309									
35053001/22020401									
35053001/22020402									
35053001/22020403									
35053001/22020404									
35053001/22020405									
35053001/22020406									
35053001/22020501									
35053001/22020601									
35053001/22020605									
35053001/22020703									
35053001/22020710									
35053001/22020801									
35053001/22020803									
35053001/22020901									
35053001/22020902									
35053001/22021001									
35053001/22021003									
35053001/22021004									
Local Travel and Transport - Training									
Local Transport & Travel-Others									
Internet Access Charges									
Water Rates									
Office Stationeries/Computer									
Printing of Security Documents									
Field & Camping Materials Supplies									
Uniforms & Other Clothing									
Maintenance of Motor									
Maintenance of Office Furniture									
Maintenance of Office									
Maintenance of Office IT Equipment									
Maintenance of Plants/Generators									
Other Maintenance Services									
Local Training									
Security Services									
Cleaning &Fumigation Services									
Legal Services									
Monitoring and evaluation									
Motor Vehicle Fuel Cost									
Plant/Generator Fuel Cost									
Bank Charges (Other than Interest)									
Insurance Premium									
Refreshment & Meals									
Publicity & Advertisements									
Medical Expenses									

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
35053001/22021007 Welfare Packages									
35053001/22021014 Annual Budget Expenses and Administration	120,000.00	266,650.00	1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
35053001/22021016 Servicomm			300,000.00	300,000.00	33,350.00+	11.12%+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	14,225,433.20	9,920,716.20	400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
Total Recurrent Expenditure	100,127,622.85	66,181,156.20	145,800,000.00	34,622,044.00	24,701,327.80+	71.35%+	73,800,000.00	71,800,000.00	71,800,000.00
13053001 - Sport Council									
39051001/21010101 Basic Salary	43,005,326.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
39051001/21010102 Overtime Payments	910,000.00		350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
39051001/21020101 Housing/Rent Allowance	12,932,011.24		900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
39051001/21020111 Hazard Allowance	3,650,600.00		650,000.00	650,000.00	650,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
Sub-Total: Personnel Cost	60,497,937.24		750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	750,000.00
Total Recurrent Expenditure	60,497,937.24		750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	750,000.00
13053002 - Awgu Games Village									
13053001/22020102 Local Travel & Transport - Others			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
13053001/22020201 Electricity Charges			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00	350,000.00	350,000.00
13053001/22020301 Office Stationeries/Computers			900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00
Consumables			650,000.00	650,000.00	650,000.00+	100.00%+	650,000.00	650,000.00	650,000.00
13053001/22020401 Vehicle/Transport Eqt			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
13053001/22020402 Maintenance of Office Building			750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00	750,000.00	750,000.00
13053001/22020403 Residential Ctrs			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
13053001/22020406 Other Maintenance Services			800,000.00	800,000.00	800,000.00+	100.00%+	800,000.00	800,000.00	800,000.00
Sub-Total: Overhead			4,350,000.00	4,350,000.00	4,350,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,350,000.00
Total Recurrent Expenditure			4,350,000.00	4,350,000.00	4,350,000.00+	100.00%+	4,350,000.00	4,350,000.00	4,350,000.00
51001001 - Ministry of Local Govt. Matters									
51001001/21010101 Basic Salary	12,576,796.04	19,530,082.58	13,987,616.00	19,530,116.00	33,42+	0.00%+	22,319,220.00	23,319,220.00	23,319,220.00
51001001/21020101 Housing/Rent Allowance	2,450,534.00	2,607,264.51	2,720,429.00	2,720,429.00	113,164.99+	4.16%+	3,069,036.00	3,069,036.00	3,069,036.00
51001001/21020102 Transport Allowance	891,800.00	628,700.00	983,280.00	983,280.00	354,580.00+	36.06%+	653,400.00	653,400.00	653,400.00
51001001/21020103 Meal Subsidy	366,900.00	282,400.00	433,092.00	433,092.00	150,692.00+	34.79%+	297,600.00	297,600.00	297,600.00
51001001/21020104 Utility Allowance	261,700.00	209,100.00	287,130.00	287,130.00	78,030.00+	27.18%+	224,400.00	224,400.00	224,400.00
51001001/21020105 Entertainment Allowance	18,765.00	14,045.00	41,172.00	41,172.00	27,127.00+	65.89%+	41,979.00	41,979.00	41,979.00
51001001/21020106 Leave Allowance	1,275,423.50	833,394.50	1,463,008.00	1,463,008.00	629,613.50+	43.04%+	2,231,925.00	2,231,925.00	2,231,925.00
51001001/21020111 Domestic Staff Allowance	341,658.00	811,927.00	800,300.00	812,000.00	73.00+	0.01%+	2,085,060.00	2,115,060.00	2,115,060.00
51001001/21020111 Hazard Allowance		15,000.00		15,100.00	100.00+	0.66%+			
51001001/21020131 Arrears (Allowances)	104,196.52	98,804.18		98,900.00	95.82+	0.10%+			

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ENUGU STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/2020

	Actual		Actual		Orig Budg 2020	Revised Budget 2020	Antt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	2019	2020	2019	2020							
Sub Total: Personnel Cost	18,307,779.06	25,030,717.77	20,716,027.00	26,384,227.00	1,353,509.23+	5.13%+	30,922,620.00	31,952,620.00	31,952,820.00		
51001001/22020101	Local Transport & Travel-Training	85,000.00	1,121,900.00	1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,400,000.00	1,400,000.00	1,500,000.00	
51001001/22020102	Local Transport & Travel-Others	42,000.00	516,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	43.91%+	2,000,000.00	4,500,000.00	4,500,000.00	
51001001/22020105	Hotel accommodation	95,000.00	47,000.00	516,100.00	516,100.00	100.00+	0.02%+	300,000.00	300,000.00	300,000.00	
51001001/22020203	Internet Access Charges	1,746,448.98	1,913,600.00	300,000.00	300,000.00	86,400.00+	4.32%+	2,000,000.00	2,000,000.00	2,000,000.00	
51001001/22020301	Office Stationeries/Computer		15,000.00	100,000.00	91,720.00	76,720.00+	83.65%+	100,000.00	100,000.00	100,000.00	
51001001/22020303	Newspapers		200,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00	
51001001/22020305	Printing of Non Security Documents	10,000.00	900,000.00	900,000.00	900,000.00	900,000.00+	100.00%+	900,000.00	900,000.00	900,000.00	
51001001/22020312	Service Materials	75,000.00	485,000.00	600,000.00	600,000.00	115,000.00+	19.17%+	600,000.00	600,000.00	600,000.00	
51001001/22020401	Maintenance of Motor		40,400.00	800,000.00	283,900.00	243,500.00+	85.77%+	800,000.00	800,000.00	800,000.00	
51001001/22020402	Maintenance of Office Furniture	25,000.00	52,000.00	400,000.00	400,000.00	348,000.00+	87.00%+	400,000.00	400,000.00	400,000.00	
51001001/22020405	Maintenance of Office IT Equipment		300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
51001001/22020406	Maintenance of Plants & Generators	60,000.00	30,000.00	300,000.00	300,000.00	270,000.00+	90.00%+	300,000.00	300,000.00	300,000.00	
51001001/22020408	Other maintenance Services	176,000.00	561,880.00	800,000.00	800,000.00	238,120.00+	29.77%+	800,000.00	1,800,000.00	1,800,000.00	
51001001/22020501	Local Training		130,000.00	400,000.00	400,000.00	3,870,000.00+	96.75%+	4,000,000.00	4,000,000.00	4,000,000.00	
51001001/22020605	Cleaning & Furnigation Services		500,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00	
51001001/22020703	Legal Services	411,000.00	48,000.00	400,000.00	400,000.00	352,000.00+	88.00%+	400,000.00	400,000.00	400,000.00	
51001001/22020801	Motor Vehicle Fuel Cost		48,000.00	1,000,000.00	1,000,000.00	500,000.00+	50.00%+	1,000,000.00	1,000,000.00	1,000,000.00	
51001001/22020803	Plant /Generator Fuel Cost	224,124.12	8,270.24	500,000.00	8,280.00	283,000.00+	0.12%+	500,000.00	500,000.00	500,000.00	
51001001/22020901	Bank Charges/Other Than Interest	244,000.00	217,000.00	700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	700,000.00	700,000.00	
51001001/22021007	Refreshments & Meals		200,000.00	200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	400,000.00	
51001001/22021014	Annual Budget Expenses and Administration		200,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
51001001/22021016	Servicecom		300,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00	
Sub-Total: Overhead	3,193,573.10	5,886,050.24	19,300,000.00	19,300,000.00	13,413,949.76+	69.50%+	19,200,000.00	22,900,000.00	23,000,000.00		
Total Recurrent Expenditure	21,501,352.16	30,916,768.01	40,016,027.00	45,684,227.00	14,767,458.99+	32.33%+	50,122,620.00	54,852,620.00	54,952,820.00		
62001001 - Ministry of Chieftancy Matters											
62001001/21000000	Basic Salary	24,911,140.65	14,366,792.62	10,905,125.00	14,366,825.00	32.38+	0.00%+	17,885,571.00	18,601,274.00	19,601,274.00	
62001001/21020101	Housing/Rent Allowance	1,838,593.00	2,280,985.02	2,233,234.00	2,281,034.00	48.98+	0.00%+	2,782,400.00	2,920,812.00	3,120,812.00	
62001001/21020102	Transport Allowance	619,100.00	432,500.00	783,258.00	783,258.00	350,758.00+	44.79%+	499,800.00	479,400.00	479,400.00	
62001001/21020103	Meal Subsidy	271,300.00	196,100.00	342,516.00	342,516.00	146,416.00+	42.75%+	231,600.00	222,000.00	222,000.00	
62001001/21020104	Utility Allowance	191,000.00	140,400.00	243,678.00	195,878.00	55,478.00+	28.32%+	184,200.00	252,234.00	252,234.00	
62001001/21020105	Entertainment Allowance	24,300.00	20,030.00	26,025.00	20,925.00	895.00+	4.28%+	184,200.00	252,234.00	252,234.00	
62001001/21020106	Leave Allowance	1,187,921.20	515,376.00	1,061,635.00	1,061,635.00	546,259.00+	51.45%+	1,781,708.00	1,781,708.00	1,803,268.00	
62001001/21020107	Domestic Staff Allowance	506,160.00	1,371,154.00	542,097.00	1,371,197.00	43.00+	0.00%+	1,578,848.00	1,678,848.00	1,678,848.00	
62001001/21020111	Hazard Allowance		5,000.00		5,100.00	100.00+	1.96%+				
62001001/21020131	Arrears Allowance	175,660.00	5,000.00	198,080.00	197,980.00	197,980.00+	100.00%+				
62001001/21020138	Auditor's Allowance	833.30	83.33		100.00	16.67+	16.67%+				
Sub Total: Personnel Cost	29,726,008.15	19,328,420.97	16,335,648.00	20,626,448.00	1,298,027.03+	6.29%+	25,044,127.00	25,937,276.00	27,158,836.00		
62001001/22020101	Local Transport & Travel-Training	133,737,940.00	34,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00	
62001001/22020102	Local Transport & Travel-Others	16,000.00	9,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	96.60%+	1,000,000.00	1,000,000.00	1,000,000.00	
62001001/22020205	Water Rates		3,189,000.00	1,200,000.00	10,000.00	1,000.00+	10.00%+	200,000.00	200,000.00	200,000.00	
62001001/22020301	Office Stationeries/Computer	2,927,377.95		1,200,000.00	3,189,100.00	100.00+	0.00%+	1,200,000.00	1,300,000.00	1,300,000.00	

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ENUGU STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Amt Varian 2020	% Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
6200 1001/22020303			50,000.00	50,000.00	50,000.00+	100.00%+	50,000.00	50,000.00	50,000.00
6200 1001/22020312			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	500,000.00	500,000.00
6200 1001/22020401			700,000.00	700,000.00	700,000.00+	100.00%+	700,000.00	800,000.00	800,000.00
6200 1001/22020402			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	500,000.00
6200 1001/22020404			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	-200,000.00	200,000.00
6200 1001/22020405			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
6200 1001/22020406			500,000.00	500,000.00	492,000.00+	98.40%+	500,000.00	500,000.00	500,000.00
6200 1001/22020501	2,000.00	2,000,000.00	900,000.00	2,000,000.00	2,000,000.00+	222.22%+	2,000,000.00	2,000,000.00	2,000,000.00
6200 1001/22020506			2,500,000.00	4,701,100.00	100.00+	0.00%+	2,500,000.00	2,500,000.00	2,500,000.00
6200 1001/22020605	315,000.00	355,000.00	300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	300,000.00
6200 1001/22020801			1,000,000.00	1,000,000.00	645,000.00+	64.50%+	1,000,000.00	1,000,000.00	1,000,000.00
6200 1001/22020803			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
6200 1001/22020901	55,390.14	9,831.74	700,000.00	10,000.00	168.26+	1.68%+	700,000.00	800,000.00	800,000.00
6200 1001/22021001	58,880,000.00	1,296,000.00	600,000.00	1,296,100.00	100.00+	0.01%+	3,000,000.00	3,000,000.00	3,000,000.00
6200 1001/22021002			600,000.00	600,000.00	600,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
6200 1001/22021003			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	400,000.00
6200 1001/22021007			15,000,000.00	27,093,700.00	27,093,700.00+	100.00%+	70,000,000.00	70,000,000.00	70,000,000.00
6200 1001/22021014		250,000.00	250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	250,000.00	250,000.00
6200 1001/22021016			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00	200,000.00	200,000.00
6200 1001/22021021			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	196,933,708.09	11,851,831.74	29,350,000.00	47,350,000.00	35,498,168.26+	74.97%+	88,050,000.00	88,450,000.00	88,450,000.00
Total Recurrent Expenditure	225,659,716.24	31,180,252.71	45,685,648.00	67,976,448.00	36,796,195.29+	54.13%+	113,094,127.00	114,387,276.00	115,608,836.00

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Consolidated Revenue Fund Charges - CRFC

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ENUGU STATE GOVERNMENT
SCHEDULE OF CONSOLIDATED REVENUE
FUND CHARGES (CRFC)
FOR THE PERIOD ENDED 31/12/2020

	Note	Actual	Actual	Original	Final	Variance	% Variance	Budget	Budget	Budget	Budget
		2019	2020	Budget2020	Budget2020	2020	2020	2021	2022	2023	
CONSOLIDATED REVENUE FUND CHARGES											
Cost of IGR Collection		1,555,371,165.23	1,238,005,598.52	20,000,000.00	1,238,005,700.00	101.48+	0.00%+	20,000,000.00	20,000,000.00	18,326,000.00	
Contribution to LGA Pension Board		1,000,000,000.00		300,000,000.00	1,000.00	1,000.00+	100.00%+				
Settlement of LG Staff Salary		344,174,188.78									
Enugu State ALGON Secretariat		211,522,006.00									
JAAC - Local Government Service Commission		99,434,790.69									
Total		3,210,502,140.70	1,238,005,598.52	320,000,000.00	1,238,006,700.00	1,101.48+	0.00%+	20,000,000.00	20,000,000.00	18,326,000.00	
CRFC - PUBLIC DEBT CHARGES											
Foreign Loans Repayment - Principal		477,046,076.49	1,164,808,647.12	500,000,000.00	1,164,808,700.00	52.88+	0.00%+	500,000,000.00	500,000,000.00	456,150,000.00	
Domestic Loans Repayment - Principal		1,296,988,639.66	2,063,594,844.54	1,500,000,000.00	2,063,594,900.00	55.46+	0.00%+	1,300,000,000.00	1,300,000,000.00	1,191,190,000.00	
Domestic Loans Repayment - Interest		2,877,182,773.22	500,000,000.00	500,000,000.00	1,000.00	1,000.00+	100.00%+	3,500,000,000.00	3,500,000,000.00	3,207,050,000.00	
Total		4,651,217,489.37	3,228,403,491.66	2,500,000,000.00	3,228,404,600.00	1,108.34+	0.00%+	5,300,000,000.00	5,300,000,000.00	4,856,390,000.00	
CRFC - SOCIAL BENEFITS											
Gratuity		571,918,267.31	609,959,084.37	3,318,700,000.00	1,075,660,793.00	465,701,708.63+	43.29%+	852,500,000.00	1,049,500,000.00	961,656,850.00	
Pension		6,347,169,880.35	6,830,443,467.58	6,196,000,000.00	6,826,457,200.00	3,986,267.58-	0.06%-	6,134,000,000.00	7,131,000,000.00	6,728,556,300.00	
Death Benefits		12,986,389.42	133,947,360.22	17,800,000.00	141,148,600.00	7,201,239.78+	5.10%+	10,800,000.00	10,800,000.00	9,896,040.00	
Severance Gratuity		6,365,496.75	68,548,613.73	61,200.00	68,610,617.00	61,803.27+	0.09%+	62,400.00	63,600.00	58,278.00	
Total		6,938,440,033.83	7,642,898,725.90	9,532,561,200.00	8,111,877,210.00	488,978,484.10+	5.76%+	6,997,362,400.00	8,191,363,600.00	7,698,169,468.00	

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Schedule of Capital Expenditure by Organisation

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

11001001 - Office of the Executive Governor		Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
11001001/23030112/01000002	Reconstruction/Renovation of cattle lairage, Government House			2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	3,000,000.00	2,000,000.00	
11001001/23030112/01000003	Purchase of equipment for Agric Unit for the treatment of an			4,800,000.00	4,800,000.00	4,800,000.00+	100.00%+	2,000,000.00		
11001001/23020127/01000001	Renovation of animal building in Government House	2,732,500.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	50,000,000.00	15,000,000.00
11001001/23010122/04000001	Procurement of medical equipment: (Defibrillators (AEDs), be			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	15,000,000.00	15,000,000.00
11001001/23010104/04000003	Procurement of fumigation equipment for Government House and			350,000.00	350,000.00	350,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
11001001/23010125/05000002	Purchase of library equipment (metal book shelves, etc)	25,194,000.00		15,000,100.00	15,000,100.00	100.00+	0.00%+			
11001001/23010113/11000001	Purchase of office equipment for Focal Person office (Printer	14,699,000.00	15,000,000.00	28,200,000.00	184,985,000.00	50.50+	0.00%+	200,000,000.00	100,000,000.00	
11001001/23010136/11000002	Provision of internet facility for connectivity between Stat	76,331,000.00	184,984,949.50	116,000,000.00	116,000,000.00	110,214,300.00+	95.01%+	80,000,000.00	50,000,000.00	
11001001/23010112/13000001	Purchase of Furniture and fittings	10,745,600.00	5,785,700.00	163,648,700.00	850,000.00	51.60+	0.00%+			
11001001/23010128/13000004	Purchase of Security Gadgets: (Walkie Talkie Sets with charg	13,227,142.88	163,648,648.40	850,000.00	850,000.00	850,000.00+	100.00%+			
11001001/23010105/13000005	Purchase of Road Motor Vehicle									
11001001/23010129/13000007	Procurement of grass mowing machines	15,840,500.00	47,268,503.58	92,980,200.00	92,980,200.00	96.42+	0.00%+			
11001001/23010119/13000008	Purchase of Computer Equipment	10,940,000.00	92,980,193.75	49,180,150.00	49,180,200.00	6.25+	0.00%+			
11001001/23050101/13000010	Power Generating Plant	66,633,353.82	188,332,681.00	100,000,000.00	188,332,770.00	89.00+	0.00%+	80,000,000.00	100,000,000.00	
11001001/23020101/13000012	Nigerian Police Reform Programme									
11001001/23020105/13000013	Construction/Reconstruction/Renovation of offices in Governm		5,272,600.00	91,278,500.00	91,278,500.00	83.89+	0.00%+			
11001001/23020105/13000013	Construction of water Tank		91,278,416.11							
11001001/23020101/13000014	Complete of Enugu State Gov'r's lodge with L/Office in Abuja	616,554,218.92	1,225,185,985.54	5,000,000,000.00	2,735,542,030.00	1,510,356,044.46+	55.21%+	3,500,000,000.00	5,000,000,000.00	5,000,000,000.00
11001001/23050101/13000015	Governor's Special Project and Intervention	46,366,104.72	4,679,500.00	4,679,600.00	4,679,600.00	100.00+	0.00%+			
11001001/23010101/13000016	Procurement of working equipment and accessories for Public	854,000.00	480,000.00	100.00+	100.00+	100.00+	0.02%+			
11001001/23010115/13000018	Procurement of 1no photocopying machines		3,650,000.00	3,650,100.00	3,650,100.00	100.00+	0.00%+	200,000,000.00	100,000,000.00	
11001001/23010117/13000019	Purchase of Electrical fittings (compressors/ contactors, LE	13,940,800.00	1,730,000.00	1,730,100.00	1,730,100.00	100.00+	0.01%+	5,000,000.00	5,000,000.00	
11001001/23040101/13000021	Sensitized & enlighth acty			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+	5,000,000.00		
11001001/23040101/13000021	Trimming of palm trees and cut			45,000,000.00	3,800,000.00	3,800,000.00+	100.00%+	35,000,000.00		
11001001/23010121/13000023	Procurement of laundry equipment: (Tumbler Dryer, Washing mach	14,882,715.75	14,049,640.00	14,049,700.00	14,049,700.00	60.00+	0.00%+	10,000,000.00	5,000,000.00	
11001001/23020102/13000027	Construction of car parks and land scaping of Government Hou			10,000,000.00						
11001001/23020107/13000030	Construction of Staff lounge	18,314,048.45		80,000,000.00						
11001001/23010118/13000033	Upgrading of Ikon Building									
11001001/23010114/13000034	Reconstruction/Expansion of Governor's lodge road		595,936.00	596,000.00	596,000.00	64.00+	0.01%+	20,000,000.00		
11001001/23030125/13000038	Remov. of fuel dump office to accom an office for Govt House			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
11001001/23020118/13000039	Construction of Security Posts at Entrance of Government Hou			40,000,000.00						
11001001/23030127/13000041	Upgrading of call centre to one storey building	3,762,000.00	4,554,950.00	20,000,000.00	14,000,000.00	15,445,050.00+	77.23%+	50,000,000.00	10,000,000.00	
11001001/23020118/13000044	Purchase of office equipment			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	25,000,000.00		
11001001/23010109/13000045	Construction of water corrosion resistant Tanks/Stand, const	900,000.00								
11001001/23010109/13000045	Purchase of 1No project vehicle for works dept									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
11001001/23010106/13000048		15,000,000.00		15,000,100.00	100.00+	0.00%+			
of the Focal Person Soc			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
11001001/23030112/13000049			70,000,000.00	70,000,000.00	67,167,010.00+	95.95%+		60,000,000.00	
slaughter house, Government house		2,832,990.00	20,000,000.00	20,000,000.00	19,755,000.00+	98.78%+			
11001001/23010101/13000051		245,000.00		4,000,000.00	4,000,000.00+	100.00%+			
Kitchens in Government Hou				70,000,000.00	33,785,714.29+	48.27%+		80,000,000.00	50,000,000.00
11001001/23020101/13000052				70,000,000.00	100.00+	0.00%+			
and air conditioner elect				7,525,100.00					
11001001/23010134/13000053		36,214,285.71	170,000,000.00	170,000,000.00					
Address (PA) System									
11001001/23010119/14000001		7,525,000.00							
Self/Plant									
11001001/23010119/14000002									
Generating Set for Focal Person Off									
Sub total	951,916,984.54	2,160,475,529.59	6,234,800,000.00	4,070,800,000.00	1,910,324,470.41+	46.93%+	4,380,500,000.00	5,560,000,000.00	5,018,000,000.00
11001002 - Office of the Deputy Governor									
11001002/23010112/13000002		14,852,225.00		14,852,300.00	75.00+	0.00%+	5,000,000.00	5,500,000.00	
Purchase of office furniture and fittings			3,500,000.00	3,500,000.00	2,720,000.00+	77.71%+			
11001002/23010113/13000003		470,000.00		16,436,300.00	100.00+	0.00%+	3,000,000.00		
and accessories (desktop comp				2,400,000.00	150,000.00+	100.00%+	1,500,000.00		
11001002/23010112/13000004		16,436,200.00		700,000.00	700,000.00+	100.00%+	800,000.00		
fitings (2 tables, 2 chair				1,200,000.00	215,000.00+	17.92%+	1,000,000.00		
11001002/23010112/13000005				6,160,100.00	100.00+	0.00%+	5,500,000.00		
11001002/23010130/13000006									
Purchase and installation of overhead tank									
11001002/23010114/13000011									
Purchase of office equipment									
11001002/23010115/13000012									
Purchase of 2No Photocopying Machine									
11001002/23010136/13000023									
Purchase of communication equipment (walkie talkie)									
11001002/23010136/00000025									
Purchase of dual frequency global positioning system (GPS) f									
Sub total	470,000.00	39,213,425.00	12,950,000.00	45,398,700.00	6,185,275.00+	13.62%+	16,800,000.00	5,500,000.00	
11008001 - Enugu State Emergency Management Agency									
11008001/23010129/13000001									
Purchase of relief/rehabilitation materials (food and non-food									
11008001/23010112/13000004									
Purchase and installation of HP Laserjet Printer and accesso									
11008001/23020101/03000005									
Rehabilitation of ESEMA warehouse									
11008001/23010134/13000010									
Purchase of search and rescue and personal protective equipm									
11008001/23020100/04000013									
Construction of 5 sets of Emergency tents									
Sub total	78,000,000.00	22,551,300.00	22,551,300.00+				71,000,000.00	126,000,000.00	130,000,000.00
110010001 - Budget Monitoring & Due Process (BMDP)									
11010001/23010112/13000002									
Purchase of office equipment to setup Due Process and Budget									
11010001/23010112/13000003									
Purch of Office Furni (tables, seats, files/document racks)									
11010001/23010111/13000004									
Provision of Internet facilities									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
11013001 - Office of the SSG									
11013001/23010105/13000001									
Van, 3 no 16 seater Bus	2,372,916,350.00	3,480,374,419.91	3,480,374,500.00	3,480,374,500.00	80.09+	0.00%+	3,000,000.00	3,000,000.00	3,400,000.00
11013001/23010112/13000002									
Purchase of Office Furniture	12,001,310.00	86,235,370.22	86,235,400.00	86,235,400.00	29.78+	0.00%+	3,000,000.00	3,000,000.00	
11013001/23010113/13000004									
Purchase of Flat "17" monitor		4,835,496.25	4,835,500.00	4,835,500.00	3.75+	0.00%+			
11013001/23010112/13000011									
Purchase of Office Equipment (Steel		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,000.00	2,000,000.00	
11013001/23010112/13000012									
Construction and furnishing of		62,000,000.00	17,164,500.00	17,164,500.00	17,164,500.00+	100.00%+	30,000,000.00	55,000,000.00	
11013001/23000005/13000017									
Purchase of official and security	5,962,285.00	7,000,000,000.00	1,933,390,100.00	1,933,390,100.00	1,933,390,100.00+	100.00%+	2,500,000,000.00	1,000,000,000.00	500,000,000.00
11013001/23000012/13000019									
Purchase of Furniture and Fittings	3,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	2,000,000.00		
11013001/23000012/13000020									
Purchase of Executive Podium for									
Sub total	2,390,862,945.00	3,571,445,286.38	7,069,000,000.00	5,529,000,000.00	1,957,554,713.62+	35.41%+	2,537,500,000.00	1,060,000,000.00	500,000,000.00
11033001 - Enugu State Agency for the Control of HIV/Aids (E									
11033001/23020122/04000005									
Procurement of HIV Testing and		74,738,680.00	74,738,680.00	74,738,680.00	74,738,680.00+	100.00%+	80,000,000.00	80,000,000.00	80,000,000.00
11033001/23010112/00000005									
Construction and equipping of One									
11033001/23010107/00000006									
Development of HIV/AIDS State									
11033001/23010122/00000012									
Procurement of HIV consumables									
Sub total			74,738,680.00	74,738,680.00	74,738,680.00+	100.00%+	167,500,000.00	210,000,000.00	255,000,000.00
11101001 - proj. Dev. & Implementation Dept. (PDI)									
11101001/23020102/06000001									
Construction of Other Public Building		75,509,250.00	75,509,300.00	75,509,300.00	50.00+	0.00%+	120,000,000.00	125,000,000.00	
11101001/23030121/06000002									
Expansion of Governor's main lodge									
11101001/23010112/13000001									
Purchase of office furniture		24,000,000.00	1,800,000.00	1,800,000.00	100,000.00+	100.00%+	1,000,000.00		
11101001/23010106/13000002									
Rehabilitation of Government		89,969,481.00	89,969,500.00	89,969,500.00	13.00+	0.00%+			
11101001/23030121/13000003									
Purchase of Power Generating Set		31,264,285.71	31,264,300.00	31,264,300.00	14.29+	0.00%+			
11101001/23030119/13000004									
Upgrading Other Public Building		273,366,118.35	273,366,200.00	273,366,200.00	81.65+	0.00%+			
11101001/23030121/13000005									
Fencing of Government Cemetery		6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	28,300,000.00		
11101001/23020118/13000011									
Construction of apartment for		4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23020118/13000013									
Fencing Work		637,000.00	637,100.00	637,100.00	100.00+	0.02%+	4,500,000.00	5,000,000.00	
11101001/23030128/13000014									
Construction of Government House		4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23040106/13000016									
Cutting of overgrown Trees		795,500.00	795,600.00	795,600.00	100.00+	0.01%+	198,250,000.00	200,000,000.00	
11101001/23040103/130000018									
Renovation of Govt House 13 No		150,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,400,000.00	4,600,000.00	
11101001/23010115/13000013									
Purchase of office equipment		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budget 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
11101001/23030103/130000013									
Generator House Government			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+			
11101001/23020106/130000013			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	135,200,000.00	140,000,000.00	
Clinic to a storey building			500,000.00	500,000.00	500,000.00+	100.00%+			
11101001/23030121/130000013			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+			
Government House									
11101001/23040100/130000013									
Enugu									
Sub total		495,541,635.06	208,600,000.00	554,142,100.00	58,600,464.94+	10.57%+	491,650,000.00	474,600,000.00	
11184001 - Volunteer Service Agency (VSA)									
11009001 - Council on Privatization and Commercialization									
11009001/23020113/130000001		113,523,077.89		113,523,100.00	22.11+	0.00%+			
Electronic Equipment		18,647,239.75		18,647,300.00	60.25+	0.00%+			
11009001/23010105/130000002									
Bus									
Sub total		132,170,317.64		132,170,400.00	82.36+	0.00%+			
11052001 - Services/Performance Improvement Bureau									
11052001/23050102/110000001			1,000,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00		
(routers, mast etc)			300,000.00	300,000.00	300,000.00+	100.00%+	3,000,000.00		
11052001/23010115/110000002			3,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
Printers, Stabilizers, et									
11052001/23010112/130000001									
Cabinets)									
Sub total		4,300,000.00		1,800,000.00	1,800,000.00+	100.00%+	5,500,000.00		
67001001 - Ministry of Inter-governmental Affairs									
67001001/23050101/030000001			16,650,000.00	200,000.00	200,000.00+	100.00%+	28,900,000.00		
for Internally Displaced			200,000.00	200,000.00	200,000.00+	100.00%+	4,465,000.00		
67001001/23010105/130000001			4,250,000.00	100,000.00	100,000.00+	100.00%+	150,000.00		
Purchase of 2 Printer machine			100,000.00	100,000.00	100,000.00+	100.00%+			
67001001/23010105/130000005			8,400,000.00	1,400,000.00	1,400,000.00+	100.00%+			
Purchase of 17No Motorcycles									
67001001/23010112/130000006									
Purchase of 1 Refrigerator									
67001001/23010112/130000012									
Purchase of office furniture									
Sub total		29,600,000.00		1,700,000.00	1,700,000.00+	100.00%+	33,515,000.00		
12003001 - The Legislature (House of Assembly)									
12003001/23050102/110000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
facility in ENHA for inte			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
12003001/230000000/130000000			3,240,000.00	3,240,000.00	3,240,000.00+	100.00%+	3,240,000.00		
Computers and accessories			525,000.00	525,000.00	525,000.00+	100.00%+			
12003001/23010114/110000003									
Laserjet M30 (3 in 1) Printer to									
12003001/23010136/110000005									
32" Plasma Television Sets									

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budge 2020	Revised Budge 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budge 2022	Proposed Budge 2023
12003001/23000000/11000006			3,600,000.00				3,600,000.00		
Photocopier for Hon. Speaker, C			45,500.00	45,500.00	45,500.00+	100.00%+			
12003001/23010136/11000007			210,000.00	210,000.00	210,000.00+	100.00%+			
Decoders for Clerk and HODs									
12003001/23010136/11000008									
Disk for Clerk and HODs									
12003001/23010136/11000018									
documentation System									
12003001/23010131/11000011			2,625,000.00				10,000,000.00	5,000,000.00	
Computers, Stabilizers and									
12003001/23010113/11000022			2,000,000.00				2,000,000.00	2,000,000.00	
Computers and its Accessories			500,000.00				500,000.00	500,000.00	
12003001/23010131/11000023			450,000.00				450,000.00	450,000.00	
Printers									
12003001/23010144/11000024			890,000.00				890,000.00		
Printer									
12003001/23010113/11000025									
Computers and its Accessories									
12003001/23010128/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	
{metal bomb detector, elec			37,706,000.00	20,000,000.00	20,000,000.00+	100.00%+	37,706,000.00	30,000,000.00	
12003001/23010122/13000002			50,000,000.00				100,000,000.00		
(2)Nos digital tape recorder									
12003001/23030121/13000003			9,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,830,000.00	5,000,000.00	
ENHA Complex									
12003001/23010112/13000005			5,000,000.00				30,000,000.00	10,000,000.00	
seater Conference Tables for									
12003001/23010129/13000006			30,000,000.00				50,000,000.00		
departments in ENHA (7N									
12003001/23020105/13000010			30,000,000.00				240,000,000.00		
water tank									
12003001/23010105/13000011									
water tank and reticulat									
12003001/23010101/13000014									
1No Administrative Office									
12003001/23020111/13000016			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Provision of e-library			6,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	13,000,000.00	5,000,000.00	
12003001/23020118/13000019			13,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	
Mowing Machine									
12003001/23020118/13000022			1,000,000.00	599,900.00	599,900.00+	100.00%+	5,000,000.00	3,000,000.00	
ENHA for effective interna									
12003001/23010122/13000024			500,000.00				1,000,000.00		
for existing medical depart									
12003001/23020118/13000026			400,100.00				1,000,000.00		
Provision of Bill Board									
12003001/23010136/13000027			200,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	150,000,000.00		
Sony HD Camera									
12003001/23020101/13000031			100,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	7,000,000.00		
legislative office building									
12003001/23020106/13000032			17,400,000.00						
Centre at ENHA									
12003001/23010113/13000033			6,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	6,000,000.00	7,000,000.00	
Computers, Mini Tower Intel			25,000.00	25,000.00	25,000.00+	100.00%+			
12003001/23010125/13000034			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	50,000,000.00	
Revised Edition of Laws									
12003001/23010117/13000036			200,000,000.00				150,000,000.00		
for Clerk's Office									
12003001/23030128/13000037			50,000,000.00						
of Assembly building									
12003001/23020119/13000038			3,200,000.00	1,600,000.00	1,600,000.00+	100.00%+	31,000,000.00		
Assembly Guest House									
12003001/23010105/13000040			55,100,000.00						
Eletra Salon Car For 3 Deputy									
12003001/23010108/13000042									
Roof AC Toyota Hilux Buses									
12003001/23010112/13000043									
Top Conference Hall, Hon									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
12003001/23010112/13000044			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
State box for the safety of the									
12003001/23010112/13000045			200,000.00	200,000.00	200,000.00+	100.00%+	200,000.00		
Best Safety Safe for Acco									
12003001/23010156/13000046			190,000.00	190,000.00	190,000.00+	100.00%+	400,000.00		
Machine for Accounts Department									
12003001/23010112/13000049	16,000,000.00		1,400,000.00				2,100,000.00		
Upholstery Seats for the Clerk's									
12003001/23010112/13000052			427,000.00	427,000.00	427,000.00+	100.00%+			
Refrigerator, HR142 for CI									
12003001/23010112/13000053			350,000.00	350,000.00	350,000.00+	100.00%+	350,000.00		
(Newelme Model) for the Clerk									
12003001/23010112/13000054			1,520,000.00	1,520,000.00	1,520,000.00+	100.00%+	1,520,000.00		
Wooden Book Shelf for the Clerk									
12003001/23010112/13000055			500,000.00	500,000.00	500,000.00+	100.00%+			
Standing Fan for Clerk and or									
12003001/23010112/13000056			50,000.00	50,000.00	50,000.00+	100.00%+			
Clerk and HODs									
12003001/23010129/13000057			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00		
Machine									
12003001/23010108/13000060		27,000,000.00					27,000,000.00		
(Toyota Hiace Bus) for Medical Uni									
12003001/23010108/13000061		60,000,000.00					60,000,000.00		
Van for ENHA activities									
12003001/23010112/13000063		20,000,000.00		20,000,000.00	20,000,000.00+	100.00%+			
the furnishing of the 24									
12003001/23010112/13000067		950,000.00		500,000.00	500,000.00+	100.00%+			
accessories for the 2 top c									
12003001/23020101/13000068		4,000,000.00					4,000,000.00		
room									
12003001/23020118/13000069		1,500,000.00					1,500,000.00		
Construction of 2Nos toilet facility									
12003001/23010105/13000070		25,000,000.00					25,000,000.00		
Procurement of 1 No 16 Seater									
12003001/23010105/13000071		224,000,000.00							95,000,000.00
Procurement of 5 Nos Toyota Prado									
Jeeps									
12003001/23010106/13000072		92,250,000.00							
Procurement of 2 Nos Hilux Van									
12003001/23010108/13000073		22,000,000.00							
Toyota Hiace Bus									
12003001/23000074		700,000.00							
Tables									
12003001/23010112/13000075			170,000.00						
Procurement of 1 No Conference									
Tables									
12003001/23010112/13000076		500,000.00							
Procurement of 10 Nos Office Tables									
12003001/23010112/13000077		300,000.00							
Procurement of 20 Nos Armchair									
12003001/23010112/13000078		390,000.00							
Procurement of 30 Nos Armless									
Chair									
12003001/23010112/13000079		1,200,000.00							
Procurement of 6 Nos sets of									
Upholstery seat									
12003001/23010112/13000080		900,000.00							
Procurement of 10 Nos Thermocol									
Airconditioners 1horse pow									
12003001/23010112/13000081		250,000.00							
Procurement of 5 Nos Steel Cabinets									
12003001/23010112/13000082		375,000.00							
Procurement of 5 Nos Plasma									
televitions									
12003001/23020101/13000083		100,000,000.00							
Construction of 1 No ENHA Service									
Commission Office Block									
12003001/23010112/13000084		32,000.00					1,000,000.00		
Purchase of 5 Nos GoTV Decoder							50,000,000.00		
12003001/23010112/13000085							15,000,000.00		
Purchase of 1No Electronic bell							150,000,000.00		
12003001/23010112/13000086									
Procurement of 1No water tanker									
motor									
12003001/23020118/13000087							15,000,000.00		
Relocation and construction of									
concrete base for ENHA Power									
12003001/23020118/13000088							150,000,000.00		
the Administrative Block									
12003001/23020118/13000089							150,000,000.00		
Furnishing of the Admin block in									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
12003001/230201/18/13090									
Purchase of office furniture and fittings for House of Assen							7,345,000.00		
12003001/2301012/14000001							40,000,000.00		
Purchase of 2 Nos 500KVA Mikano Power Generating Set							200,000.00		
12003001/230101/19/14000002									
Procurement of 10Nos 2000w Stabilizers									
Sub total	33,400,000.00	400,000.00	1,672,370,500.00	359,982,500.00	359,582,500.00+	99.89%+	1,537,481,000.00	243,950,000.00	

12003002 - House of Assembly Service Commission

23001001 - Ministry of Information

23001001/230201/18/11000003									
Construction of Standard production studio of 20x16ft with t							35,000,000.00	5,000,000.00	
23001001/2301013/11000010							1,450,000.00		
Purchase of 1No Sony HD Video Camera (HYR MC2500 Model)									
23001001/230103/4/11000012									
Construction of New FM Radio Station and Transmission House							72,000.00	36,000.00	
23001001/230103/8/11000016									
Purchase of Best Photo Digital Storage option (External DnV									
23001001/230103/8/11000017									
Purchase of 17 sets of public address system for 17 Informal							5,100,000.00	1,000,000.00	
23001001/23030101/11000018							550,000.00	100,000.00	
Purchase of 15 Nos Radio sets for environmental scanning									
23001001/230103/6/11000022									
Purchase of Communication and Recording Equipment									
23001001/2301015/11000026									
Purchase of 3 No High speed Photocopiers							3,500,000.00	500,000.00	
23001001/230103/6/11000028									
Purchase of 2No DVD multiple duplicator									
23001001/230103/6/11000029									
Purchase of 2No Canon D7 series still cameras									
23001001/2301014/11000030									
Purchase of 1No Nourish Printer Machine QSS 32 series for pr							750,000.00		
23001001/2301014/11000031									
Purchase of 2No hot printer for Ministry of Information									
23001001/2301014/11000032									
Purchase of 1No Direct Image business hub C451							850,000.00		
23001001/230103/6/11000033							3,600,000.00		
Purchase of 2No Decoder with recorder									
23001001/2301013/11000011									
LAN for networking of computers in communication centre							2,000,000.00	2,000,000.00	
23001001/2301001/14/11000011									
Purchase of 20Nos printers							2,000,000.00		
23001001/2301012/11000011									
Purchase of 10Nos Television sets, 10Nos Decoder for Informa							1,080,000.00		
23001001/2301013/11000039									
Procurement and installation of editing suit component 3Nos							2,950,000.00	3,000,000.00	
23001001/2301012/11000040									
Purchase of 4Nos Studio lights (soft boxes), Backdrops and 2							1,150,000.00	1,200,000.00	
23001001/2301012/11000041									
Purchase of 1No Drone X pro. Camera (720HD ultra wide)							1,150,000.00	185,000.00	
23001001/2301013/6/110042							185,000.00		
Purchase of 1No Scanner (HP Scan Jet 2500FI)									
23001001/230201/18/11043									
Construction of new FM Radio Station and Transmission House							175,000,000.00		
23001001/2301013/6/11044									
Purchase of 5No IPADS							2,000,000.00		
23001001/2301013/6/110045									
Purchase of 5No Laserjet Printer							300,000.00	300,000.00	
23001001/2303012/111046									
Removal and furnishing of Ministry of Information hall							10,000,000.00		

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
23001001/23010136/13000005 for Information Officers			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00		
23001001/23040102/13000006 Reconstruction, landscaping and furnishing of the Archives,			120,000,000.00				50,000,000.00	70,000,000.00	
23001001/23010119/13000010 18No SKVA Generator			300,000.00	300,000.00	300,000.00+	100.00%+	2,700,000.00		
23001001/23050101/13000014 New Secretariat			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
23001001/23010112/11000016 Production of 200 Nos National Flags, President and Governor			5,000,000.00	2,500,000.00	2,500,000.00-	100.00%+	5,500,000.00	1,000,000.00	
23001001/23030102/14000014 system			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,000.00		
Sub total		95,383,191.26	210,915,000.00	258,915,000.00	163,531,808.74+	63.16%+	324,617,000.00	77,936,000.00	

23003001 - State Broadcasting Service

23003001/23010102/11000003			105,000.00	5,500,000.00	5,500,000.00	100.00%+	10,000,000.00		
23003001/23000002/11000009 each Amplifier TV				20,000,000.00	20,000,000.00	100.00%+	20,000,000.00		
23003001/23010136/11000013 microphones				400,000.00	400,000.00	100.00%+	400,000.00		
23003001/23010121/11000022 for ESBS Post House			13,566,000.00	3,500,000.00	3,500,000.00-	100.00%+	3,500,000.00		
23003001/23010119/11000024 Amplifier Radio				20,000,000.00	20,000,000.00	100.00%+	20,000,000.00		
23003001/23010121/10000011 Kit				5,000,000.00	5,000,000.00	100.00%+	5,000,000.00		
23003001/23010136/11000027 transmitter				31,100,000.00	31,100,000.00	100.00%+	31,086,000.00		
23003001/23010112/11000011 transmitter				37,500,000.00	37,500,000.00	100.00%+	37,371,400.00		
23003001/23010112/11000029 Purchase of D2 Telephone Hybrid				5,000,000.00	5,000,000.00	100.00%+	5,000,000.00		
23003001/23010112/11000030 Purchase of radio OB Van UPS				3,500,000.00	3,500,000.00	100.00%+	3,500,000.00		
23003001/23010136/11000031 Purchase of Frequency counter				4,600,000.00	4,600,000.00	100.00%+	4,600,000.00		
23003001/23010136/11000032 Analyser				12,000,000.00	12,000,000.00	100.00%+	12,000,000.00		
23003001/23010136/11000033 Purchase of OB Digital Microwave				10,000,000.00	10,000,000.00	100.00%+	10,000,000.00		
23003001/23010136/11000034 Purchase of 2Nos Digital Camera				7,000,000.00	7,000,000.00	100.00%+	7,000,000.00		
23001001/23010136/11035 Digitization of Radio and TV OB Vans							64,400,000.00		
23001001/23010136/11036 Upgrade of TV studio to virtual status							25,000,000.00		
23001001/23010136/11037 Renovation of BH of ESBS							26,924,000.00		
23001001/23010136/11038 Purchase of Field Strength Meter and compound							5,000,000.00		
Sub total			13,671,000.00	195,100,000.00	165,100,000.00+	100.00%+	290,781,400.00	35,000,000.00	

23013001 - Government Printing Press

23013001/23020122/11000006 Compound								30,000,000.00	
23013001/23010112/11000011 Belgium)									
23013001/23010113/11000011 machine			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	40,000,000.00		
23013001/23010112/11000009 Printing machine			4,000,000.00	4,000,000.00	4,000,000.00	100.00%+	10,000,000.00		
23013001/23010114/11000010 Printing machine			1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	1,700,000.00		

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
23013001/2303012/1/1011							50,000,000.00		
Renovation and re-roofing of machines and computer sections							250,000,000.00		
23013001/23010114/11012							8,500,000.00		
Purchase of printing and press equipment (Heidelberg Speedimas 23013001/23010119/14000001	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Purchase of Milkano Sound proof Generator 60KVA									
Sub total	68,700,000.00		68,700,000.00	68,700,000.00	68,700,000.00+	100.00%+	348,500,000.00	41,700,000.00	
23055001 - Enugu State Printing & Publishing Corporation									
23055001/23010114/11000001			133,800,000.00				133,800,000.00		
Purchase of Printing Machines; Heidelberg speed master - SM1							10,225,000.00		
23055001/23010113/11000002							500,000.00		
Purchase of Computer equipment and accessories (Computers, P 23055001/23050101/11000004	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
REFURBISHING OF THE CORPORATION COMPOUND 23055001/23030128/11000008	100,000,000.00		100,000,000.00	50,000,000.00	50,000,000.00-	100.00%+		100,000,000.00	
Rehabilitation of office building at Head Quarters and uwani 23055001/23010136/11000009	2,610,000.00		2,610,000.00	2,610,000.00	2,610,000.00+	100.00%+	3,845,000.00		
Purchase of Electronics (One 42" LED Samsung TV, Three 32" 23055001/23010112/11000010	1,160,000.00		1,160,000.00	1,160,000.00	1,160,000.00+	100.00%+	1,160,000.00		
(Seats for Executive and hal 23055001/23050102/11000011	750,000.00		750,000.00	750,000.00	750,000.00+	100.00%+	750,000.00		
Installation of website and mobile application 23055001/23010128/11000012	493,000.00		493,000.00	493,000.00	493,000.00+	100.00%+	493,000.00		
Installation of CCTV Cameras 23055001/23010136/11000013	264,000.00		264,000.00	264,000.00	264,000.00+	100.00%+	264,000.00		
Installation of Intercom connections and desktops 23055001/23010128/11014							210,000.00		
Installation of Internet connection with subscription									
Sub total	4,523,529.00		249,077,000.00	65,277,000.00	65,277,000.00+	100.00%+	161,247,000.00	100,000,000.00	
25001001 - Office of the Head of Service									
25001001/23010104/13000002			800,000.00	800,000.00	800,000.00+	100.00%+	700,000.00		
Purchase of 2No Motorcycle for official errands									
25001001/23010112/13000003			500,000.00	500,000.00	500,000.00+	100.00%+			
Purchase of office equipment (2No photocopiers)									
25001001/23010112/13000004			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Purchase of chairs, tables & cannopies for use during verifc 25001001/23020107/13019	200,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	2,000,000.00		
Purchase of office furniture Reconstruction of failed part of fence of the office of the 25001001/23020107/13020							2,000,000.00		
Demarcation and furnishing of the Office of the Head of Serv 25001001/23020107/13021							3,000,000.00		
Construction of 2No sign posts and 2No directional billboard 25001001/23010112/13022							10,000,000.00		
Purchase of Steel Cabinet for MDAs in the State 25001001/23010112/13023							100,000,000.00		
Furnishing of New Secretariat Complex, Nsukka								20,000,000.00	
Sub total			11,500,000.00	6,500,000.00	6,500,000.00+	100.00%+	119,200,000.00	20,000,000.00	
25005001 - Office of HOS (Establishment & Pension)									
25005001/23010112/13000003							1,700,000.00		
Purchase of Office furniture (Executive table, swivel chairs)									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	
25005001/23010112/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00			
25005001/23010112/13006							125,000.00			
Sub total			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,825,000.00			
25005002 - Office of the HOS (PHB)										
25005002/23010136/11000001			200,000.00	200,000.00	200,000.00+	100.00%+	300,000.00			
25005002/23000012/13000005			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	500,000.00			
25005002/23010112/13000007			300,000.00	300,000.00	300,000.00+	100.00%+	500,000.00			
25005002/23010112/13000008			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	1,200,000.00			
Sub total			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,500,000.00			
25006001 - Staff development Centre										
38001001/23050101/03000001		151,000,000.00	500,000,000.00	500,000,000.00	349,000,000.00+	69.80%+	300,000,000.00	500,000,000.00	500,000,000.00	
38001001/23010118/03000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	100,000,000.00	15,000,000.00	15,000,000.00	
38001001/23050101/05000009							15,000,000.00	20,000,000.00	20,000,000.00	
38001001/23050101/05000010							5,000,000.00	10,000,000.00	10,000,000.00	
38001001/23010114/11000003							1,000,000.00	500,000.00		
38001001/23050101/10000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00	
38001001/23010105/12000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+				
38001001/23050101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+				
38001001/23050101/13000003			200,000.00	200,000.00	200,000.00+	100.00%+				
38001001/23050101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+				
38001001/23050101/13000007			250,000.00	250,000.00	250,000.00+	100.00%+				
38001001/23050101/13000008			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	3,000,000.00	
38001001/23050101/13000009			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	700,000.00			
38001001/23010136/13000013			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+				
38001001/23010112/13000015			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00			

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
38001001/23010119/14000001 Installation of solar inverter to provide power to the Comm			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
Sub total		151,000,000.00	546,250,000.00	546,250,000.00	395,250,000.00+	72.36%+	435,300,000.00	553,500,000.00	553,000,000.00

38004004 - State Bureau of Statistics

38004004/23010133/11000001 Procurement of survey equipment - 80 Huawei Y5 Android phone			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
38004004/23010133/110002 Embarking on surveys for socio- economic data collection in 1			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
38004004/23050103/13000010 Data collection, analysis, management and publication of: St			16,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	50,000,000.00	20,000,000.00	20,000,000.00
38004004/23050103/13000012 Provision for computation of State GDP & socio-economic data			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00	3,000,000.00	
38004004/23050103/13000013 GRID Project - Updating of Enugu database portal by leverage			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+	7,750,000.00	5,000,000.00	5,000,000.00
38004004/23050103/13000014 Equipment, Generator, software			33,500,000.00	49,500,000.00	49,500,000.00+	100.00%+	128,750,000.00	88,000,000.00	85,000,000.00
Sub total			33,500,000.00	49,500,000.00	49,500,000.00+	100.00%+	128,750,000.00	88,000,000.00	85,000,000.00

13002001 - Rangers Management Corporation

13002001/23010112/13000001 Purchase of office furniture for Rangers Board			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
13002001/23010130/13000002 Purchase of training kits and equipment			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
13002001/23010113/13000005 Purchase of communication equipment			650,000.00	650,000.00	650,000.00+	100.00%+			
13002001/23000007/13000007 Provision of seat around the pitch Purchase of computer equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
13002001/23010113/13000009 Construction of toilet facilities and accessories			700,000.00	700,000.00	700,000.00+	100.00%+			
13002001/23020118/13000010 Construction of Rangers Museum			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
13002001/23020118/13000013 Purchase of 1No 10KVA Power Generating Set			650,000.00	650,000.00	650,000.00+	100.00%+			
Sub total			1,450,000.00	26,500,000.00	26,500,000.00+	100.00%+			

40001001 - Office of the Auditor General of the State

40001001/23010114/13000003 Purchase of 2nos. Printers			450,000.00	126,000.00	126,000.00-	100.00%+			
40001001/23010112/13000004 Purchase of Office Furniture and Fittings			11,473,000.00	1,512,000.00	1,512,000.00-	100.00%+	5,000,000.00		130,000.00
40001001/23010112/13000006 Purchase of 12 Skyrun Zhorse power Air Conditioner			13,500,000.00	1,512,000.00	1,512,000.00-	100.00%+	36,000,000.00		
40001001/23030128/13000007 Earth work, landscaping of part of office compound and cons			630,000.00	630,000.00	630,000.00+	100.00%+	1,200,000.00		
40001001/23010112/13000008 Purchase of 12 Skyrun one door refrigerator				630,000.00	630,000.00+	100.00%+	300,000.00		
40001001/23010113/130009 Purchase of office equipment; Photocopying machine							4,000,000.00		
40001001/23010112/13010 Procurement of 2No Grass Mowing Machine									
40001001/23010112/13011 Purchase and installation of overhead tanks									
Sub total			11,923,000.00	15,768,000.00	2,268,000.00+	100.00%+	46,500,000.00		130,000.00

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ENUGU STATE GOVERNMENT
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 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
40001002 - Office of Audit General for LG									
40001002/23010112/13000003			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+	5,000,000.00	2,600,000.00	
Office and three Zonal			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+	5,000,000.00	2,600,000.00	
Sub total			2,200,000.00	2,200,000.00	2,200,000.00+	100.00%+	5,000,000.00	2,600,000.00	
47001001 - Civil Service Commission									
47001001/23020101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	7,000,000.00	2,000,000.00
Commission premises			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	7,000,000.00	2,000,000.00
47001001/23010112/13000002			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	8,100,000.00	2,000,000.00	
Furnishing of Chairman, Permanent Secretary, Four members an			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	8,100,000.00	2,000,000.00	
47001001/23010112/13000003			4,600,000.00	4,600,000.00	4,600,000.00+	100.00%+	1,500,000.00		
Purchase of office equipment (tables, chairs, fans, steel ca			4,600,000.00	4,600,000.00	4,600,000.00+	100.00%+	1,500,000.00		
47001001/23010112/13000007			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	4,000,000.00		
Purchase of computer equipment (photocopiers, printers, UPS)			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	4,000,000.00		
47001001/23030121/13000008									
Renovation of some offices in the Civil Service Commission									
47001001/23020101/130009									
Construction of toilet facility in Civil Service Commission									
Sub total			28,600,000.00	28,600,000.00	28,600,000.00+	100.00%+	33,600,000.00	9,000,000.00	2,000,000.00
47001002 - Local Government Service Commission Enugu									
47001002/23010136/11000002			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00		
Establishment of Local Government database and installation			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00		
47001002/23020105/13000002			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,000,000.00		
Replacement of damaged toilet facilities in the Commission			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,000,000.00		
47001002/23030121/13000005			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
Reroofing of office blocks with leaking roof			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
Sub total			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	11,500,000.00		
48001001 - Enugu State Independent Electoral Comm.									
48001001/23020112/10000003			500,000.00	500,100.00	100.00+	0.02%+			
Purchase of Office equipment			500,000.00	500,100.00	100.00+	0.02%+			
48001001/23030121/13000002	8,771,500.00	2,304,000.00	3,000,000.00	2,304,100.00	100.00+	0.00%+	4,500,000.00	1,000,000.00	
Reconstruction of hall/Renovation of ANO toilet in the ENSIEC	8,771,500.00	2,304,000.00	3,000,000.00	2,304,100.00	100.00+	0.00%+	4,500,000.00	1,000,000.00	
48001001/23010112/13000003			10,000,000.00	195,800.00	10,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Furnishing of ENSIEC Offices in the 3 Senatorial Zones			10,000,000.00	195,800.00	10,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
48001001/23020101/13000005			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Building of ENSIEC Office in Udenu LGA Headquarters			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
48001001/23020101/13000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
Building of ENSIEC Office in Nkanu West LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	10,000,000.00	
48001001/23020101/13000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,500,000.00	10,000,000.00	
Building of ENSIEC Office in Awgu LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,500,000.00	10,000,000.00	
51001001/23010119/14001							2,000,000.00		
Purchase of one big Generator Set for ENSIEC Headquarters							2,000,000.00		
51001001/23010119/14002									
Purchase of four big Generator Set for ENSIEC Zonal Offices									
Sub total	8,771,500.00	2,804,000.00	33,000,000.00	33,000,000.00	30,196,000.00+	91.50%+	90,000,000.00	41,000,000.00	

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget	Proposed	Proposed
							2021	Budget 2022	Budget 2023
51001001 - Ministry of Local Government Matters									
51001001/2301013/11000001							1,050,000.00		
Printer							2,100,000.00		
51001001/2301015/11000002									
Purchase of 7No HP Laserjet M404									
51001001/2301011/213000002									
Machines							2,100,000.00		
51001001/2301011/213000002									
Purchase of office equipment							3,710,000.00		
(standing fans, refrigerators)									
51001001/2301012/13000003									
Purchase of office furniture							4,500,000.00		
(Executive table and chair, Sia									
51001001/2303012/113000004							750,000.00		
Demarcation of offices									
51001001/2301019/14000001									
Purchase of 1No 10KVA Generator									
Set									
Sub total							12,110,000.00		
62001002 - Ministry of Chieftaincy Matters									
62001002/2301014/11000001									
Purchase of 4No Printers							500,000.00		
62001002/2301014/11002							5,000,000.00		
uploaded 470 Communities C							1,000,000.00		
62001002/2301013/6/11000003									
Photo Digital Camera, 3 No							15,000,000.00		
62001002/2301010/2/13000003									
for Traditional Rulers							500,000.00		
62001002/2301011/2/13000005									
Production of 500 copies of									
Eligibility Manual criteria for									
62001002/2301013/6/13000007									
Renovation of House of Chiefs							800,000.00		
Chamber in ENHA complex							800,000.00		
62001002/2301015/13000008									
Purchase of 2no. Photocopying							800,000.00		
Machine							300,000.00		
62001002/2301010/5/13000011									
Purchase of Office Equipment, (2No									
Refrigerators, 3No Stand									
62001002/2301019/14000001									
Purchase of 1No 5KVA Power									
Generating Set and accessories									
Sub total							48,950,000.00		
63001001 - Ministry of Inter Ministerial Affairs									
63001001/2301011/4/11000001									
Purchase of 1No Printer machine							150,000.00		
63001001/2301010/5/13000003									
Purchase of 1No. Hilux Jeep							700,000,000.00		
63001001/23050101/13000006									
State Counterpart fund for							1,200,000.00		
63001001/23050101/13007									
SDGs/AUDA NEPAD State Track							2,200,000.00		
63001001/23050101/13008									
Survey of abandoned Government									
projects and programmes with									
63001001/23050101/13008									
Provision of Directional Signage at the									
State Secretariat									
63001001/2301012/14001									
Purchase of 1No Power Generating									
Set; SUNEC FIRMAN; 6.7KVA									
Sub total							703,850,000.00		
66001001 - Ministry of Human Dev. & Poverty Reduct.									
66001001/23020118/03000001									
Renovation/rehabilitation of									
66001001/23020118/03000001									
Cooperative college									
Sub total							1,500,000.00		
Grand Total							703,850,000.00		
							1,500,000.00		

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
66001001/23010113/03000005 UPS and Printer and 1No phot acquisition services in			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	45,000,000.00	100,000,000.00	150,000,000.00
66001001/23050101/03000006 Acquisition services in			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	200,000,000.00	300,000,000.00
66001001/23050101/03000013 Empowerment (YUPPEE) skill a programme for Rural Women			30,000,000.00	25,676,700.00	25,676,700.00+	100.00%+	30,000,000.00	30,000,000.00	50,000,000.00
Sub total		4,323,200.00	331,500,000.00	131,500,000.00	127,176,800.00+	96.71%+	125,000,000.00	330,000,000.00	500,000,000.00
29001001 - Ministry of Transport									
29001001/23010113/10000001 Establishment of riders pe			13,000,000.00				13,000,000.00		
29001001/23000000/11002 Operations			92,739,250.00	102,989,900.00	10,260,650.00+	9.96%+	5,000,000.00		
29001001/23010136/13000001 light systems			63,440,000.00	63,500,100.00	60,100.00+	0.09%+			
29001001/23010107/13000002 mercedes benz trucks, 10 pp			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,300,000.00		
29001001/23020123/13000003 Traffic enforcement unit			1,000,000.00	1,000,000.00					
29001001/23020127/13000004 enlightenment surf as ho			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
29001001/23020124/13000008 taxi and 14cycles			1,000,000.00	1,000,000.00			1,000,000.00	1,000,000.00	
29001001/23010112/13000011 Nos. Padded executive ba			1,000,000.00	1,000,000.00					
29001001/23020118/13000017 bus shelters in Enugu and			1,000,000,000.00						
29001001/23020118/13000023 school			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	75,000,000.00	225,000,000.00	10,000,000.00
29001001/23010136/13000025 stand with solar			251,000,000.00	251,000,000.00	251,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	
29001001/23010136/13000026 Trucks and other Machines (1			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	15,000,000.00	2,000,000.00	
29001001/23010107/13027 machines (JAC Self load									
29001001/23020123/17000002 markings									
Sub total		157,179,250.00	1,816,000,000.00	434,500,000.00	277,320,750.00+	63.83%+	368,300,000.00	229,000,000.00	10,000,000.00
15001001 - Ministry of Agriculture									
15001001/23050100/01000030 chain centre			15,000,000.00				15,000,000.00		
15001001/23050100/01000031 distribution of Agricul			10,000,000.00				10,000,000.00		
15001001/23020113/01000032 Productivity in Enugu State			150,000,000.00				150,000,000.00	100,000,000.00	100,000,000.00
15001001/23020128/01000033 in Enugu State			220,000,000.00				220,000,000.00	100,000,000.00	100,000,000.00
15001001/23050101/01000034 membership of 2000 youth			50,000,000.00				50,000,000.00		
15001001/23010127/01000035 processing hub with equip			50,000,000.00				50,000,000.00	100,000,000.00	100,000,000.00
15001001/23020113/01000036 program with startup packs to			100,000,000.00				100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/01000040 equipment to assist me			30,000,000.00	17,829,600.00	17,829,600.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budgt 2022	Proposed Budgt 2023
15001001/23010127/01000041 equipment and geographical p			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23050101/01000042 PPR in small ruminants co			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
15001001/23010127/01000047 equipment and butchers licens			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23050101/01000048 Enugu rice brand production		57,000,000.00	300,000,000.00	300,000,000.00	243,000,000.00+	81.00%+	50,000,000.00		
15001001/23020113/01000048 Establishment of Nsukka Pepper			50,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23050101/01000050 Establishment of Efi Igbo			200,000,000.00	109,000,000.00	109,000,000.00+	100.00%+	92,000,000.00		
15001001/23050101/01000054 Agricultural support to farmers in Enugu State							100,000,000.00		100,000,000.00
15001001/23020113/01000055 Raising of Hybrid oil palm seedlings (General) for field plan			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00		
15001001/23010127/01000061 knapsack power sprayers, respi				32,999,900.00	32,999,900.00+	100.00%+	50,000,000.00		
15001001/23020113/01000064 Aggregation, Packaging and M				25,000,000.00	25,000,000.00+	100.00%+			
15001001/23020113/01000065 and inputs for the support				20,000,000.00	20,000,000.00+	100.00%+			
15001001/23020113/01000066 and fertilizer to support				57,000,100.00	100.00+	0.00%+			
15001001/23020113/01000067 programme for 2,000 Cass		57,000,000.00					650,000,000.00		
15001001/23020113/01000068 Processing Plant in Enugu State			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
15001001/23010127/01000071 database for agriculture i			2,000,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	300,000,000.00		
15001001/23020113/12000001 across the state, upgrad									
Sub total		114,000,000.00	2,615,000,000.00	1,260,555,600.00	1,146,555,600.00+	90.96%+	1,977,000,000.00	400,000,000.00	400,000,000.00
15026001 - Enugu State State Polytechnic Iwollo									
17018001/23010127/01000002 such as 2No 90 horse power tra		54,306,497.86	45,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17018001/23010125/01000003 Purchase of Laboratory Equipment			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
17018001/23010119/01000007 Purchase of 2No power Generating sets (MANTRAC 80KVA)		6,810,000.00	8,000,000.00	16,000,000.00	9,190,000.00+	57.44%+			
17018001/23050101/01000008 Provision of inputs for Livestock			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17018001/23010127/01000014 implements for Agric Technol			1,000,000.00						
17018001/23020118/01000015 Meteorology station and farming			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
17018001/23020113/01000016 Construction of Green House at the College			10,000,000.00						
17018001/23050101/01000022 Veterinary Clinics				3,000,000.00	3,000,000.00+	100.00%+			
17018001/23050101/01000022 for the college									
17018001/23010112/01000028 offices, lecture halls and c			10,000,000.00						
17018001/23010129/01000029 equipment for school of engineeri			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
17018001/23010127/01000030 for College of Agric Tech		4,721,682.00							
17018001/23030112/01000035 machinery shed			3,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
17018001/23020118/04/000001 medical centre			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
17018001/23020107/05000001 (10 rooms)			50,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17018001/23010105/05000005 workshop handtools and light equi			7,000,000.00	3,500,000.00	3,500,000.00+	100.00%+			

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17018001/23020107/05006 Udenu and Enugu Campuses and Furnishing of Offices									
17018001/23020107/05007 Farming, Engineering, Laboratory Buildings (Engineering)									
17018001/23020107/05008 Farming, Engineering, Laboratory Buildings (Engineering)									
17018001/23020107/05009 Farming, Engineering, Laboratory Buildings (Engineering)									
17018001/23020107/05010 Master Plan									
17018001/23020107/05011 Financial Studies and C									
17018001/23020107/05012 Hostel, Administrative Bui									
17018001/23020107/05013 generating set									
17018001/23010126/08000002 development equipment in									
17018001/23030104/10000001 Reticalation of water in Ude									
17018001/23010115/11000001 equipment (20 photocopying ma									
17018001/23050101/13000001 Accounting Software (SAGE 500)									
17018001/23020127/13000002 networking and Communcat									
17018001/23020118/13000003 building at the permanent sit									
17018001/23050101/13000004 Civil Engineering and hort									
17018001/23030121/13000005 staff quarters and guest									
17018001/23050102/13000007 seater									
17018001/23010127/13000012 with 70 horsepower									
17018001/23030106/13000016 access roads and street light									
17018001/23010125/13000020 books, computers Engineer									
17018001/23010124/13000022 and equipment									
17018001/23010105/13000036 the college									
17018001/23010105/13000037 ambulance vehicle for medical cen									
17018001/23020118/13000040 Polytechnic Adverntorial Bil									
17018001/23010105/13000041 Toyota Camry Model 2010, 2No									
17018001/23010124/13000042 Installation of E-Learning									
17018001/23010119/14000001 (1No 500KVA and 1No 300K									
Sub total	63,067,067.86	105,585,000.00	336,500,000.00	316,500,000.00	210,915,000.00+	66.64%+	1,355,600,000.00	630,900,000.00	630,900,000.00
15102001 - Enugu State Agric. Dev. Prog.(ENADEP)									
15102001/23020113/01000002 FGN/IFAD Value Chain Developme									
15102001/23010112/01000005 with chemicals & reagents									
15102001/23010100/03000007 Skill centres and agro-1									
State counterpart funding for	91,500,000.00		91,500,000.00	91,500,000.00	91,500,000.00+	100.00%+	91,500,000.00	91,500,000.00	91,500,000.00
Purchase of soil testing equipment	700,000.00		700,000.00	700,000.00	700,000.00+	100.00%+	850,000.00	900,000.00	1,200,000.00
Rehabilitation of office buildings.	2,500,000.00						3,000,000.00		

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
15102001/23010127/01000008			2,000,000.00				2,300,000.00		
Positioning System(GPS) for fi									
15102001/23010127/01000011			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,500,000.00	4,000,000.00	4,500,000.00
Purchase of materials for on-farm									
15102001/23010127/01000012			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,500,000.00
Procurement of Foundation Seed for									
15102001/23010127/01000013			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	200,000.00		
Procurement of internet-ready laptop									
15102001/23010127/01000014			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
Purchase of 40 extension tools/kits									
15102001/23020113/01000015			2,000,000.00				2,500,000.00	3,500,000.00	4,000,000.00
Development and Publication of									
15102001/23010127/01000016			2,500,000.00				3,000,000.00	3,500,000.00	4,000,000.00
extension guide, manuals, for									
15102001/23010127/01000017			2,500,000.00				2,800,000.00	4,000,000.00	2,000,000.00
establishment of 6 Zonal forh									
15102001/23020113/01000017			2,500,000.00				5,500,000.00	5,000,000.00	2,500,000.00
Purchase of broad stocks									
15102001/23010127/01000018			2,500,000.00				5,500,000.00	5,000,000.00	2,500,000.00
Purchase of agro forestry nursery									
15102001/23010127/01000019			120,000.00	120,000.00	120,000.00+	100.00%+	3,500,000.00	1,000,000.00	1,000,000.00
tools and agro inputs to 1									
15102001/23010127/01000020			3,000,000.00				3,500,000.00	1,000,000.00	1,000,000.00
accessories in HOs and zones									
15102001/23010127/01000021			3,000,000.00				3,500,000.00	1,000,000.00	1,000,000.00
Farmers on its use to									
15102001/23010127/01000022			306,273,981.85	306,274,000.00	18.15+	0.00%+	244,000,000.00	244,000,000.00	244,000,000.00
seed, manual fertilizer for									
15102001/23020113/010222			306,273,981.85				76,100,000.00	380,100,000.00	380,100,000.00
APPEALS									
15102001/23020113/010223									
State Counterpart funding for ATASP-									
Sub total			116,820,000.00	403,094,000.00	96,820,018.15+	24.02%+	441,750,000.00	740,500,000.00	738,300,000.00
15109001 - Forestry Commission									
15109001/23020113/01000001			3,600,000.00	3,600,000.00	3,600,000.00+	100.00%+	4,000,000.00	6,000,000.00	8,000,000.00
Sourcing of Seeds/Fruits of Gmelina									
15109001/23020113/01000002			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	17,000,000.00	20,000,000.00	20,000,000.00
arbores and Tectona gran									
15109001/23040101/01000012			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	14,000,000.00	16,000,000.00
Reforestation in Government Forest									
15109001/23040101/01000013			15,600,000.00	15,600,000.00	15,600,000.00+	100.00%+	53,000,000.00	60,000,000.00	24,000,000.00
Research									
15109001/23040101/01000014			15,600,000.00	15,600,000.00	15,600,000.00+	100.00%+	30,000,000.00	30,000,000.00	35,000,000.00
establishment of 17 hectares in Gov									
15109001/23040101/01000015			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,000,000.00	35,000,000.00
Enrichment planting of forest tree									
seedlings in existing for									
Sub total			116,820,000.00	403,094,000.00	96,820,018.15+	24.02%+	441,750,000.00	740,500,000.00	738,300,000.00
15102003 - Enugu State Fertilizer Coy									
15102003/23050103/01000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	35,000,000.00
Procurement of 150 Metric tons of									
600 bags per truck									
Sub total			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	35,000,000.00
20001001 - Ministry of Finance									
20001001/23030121/06000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	35,000,000.00
Renovation of the old eastern house									
20001001/23050100/11000002			30,000,000.00	22,494,900.00	22,494,900.00+	100.00%+	30,000,000.00	30,000,000.00	35,000,000.00
Development of Asset Management									
20001001/23010112/11000003			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	35,000,000.00
Installation of Common Wealth									
20001001/23050102/11000004			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	35,000,000.00
Secretarial and Debt Management									
20001001/23050102/11000004			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	30,000,000.00	35,000,000.00
Installation of Financial									
Management Software									

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ENUGU STATE GOVERNMENT
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	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
20001001/23050101/13000001									
rights issues									
20001001/23010105/13000002									
Hilux and Bus)									
20001001/23010119/13000004									
(Mikano) Generator Set									
20001001/23010100/13000007									
3No Printers (HP Laser)									
20001001/23010112/13000009									
20001001/23010112/13000010									
20001001/23010100/13000010									
20001001/23010112/13000011									
20007001/23010141/13000012									
overhead tank									
20001001/23010112/13013									
conference table and 15No									
20007001/23010119/14000001									
accessories									
Sub total									

64001001 - Ministry of Budget and Planning

20007001 - Office of the Accountant General

20007001/23010113/11000002									
high performance HP brande									
20007001/23050102/13000005									
Resource Database for Integratio									
20007001/23010115/13000006									
(photocopying machine, binding									
20007001/23030121/13000010									
River Sub-treasury									
20007001/23010112/13000012									
Awgu, Nsukka, Oji River, O									
20007001/23010112/13000013									
Awgu, Nsukka, Oji River									
20007001/23010112/13000014									
benches for Awgu, Nsukka, Oji Riv									
20007001/23010112/13000015									
padding chairs for Awgu, Nsukka,									
20007001/23010113/13000016									
Awgu, Nsukka, Oji River,									
20007001/23020101/13000017									
Treasury Abakpa									
20007001/23050102/13018									
cash to accrual									
20007001/23050102/13019									
chairs and tables for Ac									
20007001/23050102/13020									
treasury Abakpa and La									
20007001/23050102/13021									
AG's Office									
20007001/23010119/14000001									
Purchase of Inverter									
Sub total									

20008001 - Board of Internal Revenue

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ENUGU STATE GOVERNMENT
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for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budg 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budg 2022	Proposed Budg 2023
20008001/23010114/11000004			5,500,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Printers and accessories			15,000,000.00	7,500,000.00	7,500,000.00+	100.00%+	30,000,000.00	15,000,000.00	
20008001/23010112/13000006			150,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	150,000,000.00	120,000,000.00	120,000,000.00
Fittings (200 Chairs, 20									
20008001/23020101/13000006			170,500,000.00	112,500,000.00	112,500,000.00+	100.00%+	180,000,000.00	135,000,000.00	120,000,000.00
offices and complete perime									
Sub total									
20012001 - Enugu State Gaming Commission									
20012001/23010115/11000001			380,000.00	380,000.00	380,000.00+	100.00%+	1,000,000.00	2,000,000.00	
Purchase of office equipment			2,720,000.00	2,720,000.00	2,720,000.00+	100.00%+	3,000,000.00		
20012001/23010112/13000010									
20012001/23010105/13011			500,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00		
Tank and accessories			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,500,000.00		
20012001/23010104/14000002									
distribution of Demand Note									
20012001/23010119/14000003			4,800,000.00	4,800,000.00	4,800,000.00+	100.00%+	8,002,000.00	2,000,000.00	
Energy and accessories									
Sub total									
22001001 - Ministry of Commerce & Industry									
22001001/23010136/11000001			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
Purchase of internet wireless			100,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	600,000,000.00	45,000,000.00	10,000,000.00
22001001/23050101/12000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Establishment of MSME Value			25,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	20,000,000.00		
22001001/23020124/12000002			3,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Chain Industry (Palm Oil, Cassav			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23010129/12000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Fabrication Industrial Parks			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00		
22001001/2301014/12000003									
Assessors									
22001001/23050101/12000005			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
on Business Census and Surv			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23010140/12000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
for CPIT			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23010140/12000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
measures/testing equipment for			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23010129/12000010			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00		
books and overall cloths									
22001001/23020118/12000012			17,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00		
Building and furnishing of the			10,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
22001001/23050100/12000009									
Provision and building of New									
22001001/23010104/12000011			17,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
Haven Shopping Complex, Gate			10,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
22001001/23010129/13000018			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
bill (demand notice) distri									
20008001/23010129/13000018									
for produce field-on the spot									
20008001/23010113/13000024									
(AREDO/Mitra 2039 (2No)									
20008001/23030128/13000028			12,090,000.00						
Marketing Commission									
20008001/23050102/13000029			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
registration of business premi			500,000.00	500,000.00	500,000.00+	100.00%+			
22001001/23010114/13000032			300,000.00	300,000.00	300,000.00+	100.00%+	1,800,000.00		
Black and White)									
22001001/23010114/13000033			30,000,000.00				20,000,000.00		
colored Printer, 2No black									
22001001/23020118/13000034									
Inspection post/boots at designa									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
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	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
22001001/23010119/14000001			300,000.00	300,000.00	300,000.00+	100.00%+	400,000.00		
Set									
Sub total	12,090,000.00		222,600,000.00	35,600,000.00	35,600,000.00+	100.00%+	700,200,000.00	45,500,000.00	10,000,000.00
22018003 - Enugu State Marketing Company									
22018003/23010115/11000001			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
machine (ARGO Mita 2030)									
22018003/23010114/11000002			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
Purchase of 1No Printer (130FX1)									
22018003/23010114/11000003			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
Purchase of 1No Coloured Printer (130FX1)									
22018003/23020118/13000001			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00		
Construction of 2No Gates for Enugu Marketing Company office									
22018003/23010119/14000001			650,000.00	650,000.00	650,000.00+	100.00%+			
Purchase of 1No 10KVA Generator									
Set									
Sub total			2,450,000.00	2,450,000.00	2,450,000.00+	100.00%+	1,800,000.00		
22018001 - Small & Medium Scale Entrep. Agency									
22018001/23010114/11000001			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Purchase of Direct Image Printer (600 series)									
22018001/23010114/11000004			500,000.00	500,000.00	500,000.00+	100.00%+			
Purchase of 2No Printers									
22018001/23050101/12000001			3,400,000,000.00	104,457,900.00	104,457,900.00+	100.00%+			
Establishment of MSME Value Chain									
22018001/23050101/12000002									
Post COVID-19 Government Support (Provision of Credit Facility)									
22018001/23050101/12003									
Enugu Human Capital Development Loans (CARES)									
22018001/23050101/12004									
Enugu Studentpreneur Development Loan Program									
22018001/23050101/12005									
Enugu Youth in Business Loan Program									
22018001/23050101/12008									
Enugu BOI SEEP									
22018001/23050101/12009									
Enugu CAC formalization Grant									
22018001/23050101/12010									
Enugu Payroll Support Grant									
22018001/23050101/12011									
Enugu Artisan Support Grant									
22018001/23050101/12012									
Enugu WFI Business Support Grant									
22018001/23050101/12013									
SME Production Facility									
22018001/23050101/12014									
Vocational Training and Employability Skills Acquisition Cen									
22018001/23010115/13000003			500,000.00	500,000.00	500,000.00+	100.00%+			
Purchase of 1 No sharp photocopier									
22018001/23020127/13000007			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
Development of web portal, hosting and management									
22018001/23010112/14000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Purchase of office equipment (Digital visual recorder and ac									
Sub total			3,407,000,000.00	411,457,900.00	411,457,900.00+	100.00%+	1,050,000,000.00		
22001001 - Enugu State Investment Dev. Authority									
22001002/23050101/01000001			10,000,000.00				10,000,000.00	15,000,000.00	10,000,000.00
Facilitation of Adani Staple Crop Processing Zone									
22001001/23050101/12000001			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		10,000,000.00	10,000,000.00
Development of Legacy Energy Academy & Innovation park									
22001002/23050101/12000002			10,000,000.00					10,000,000.00	
Establishment of Minimally Invasive Vascular Centre (MIVC)									

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ENUGU STATE GOVERNMENT
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for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budg 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budg 2022	Proposed Budg 2023
22001002/23050101/12000003									
22001001/23020124/12000004			20,000,000.00				10,000,000.00	20,000,000.00	20,000,000.00
22001002/23050101/120005			40,000,000.00				20,000,000.00		
22001002/23030121/13000002			13,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	10,000,000.00	
22001002/2301012/13000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	5,000,000.00	
22001002/2301012/13000004			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	2,000,000.00		
22001002/2301012/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
22001002/2301012/13000006			220,000.00	220,000.00	220,000.00+	100.00%+	220,000.00		
22001002/2301019/14000001			650,000.00	650,000.00	650,000.00+	100.00%+	650,000.00		
Sub total	490,000.00		127,220,000.00	21,220,000.00	21,220,000.00+	100.00%+	50,870,000.00	70,000,000.00	40,000,000.00

27001001 - Ministry of Labour & Productivity

27001001/23050102/11000001			14,000,000.00				18,100,000.00		
27001001/2301015/11000002			200,000.00	200,000.00	200,000.00+	100.00%+	210,000.00	200,000.00	
27001001/23010136/11000003			50,000.00	50,000.00	50,000.00+	100.00%+			
27001001/23010132/11000004			750,000.00	750,000.00	750,000.00+	100.00%+			
27001001/23010136/11005							200,000.00		
27001001/23010136/11006							130,000.00		
27001001/23010136/11007							35,000.00		
27001001/23010124/13000006			4,894,500.00	4,894,500.00	4,894,500.00+	100.00%+			
27001001/23010112/13000007			100,000.00	100,000.00	100,000.00+	100.00%+			
27001001/23010112/13000008			50,000.00	50,000.00	50,000.00+	100.00%+			
27001001/23010112/13000009			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	400,000.00	
27001001/23010112/13010							15,000,000.00		
27001001/23010112/13011							105,000.00		
27001001/23010119/14000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	937,500.00		
27001001/23010119/14000002			300,000.00	300,000.00	300,000.00+	100.00%+	3,750,000.00		
Sub total		4,894,500.00	22,850,000.00	8,744,500.00	3,850,100.00+	44.03%+	38,867,500.00	600,000.00	

28001001 - Ministry of Science & Technology

28001001/23010119/04000006			30,000,000.00				30,000,000.00	30,000,000.00	30,000,000.00
28001001/23010112/10000002			40,000,000.00				60,000,000.00	30,000,000.00	30,000,000.00
28001001/23050101/11000006			10,000,000.00						
28001001/23010113/11000010			343,000,000.00				103,250,000.00	100,000,000.00	100,000,000.00
28001001/23020118/11000011			30,000,000.00	5,105,400.00	5,105,400.00+	100.00%+			
28001001/23050102/11000012			20,000,000.00						
Sub total		4,894,500.00	22,850,000.00	8,744,500.00	3,850,100.00+	44.03%+	38,867,500.00	600,000.00	

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
28001001/23050102/11000013 and Obello Afor for youth									
28001001/23020118/12000002 Establishment of Gypsum			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	12,000,000.00	15,000,000.00
28001001/23020124/13000003 Processing plant in Awgu/Olo area in technology park in the State	277,652,000.00	80,000,000.00	80,000,000.00	277,652,100.00	100.00+	0.00%+	10,000,000.00	10,000,000.00	10,000,000.00
28001001/23020118/12000004 plant at Nkpogwu/Ogbede		30,000,000.00	30,000,000.00				10,000,000.00	5,000,000.00	10,000,000.00
28001001/23050101/12005 and other skills at							10,000,000.00	50,000,000.00	50,000,000.00
28001001/23050101/12006 washing equipment for the S							50,000,000.00	50,000,000.00	50,000,000.00
28001001/23050101/12007 sciences							10,000,000.00	5,000,000.00	50,000,000.00
28001001/23030121/13000003 therRaw Material Resource an		5,000,000.00	5,000,000.00	2,347,900.00	2,347,900.00+	100.00%+	10,000,000.00	5,000,000.00	
28001001/23010129/13000004 partnering with Professl		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Sub total		277,652,000.00	603,000,000.00	295,105,400.00	17,453,400.00+	5.91%+	313,250,000.00	240,000,000.00	220,000,000.00
28002001 - Enugu State Information & Technology									
29053001 - Coal Transport Services									
29053001/23010108/13000001 Purchase of 2No Coal City Bus		47,000,000.00	47,000,000.00	500,000.00	500,000.00+	100.00%+	52,000,000.00	100,000,000.00	
29053001/23010104/13000004 Purchase of 5No Motor Cycles		500,000.00	500,000.00	500,000.00	500,000.00+	100.00%+	618,800.00	850,000.00	800,000.00
29053001/23010124/13000005 Purchase of Workshop Equipment		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,500,000.00	
29053001/23010107/13000014 Purchase of 1 no towing truck and lifting jack (Acor 30/32)		30,000,000.00	30,000,000.00	500,000.00	500,000.00+	100.00%+	15,000,000.00		
29053001/23010129/13000017 Purchase of workshop machines		500,000.00	500,000.00						
Sub total		80,000,000.00	80,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	69,618,800.00	104,150,000.00	
22001001 - ENTRACC									
29053001/23010113/11000001 Purchase of 5 sets of computers							1,000,000.00		
29053001/23010105/13000001 (2017 model)							66,000,000.00	12,000,000.00	
29053001/23020124/13000002 passengers waiting halls, tran		7,000,000.00	7,000,000.00				10,000,000.00	6,000,000.00	
29053001/23020124/13000003 passengers waiting halls, tran							8,000,000.00	1,500,000.00	
29053001/23020101/13000005 Lagos and Abuja		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	2,500,000.00	
29053001/23021018/13000005 shopping plaza at Gariki		10,000,000.00	10,000,000.00				30,000,000.00	35,000,000.00	
29053001/23010112/13000006 electrical appliances							4,250,000.00		
Sub total		20,000,000.00	20,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	124,250,000.00	57,000,000.00	15,000,000.00
34001001 - Ministry of Works & Infrastructure									

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ENUGU STATE GOVERNMENT
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	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
34001001/23020106/04/002									
Completion of Proposed Construction of Enugu State Infection									
34001001/23020107/05/000001									
Completion of the constructn of									
34001001/23020112/08/000001									
Completion of the Construction of									
34001001/23020124/12/000001									
Provision of Infrastructure and									
34001001/23020124/12/000002									
Provision of Infrastructure in Ogbete									
34001001/23020124/12/000003									
Provision of water and sanitation in									
34001001/23020124/12/000004									
Provision of water and sanitation in									
34001001/23020124/12/000005									
Provision of water and sanitation in									
34001001/23020124/12/000006									
Provision of water and sanitation in									
34001001/23020124/12/000007									
Provision of water and sanitation in									
34001001/23020124/12/000008									
Provision of water and sanitation in									
34001001/23020124/12/000009									
Provision of water and sanitation in									
34001001/23020124/12/000010									
Provision of water and sanitation in									
34001001/23020124/12/000011									
Provision of water and sanitation in									
34001001/23020124/12/000012									
Provision of water and sanitation in									
34001001/23020124/12/000013									
Provision of water and sanitation in									
34001001/23020124/12/000014									
Provision of water and sanitation in									
34001001/23020124/12/000015									
Provision of water and sanitation in									
34001001/23030118/12/000016									
Facility enhancement at Nike Lake									
34001001/23020101/13/000003									
Construction of Fence									
34001001/23020112/13/000005									
Purchase and Installation of office									
34001001/23020101/13/000008									
Maintenance of Enugu State									
34001001/23020101/13/000009									
Construction of Facilities at Enugu									
34001001/23030121/13/000010									
Additional works in the									
34001001/23030121/13/000013									
Repair and Renovation of Public									
34001001/23030121/13/000014									
Construction/Renovation of Public									
34001001/23030121/13/000015									
Completion of the Construction of									
34001001/23020101/13/000022									
Provision of Solar Power Street									
34001001/23020114/13/000027									
Construction of 4km Perimetre									
34001001/23030100/13/000028									
Fencing, Landscaping and									
34001001/23020118/13/000030									
Completion of the Facilities,									
34001001/23020105/13/000033									
Const of Twin water fall and Swim									
34001001/23020118/13/000034									
Construction, Landscaping and									
34001001/23030101/13/000037									
Construction of 1No 10 Classrooms									
Building for the Faculty									

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Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
34001001/23020118/13000038							400,000,000.00		
Building for the Faculty									
34001001/23020118/13000039							500,000,000.00		
Building for the College o									
34001001/23020118/13000040							500,000,000.00		
Building for the Faculty o									
34001001/23020118/13000041							400,000,000.00		
Building for the Faculty of									
34001001/23020118/13000042							400,000,000.00		
Building for the Faculty of									
34001001/23020118/13000043							400,000,000.00		
Hostel at College of Medicine									
34001001/23020118/13000044							300,000,000.00		
Hostel at College of Medicine									
34001001/23020118/13000045							10,000,000.00		
Type 1 & 2 at Ipbo Enu Ca									
Administration in Ministry of									
34001001/23020118/13000046							180,000,000.00		
Hostel Building at Enugu									
34001001/23020118/13000047							2,000,000.00		
Perinatal Centre and Landsc									
34001001/23020118/13000050							100,000,000.00		
Materials Testing Laboratory (O									
34001001/23020118/13000052							500,000,000.00		
Duplex Government Houses									
34001001/23020100/17000054									
RAMP 2, Phase 1 Projects									
34001001/23020101/13000055							250,000,000.00		
Water and Electricity, etc at									
34001001/23020105/13000056							200,000,000.00		
the 5 Newy Constructed Fire									
34001001/23021019/13000057							2,500,000,000.00		
International Conference Cen									
34001001/23020101/13000058							700,000,000.00		
Nusukka Zonal Secretariat,									
34001001/23020119/13000059							1,500,000,000.00		
Enugu									
34001001/23020119/13000061							1,700,000,000.00		
Pavilions at Okpara Square									
34001001/23020118/13000062							120,000,000.00		
Fence, Pavement, Surfacing									
34001001/23030101/13000063							300,000,000.00		
Lodge, Enugu and Construction o									
34001001/23020101/13000064							40,000,000.00		
Zonal Secretariat,									
34001001/23020118/13000065							50,000,000.00		
Proposed Court of Appeal									
34001001/23020118/13000066							1,600,000.00		
Perimeter Fencing, Retaining W									
34001001/23020118/13000067							70,500,000.00		
Square Garden, Beside Okpara									
34001001/23020118/13000068							96,500,000.00		
Units of 1 Bedroom Flats at									
34001001/23020118/13000069							36,000,000.00		
Remodelling of Colliery Hospital,									
34001001/23020118/13070									
of Colliery Hospital, (Lo									
34001001/23020118/13000071							41,300,000.00		
Facilities at the Proposed Mop									
34001001/23020118/13000072							55,200,000.00		
ESBS Transmission House, Gen									
34001001/23020118/13000073							30,303,500.00		
Construction of Enugu State Infectio									
34001001/23020118/13000075							49,869,400.00		
34 No Model Customary Cour									
34001001/23020118/13000076							28,000,000.00		
Centre									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budgt 2022	Proposed Budgt 2023
34001001/23020118/13000078 Appeal Conference Hall 1				60,000,000.00	60,000,000.00+	100.00%+			
34001001/23020118/13000079 Tracks, Flood lighting a				50,000,000.00	50,000,000.00+	100.00%+	650,000,000.00		
34001001/23020118/13000080 lightings at Unity Park Opps				36,357,600.00	36,357,600.00+	100.00%+			
34001001/23020118/13000081 Annex and Banquet Hall at				50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/13000082 Government Lodge Enugu				300,000,000.00	300,000,000.00+	100.00%+	700,000,000.00		
34001001/23020118/13000083 Provision and installation of Ext				155,000,000.00	155,000,000.00+	100.00%+	500,000,000.00	200,000,000.00	150,000,000.00
34001001/23020118/13000084 Hospital Building at Igbo				100,000,000.00	100,000,000.00+	100.00%+	155,000,000.00		
34001001/23020118/13000085 ESUT Teaching Hospital, Ig				200,000,000.00	200,000,000.00+	100.00%+	900,000,000.00	500,000,000.00	200,000,000.00
34001001/23020103/14000001 and Generating Sets in E			1,000,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000001 Eke-Ede-Akpakvwu-Aku Rd			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
34001001/23020114/17000013 Ibeagwa-Alor Agu road			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020101/17000014 Public Building Constructio			111,934,560.70				100,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/17000019 Nkpologu road		17,093,814.39	51,988,366.21	63,642,400.00	11,654,033.79+	18.31%+			
34001001/23020114/17000029 3.75km Aramkwo - Ameke Ngw			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+	20,000,000.00		
34001001/23020114/17000030 Ezimo Uno-Ezimo Agu-Imlike,			350,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23020114/17000035 New Market Round About Ag			250,000,000.00				200,000,000.00	200,000,000.00	
34001001/23020114/17000039 Botanical garden Interna				5,912,113.73	86.27+	0.00%+			
34001001/23020113/17000044 Township Roads		358,360,928.75	281,316,551.63	369,696,500.00	88,379,948.37+	23.91%+	4,000,000,000.00	3,000,000,000.00	2,000,000,000.00
34001001/23020114/17000059 and Rural Roads in Enug		7,256,603,656.48	9,294,308,328.99	9,328,200,000.00	33,891,671.01+	0.36%+	250,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/17000065 Anekeha Igbo/Ogo - Ogo				4,500,000,000.00	4,500,000,000.00+		110,000,000.00		
34001001/23020114/17000066 Reclamation Measures at G9				369,696,500.00	369,696,500.00+		200,000,000.00	100,000,000.00	150,000,000.00
34001001/23020114/17000067 Agbani and Uwehu Ugwu Communi				88,379,948.37+	88,379,948.37+		200,000,000.00	80,000,000.00	
34001001/23020114/17000068 at ESUT Teaching Hospit				33,891,671.01+	33,891,671.01+		150,000,000.00	500,000,000.00	150,000,000.00
34001001/23020114/17000069 Nsukka Tower				5,912,200.00	5,912,200.00		1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/17000070 Ama Akpaka - Leeke - Ochina				400,000,000.00	400,000,000.00		200,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/17000071 Subway Flyover/Underpass to O				1,000,000,000.00	1,000,000,000.00		700,000,000.00	500,000,000.00	
34001001/23020114/17000072 South LGA, Enugu State				1,100,000,000.00	1,100,000,000.00		1,100,000,000.00		
34001001/23020114/17000073 North LGA, Enugu State				1,000,000,000.00	1,000,000,000.00		500,000,000.00		
34001001/23020114/17000074 Enugu State				500,000,000.00	500,000,000.00				
34001001/23020114/17000075 Enugu Eke - Oui Uno Oma Eke				50,000,000.00	50,000,000.00		10,000,000.00		
34001001/23020114/17000113 Amuru-Nkaingu Road Lats 1 &				10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000146 Enugu State									
		41,645,793.08							

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
34001001/23020100/17000153			650,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	90,000,000.00	100,000,000.00	100,000,000.00
Nike Lake Junction-Harmony			500,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020100/17000158			400,000,000.00	269,000,000.00	269,000,000.00+	100.00%+	200,000,000.00	100,000,000.00	50,000,000.00
Amuru-Nkaka road, (Phase 1)			250,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000161			200,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Amokwe Road Starting from			200,000,000.00						
34001001/23020100/17000163			200,000,000.00						
Agalla - Okpalibo - ST. M			200,000,000.00						
34001001/23020114/17000164			200,000,000.00						
Okou Orba Road			25,000,000.00						
34001001/23020114/17000166			20,000,000.00						
Ogaga Okpa - Okpalibo Op-			85,000,000.00	94,000,000.00	94,000,000.00+	100.00%+	50,000,000.00	10,000,000.00	10,000,000.00
Flyover at Ozala Junction			20,000,000.00				100,000,000.00	100,000,000.00	
34001001/23020114/17000168			50,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	200,000,000.00	100,000,000.00
Nsukka Township Stadium			300,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	3,500,000,000.00	800,000,000.00	700,000,000.00
34001001/23020114/17000169			50,000,000.00						
three (3) Locations in			1,800,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	2,500,000,000.00	1,500,000,000.00	1,000,000,000.00
34001001/23020114/17000170			150,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	16,000,000.00		
Bridge Across Wyaaba River at			100,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	40,000,000.00		
34001001/23020114/17000171			50,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	50,000,000.00		
Enugu State			2,500,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	15,000,000.00		
34001001/23020114/17000172			150,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,000,000.00		
Road T-Junction Flyover/Under			50,000,000.00	12,700,000.00	12,700,000.00+	100.00%+	40,000,000.00		
34001001/23020114/17000173			4,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	5,000,000.00		
Parking Space at University			5,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	16,000,000.00		
34001001/23020114/17000174			100,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	100,000,000.00		
Enugu North Senatorial zone			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	40,000,000.00		
34001001/23020114/17000175			180,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	50,000,000.00		
UNTH - Bunker Road, Enu			210,000,000.00	210,000,000.00	210,000,000.00+	100.00%+	15,000,000.00		
34001001/23030113/17000176			50,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00		
Ngwenu - Old UNTH Road, En			4,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	16,000,000.00		
34001001/23030113/17000177			4,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00		
Road/Filled Sections/Port Ho			5,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	16,000,000.00		
34001001/23030113/17000178			100,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	100,000,000.00		
One Day Road, Awkunanaw, E			100,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	100,000,000.00		
34001001/23030113/17000179			50,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	40,000,000.00		
Reconstruction/Rehabilitation of			180,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	50,000,000.00		
34001001/23020114/17000180			210,000,000.00	210,000,000.00	210,000,000.00+	100.00%+	15,000,000.00		
Construction/Rehabilitation of			55,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000184			140,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00		
Anglican Road, Nsukka LGA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	1,500,000.00		
34001001/23020114/17000185			160,000,000.00	91,000,000.00	91,000,000.00+	100.00%+	25,000,000.00		
Construction/Rehabilitation of			500,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020114/17000187			800,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	1,200,000,000.00	450,000,000.00	300,000,000.00
Construction/Rehabilitation of			3,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
34001001/23020114/17000189			2,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	14,000,000.00		
New University Gate - Ori			180,000,000.00	130,000,000.00	130,000,000.00+	100.00%+	10,500,000.00		
34001001/23020114/17000190			250,000,000.00	107,581,800.00	107,581,800.00+	100.00%+			
Construction of Umumba Ndi									
34001001/23020114/17000191									
Bishop Court Road Awgu LGA									
34001001/23030113/17000192									
off/Rehabilitation/Construction of									
34001001/23030113/17000193									
Rehabilitation/Construction of									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
34001001/23020114/17000196			400,000,000.00						
Olo - Ezilowa, Mgbagbu Owa			400,000,000.00						
34001001/23020114/17000197			400,000,000.00						
Enugu South LGA, Enugu Stat			100,000,000.00	64,000,000.00	64,000,000.00+	100.00%+	10,000,000.00		
34001001/23020114/17000198			300,000,000.00						
Mary's, Ezi Ukehe - Afia Four			300,000,000.00						
34001001/23020114/17000199			150,000,000.00						
Oburufa Road, Nkanu West LGA,			300,000,000.00						
34001001/23020114/17000200			300,000,000.00						
Isiopho Nara, Nkanu East			160,000,000.00						
34001001/23030113/17000201			3,000,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	5,000,000,000.00	2,000,000,000.00	1,000,000,000.00
Owa Street - Amunakation H			200,000,000.00						
34001001/23020114/17000202			200,000,000.00						
Ovoko Agu - Umurachi Road & I			200,000,000.00						
34001001/23020114/17000203			200,000,000.00						
Unabor - Agbamere - Edeobiala R			350,000,000.00						
34001001/23020114/17000204			3,000,000,000.00						
Renewal in Enugu State			200,000,000.00						
34001001/23030113/17000205			200,000,000.00						
Maintenance Agency (ENSRROM			200,000,000.00						
34001001/23020114/17000206			200,000,000.00						
Access and Internal Roads at			200,000,000.00						
34001001/23020114/17000207			200,000,000.00						
Agbogugu - Isuawa - Agbudu -			3,900,000.00	3,900,000.00	3,900,000.00+	100.00%+	3,900,000.00		
34001001/23020114/17000208			58,000,000.00	58,000,000.00	58,000,000.00+	100.00%+	5,500,000.00		
Independence Layout Enugu N			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00		
34001001/23020114/17000210			107,300,000.00	107,300,000.00	107,300,000.00+	100.00%+	1,700,000.00		
Abbi - Nimbo Road (Earth Ro			1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	9,700,000.00		
34001001/23020114/17000211			109,800,000.00	109,800,000.00	109,800,000.00+	100.00%+	8,000,000.00		
at Diamond City Estate, G			80,080,000.00	80,080,000.00	80,080,000.00+	100.00%+	8,000,000.00		
34001001/23020114/17000212			176,500,000.00	176,500,000.00	176,500,000.00+	100.00%+	110,000,000.00		
Crescent, Trans Ekulu, E			31,200,000.00	31,200,000.00	31,200,000.00+	100.00%+			
34001001/23020114/17000213			267,600,000.00	267,600,000.00	267,600,000.00+	100.00%+			
Construction/Rehabilitation of			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00		
34001001/23020114/17000214			37,300,000.00	37,300,000.00	37,300,000.00+	100.00%+	10,000,000.00		
Construction/Rehabilitation of			69,500,000.00	69,500,000.00	69,500,000.00+	100.00%+			
34001001/23020114/17000215			225,100,000.00	225,100,000.00	225,100,000.00+	100.00%+	17,000,000.00		
Construction/Reconstruction of			318,817,200.00	318,817,200.00	318,817,200.00+	100.00%+	800,000,000.00		
34001001/23020114/17000216			58,000,000.00	58,000,000.00	58,000,000.00+	100.00%+	3,000,000.00		
Construction/Reconstruction of			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000217									
Construction of 6.5km Ozidem									
34001001/23020114/17000218									
1.12km Access Road to Nigeria									
34001001/23020114/17000219									
Channelization at Works Road, GR									
34001001/23020114/17000219									
Enugu and Nsukka Urban C									
34001001/23020114/17000220									
Construction of Reinforced Concrete									
34001001/23020114/17000220									
Culverts and Drainage Ch									
34001001/23020114/17000221									
Erosion Control/Protective Works at									
34001001/23020114/17000222									
Onyivi - Amobi street -									
34001001/23020114/17000222									
(f) Storm Water Channelization and									
34001001/23020114/17000223									
Discharge at Amalia Oba									
34001001/23020114/17000224									
Construction/Rehabilitation of									
34001001/23020114/17000225									
Access and Internal Road Nwato									
34001001/23020114/17000225									
Crash Program Water S									
34001001/23020114/17000226									
Channelization along Alu Ude									
Sub total	11,390,882,278.47	17,447,677,545.72	46,891,000,000.00	27,200,364,100.00	9,752,686,554.28+	35.85%+	42,368,400,000.00	19,200,000,000.00	10,780,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
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34001002 - Rural Access Mobility Project (RAMP)

34001002/2300014/1/3000002									
RAMP									
34001002/2302014/1/7000002									
State Counterpart Contribution for	400,238,237.00	12,277,212,466.50	300,000,000.00	12,277,212,500.00	33.50+	0.00%+	337,000,000.00	337,000,000.00	337,000,000.00
34001002/2302014/1/7000002									
Mechanized Maintenance of Abor									
Road - 3.76km									
34001002/2302014/1/7000003									
Mechanized Maintenance of Egede-									
Ayumu Road - 6.5km									
34001002/2302014/1/7000004									
Mechanized Maintenance of St									
Mary Ngwo-Neude Road - 6.25km									
34001002/2302014/1/7000005									
Mechanized Maintenance of									
Umuoba-Nkwere Inj-Nwi Road -19.8									
34001002/2302014/1/7000006									
Mechanized Maintenance of UNTH-									
Enugu Agul-Ndagu-Umehagwu-Ob									
34001002/2302014/1/7000007									
Mechanized Maintenance of Ikwoka-									
Amagu-Ajura-Akabusyi Ohim									
34001002/2302014/1/7000008									
Mechanized Maintenance of Adani-									
Asaba-Igga-Ojo Road - 9.34km									
34001002/2302014/1/7000009									
Mechanized Maintenance of Nguru									
Junction - Lejja Road (10km)									
34001002/2302014/1/7000010									
Mechanized Maintenance of UNN									
Green House - Owerre Ezeorba -									
34001002/2302014/1/7000011									
Mechanized Maintenance to									
Ogbuobuagu Iwollo - Inezi Ojo - Am									
34001002/2302014/1/7000012									
Mechanized Maintenance of									
Amagwu - Ohebe - Umuna With									
34001002/2302014/1/7000013									
Mechanized Maintenance of And									
Amutu - Isube - Aguilonze - Co									
34001002/2302014/1/7000014									
Mechanized Maintenance of 7.6km									
Ako Nike - Demaco Farm Pilo									
34001002/2302014/1/7000015									
Community Based Routine									
Maintenance of 110km of Unasphalted									
34001002/2302014/1/7000016									
Community Based Routine									
Maintenance of 270.059km of phase 2									
34001002/2302014/1/7000017									
Constr. of 6km Okulonu-Amogwu									
Nkfr-Ohinanu Owerre-Akpa Ede									
34001002/2302014/1/7000018									
Construction of Eke - Achara - Agu									
Uheke 5 km Eain Road									
34001002/2302014/1/7000019									
Pild Road Maintenance									
34001002/2302014/1/7000155									
Provision of Counterpart Funds for									
Nigeria COVID-19 Action R									
Sub total	400,238,237.00	12,277,212,466.50	529,000,000.00	12,652,212,500.00	375,000,033.50+	2.96%+	825,310,000.00	14,940,197,968.00	940,197,968.00

36001001 - Ministry of Culture & Tourism

36001001/23020101/02000002									
Establishment of Heritage Museums									
In the State Of Enugu									
36001001/23050101/02000009									
Development of 3 tourist sites									
Including access roads and st									
36001001/23010129/02000010									
Purchase of office equipment and									
accessories (Photocopiers,									
36001001/23010130/02000011									
Purchase of costume and									
36001001/23050102/11000001									
Development of a functional website									
for the Ministry									
36001001/23050104/12000001									
Establishment and equipping of a									
State Orchestral Band for P									
36001001/23020119/12000018									
Remodelling and renovation of PWD									
building at the Old Secret									
36001001/23030118/12000022									
Rehabilitation of lakeside at Nike									
Sub total	10,999,077.50		20,000,000.00	10,999,100.00	22.50+	0.00%+	7,500,000.00		

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
36004001 - Enugu State Council for Arts & Culture									
Sub total	10,999,077.50	39,000,000.00	19,000,000.00	8,000,922.50+	42.11%+	497,500,000.00	145,000,000.00	50,000,000.00	
36004001/23010130/02000002									
Establishment of orchestral band/hand equipment		20,000,000.00							
Purchase of office furniture and fittings		500,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00			
Purchase of office equipment and accessories (Printers, photocopier)		350,000.00	350,000.00	350,000.00+	100.00%+	1,000,000.00			
Purchase of cameras, editing/duplicating machine etc. for es		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	7,000,000.00	5,000,000.00		
Development of website for the Council to display State cult		500,000.00	500,000.00	500,000.00+	100.00%+	2,000,000.00			
Relocation of office and development of Art Gallery		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,000,000.00		
Purchase of Power Generating Set (3 SKVA)		150,000.00	150,000.00	150,000.00+	100.00%+	250,000.00			
Sub total		33,500,000.00	13,500,000.00	13,500,000.00+	100.00%+	25,250,000.00	15,000,000.00		
36052001 - Enugu State Tourism Board									
Lightening of parks and open spaces		400,000.00	400,000.00	400,000.00+	100.00%+	1,000,000.00			
Purchase of 1No printers and 1No Photocopier		400,000.00	400,000.00	400,000.00+	100.00%+	300,000.00			
Purchase of Generator Set		460,000.00	460,000.00	460,000.00+	100.00%+	1,500,000.00	20,000,000.00		
Conduct feasibility studies on the development of Ipinzu wat						5,000,000.00			
Purchase of Office furniture (Air Conditioners, Steel Cabine						1,000,000.00			
Purchase of 4k definition Drone						2,000,000.00			
Development of website for State Tourism Board						300,000.00			
Equiping of Enugu State Tourism Institute						300,000.00			
Purchase of 2No hand held Lawn Mower						500,000.00			
Construction of overhead tank stand and purchase of tanks w/									
Sub total		860,000.00	860,000.00	860,000.00+	100.00%+	12,250,000.00	20,000,000.00		
52001001 - Ministry of Water Resources									
Geographical Information									
System/mapping of Nsukka Infrastruc		44,000,000.00				44,000,000.00			
Construction of Public Conveniences in Enugu State		1,000,000,000.00				50,000,000.00	25,000,000.00	25,000,000.00	
Survey/Assessment of 35 surface water and ground water in En		15,000,000.00				15,000,000.00			
Procurement of ABEM SAS 4000									
Setting up of Regulatory Agency in Enugu State	8,612,000.00		8,612,100.00	100.00+	0.00%+	15,000,000.00			
Survey/Enumeration of water vendors in Enugu State						15,000,000.00	5,000,000.00	5,000,000.00	
Establishment of water sanitation reference lab						15,000,000.00	5,000,000.00	5,000,000.00	

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
52001001/23020105/100000016 monitoring and data manage 52001001/23020105/100000017 camera 52001001/23050101/100000018 submersible pumps and con 52001001/23050104/100000019 Motorized Boreholes in commu 52001001/23020105/100000020 fishing tools, 50 length of 52001001/23020105/100000021 indicator 52001001/23020105/100000022 micro meter screw gauge a 52001001/23050103/100000030 data of number, status and l 52001001/23020105/100000032 acquisition of 3No meter 52001001/23050103/100000033 number, status and locations 52001001/23050103/100000034 secondary schools in the S 52001001/23010129/100000036 sanitation materials/equipment 52001001/23050103/100100037 52001001/23010100/130000022 desktop, 2No Photocopying mach 52001001/23010133/13000006 evaluation tools (4Nos Camera, 52001001/23010141/13000007									
Installation of water resources									
Procurement of 1No borehole									
Drilling of complete boreholes with									
Rehabilitation and upgrading of									
Procurement of one tripod, hook,									
Procurement of 1No water level									
Procurement of 1No vernier calliper,									
Enumeration for a comprehensive									
Hydrological and meteorological data									
Survey of comprehensive data of									
Survey and mapping of primary and									
Purchase and installation of									
9th Mile Crash Programme									
Procure office equipment (5No									
Procurement of monitoring and									
Procurement of Auger and Logger									
Sub total									
52102001 - Water Corporation									
Renovation of pumping stations,									
To develop a water supply source									
Purchase of water Treatment,									
Rehabilitation of Heavy Duty									
Rehabilitation of the semi-urban									
Rehabilitation of Reservoir of Enugu									
Rehabilitation of the boreholes at									
Acquisition of Akwuke water									
Rehabilitation of Nsukka Urban									
Procurement of Backhoe Excavator									
Rehab of Ngwo water network, and									
Provision of the needed spares &									
Integration of Adada scheme and									
Procurement and installation of bulk,									
Maintenance of Oji Augmentation									
Sub total									
5,918,400.00									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
52102001/23030104/10000021									
Water network and reticula									
Rehabilitation of Enugu Urban									
52102001/23020105/10000022									
Water network and reticulation									
Rehabilitation of Booster Stations in									
Enugu Metropolis									
52102001/23020105/10000024									
Drilling of complete borehole with									
submersible pumps and sip									
52102001/23050101/10000026									
Field survey to Generate data to									
design & supervise water su									
52102001/23020105/10000028									
Drilling of 1 No Solar powered									
borehole and construction of 1									
52102001/23050102/10000029									
Procurement of data monitoring and									
management system and soft									
52102001/23010141/10000031									
Procurement and installation of new									
pumps and starter panels									
52102001/23010141/10000032									
Procurement and installation of new									
pumps and starter panels									
52102001/23020105/10000033									
Drilling of 10 No Solar powered									
boreholes, electro-mechanica									
52102001/23020105/10000034									
Construction and installation of PH									
adjustment plant and chl									
52102001/23010141/10000035									
Installation of power protection									
facilities for the power tr									
52102001/23020105/10000036									
Extension of water pipeline to									
Nsukka Urban General Hospital									
52102001/23020105/10037									
Preliminary design for the									
development of Iyoku water schem									
52102001/23050101/10000002									
Capacity building of Staff on ICT									
and operation mgt. audit									
52102001/23050101/11003									
Procurement of laptops and desktop									
computers and other CT e									
52102001/23050101/13000001									
State counterpart funding for water									
projects									
52102001/23050101/13000002									
Field survey, coding, classification of									
Buildings & Intergration									
52102001/23050101/13000003									
Monitoring & control of effluent from									
factories to our water									
52102001/23050101/130004									
State counterpart funding to take care									
of taxes, rates etc f									
52102001/23050101/130005									
Rehabilitation of operational Vehicles									
Sub total	5,918,400.00	68,160,000.00	1,029,000,000.00	1,024,000,000.00	955,840,000.00+	93.34%+	3,786,000,000.00	3,843,000,000.00	1,891,000,000.00
52103001 - Enugu State Water Supply & Sanitation Agency									
52103001/23030104/100000002									
Spring development with 2km									
reticulation in Ikem/Nike									
52103001/23020105/100000003									
Spring development with 2km									
reticulation in Isiama, Ibe and									
52103001/23020105/100000004									
JICA Shallow Borehole Construction									
Construction of 9 lavatories with									
52103001/23020105/100000005									
Construction of 6 No 200mm									
motorised boreholes equip									
52103001/23050101/100000006									
Construction of 6 No 200mm									
diameter deep water boreholes									
52103001/23030104/100000007									
Construction of 20 No 150mm									
diameter motorized deep water									
52103001/23050101/100000008									
Counterpart contribution for									
PEWASH Program									
52103001/23020105/100000009									
Construction of Hand Dug Well									
52103001/23020105/100000010									
Construction of hand pumps water									
boreholes in Guinea worm an									
52103001/23020105/100000021									
Spring water improvement with 1km									
reticulation in Umuagu Mma									

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
52103001/23030104/10000022			500,000.00						
biological test							525,000.00	550,000.00	
52103001/23010129/10000023			5,250,000.00				5,000,000.00		
Purchase of water quality equipment									
(Spectrophotometer)							2,000,000.00		
52103001/23010129/10000024			2,500,000.00				2,000,000.00		
Purchase and installation of 50 No 4									
inch diameter							15,000,000.00		
52103001/23010129/10000027			10,500,000.00						
Purchase of branded sanitary									
buckets and dumpsters for waste									
52103001/23010129/10000028			1,000,000.00						
Purchase of 8 sanitary dumpsters									
52103001/23050103/10000034			1,200,000.00				1,000,000.00		
Enumeration/functionally survey of									
all rural water facility									
52103001/23030104/10000035				15,049,900.00	15,049,900.00+	100.00%+			
Rehabilitation of hand pumps in 33									
communities in Enugu Stat				99,183,000.00	99,183,000.00+	100.00%+			
52103001/2303010/10000036				2,336,000.00	2,336,000.00+	100.00%+			
Rehabilitation of Motorized									
Boreholes in 14 communities in E				36,000,000.00	36,000,000.00+	100.00%+			
52103001/23010122/10000037				118,300,000.00	118,300,000.00+	100.00%+			
Provision of hand washing facilities									
(Permanent Structure) 1				25,000,000.00	25,000,000.00+	100.00%+			
52103001/23020105/10000038									
Construction of 9 no. Public									
Lavatories with 150mm diameter									
52103001/23020105/10000039									
Construction/drilling of deep well									
(45000 litres N9m high st									
52103001/23030104/10000040									
Rehabilitation and maintenance of									
Water Equipment									
Sub total		150,758,453.60	784,050,000.00	733,969,000.00	583,210,546.40+	79.46%+	635,275,000.00	767,050,000.00	30,000,000.00
52014001 - Small town Water Supply & Sanitation									
52014001/23030104/10000001			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	25,000,000.00	15,000,000.00	10,000,000.00
Rehabilitation of non-functional									
motorised boreholes in Edem									
52014001/23030104/10000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	5,000,000.00
Rehabilit. of non-functional hand									
pump boreholes in Isigwe									
52014001/23030104/1000010			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	35,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation, reticulation and									
upgrading of 8No non-functi									
Sub total			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	70,000,000.00	40,000,000.00	35,000,000.00
53001001 - Ministry of Housing									
53001001/23020104/06000010							120,000,000.00		
Clearing, levelling and carting of									
refuse at ESWAMA dumping									
53001001/23020104/06000012			36,500,000.00	38,500,100.00	100.00+	0.00%+	264,700,000.00	591,000,000.00	296,000,000.00
Umugwuwole Estate: Clearing,									
Perimeter Survey & Percellatio									
53001001/23020100/06000013									
Provision of electricity at New City									
LAYOUTS including trans									
53001001/23020104/06000015			195,000,000.00	61,499,900.00	61,499,900.00+	100.00%+	150,000,000.00	100,000,000.00	100,000,000.00
Construction of 50mm thick									
asphalted access and internal roa									
53001001/23020103/06000016			177,280,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
Provision of power supply to Satellite									
Estate phase 1&2 inclu									
53001001/23010133/06000017			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
Purchase of surveying equipment,									
quantity surveyors software									
Sub total		38,500,000.00	379,280,000.00	207,000,000.00	168,500,000.00+	81.40%+	384,700,000.00	841,000,000.00	496,000,000.00
53010001 - Enugu State Housing Corporation									
53010001/23010133/06000001									
Procurement of set of different GPS									
receiver and its accesso									
53010001/23020104/06000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	150,000,000.00		
Acquisition of land for building of									
houses									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
53010001/23010129/06000003 equipment and building materials									
53010001/2302014/06000005 road at Sunrise and Republic									
53010001/2302014/06000006 at Trans-Ekulu Phase 1									
53010001/2302018/06000009 facilities in Estates									
Sub total			489,500,000.00	240,000,000.00	240,000,000.00+	100.00%+	800,000,000.00		
54001001 - Ministry of Rural Development									
54001001/23010136/11000001 Reberfi), photo camera (Nik			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	500,000.00	
54001001/23010136/11000002 Purchase of 1 No. Projector			600,000.00	600,000.00	600,000.00+	100.00%+	600,000.00	250,000.00	
54001001/23010136/11000003 Purchase of Public Address System			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	400,000.00	
54001001/2301014/11000004 Purchase of 4Nos. HP Printers			320,000.00	320,000.00	320,000.00+	100.00%+	320,000.00	300,000.00	
54001001/2301015/11000005 Purchase of 1No. Photocopier			320,000.00	320,000.00	320,000.00+	100.00%+	320,000.00	250,000.00	
54001001/23010136/11000006 Purchase of 5Nos Plasma TV			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00	100,000.00	
54001001/23050102/11000007 Development of Ministry's Website			100,000.00	100,000.00	100,000.00+	100.00%+	2,000,000.00	2,000,000.00	
54001001/23050102/11000008 Revenue collection software.			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	2,000,000.00	
54001001/23050100/13000004 development Licensing & Managem							25,000,000.00		
54001001/23050100/13000004 status of One Community One									
54001001/23010106/13000006 Purchase of 1No Hillux Van	144,061,443.80		400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00	450,000.00	
54001001/23050101/13000007 Purchase of Office Furniture (25No.			50,000,000.00						
54001001/23050101/13000007 Plastic Chairs & 11 No.			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	300,000.00	
54001001/23020113/13000008 mechanized Agric. Equipmen									
54001001/23010100/13000009 10KV/A									
54001001/23020118/13000012 Completion of One Community One	175,000,000.00								
54001001/23020118/13000015 Project in 100 Communities									
54001001/23020118/13000015 enumeration of markets in the rural									
54001001/23010112/13000017 communities to enable in			750,000.00	750,000.00	750,000.00+	100.00%+			
54001001/23010112/13000017 Purchase of 5 No. Refrigerators			400,000.00	400,000.00	400,000.00+	100.00%+			
54001001/23050101/13000018 Quarterly publication of Ministry's									
54001001/23010114/13000019 Magazine(4x)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/23010114/13000019 Security Seal(1000 Copies			7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+			
54001001/23010129/13000020 corn Flour									
54001001/23010129/13000021 Grinding machine(pap, tomatoes,			13,500,000.00	13,500,000.00	13,500,000.00+	100.00%+			
54001001/23010129/13000022 Processing machine for the Senat									
54001001/23010129/13000022 Procurement of 10 Nos Palm			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
54001001/23010129/13000023 oilkernel processing machine @ N									
54001001/23010129/13000023 Procurement of 10 Nos Cashew nut			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
54001001/23010129/13000024 processing machine @ 500.00			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
54001001/23010129/13000024 roasting machine in 30 Comm			90,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
54001001/23010129/13000025 Weaving machine @ N350,000			50,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
54001001/23020118/13000026 Building of Incubation centre for job									
creation & empowerment									
Sub total	319,061,443.80		253,390,000.00	84,390,000.00	84,390,000.00+	100.00%+	555,140,000.00	1,354,550,000.00	

54001002 - Comm. & Social Dev. Project (CSDP)

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	Actual		Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	2019	2020							
54001002/23050101/13000001	601,685,795.21	727,733,679.63	150,000,000.00	750,000,000.00	22,266,320.37+	2.97%+	100,000,000.00	50,000,000.00	
financing of State Micro									
Sub total	601,685,795.21	727,733,679.63	150,000,000.00	750,000,000.00	22,266,320.37+	2.97%+	100,000,000.00	50,000,000.00	
54001003 - Community Development Project (CDP)									
54001003/23020106/04000001			40,000,000.00						
Construction of 4Nos Health Centre									
54001003/23020105/10000001			160,000,000.00		60,000,000.00	100.00%+			
Construction of 12Nos water									
54001003/23020124/12000001			30,000,000.00						
Development of markets in the 3									
54001003/23020118/13000003			57,000,000.00		27,000,000.00	100.00%+			
Construction of Civic Centres in the 3									
54001003/23020118/13000005			121,000,000.00		121,000,000.00	100.00%+			
Completion of CDP ongoing 16									
54001003/23020118/13000005			12,640,000.00		12,640,000.00	100.00%+			
Projects in the 3 senatorial zo									
54001003/23050103/13000006									
Conduct monitoring and evaluation									
Sub total			420,640,000.00	220,640,000.00	220,640,000.00+	100.00%+	245,593,000.00	160,000,000.00	20,000,000.00
54003001 - Rural Electrification Board									
54003001/23020103/14000001			150,000,000.00						
Construction/Extension of new									
54003001/23030102/14000002	170,568,415.00	15,383,616.00	80,000,000.00	80,000,000.00	64,616,384.00+	80.77%+	400,000,000.00	400,000,000.00	
Extension of Electricity to the									
54003001/23030102/14000003	83,240,756.00	159,379,829.60		159,379,900.00	70.40+	0.00%+	150,000,000.00	150,000,000.00	
Boasting/ Energization of Electricity									
54003001/23020103/14000004			29,149,885.00		15,000.00	0.00%+			
Purchase of 30 units of 500KVA									
54003001/23030102/14000005			11,000,000.00		9,000,000.00	45.00%+	150,000,000.00	200,000,000.00	
Transformer to serve Community									
54003001/23020103/14000006	18,236,606.00	88,154,417.60	100,000,000.00	100,000,000.00	11,845,582.40+	11.85%+	210,000,000.00	300,000,000.00	50,000,000.00
State contingency/ intervention in									
54003001/23010119/14000007			20,080,100.00		100.00+	0.00%+	150,000,000.00	200,000,000.00	
Transformer to some Community									
54003001/23010105/14000008			10,961,732.00		68.00+	0.00%+	20,000,000.00	20,000,000.00	
Construction and installation of									
54003001/23030102/14000009			9,000,000.00		100.00+	0.00%+	20,000,000.00	20,000,000.00	
Traffic Light in major town									
54003001/23010119/14000010	28,010,000.00	9,000,000.00		9,000,100.00	100.00+	0.00%+			
Rehabilitation of water works line									
54003001/23020123/14000011			10,931,601.80		98.20+	0.00%+			
Procurement of 1 No Truck self									
54003001/23020123/14000012			1,600,000.00		58,400,000.00+	97.33%+	1,000,000,000.00	200,000,000.00	100,000,000.00
Installation of rural streetlight in									
54003001/23020103/14000013			2,114,465.00		35.00+	0.00%+			
Extension/Boasting of Electricity									
54003001/23020103/14000014			100,000,000.00		22,072,700.00	100.00%+	1,000,000,000.00	200,000,000.00	
Completion of electrification of 5									
54003001/23020103/14000015			50,000,000.00		8,562,001.80+	17.12%+	1,000,000,000.00	200,000,000.00	100,000,000.00
Construction of Uwogo - Neke									
54003001/23020103/14000016			41,437,998.20		74.40+	0.00%+			
Provision of street lights in both									
54003001/23010119/14000017			41,490,025.60		35.00+	0.00%+			
Procurement and installation of									
54003001/23030102/14000018	213,843,870.00	54,819,165.00	50,000,000.00	20,000,000.00	10,000,000.00+	50.00%+	250,000,000.00	300,000,000.00	
Maintenance of St light in major									
54003001/23020123/14000019			60,000,000.00		60,000,000.00+	100.00%+			
Extension of streetlight in Enugu									
54003001/23020123/14000020									
Extension of streetlights in Enugu									
54003001/23020123/14000021									
North senatorial zone									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
54007001 - Enugu State Fire Service									
54007001/230101/23009000001	13,920,000.00	98,826,629.48	15,000,000.00	98,826,700.00	70.52+	0.00%+	30,000,000.00	30,000,000.00	30,000,000.00
Fire Fighting Aids e.g. Personal									
Protecting Equipment (PPE)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	2,000,000.00	
54007001/230201/05/090000002			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	1,000,000.00	
Constr. of Motorized Overhead			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	8,000,000.00	2,000,000.00	
Tank 20,000 liters @ Nsukka			5,000,000.00	5,000,000.00	3,550,000.00+	71.00%+	8,000,000.00	2,000,000.00	
54007001/230301/09/090000003		1,450,000.00	5,000,000.00	5,000,000.00	16,173,300.00+	100.00%+	10,000,000.00	10,000,000.00	
Renovation and fencing of fire			200,000,000.00	16,173,300.00	16,173,300.00+	100.00%+	10,000,000.00	10,000,000.00	
station at Nsukka									
54007001/230301/09/090000004									
Renovation and fencing of Idaw									
river fire station									
54007001/23000000/090000005									
Purchase of 1 no Fire Fighting									
Engine									
54007001/23000000/000000000									
Renovation of Other Fire Units									
(Timber shade and Opetel)									
54007001/230301/09/090000007			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of 1000no 6 Spring iron			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	10,000,000.00
bed (single cabin) for Ogui			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	300,000,000.00	10,000,000.00	
54007001/230201/10/090000008									
Reconstruction of Dam (reservoir) at									
Nsukka fire station									
54007001/230201/10/090000010									
Installation of Fire Extinguishers in									
the New Secretariat									
54007001/230201/10/090000011									
Construction of 6 new fire stations									
across the State									
54007001/230201/10/090000012									
Construction of new fire station at									
Okpanku Anini LGA									
54007001/230201/05/130000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	12,000,000.00	12,000,000.00
Const Motorized Overhead tank of									
20,000 liters @ Ogui Rd									
54007001/230101/36/130000006			240,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	55,000,000.00	50,000,000.00	
Procurement and installation of			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	150,000,000.00	125,000,000.00	125,000,000.00
HF/VHF/UHF Radio Communicat			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	10,000,000.00	
54007001/230201/05/130000007									
Siting of borehole at Nsukka, Ogui									
road, Idaw River fire sta									
54007001/230101/07/130000009									
Purchase of 5No water tanker									
54007001/230201/01/130000010									
Construction of Chief Fire's office &									
Admin. Office at Ogui									
54007001/230101/12/130000011			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	5,000,000.00	5,000,000.00
Purchase of office equipment like									
Chairs, Tables, TV etc									
Sub total	13,920,000.00	100,276,629.48	666,000,000.00	370,000,000.00	289,723,370.52+	72.90%+	648,000,000.00	283,000,000.00	195,000,000.00
60001001 - Ministry of Lands & Urban Development									
60001001/23050101/060000002									
Implementation of GIS based Land									
Administration System			2,000,000,000.00				300,000,000.00	2,000,000,000.00	2,000,000,000.00
60001001/23050101/060000003									
Development of Urban Master Plan									
for 9th mile corner									
60001001/23020104/060000004			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	30,000,000.00	30,000,000.00
Design/parcelation of layouts									
(Gateway layout, Il, Nkwere Ab									
60001001/230101/060000006			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	30,000,000.00	30,000,000.00
Acquisition of New Layout									
Development of Nsukka Urban									
60001001/23050101/060000007									
Purchase of specialist equipment in									
town planning department									
60001001/230000000/060000010									
Development of a website for the Ministry									
Perimeter for E/State									
60001001/23050102/110000001									
Renovation of Office main block									
60001001/23030121/130000004									
Building of fire proof file cabinet for									
60001001/23020118/130000006									
Development of street maps for									
the registry									
60001001/23050101/130000007									
Development of street maps for									
Enugu and Nsukka Urban									

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
64001001 - Ministry of Budget & Planning									
64001001/23020127/11000001			20,000,000.00						
Purchase of IPSAS and other ICT									
Software			1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	500,000.00		
64001001/23010114/11000004			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
Purchase and installation of Intra-									
Net and its accessories (2,500,000.00						
64001001/23050102/11000006									
Development of website for the									
ministry									
64001001/23050102/11000007			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
Development of Integrated Budget									
Management System									
64001001/23010105/13000001		25,000,000.00							
Purchase of motor vehicle									
64001001/23010112/13000002			2,850,000.00	4,250,000.00	1,400,000.00+	0.00%+	4,250,000.00		
Purchase of office equipment			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
64001001/23010119/13000000									
Procurement of SKVA Generator Set			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
64001001/23010113/13000006									
Purchase of 5No computer desktop									
and accessories									
64001001/23010112/13000007			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
Purchase of office furniture for the									
Conference room			500,000.00	500,000.00	500,000.00+	100.00%+	250,000.00		
64001001/23010104/13000008			13,245,300.00	245,200.00	245,200.00+	100.00%+	25,000,000.00		
Purchase of 1No motorcycles for									
road									
64001001/23050103/13000009			25,000,000.00	47,145,300.00	65,545,300.00	61.86%+	61,300,000.00		
Development of M&E Framework for									
the State									
Sub total									
	71,131,850.00	2,270,000,000.00	220,000,000.00	220,000,000.00	100.00%+	660,000,000.00	2,145,000,000.00	2,145,000,000.00	
65001001 - Enugu State Capital Development Authority									
65001001/23020118/04001									
Purchase of Ambulance Van									
65001001/23020118/04002									
Purchase of 10No oxygen emergency									
service gear									
65001001/23020118/04003									
Purchase of health and safety									
equipment and materials (3No k									
65001001/23020118/0600002									
Management and development of									
City Infrastructure (Developme									
65001001/23020118/0600013									
Urban renewal project and									
development control									
65001001/23020122/0600014									
House Numbering and Identification									
65001001/23050101/0600015									
Consultancy services									
65001001/23010121/0600016									
Purchase of Environmental									
Beautification materials									
65001001/23020118/0600018									
Construction of 6 modern public									
convenience with blocks and									
65001001/23010106/0600019									
Purchase of Towing van									
65001001/23010129/0600024									
Purchase of earth moving									
equipment (Bulldozer D7, Mbenz									
65001001/23020100/0600029									
Relocation and construction of									
POMA shops									
65001001/23020100/0600030									
Monitoring and evaluation of									
ECTDA project activities									
65001001/23050101/0600031									
Preparation of Enugu Integrated									
65001001/23020124/0600036									
Relocation of all motor parks out of									
the city. (Design and c									
65001001/23020118/06042									
Purchase of 5No road sweepers									
chassis, Mercedes truck water t									
65001001/23020118/06043									
Management and development of City									
Infrastructure (Developme									
	18,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	100.00%+	400,000,000.00	50,000,000.00	50,000,000.00	
							40,000,000.00	40,000,000.00	

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
65001001/23020118/06045 Nike Lake road (3km)							100,000,000.00	176,000,000.00	176,000,000.00
65001001/23020118/06046 Nike Lake road (650m)							50,000,000.00	82,000,000.00	82,000,000.00
65001001/23020118/06047 shanness pipes at T1							5,200,000.00	3,000,000.00	3,000,000.00
65001001/23020118/06048 roundabout (60m x 2) final							7,000,000.00	2,000,000.00	2,000,000.00
65001001/23020118/06049 avenue roundabout - in							7,500,000.00	2,000,000.00	2,000,000.00
65001001/23020118/06050 roundabout - replication of exi							7,500,000.00	2,000,000.00	2,000,000.00
65001001/23020118/06051 entrance axis of Enugu							6,500,000.00	1,500,000.00	1,500,000.00
65001001/23020118/06052 Asata roundabout Obiagu Ju							3,500,000.00	10,000,000.00	10,000,000.00
65001001/23020118/06053 pac market at Ogonnor site							40,000,000.00	1,000,000.00	1,000,000.00
65001001/23020118/06054 entrance axis of Enugu metr							5,000,000.00	1,000,000.00	1,000,000.00
65001001/23020118/06055 failed drainage sys							100,000,000.00	50,000,000.00	50,000,000.00
65001001/23020118/06057 Avenue road - drains							7,000,000.00	2,000,000.00	2,000,000.00
65001001/23020118/06059 lane at New Heaven Ju							16,000,000.00	10,000,000.00	10,000,000.00
65001001/23020118/09000002 modern bus shelters		75,000,000.00					567,000,000.00		
65001001/23020118/09000001 (backup server etc)		3,000,000.00					3,000,000.00		
65001001/23010131/10000003 ECTTA departments with mode		3,000,000.00					1,000,000.00	500,000.00	500,000.00
65001001/23010136/11000004 circuit 773 CCTV case		60,000,000.00					30,000,000.00	30,000,000.00	
65001001/23000012/11005 and video cameras							480,000.00		
65001001/23000012/11006 2020 anal view of Enugu Met							5,000,000.00		
Sub total		916,164,160.00	361,500,000.00	1,165,614,800.00	249,450,640.00+	21.40%+	1,485,020,000.00	519,500,000.00	519,500,000.00
18011001 - Judicial Service Commission									
18011001/23010119/02000001 Generating Set			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
18011001/23010105/02000002 for inspection			25,000,000.00				25,000,000.00		
18011001/23010121/02000003 (Executive tables, chair		8,985,000.00	5,000,000.00	8,985,100.00	100.00+	0.00%+	2,000,000.00	2,000,000.00	2,000,000.00
18011001/23010112/02000004 (Refrigerators, Air Condition			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00		
18011001/23010113/02000005 (Dealers, Printers, UPS, Lap			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
18011001/23010112/02000006 Commission Conference Hall (A			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	2,000,000.00	2,000,000.00
18011001/23010123/02000007 fighting equipment and ext			300,000.00	300,000.00	300,000.00+	100.00%+	1,500,000.00	1,000,000.00	1,000,000.00
18011001/23010105/02000009 Cars for the Secretary and D			40,000,000.00				500,000,000.00	50,000,000.00	50,000,000.00
18011001/23020102/06000001 bedroom duplex for Hon J			250,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	500,000,000.00		
18011001/23050102/11000001 Internet facility			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
18011001/23010108/13000002 for Commission's secretariat			27,000,000.00				27,000,000.00		

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budgt 2022	Proposed Budgt 2023
18011001/2302018/13000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
18011001/2303012/13000004			5,500,000.00	1,514,900.00	1,514,900.00+	100.00%+			
18011001/230101356/13000005			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
18011001/23010112/13000006			1,050,000.00	1,050,000.00	1,050,000.00+	100.00%+			
18011001/23010121/13000009									
18011001/23010105/13000010			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Sub total		8,985,000.00	376,650,000.00	184,650,000.00	175,665,000.00+	95.13%+	630,150,000.00	66,000,000.00	66,000,000.00
26001001 - Ministry of Justice									
26001001/23010136/1000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	63,500,000.00	30,000,000.00	30,000,000.00
26001001/23010125/1000002			55,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	10,850,000.00	2,300,000.00	2,300,000.00
26001001/2301014/1003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
26001001/23010114/13000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
26001001/23020101/3000002			150,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	150,000,000.00	150,000,000.00	150,000,000.00
26001001/23010105/13000003							4,000,000.00	3,000,000.00	3,000,000.00
26001001/23010105/13000004							55,000,000.00	10,500,000.00	10,500,000.00
26001001/23010105/13000005							11,700,000.00		
26001001/23010105/13000006									
26001001/23010112/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
26001001/23010112/13000014			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
26001001/23010119/14000001			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,650,000.00	30,000,000.00	30,000,000.00
Sub total		289,000,000.00	189,000,000.00	189,000,000.00	189,000,000.00+	100.00%+	315,700,000.00	263,800,000.00	263,800,000.00
26051001 - High Court									
26051001/23010112/13000002			6,293,800.00	5,771,107.92	4,228,892.08+	42.29%+	50,000,000.00	20,000,000.00	20,000,000.00
26051001/23010113/13000003			926,000.00	9,500,000.00	9,500,000.00+	100.00%+	10,000,000.00	5,000,000.00	5,000,000.00
26051001/23010123/13000004							1,000,000.00	1,000,000.00	1,000,000.00
26051001/23010129/13000005							1,000,000.00	500,000.00	500,000.00
26051001/23020102/13000006							132,200,000.00	300,000,000.00	300,000,000.00
26051001/23030101/13000008			1,329,290.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	5,000,000.00
26051001/23010119/13000009			37,466,433.00	28,666,600.00	23,666,600.00+	82.56%+	22,800,000.00	30,000,000.00	30,000,000.00
26051001/23030121/13000011			852,000.00	1,138,800.00	85,000+	0.01%+			
26051001/23010101/13000012							2,000,000.00	500,000.00	500,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
26051001/23010106/13000013			25,000,000.00				25,000,000.00	25,000,000.00	25,000,000.00
Chief Registrar and Protocol			20,000,000.00				20,000,000.00	25,000,000.00	25,000,000.00
26051001/23010141/13000014			25,000,000.00				25,000,000.00		
Judiciary									
26051001/23010108/13000015									
Judiciary									
26051001/23010144/13000016									
Printers									
26051001/23010118/13000017									
Scanners									
26051001/23010112/13000019	94,700.00	200,000.00		200,100.00	100.00+	0.05%+			
Storage, Metal book shelf									
26051001/23050102/13000020			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	500,000.00	500,000.00
packages in Law, Accountin			10,000,000.00	10,000,000.00	9,900,500.00+	99.01%+	10,000,000.00	2,000,000.00	2,000,000.00
26051001/23030127/13000023									
Infrastructure									
26051001/23050102/13000024									
application in law, account									
26051001/23010115/13000025									
Machine									
26051001/23010117/13000026									
26051001/23010125/13000027									
equipments									
26051001/23010128/13000028									
(CCTV, human scanning) implem									
26051001/23030121/13000029									
Judiciary Headquarters									
26051001/23010105/13000030									
Judges									
26051001/23010128/13000031									
Norn, South and East Magl									
Sub total	70,962,223.00	34,472,018.00	750,000,000.00	279,000,000.00	244,527,982.00+	87.64%+	745,420,000.00	723,900,000.00	723,900,000.00
26052001 - Customary Court of Appeal									
26052001/23010125/05000001									
periodicals									
26052001/23010105/13000003									
newly Appointed Customary Cou									
26052001/23020101/13000006									
Appel building complex									
26052001/23020118/13000007									
Permanent Site of Customary Cou									
26052001/23020101/13000008									
the Permanent Site of Cust									
26052001/23020125/13000009									
the Permanent Site of Cust									
26052001/23020105/13000010									
Permanent Site of Customary									
26052001/23040102/13000011									
environment of customary court of									
26052001/23020101/13000012									
Hall at the Permanent Site									
26052001/23010112/13000013									
Hall at Customary Court of A									
Sub total			121,592,500.00	96,592,500.00	96,592,500.00+	100.00%+	246,400,000.00		
26007001 - Citizens Rights & Mediation Centre									
26007001/23010136/11000001									
address system									
Sub total									8,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budge 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budge 2022	Proposed Budge 2023
26007001/23010104/1300000									
Monitors for dispatch of mails	1,800,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,850,000.00	500,000.00	500,000.00
26007001/23010112/1300003	200,000.00	17,000,000.00	17,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	21,500,000.00		
Printers (projector screen)	577,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
26007001/23010114/1300005	660,000.00								
Photocopier									
26007001/23010112/1300006									
(Intercom network, Plasma TV)							1,000,000.00		
26007001/23010114/1300007							2,000,000.00	500,000.00	500,000.00
With Simcards for 17 LGA HQ							19,000,000.00	10,000,000.00	10,000,000.00
26007001/23010104/1300009									
Cabinets									
26007001/23010104/1300000									
Advocacy and Capacity building									
Sub total	3,237,000.00	23,500,000.00	23,500,000.00	13,500,000.00	13,500,000.00+	100.00%+	56,850,000.00	11,000,000.00	11,000,000.00
26007003 - Enugu State Justice Reform Team									
26007003/23050101/0500001									
Advocacy and Capacity building							15,000,000.00	20,000,000.00	20,000,000.00
26007003/23020127/1100001							14,500,000.00	10,000,000.00	10,000,000.00
Establishment of ICT/Data									
26007003/23010112/1300002									
Processing department and E-Librar									
26007003/23010112/1300002									
Purchase of Office furniture to set							30,000,000.00	5,000,000.00	5,000,000.00
up ESJRT office (300 Con									
26007003/23010119/1300003									
Review of Enugu State Laws							50,720,000.00	50,000,000.00	50,000,000.00
(Criminal Justice Law, Criminal C									
26007003/23010136/1300008									
Purchase of communication and									
training equipments (Recorder									
Sub total		35,400,000.00	35,400,000.00	12,400,000.00	12,400,000.00+	100.00%+	110,220,000.00	85,000,000.00	85,000,000.00
26007002 - Admin General/Public Trustee									
26007002/23010112/1300001									
Furnishing of AG/PT offices							13,000,000.00	3,000,000.00	3,000,000.00
(conference hall, tables, chairs									
26007002/23010104/1300002									
Purchase of 3No (CG)125/150							500,000.00	500,000.00	2,000,000.00
products for dispatch of mails)							7,100,000.00		
26007002/23030121/1300003									
Rehabilitation of building of Estates									
in Trust									
26007002/23010112/1300004									
Procurement of Office equipments							2,500,000.00	500,000.00	500,000.00
6No Printers, 2No Photocopi									
Sub total		20,500,000.00	20,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,210,000.00	2,500,000.00	2,500,000.00
13001001 - Ministry of Youth & Sports									
13001001/23010122/0400001									
Procurement of medical equipment							25,000,000.00	25,000,000.00	25,000,000.00
for sports medical centre a									
13001001/23020118/0800004									
Construction of ultra-modern							100,000,000.00		
camping sports centre									
13001001/23020112/0800005									
Const. of Indoor Sports Boxing							20,000,000.00	20,000,000.00	20,000,000.00
Ring weight lifting Platform									
13001001/23010129/0800012									
Procurement of brushing machine at							10,000,000.00	10,000,000.00	10,000,000.00
Nnamdi Azikiwe Stadium									
13001001/23010112/0800013									
Furnishing of existing building at									
Nnamdi Azikiwe Stadium									
13001001/23010118/0800015									
Construction of Olympic sized							40,000,000.00		
swimming pool at Nnamdi Azikiw									
13001001/23120105/0800016									
Purchase of 1 no ambulance bus							28,000,000.00		
13001001/23010100/0800019									
Purchase of Gymnasium equipment							30,500,000.00	30,500,000.00	30,500,000.00
and gymnasium house at Nnamdi									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
13001001/23030100/08000020 Stadium									
13001001/23030100/08000021 Awgu Games Village	10,900,000.00		300,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
13001001/23030100/08000022 at Awgu Games Village			20,000,000.00						
13001001/23030103/08000023 Games Village			40,000,000.00						
13001001/23030128/08000024 Games Village			20,000,000.00						
13001001/23030118/08000025 tennis and table tennis c			20,000,000.00						
13001001/23030100/08026 Nnamdi Azikiwe Stadium							25,000,000.00	25,000,000.00	25,000,000.00
13001001/23030100/08027 toilets at Nnamdi Azikiwe St							30,000,000.00	30,000,000.00	30,000,000.00
13001001/23030100/08028 at Nnamdi Azikiwe Stadium							30,000,000.00	35,000,000.00	35,000,000.00
13001001/23030100/08029 project							25,000,000.00	25,000,000.00	25,000,000.00
13001001/23030100/08030 at the Nnamdi Azikiwe Sta							60,000,000.00	50,000,000.00	50,000,000.00
13001001/23030100/08031 Nnamdi Azikiwe Stadium							20,000,000.00	25,000,000.00	25,000,000.00
13001001/23030100/08032 complex							78,000,000.00	70,000,000.00	70,000,000.00
13001001/23030100/08033 track in the main b							237,100,000.00	100,000,000.00	100,000,000.00
13001001/23030100/08034 approved artificial gr							246,100,000.00	100,000,000.00	100,000,000.00
13001001/23010113/11000001 machines			500,000.00	500,000.00	500,000.00+	100.00%+			
13001001/23020119/13000003 Games Village			10,000,000.00						
Sub total	33,031,395.00	10,000,000.00	704,000,000.00	186,000,000.00	176,000,000.00+	94.62%+	776,200,000.00	480,000,000.00	480,000,000.00
13053001 - Games Village Awgu									
14001001 - Ministry of Gender Affairs & Social Development									
14001001/23000000/00000000 Aftairs Special Centres in							37,500,000.00	12,000,000.00	12,000,000.00
14001001/23010113/07000004 and 10no UPS							1,500,000.00		
14001001/23050101/07000021 for rural women through s			41,000,000.00	41,000,000.00	41,000,000.00+	100.00%+	41,000,000.00	40,000,000.00	40,000,000.00
14001001/23000000/07000024 MGASD in collaboration			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
14001001/23020118/07000026 Centre Emene for the separa			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
14001001/23030121/07000028 buildings at Emene Rehab Centre			53,000,000.00	53,000,000.00	53,000,000.00+	100.00%+			
14001001/23000000/07000029 Oasis of Hope for the needy			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
14001001/23020118/07000034 Emene							9,348,400.00		
14001001/23020102/07000035 Emene rehab centre							900,000.00		
14001001/23020118/07000039 Centre							11,852,139.45		

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
14001001/23020105/10000001 borehole/reticulation of water	9,804,000.00						2,000,000.00	1,000,000.00	1,000,000.00
14001001/23000000/1/1001 information dissemination in									
Sub total	44,974,593.45		182,000,000.00	182,000,000.00	182,000,000.00+	100.00%+	82,000,000.00	53,000,000.00	53,000,000.00

14002001 - Skills Acquisition Centre									
17001001 - Ministry of Education									

17001001/23030106/05000002 MOE Headquarters							2,000,000.00		
17001001/23030106/05000003 MOE Headquarters (water t							740,000.00		
17001001/23030110/05000004 offices (refilling, paint							6,025,000.00		
17001001/23030106/05000005 support E-Learning in the S							5,000,000.00	5,000,000.00	5,000,000.00
17001001/23030107/05000006 our special Education Cent							50,000,000.00	25,000,000.00	25,000,000.00
17001001/2305010/05000007 Safe deposit boxes, 22No Site							3,000,000.00		
17001001/23020118/05000020 Electric Generator Set							2,390,000.00		
17001001/2303012/05000022 Laboratories and science a									
17001001/23020107/05000024 perimeter wall and const							15,000,000.00		
17001001/23020118/05000024 BEGEMVAEC Exam Hall							6,910,000.00		
17001001/23020118/05000037 laboratory at the Special Seco							15,160,000.00	15,160,000.00	
17001001/23020118/05000046 Thermometers, 1000gal Geep							18,000,000.00		
17001001/23010124/05000048 precautions against COV							90,248,000.00	90,248,000.00+	
17001001/23020111/05000050 Capacity Library at Nsukka							30,000,000.00	30,000,000.00+	
17001001/23020111/05000051 Library at Nsukka							180,000,000.00	180,000,000.00+	
17001001/23010124/05000052 Laboratory Equipment							70,000,000.00	70,000,000.00+	
17001001/23010125/05000053 for Basic and Post Basic							360,000,000.00	360,000,000.00+	
17001001/23010131/10000001 Library at the Ministry, Hea							30,000,000.00	30,000,000.00+	
17001001/23010131/10000002 System, projector/screen, cam							8,475,000.00	8,475,000.00+	
17001001/23010131/10000004 Education Radio Station							2,096,000.00	2,096,000.00	
17001001/23010112/13000001 (Executive tables, chairs) for							4,000,000.00	4,000,000.00	
17001001/23010112/05000002 files and documents at scho							4,000,000.00		
17001001/23010112/05000003 chairs and other fittings							2,946,000.00	2,946,000.00	
Sub total	13,837,000.00		78,977,000.00	78,723,000.00	78,723,000.00+	100.00%+	541,356,000.00	140,000,000.00	140,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

17003001 - ESUBEB

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17003001/23020107/10/1000001			20,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	25,000,000.00	30,000,000.00	30,000,000.00
17003001/23020107/10/1000001			540,000,000.00	170,985,200.00	170,985,200.00+	100.00%+	135,000,000.00	480,000,000.00	480,000,000.00
17003001/23020107/10/1000001			360,000,000.00	720,000,000.00	720,000,000.00+	100.00%+	832,000,000.00	320,000,000.00	320,000,000.00
17003001/23030106/05/000002			20,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17003001/23050101/05/000003			60,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	40,000,000.00	75,000,000.00	75,000,000.00
17003001/23020118/05/000004			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	4,000,000,000.00	3,000,000.00	3,000,000.00
17003001/23010124/05/000005			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	6,000,000.00	6,000,000.00	6,000,000.00
17003001/23010124/05/000007			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/23010124/05/000008			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/23010124/05/000009			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/23010124/05/000011			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/23010124/05/000015			20,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	312,100,000.00	40,000,000.00	40,000,000.00
17003001/23010124/05/000016			20,000,000.00	1,518,682,100.00	100.00+	0.00%+	126,000,000.00	80,000,000.00	80,000,000.00
17003001/23050101/05/000021	3,383,114,548.96	1,518,682,000.00	130,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/23010124/05/000022			1,500,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,500,000.00	1,500,000.00	1,500,000.00
17003001/23010124/05/000025			3,360,000.00	6,720,000.00	6,720,000.00+	100.00%+	7,000,000.00	7,000,000.00	7,000,000.00
17003001/23010124/05/000026			3,390,000.00	6,780,000.00	6,780,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
17003001/23010124/05/000027			200,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	224,000,000.00	240,000,000.00	240,000,000.00
17003001/23010124/05/000034			6,500,000.00	13,000,000.00	13,000,000.00+	100.00%+	7,000,000.00	4,000,000.00	4,000,000.00
17003001/23010119/05/000038			6,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	4,200,000.00	4,200,000.00	4,200,000.00
17003001/23010124/05/000039			63,000,000.00	143,000,000.00	143,000,000.00+	100.00%+	300,000,000.00	300,000,000.00	300,000,000.00
17003001/23020118/05/000066			3200 small Balls for all the ECCDE	61,317,900.00	61,317,900.00+	100.00%+	75,000,000.00	80,000,000.00	80,000,000.00
17003001/23010124/05/000068			Procure and dist 4000 ECCDE	6,000,000.00	6,000,000.00+	100.00%+	252,000,000.00	250,000,000.00	250,000,000.00
17003001/23010124/05/000069			Procure and distribute 1226 rolls of	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/23010124/05/000070			Procure and distribute 1226 rolls of	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/23050101/05/000072			Procure of mental arithmetic skills	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/23030121/13/000001			Procure and distribute 1000No of	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/23010102/13/000002			Drilling of boreholes for public	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/23010102/13/000002			Drilling of boreholes for public	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/23010113/13/000003			Print, purchase and distribute	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
17003001/23010113/13/000003			Print, purchase and distribute	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17003001/23010126/13000005			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
round for ECCDE classes									
17003001/23010127/13000007			4,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	2,100,000.00	6,000,000.00	6,000,000.00
ENUSUBEB Headquarters									
17003001/23030105/13000011			240,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	1,560,000,000.00		
classroom blocks with tram									
17003001/23010105/13000012			40,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	50,000,000.00	60,000,000.00	60,000,000.00
Project/M&E									
17003001/23010124/13000015			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	35,800,000.00	40,000,000.00	40,000,000.00
board and duster									
17003001/23020118/13000019			2,250,000.00	4,500,000.00	4,500,000.00+	100.00%+	3,000,000.00	4,000,000.00	4,000,000.00
continuous assessment									
17003001/23020118/13000020			20,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	25,000,000.00	25,000,000.00	25,000,000.00
scanner for LEMIS									
17003001/23020118/13000022			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	760,000.00	760,000.00	760,000.00
for all Public Primary a									
17003001/23030106/13000024			20,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	60,000,000.00	60,000,000.00	60,000,000.00
preparedness/resilience on re-roofing of									
17003001/23010105/13000025			20,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	25,000,000.00	25,000,000.00	25,000,000.00
vehicle and motorcycle for quail									
Sub total	3,383,114,548.96	1,518,682,000.00	2,000,000,000.00	3,090,985,200.00	1,572,303,200.00+	50.87%+	8,000,000,000.00	2,253,310,000.00	2,253,310,000.00

17008001 - Enugu State Library Board

17008001/23030121/05000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Nsukka									
17008001/23020121/05000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Rehabilitation of Zonal Library at									
17008001/23020111/05000028			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Establishment of E-Library and									
procurement of Journals									
Sub total		45,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			

17010001 - State Agency for Mass Literacy

17010001/23030121/13000001			17,500,000.00	17,500,000.00	17,500,000.00+	100.00%+	20,000,000.00	10,000,000.00	10,000,000.00
Reconstruction of office									
17010001/23010119/13000004			500,000.00	500,000.00	500,000.00+	100.00%+	3,000,000.00		
Purchase of Generating Plant for									
17010001/23010112/13000006			500,000.00	500,000.00	500,000.00+	100.00%+	725,000.00		
Purchase of office furniture for									
17010001/23010124/05000008			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	6,000,000.00	8,500,000.00	8,500,000.00
Purchase of equipment and tool for									
vocational skill acquirist									
Sub total		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	29,725,000.00	18,500,000.00	18,500,000.00

17019001 - Enugu State College of Education (Tech)

17019001/23020107/05000001			22,200,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Construct 1 no. Educational									
17019001/23030106/05000002			20,000,000.00						
Rehabilitation of Educational									
17019001/23020107/05000006			80,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	20,000,000.00		
Construction of 1 no 3 Story Female									
17019001/23020107/05000007									
Rehabilitation of College									
17019001/23020107/05000008									
Rehabilitation / Renovation of 2 no.									
Hostel building									
17019001/23020118/05000009									
Construction and installation of									
laboratory fittings and equ									
Sub total			20,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	20,000,000.00	13,000,000.00	30,600,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17019001/23000000/05000010									
Panel and assessores			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
17019001/23020118/05000013			20,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
Gate/ Security Post			20,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
17019001/23030128/05000014			20,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
Laboratory			20,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
17019001/23030128/05000015			300,000.00	300,000.00	300,000.00+	100.00%+	4,300,000.00		
Rehabilitation of Biology Laboratory			300,000.00	300,000.00	300,000.00+	100.00%+			
17019001/23010113/05000017			500,000.00	500,000.00	500,000.00+	100.00%+			
Purchase of 10 no. Dell core i7			500,000.00	500,000.00	500,000.00+	100.00%+			
17019001/23010113/05000018			250,000.00	250,000.00	250,000.00+	100.00%+			
laptops for ICT Dept			250,000.00	250,000.00	250,000.00+	100.00%+			
17019001/23010113/05000019			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
10 no. voltage stabilizers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Computer Printer for Lib			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
17019001/23010118/05000020			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
G2710 Scanner for library dept			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
17019001/23020127/05000021			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
no. Network Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
17019001/230020127/05000022			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
network card casy and lns			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
17019001/23010125/05000023							20,000,000.00		
Current hard copy books							20,000,000.00		
17019001/23010125/05000024							350,000.00		
and installation for e-L							350,000.00		
17019001/23010140/05000027									
for Biology dept									
17019001/23010136/05000030			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,300,000.00		
Equipment, 1 no. multimedia projec			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,300,000.00		
17019001/23020112/05000034			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00		
pitch for Physical and heal			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00		
17019001/23010124/05000035			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00		
Education department			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00		
17019001/23010113/11000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00		
WiFi / Internet service			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00		
17019001/23010124/11000002			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
for easy learning with int			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
17019001/23050102/11000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00		
software /licensing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00		
17019001/23020107/11000004							1,200,000.00		
Domain Registration							1,200,000.00		
17019001/23020107/11000005									
Provision and Installation of Intercom									
17019001/23020118/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00		
telephone services to			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00		
17019001/23010125/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	18,000,000.00		
for library dept.			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	18,000,000.00		
17019001/23010129/13000003			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	20,000,000.00		
for Physics Dept			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	20,000,000.00		
17019001/23010140/13000004			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	12,000,000.00		
Integral scien & maths dept			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	12,000,000.00		
17019001/23010140/13000005			300,000.00	300,000.00	300,000.00+	100.00%+	60,000,000.00		
dept. (1no phology & P			300,000.00	300,000.00	300,000.00+	100.00%+	60,000,000.00		
17019001/23010140/13000006			21,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	8,000,000.00		
equipments for chemistry dept.			21,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	8,000,000.00		
17019001/23020107/13000007									
Technology Centre									
17019001/23020107/13000008									
centre									
17019001/23010105/13000010			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	10,000,000.00		
Bursary and Library Dept			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	10,000,000.00		
17019001/23010105/13011									
Construction of Galvanized iron									
17019001/23010105/13012									
overhead tank and reticulated									
17019001/23010105/13013									
Landscaping and external work at									
17019001/23010105/13014									
the surroundings of 4 nos									
17019001/23010105/13015									
Purchase of 6 nos. Toyota Camry									
17019001/23010105/13016									
Purchase of Toyota Hilux 2.7 liter									
17019001/23010105/13017									
engine double cabin for									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17019001/23010119/14000001 panel and assessores 17019001/23030131/17000001 college			15,000,000.00	15,000,000.00	100,000.00+	100.00%+			
17019001/23010119/14000001 panel and assessores 17019001/23030131/17000001 college			34,450,000.00	34,450,000.00					
Sub total	18,486,505.35		305,500,000.00	223,850,000.00	223,850,000.00+	100.00%+	269,600,000.00	18,000,000.00	18,000,000.00
17021001 - Enugu State University of Science & Tech									
17021001/23020118/05000001 Construction of Educational Building 17021001/23010101/05000005 Fencing of 15Km Sct. Premises (N2SM/KM)	35,796,538.25		200,000,000.00	46,346,100.00	46,346,100.00+	100.00%+	200,000,000.00	100,000,000.00	100,000,000.00
17021001/23010114/05000006 Hostel Areas & Pharma Buidin 17021001/23010119/05000009	16,930,470.12	44,199,999.93	44,200,100.00	44,200,100.00	100.07+	0.00%+		161,650,000.00	161,650,000.00
17021001/23010112/05000010 Purchase of Lab. & workshop 17021001/23010140/05000011 Equipment for FANS and Emiron 17021001/23010112/05000012 chairs)	1,054,830.00	2,782,500.00	2,782,600.00	2,782,600.00	100.00+	0.00%+	55,000,000.00		
17021001/23010125/05000013 Purchase of Office Furniture (tables, chairs) 17021001/23010112/05000014 Purchase of Library Equipment 17021001/23010112/05000016 Procurement of classroom furniture for college of medicine	1,180,010.00	55,126,267.54	55,126,300.00	55,126,300.00	32.46+	0.00%+			
17021001/23010112/05000017 Purchase of Library Books at Cost 17021001/23020105/05000017 (10,000 hrs mercedes benz Arte 17021001/23010124/05000030 and Learning Platform 17021001/23010138/10000001 students hosts	40,637,501.80	9,312,067.33	9,312,100.00	9,312,100.00	32.67+	0.00%+			
17021001/23010112/05000014 Purchase of 1No Water Tanker 17021001/23010124/05000030 Establishment of Online Teaching 17021001/23010138/10000001 Water reticulation to all facilities and students hosts	10,435,110.00	11,695,690.00	11,696,000.00	11,696,000.00	310.00+	0.00%+	70,000,000.00		70,000,000.00
17021001/23010118/13000001 Infrastructural Development fund 17021001/23010112/13000002 Furnishing of the University Auditorium 17021001/23010107/13000003 for the VC	13,814,600.00	1,389,652.50	2,600,000.00	2,600,000.00	80.00+	0.00%+	35,000,000.00		35,000,000.00
17021001/23020103/13000005 Purchase of 1No Toyota Prado SUV 17021001/23020107/13000006 Electricity Supply Infrastructure Purchase of 9No KIA Cerato 1.6 17021001/23030102/13000008 Extension of Electricity supply to new pharmacy complex. env 17021001/23020118/13000012 departmentworks yard 17021001/23010109/13000013	47,957,960.00	26,547,000.00	26,547,100.00	26,547,100.00	100.00+	0.00%+	45,000,000.00		
17021001/23020112/13000017 1 Refuse Disposable Vehicle Provision of sporting facilities (football pitch and gymnasal 17021001/23010119/14000001 Admin block and new office bl 17021001/23010119/14000002 Fans ext. pharmacy building 17021001/23010119/14000003 PG School	2,500,000.00	47,799,600.00	47,799,600.00	47,799,600.00	47,799,600.00+	100.00%+	50,000,000.00		50,000,000.00
17021001/23020112/13000013 1 Refuse Disposable Vehicle Provision of sporting facilities (football pitch and gymnasal 17021001/23010119/14000001 Admin block and new office bl 17021001/23010119/14000002 Fans ext. pharmacy building 17021001/23010119/14000003 PG School		24,000,000.00	24,000,000.00	24,000,000.00			26,960,000.00		29,000,000.00
17021001/23020112/13000017 Provision of sporting facilities (football pitch and gymnasal 17021001/23010119/14000001 Admin block and new office bl 17021001/23010119/14000002 Fans ext. pharmacy building 17021001/23010119/14000003 PG School		13,079,000.00	13,079,000.00	13,079,000.00	13,079,000.00+	100.00%+	42,790,000.00		22,000,000.00
17021001/23020112/13000017 Provision of sporting facilities (football pitch and gymnasal 17021001/23010119/14000001 Admin block and new office bl 17021001/23010119/14000002 Fans ext. pharmacy building 17021001/23010119/14000003 PG School		10,696,400.00	10,696,400.00	10,696,400.00			5,500,000.00		
Sub total	183,891,257.57	153,653,097.30	295,575,000.00	330,878,600.00	177,225,502.70+	53.56%+	517,250,000.00	375,650,000.00	375,650,000.00
17051001 - PPSMB									
17051001/23030121/05000001 Owerre-Ezeorba with hostel 17051001/23040102/05000002 PPSMB H/Qs		77,000.00	77,000.00	77,100.00	100.00+	0.13%+	20,700,000.00	20,000,000.00	20,000,000.00

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
17051001/23000000/05000006 blocks with toilet facilities	4,752,750.00	6,429,492.00		6,429,500.00	8.00+	0.00%+			
17051001/23030125/05000007 312 KVA Power Generating	85,350.00								
17051001/23000000/05000008 Management Information System	10,759,000.00								
17051001/23030106/05000014 schools in Enugu State	74,040,563.00	50,000.00	500,000,000.00	57,561,900.00	57,511,900.00+	99.91%+	150,000,000.00	600,000,000.00	600,000,000.00
17051001/23010140/05000017 for biology, chemistry and			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	48,000,000.00	50,000,000.00	50,000,000.00
17051001/23010112/05000019 for PPSMB HQ	78,200.00								
17051001/23030206/05000022 separational zones			225,000,000.00	225,000,000.00	225,000,000.00+	100.00%+	250,000,000.00	300,000,000.00	300,000,000.00
17051001/23030106/05000023 Command Technical School MPU		75,000.00	60,000,000.00	50,000,000.00	49,925,000.00+	99.85%+	25,000,000.00	20,000,000.00	20,000,000.00
17051001/23030106/05000024 Command Science Secondary Sc			100,000,000.00						
17051001/23010106/05000026 boarding schools at Model Sec			450,000,000.00						
17051001/23010125/05000028 response in PPSMB Enugu (purchase			20,000,000.00	17,043,400.00	17,043,400.00+	100.00%+	180,000,000.00	200,000,000.00	200,000,000.00
17051001/23020105/05000029 boarding schools at Model Sec									
17051001/23010119/14000001 boreholes in Public Secondary									
17051001/23030125/14000002 Secondary Schools in the State	80,000.00		27,000,000.00						
Sub total	89,795,963.00	6,631,492.00	1,430,000,000.00	404,111,900.00	397,480,408.00+	98.36%+	673,700,000.00	1,190,000,000.00	1,190,000,000.00
17054001 - Science Tech & Voc Sch Mgt Board									
17054001/23030121/05000001 STV Schools/Colleges									
17054001/23010124/05000002 all STV Schools/Colleges									
17054001/23010124/05000003 blocks in STV Schools/Colleges									
17054001/23020118/05000004 Colleges 1/no in each Sen	744,850.00	39,396,300.00		39,396,400.00	100.00+	0.00%+	79,050,000.00	96,000,000.00	96,000,000.00
17054001/23010112/05000006 tables, steel cabinets	19,897,530.00	175,000.00	15,000,000.00	15,000,000.00	14,825,000.00+	98.83%+	25,800,000.00	54,000,000.00	54,000,000.00
17054001/23030106/05000008 Buildings in STV Schools/Colleges	3,793,000.00	3,000,000.00	152,000,000.00	12,765,400.00	9,765,400.00+	76.50%+	57,000,000.00	63,000,000.00	63,000,000.00
17054001/23020118/05000011 Hostel/Refectory areas in STV Schools/Colleges		28,000.00		28,100.00	100.00+	0.36%+			
17054001/23010113/05000012 Purchase of Computer Equipment	2,903,200.00	4,810,000.00		4,810,100.00	100.00+	0.00%+			
17054001/23030128/05000017 TYE Colleges, 1/no. Per zone			11,434,000.00	11,434,000.00	11,434,000.00+	100.00%+	11,434,000.00	15,000,000.00	15,000,000.00
17054001/23010129/05000020 tools/equipment including worksh			200,000,000.00	37,800,000.00	35,135,000.00+	92.95%+			
17054001/23010124/05000022 Special Science Schools 2/	652,000.00	2,665,000.00							
17054001/23020107/05000038 the 3 proposed technic			79,050,000.00	79,050,000.00	79,050,000.00+	100.00%+	135,000,000.00	135,000,000.00	135,000,000.00
17054001/23020107/05000039 Colleges- 1/no in each Sen			67,218,000.00						
17054001/23030106/05000040 secondary schools to technical			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
17054001/23010124/05000055 Technical Colleges for accredit			84,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	42,000,000.00	54,000,000.00	54,000,000.00
17054001/23020101/13000001 year (one in each educati									

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 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budgt 2022	Proposed Budgt 2023
17054001/23030128/13000003 machines			6,900,000.00						
17054001/23030106/13000004 classroom blocks in STV School			43,000,000.00						
Sub total	27,890,580.00	50,074,300.00	758,602,000.00	368,084,000.00	318,009,700.00+	86.40%+	353,084,000.00	714,000,000.00	714,000,000.00
17056001 - State Scholarship & Loans Board									
17056001/23010113/05000003									
Sub total									
17065001 - Institute of Management & Technology (IMT)									
17065001/23010127/01000001 Accessories/implements (Plough, Ridgers etc) for Rehabilitation of school building	97,500.00	21,378,730.00	20,000,000.00	21,378,800.00	70.00+	0.00%+	45,000,000.00		
17065001/23030106/05000001 Computer Equipment	59,215,933.44	40,324,276.60		40,324,300.00	23.40+	0.00%+			
17065001/23010113/05000002 Other Infrastructure		27,378,066.48		27,378,100.00	33.52+	0.00%+			
17065001/23020107/05000004 Reconstruction of food Technology & Electrical Engineering C	92,750,033.61								
17065001/23020107/05000005 Industrial Machine and Equipment	29,166,225.00	4,456,160.21		4,456,200.00	39.79+	0.00%+			
17065001/23010124/05000008 Purch of teaching/learning aids (projectors, loud speaker etc)		27,128,774.85		27,128,800.00	25.15+	0.00%+			
17065001/23010120/05000009 Purchase of Office furniture Purchase of 2no. Toyota Hilux for Rector & Estate Works.	14,649,846.69	58,717,378.79		58,717,400.00	21.21+	0.00%+	50,000,000.00	206,000,000.00	206,000,000.00
17065001/23030128/05000013 of Industrial Center Main Roofing, renovation and equipping Administrative Block			30,000,000.00						
17065001/23030121/05000014 Construction of a New	178,907,646.51	140,491,243.27		140,491,300.00	56.73+	0.00%+	15,100,000.00	50,000,000.00	50,000,000.00
17065001/23030121/05000016 Renovation of existing Office Block: Student Affairs and Cas	18,850,018.48	116,827,022.41	50,000,000.00	116,827,100.00	77.59+	0.00%+	20,000,000.00		
17065001/23010119/05000020 Purchase of 2 No. 400KVA Perkins Generator set		1,619,994.60	20,000,000.00	1,620,000.00	5.40+	0.00%+			
17065001/23010125/05000021 Purchase of Accreditation Equipment and Materials Campus 3			30,000,000.00						
17065001/23020107/05000013 Reconstruction of food Technology & Electrical Engineering C									
17065001/23010124/05000023 Establishment of Online Teaching and Learning Programme hall	9,791,450.00	3,116,000.00	70,000,000.00	70,000,000.00	100.00%+	100.00%+	70,156,000.00		
17065001/23020105/10000001 Design and construction of a new water scheme keyed			80,000,000.00						
17065001/23020107/13000003 4857 41m (perimeter) fencing of IMT premises campus 1&3									
17065001/23020118/13000004 Capital Grant for infrastructural Development		970,998.90		1,000,000.00	29,001.10+	2.90%+	21,300,000.00	25,000,000.00	25,000,000.00
17065001/23010124/13000008 Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus			10,000,000.00						
17065001/23030106/13000009 Reconstruction of S.L.T/ Mechanical Engr. Ceramic Academic Bui			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	32,000,000.00	15,000,000.00	15,000,000.00
17065001/23030106/13000010 Reconstruction of Chemical Engr. Statistics, Civil Engr. Bui			50,000,000.00						
17065001/23030106/13000011 Reconstruction of Academic Department of Printing technology			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,500,000.00	22,000,000.00	22,000,000.00
17065001/23010119/14000001 Advanced solar powered interactive Learner Digital classroom			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	21,000,000.00	20,000,000.00	20,000,000.00
17065001/23020114/17000001 Construction of internal roads network Campus 3									
Sub total									
								220,000,000.00	220,000,000.00

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for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21001001/23010122/04000049 (Refrigerators, Air Conditioners 21001001/23020103/04000051 Medical Emergency and Response 21001001/23010122/04000062 equipment 21001001/23030105/04000063 gen. under the MDG-CGS in 3 Zones 21001001/23010139/04000064 consumables 21001001/23020106/04000065 Nsukka, Ugwogo-Nike, Oji 21001001/23020106/04000072 Disease Hospital (Former 21001001/23010122/04000084 Furnishing of Tertiary Hos 21001001/23050101/04000085 bearing age reproductive health 21001001/23050101/04000086 programme in secondary an 21001001/23050107/04000087 epidemic prone diseases (Iassa 21001001/23050107/04000088 Private Health Facilities 21001001/23010140/04000095 21001001/23010139/04000098 1. Facilities 21001001/23010112/04000099 and freezers 21001001/23050103/04000101 Disease eg diabetes, hypertension 21001001/23010103/04000105 Central Medical Stores(CMS) 21001001/23010122/04000109 (beds Couches optometry) 21001001/23020106/04000126 Students Hostel as part of 21001001/23010122/0400130 Equipment and emergency drugs 21001001/23010122/0400131 Emergency Drugs 21001001/23010122/04000142 Specialised Hospital at Orba 21001001/23050101/04000144 Perinatal Death Surveillance and 21001001/23050106/04000146 Logistics Management Coror 21001001/23010122/04000150 Chaining Research (PCRS) equipment 21001001/23050101/04000151 State essential drug list 21001001/23010122/0400152 barrow and 4 Troleys for d 21001001/23010122/04000153 21001001/23010105/04000154 21001001/23020106/04000155 accreditation school of Mkwilof 21001001/23010122/04000156 programme including Tetel 21001001/23010122/04000157 Programme: Prevention, case 21001001/23010122/04000158 aspirator, Manna pack, and an 21001001/23050103/04000159 supportive supervision	20,579,800.00	38,328,162.50	7,000,000.00	38,328,200.00	100.00+	100.00%+	1,500,000.00		
Purchase of Office furniture									
Strengthening of Enugu State									
Purchase and distribution of medical									
Repair & revo. of 7 health	39,029,283.00								
Purchase of medical equipment and									
Purchase of medical equipment and									
Equipm of Enugu State Infectious									
Purchase of Medical equipment and									
Adults and women of child									
Support for school health services									
Intervention and response to									
Joint Health Sector Inspection of									
Provision of Laboratory equipment									
Control of Malaria including									
Purchase of ice lining refrigerators									
Control of Non-communicable									
Recertification & Expansion of									
Purchase of Modern Hosp Equip									
Completion of the construction of									
Procurement of Life Saving CPR									
Procurement of Different									
Equipm of 200 bed highy									
Equipm of 200 bed highy									
Strengthening Material and									
Strengthening and equipment of the									
Procurement of 1 Polymerase									
Recertification and development of									
Purchase of 4 Trolleys, 4 wheel									
GCCO/SHCCPF Programme									
Purchase of Ambulance Vehicles									
Basic equipment for the re-									
Environmental / Occupational health									
Guinea/Worm Eradication									
Procurement of Ambu bag, Mucous									
Strengthening M and E (Integrated									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21001001/23050103/04000160 SERVICOM at the Health Sec			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/230101/22/04000161 Disease Hospital (former		11,391,600.00		400,000,000.00	388,608,400.00+	97.15%+			
21001001/230101/22/04000162 Procurement of Basic Persons		49,261,500.00		500,000,000.00	450,738,500.00+	90.15%+			
21001001/230101/22/04000163 Revolving Scheme (DRF)				100,000,000.00	100,000,000.00+	100.00%+			10,000,000.00
21001001/230101/22/04000164 In Oji River, Awgu and En		1,500,000.00		29,771,300.00	28,271,300.00+	94.96%+			10,000,000.00
21001001/23020106/04000165 Oji River, Awgu, Enugu				113,191,000.00	113,191,000.00+	100.00%+			
21001001/23030105/04000067 Contribution Fund (GOCF)/Basic			15,000,000.00				533,000,000.00	660,000,000.00	660,000,000.00
21001001/23020105/10000001 Borehole and reticulation / R				8,200,100.00					
21001001/23020106/04000103 facility		8,200,000.00			100.00+	0.00%+			
Sub total	131,220,482.53	608,002,636.40	1,074,000,000.00	2,041,889,300.00	1,433,886,663.60+	70.22%+	3,126,585,000.00	1,480,500,000.00	1,429,500,000.00
21026001 - ESUT Teaching Hospital - Parklane									
21026001/23010120/04000003 Catering department (2 No.			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	2,000,000.00
21026001/23020106/04000004 Building		13,366,417.00		17,938,400.00	30.00+	0.00%+	52,000,000.00	20,000,000.00	20,000,000.00
21026001/23020106/04000005 Bungalow to a storey building			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	50,000,000.00	100,000,000.00	100,000,000.00
21026001/23020106/04000006 gangway to Radiology Department			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	140,000,000.00		
21026001/23020106/04000007 for wards			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00		
21026001/23010122/04000008 OBS and GYN/AE			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	80,000,000.00	30,000,000.00	30,000,000.00
21026001/23030105/04000009 Psychiatric hospital Emene			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	80,000,000.00		
21026001/23010122/04000010 offices & clinics & r			179,214,810.00	179,214,900.00	90.00+	0.00%+	45,000,000.00		
21026001/23010122/04000016 Psychiatric Emene (3 No. Sa		40,373,928.00		40,374,000.00	72.00+	0.00%+	2,500,000.00	10,000,000.00	10,000,000.00
21026001/23020106/04000017 Medical Records Department			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,000.00		
21026001/23010113/04000018 Administration Department							5,000,000.00		
21026001/23020127/04000020 upgrade Administrative De							2,500,000.00		
21026001/23020106/04000021 Nutrition/Dietetics (2 No.							6,000,000.00		
21026001/23020106/04000022 Works Department (1 No. Car							30,000,000.00		
21026001/23010112/04000022 School of Nursing (100 No.							25,000,000.00		
21026001/23010125/04000023 Pharmacy Department (1 No.							3,500,000.00		
21026001/23010113/04000024 equipment/safe for Accounts Department			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00		
21026001/23010122/04000029 Paediatrics Department (5 N			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010122/04000037 for Upgrading of Main Thea							12,000,000.00		
21026001/23010112/04000041 Community Medicine Departme		2,625,520.00		2,625,600.00	80.00+	0.00%+			

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21026001/23010136/04000042									
Purchase of ICT equipment for									
school of midwifery (Internet									
21026001/23010112/04000043									
Purchase of medical equipment for									
Construction of 2 storey building for									
21026001/23020101/04000047									
Procurement of office equipment for									
21026001/23020101/13000048									
Procurement of office equipment for									
21026001/23020101/04000053									
Construction of 2 storey building for									
21026001/23010122/04000054									
Purchase of Hospital Equipment									
21026001/23010122/04000060									
Purchase 2no. ventilator (Brand									
21026001/23010122/04000062									
Providing of Office Equipment									
21026001/23010122/04000063									
Purchase and installation of office									
21026001/23020101/04000066									
Procurement of office equipment for									
21026001/23020106/04000067									
Conversion of Accident and									
21026001/23010122/04000075									
Purchase of medical equipment for									
21026001/23010122/04000076									
Purchase of medical equipment for									
21026001/23010122/04000077									
Purchase of medical equipment for									
21026001/23010122/04000078									
Procurement of records facility 11th									
21026001/23010122/04000079									
Procurement of office equipment for									
21026001/23010129/04000080									
Purchase of kitchen utensils for									
21026001/23010112/04000081									
Procurement of medical equipment									
21026001/23030105/04000085									
Conversion of Theatre bungalow to									
21026001/23010100/04010189									
Purchase of laboratory equipment									
21026001/23010100/04010129									
Purchase of drilling machine set,									
21026001/23010122/04000001									
Purchase of medical equipment for									
21026001/23010122/04000002									
Purchase of medical equipment for									
21026001/23040102/04000003									
Landscaping of the cottage hospital									
21026001/23020106/04000104									
Conversion of medical ward to									
21026001/23020106/04000105									
Construction of 2 storey building for									
21026001/23020106/04000106									
Construction of canopy for social									
21026001/23020106/04000107									
Reconstruction of the hospital									
21026001/23010116/04000105									
Purchase of 1 No. Water Tanker									
21026001/23050103/05000002									
Procurement of teaching and									
21026001/23010113/01100002									
10,000,000.00									
21026001/23010107/13000006									
Upgrading of Internet Services									
21026001/23010119/13000015									
Purchase of 1No Water Tanker									
11,284,600.00									
Other Equipmt for Sch of MI									
11,284,700.00									
100.00+									
0.00%+									
2,500,000.00									
30,000,000.00									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21003001 - Enugu State Primary Health Dev Agency									
Development and institutionalisation of Health Management in (NIPDs) Programme	4,800,000.00	40,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	4,800,000.00	35,000,000.00	35,000,000.00
National Immunization Plus Days	6,000,000.00	9,500,000.00	4,750,000.00	4,750,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Advocacy Programme for Home & Family Planning (FP) Programme	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	3,000,000.00
Advocacy for child and adolescent reproductive health progra	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
Conduct African/Enugu State Vaccination Week	1,377,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00	7,000,000.00	7,000,000.00
3No. PHC Facilities in each of 1No. Cold Van. 10 No. Freezer	40,000,000.00	40,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	60,000,000.00	45,000,000.00	45,000,000.00
21003001/23050104/04000016 MNCHW in the state (May and Nov)	5,600,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050104/04000017 Week in Enugu State	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
21003001/23050101/04000018 programme on establishment of nutri	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	45,000,000.00	45,000,000.00
21003001/23020106/04000019 Community Management of A	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	2,000,000.00	2,000,000.00
21003001/23050101/04000020 Integrated Management of	35,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	42,000,000.00	50,000,000.00	50,000,000.00
21003001/23050101/04000021 (NYCF) Programme	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000022 Childhood illnesses (MNCI) Program	5,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,000,000.00	5,000,000.00
21003001/23050104/04000023 Production of Costed FP Implement	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,000,000.00	12,000,000.00
21003001/23050104/04000024 LARC Programme (Organization of a 5-Day Programme on Long Ac	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	4,500,000.00	5,000,000.00	5,000,000.00
21003001/23050108/04000025 Programme for stakeholders in the	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23020118/04000026 3 senatorial zones of	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00	4,800,000.00	4,800,000.00
21003001/23050101/04000027 750 copies of the PHC 2020 An	6,200,000.00	6,200,000.00	6,200,000.00	6,200,000.00	6,200,000.00+	100.00%+	6,200,000.00	4,800,000.00	4,800,000.00
21003001/23050101/04000028 1,000 copies each of the PHC	478,000,000.00	478,000,000.00	368,837,500.00	368,837,500.00	368,837,500.00+	100.00%+	7,000,000.00	7,500,000.00	7,500,000.00
21003001/23050101/04000029 1,000 copies of the SPHCDA's	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,500,000.00	7,500,000.00
21003001/23050101/04000030 291 PHC facility overha	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,000,000.00	25,000,000.00
21003001/23050101/04000031 the 17 LGHAS Annual Work Pl	24,500,000.00	24,500,000.00	24,500,000.00	24,500,000.00	24,500,000.00+	100.00%+	25,000,000.00	25,000,000.00	25,000,000.00
21003001/23050104/04000032 Mobilization Equipment/Gadgets	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	29,100,000.00	29,100,000.00	29,100,000.00
21003001/23050101/04000033 IEC materials sub-program	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
21003001/23050101/04000034 Ward Development Committees									
21003001/23050104/04000035 (conduct immunization of infant									
21003001/23020106/04000036 Primary Health Centre Type 3 a									
21003001/23020106/04000037 Primary Health Centre Type 3 a									
21003001/23020106/04000038 Primary Health Centre Type 3 a									
21003001/23020106/04000039 Primary Health Centre Type 3 a									
Sub total	125,714,961.00	309,938,143.00	1,244,500,000.00	742,000,000.00	432,061,857.00+	58.23%+	1,787,000,000.00	792,000,000.00	797,000,000.00

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21003001/23020106/04000039									
Primary Health Centre Type 3 a									
Construction and equipping of				117,000,000.00	117,000,000.00+	100.00%+	16,800,000.00		
21003001/23020106/04000040									
Primary Health Centre Type 3 a									
Construction and equipping of				117,000,000.00	117,000,000.00+	100.00%+	16,800,000.00		
21003001/23020106/04000041									
Primary Health Centre Type 3 a									
Construction and equipping of				117,000,000.00	117,000,000.00+	100.00%+	16,800,000.00		
21003001/23020106/04000042									
Primary Health Centre Type 3 a									
Construction and equipping of				117,000,000.00	117,000,000.00+	100.00%+	16,800,000.00		
21003001/23020106/040443									
Primary Health Centre Type 3 a									
Completion of the construction of									
21003001/23020106/040444									
Primary Health Centre Type 3 a									
Completion of the construction of				16,800,000.00			16,800,000.00		
21003001/23020106/040445									
Primary Health Centre Type 3 a									
Completion of the construction of				16,800,000.00			16,800,000.00		
21003001/23020106/040446									
Primary Health Centre Type 3 a									
Completion of the construction of				16,800,000.00			16,800,000.00		
21003001/23020106/040447									
Primary Health Centre Type 3 a									
Completion of the construction of				16,800,000.00			16,800,000.00		
21003001/23020106/040448									
Primary Health Centre Type 3 a									
Completion of the construction of				16,800,000.00			16,800,000.00		
21003001/23020106/040449									
Primary Health Centre Type 3 a									
Completion of the construction of				16,800,000.00			16,800,000.00		
21003001/23020106/040450									
Primary Health Centre Type 3 a									
Construction of Type III PHC Facilities				176,000,000.00			176,000,000.00		
21003001/23020106/04051									
Primary Health Centre Type 3 a									
Construction of Type III PHC Facilities				176,000,000.00			176,000,000.00		
21003001/23020106/04052									
Primary Health Centre Type 3 a									
Construction of Type III PHC Facilities				176,000,000.00			176,000,000.00		
21003001/23020106/04053									
Primary Health Centre Type 3 a									
Upgrading & Renovation of Existing				200,000,000.00			200,000,000.00		
21003001/23020106/04054									
Primary Health Centre Type 3 a									
Renovation of cold chain building that				25,000,000.00			25,000,000.00		
21003001/23020106/04055									
Primary Health Centre Type 3 a									
Construction of iron shelves for				5,000,000.00			5,000,000.00		
21003001/23020106/04056									
Primary Health Centre Type 3 a									
Dedicated fund for planned preventive				2,500,000.00			2,500,000.00		
21003001/23020106/04057									
Primary Health Centre Type 3 a									
COVID-19 Risk Communication				12,550,000.00			12,550,000.00		
21003001/23020106/04058									
Primary Health Centre Type 3 a									
Purchase of Basic Personal Protective				50,000,000.00			50,000,000.00		
21003001/23020106/04059									
Primary Health Centre Type 3 a									
Improve Reproductive Health				5,000,000.00			5,000,000.00		
21003001/23020106/04060									
Primary Health Centre Type 3 a									
Increase of cold chain space and				10,000,000.00			10,000,000.00		
21003001/23020106/04061									
Primary Health Centre Type 3 a									
Capacity building for PHC worker from				9,500,000.00			9,500,000.00		
21003001/23020106/04062									
Primary Health Centre Type 3 a									
Conduct Needs Assessment on				10,000,000.00			10,000,000.00		
21003001/23020106/04063									
Primary Health Centre Type 3 a									
Procurement of 464 customized				450,000.00			450,000.00		
21003001/23020106/04064									
Primary Health Centre Type 3 a									
Quarterly assessment of Cold Chain				30,000,000.00			30,000,000.00		
21003001/23020106/04065									
Primary Health Centre Type 3 a									
Essential Drugs(Quantification and				5,000,000.00			5,000,000.00		
21003001/23020106/04066									
Primary Health Centre Type 3 a									
Monitoring and reporting of utilization				3,000,000.00			3,000,000.00		
21003001/23020106/04067									
Primary Health Centre Type 3 a									
Provision of 40 No. of HB and blood				3,500,000.00			3,500,000.00		
21003001/23020106/04068									
Primary Health Centre Type 3 a									
Purchase of Office Furniture and									
21003001/23020106/04069									
Primary Health Centre Type 3 a									
Purchase and installation of IT				3,000,000.00			3,000,000.00		
21003001/23020106/04070									
Primary Health Centre Type 3 a									
Procurement of ICT equipment at				9,280,000.00			9,280,000.00		
21003001/23020106/04071									
Primary Health Centre Type 3 a									
Establish Library at SPHCDA				4,000,000.00			4,000,000.00		
21003001/23020106/04072									
Primary Health Centre Type 3 a									
Establish Library at SPHCDA									

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ENUGU STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budgt 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budgt 2022	Proposed Budgt 2023
21003001/23010113/11000004									
desks and accessories, 5 UPS									
21003001/23030121/13000005			5,000,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00	1,500,000.00	1,500,000.00
Renovation of the SPHCDA's Office Building									
21003001/23020105/13000005			1,500,000.00				2,500,000.00		
Construction/provision of water facilities (2 overhead plast									
21003001/23010132/13000008			2,000,000.00				2,000,000.00		
Purchase of Office Safe for the Accounts department									
21003001/23010112/13000009			500,000.00	500,000.00	500,000.00+	100.00%+	2,000,000.00		
Purchase of 2 tables, 6 chairs, 2 steel cabinets and 1 shelf f									
21003001/23010119/14000001			3,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	51,000,000.00	51,000,000.00
Provision of Solar Power/Electricity for the SPHCDA									
Sub total			2,230,380,000.00	1,444,587,500.00	1,444,587,500.00+	100.00%+	1,438,700,000.00	1,473,990,000.00	1,517,490,000.00
21026001 - Esut Teaching Hospital Parklane Enugu									
21026001/23010120/04000003			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	2,000,000.00	2,000,000.00
Purchase of kitchen equipment for Catering department (2 No.									
21026001/23020106/04000004	13,366,417.00	17,938,370.00		17,938,400.00	30.00+	0.00%+	3,000,000.00	2,000,000.00	2,000,000.00
Schools of Nursing & Midwifery Building									
21026001/23020106/04000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	52,000,000.00	20,000,000.00	20,000,000.00
Conversion of the Radiology bungalow to a storey building/ga									
21026001/23020106/04000006			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	100,000,000.00	100,000,000.00
Construction of the hospital gangway to Radiology Department									
21026001/23020106/04000007			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	30,000,000.00	30,000,000.00
Construction of a 3 storey building for wards									
21026001/23010122/04000008			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	140,000,000.00	100,000,000.00	100,000,000.00
Purchase of medical equipment for OBS and GYN/AE									
21026001/23030105/04000009			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	80,000,000.00	30,000,000.00	30,000,000.00
Reroofing of Administrative building									
21026001/23010122/04000010			179,214,810.00	179,214,900.00	90.00+	0.00%+	45,000,000.00	10,000,000.00	10,000,000.00
Purchase of medical equipment for Psychiatric hospital Emene									
21026001/23020106/04000011			40,373,928.00	40,374,000.00	72.00+	0.00%+	2,500,000.00	10,000,000.00	10,000,000.00
Construction of 2 storey building for offices & clinics & f									
21026001/23010122/04000016			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00		
Purchase of Office equipment for Psychiatrist Emene (3 No. Sa									
21026001/23020106/04000017			179,214,810.00	179,214,900.00	90.00+	0.00%+	2,500,000.00	10,000,000.00	10,000,000.00
Purchase of Office equipment for Medical Records Department									
21026001/23010105/04000018			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,000.00		
Purchase of Office equipment for Administration Department									
21026001/23010113/04000019			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	5,000,000.00		
Procurement of office equipment to upgrade Administrative De									
21026001/23020127/04000020			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	2,500,000.00		
Purchase of Office equipment for Nutrition/Dietetics (2 No.									
21026001/23020106/04000021			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
Purchase of Office equipment for Works Department (1 No. Car									
21026001/23010112/04000022			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
Purchase of Office equipment for School of Nursing (100 No.									
21026001/23010125/04000023			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00		
Purchase of medical equipment for Pharmacy Department (1 No.									
21026001/23010113/04000024			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00		
Procurement of office equipment/seat for Accounts Department									
21026001/23010122/04000029			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00		
Purchase of medical equipment for Paediatrics Department (5 N									
21026001/23010122/04000037			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	30,000,000.00		
Procurement of Medical Equipment for Loperding of Main Thea									
21026001/23010112/04000041			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	80,000,000.00		
Purchase of Office equipment for Community Medicine Departme									
21026001/23010136/04000042			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00		
Purchase of ICT equipment for school of midwifery (Internet									
21026001/23010112/04000043			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
Purchase of medical equipment for Ophthalmology Department (1									
21026001/23020101/04000047			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00		
Construction of 2 storey building for hostel, SOM auditorium									

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 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21026001/23020101/13000048 Medical Social Services									
21026001/23020101/04000053 workshop, offices & c/o			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00		5,000,000.00
21026001/23010122/04000054 General Electric-10,000,000	104,121,064.00	50,541,583.00		50,541,580.00	17.00+	0.00%+	32,000,000.00		
21026001/23010122/04000062 Purchase and installation of office equipment for Security D	5,853,500.00	7,959,332.00	3,000,000.00	6,500,000.00	6,500,000.00+	100.00%+	20,000,000.00		
21026001/23020101/04000066 stores department							500,000.00		
21026001/23020106/04000067 Emergency bungalow to 2 storey bu			200,000,000.00				100,000,000.00		100,000,000.00
21026001/23010122/04000070 Physiotherapy Department (2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	13,500,000.00		
21026001/23021006/04000074 ICT department			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21026001/23010122/04000075 tools for Histopathology Depa			5,200,000.00	5,200,000.00	5,200,000.00+	100.00%+	350,000,000.00		
21026001/23010122/04000076 Surgery Department (1 No.			80,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	20,000,000.00		
21026001/23010122/04000077 Nursing Department (100 No			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21026001/23010122/04000078 edition coding and ind			500,000.00	500,000.00	500,000.00+	100.00%+			
21026001/23010112/04000079 stores department			300,000.00	300,000.00	300,000.00+	100.00%+			
21026001/23010129/04000080 Nutrition/Dietetics departm			500,000.00	500,000.00	500,000.00+	100.00%+			
21026001/23010112/04000081 for accreditation requireme			80,000,000.00	10,000,000.00	10,000,000.00-	100.00%+	100,000,000.00		200,000,000.00
21026001/23030105/04000085 4 storey building			350,000,000.00				40,000,000.00		200,000,000.00
21026001/23010100/04010189 for Medical Laboratory Depa			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00		
21026001/23010100/04010129 Electrical tools, election			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21026001/23010122/04000001 Radiology Department (1 No			178,500,000.00	18,500,000.00	18,500,000.00-	100.00%+	400,000,000.00		260,000,000.00
21026001/23010122/04000002 Internal Medicine Departme			20,000,000.00	10,061,400.00	10,061,400.00-	100.00%+	10,000,000.00		
21026001/23040102/04000003 and purchase of SNo wate			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21026001/23020106/04000104 Isolation and treatment centre			14,500,000.00	14,500,000.00	14,500,000.00+	100.00%+			
21026001/23020106/04000105 Medical Laboratory ext			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21026001/23020106/04000106 distancing				5,000,000.00	5,000,000.00+	100.00%+			
21026001/23020106/04000107 compound fence				3,500,000.00	3,500,000.00+	100.00%+			
21026001/23050103/05000002 learning aid for school of midwi			10,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	2,500,000.00		
21026001/23010113/01100002 21026001/23010107/13000006				10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00		
21026001/23010119/13000015 &Other Equipm for Sch of MI				11,284,700.00	100.00+	0.00%+			
Sub total	125,714,961.00	309,938,143.00	1,244,500,000.00	742,000,000.00	432,061,857.00+	58.23%+	1,787,000,000.00	792,000,000.00	797,000,000.00

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Schedule of Capital Expenditure
for the year ended 31/12/2020

	Actual 2019	Actual 2020	Org Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21102001/23020100/00020101			9,200,000.00						
Facilities at SHMB			400,000,000.00						
21102001/23020106/04000001			9,600,000.00	32,510,100.00	100.00+	0.00%+			
General hospitals at Oji Riv		32,510,000.00	9,600,000.00	9,200,000.00	9,200,000.00+	100.00%+			
21102001/23030105/04000003				5,670,100.00	100.00+	0.00%+			
Headquarters									
21102001/23020106/04000004									
Facilities at SHMB		5,670,000.00							
21102001/23030105/04000007									
HO									
21102001/23030105/04000008			25,000,000.00						
HO									
21102001/23020106/04000009			9,000,000.00						
21102001/23020106/04000009			10,000,000.00						
3000sqm at Udi General Hospital			10,000,000.00						
21102001/23020105/04000010			10,000,000.00						
banks in all major hospi			10,000,000.00						
21102001/23020118/04000011			11,000,000.00						
2500sqm at Amehi Cottage h			11,000,000.00						
21102001/23020107/04000012			10,000,000.00						
2600 sqr metre at Okpatu CH			10,000,000.00						
21102001/23020100/04000013			10,000,000.00						
3000sqm at Nnewe Cottage ho			3,000,000.00						
21102001/23010100/04000016			87,000,000.00	87,000,000.00	50,770,200.00+	58.36%+			
Generator for Uwarri Cottage		36,229,800.00	87,000,000.00						
21102001/23010112/04000017			9,200,000.00						
General hospitals in the Sta			50,000,000.00						
21102001/23030121/04000018			10,000,000.00						
construction of collapsed block			10,000,000.00						
21102001/23030105/04000019			20,000,000.00						
hospitals in the State. Ugwog			20,000,000.00						
21102001/23030105/04000020			20,000,000.00						
hospital			20,000,000.00						
21102001/23020106/04000021			20,000,000.00						
Afor Cottage hospital			20,000,000.00						
21102001/23010122/04000022			20,000,000.00						
Equipment (PPE) and other			20,000,000.00						
21102001/23020106/04000023			20,000,000.00						
In designated Isolation			20,000,000.00						
21102001/23020106/04000024			20,619,800.00	20,619,800.00	20,619,800.00+	100.00%+			
Reconstruction of dilapidated facilities									
21102001/23020105/040025									
at Ugwogo, Ekwegbe									
21102001/23020105/040026									
General Hospital									
21102001/23020105/04027									
Management Board sick bay									
21102001/23020105/04028									
Hospitals. Mbu. Egede. Inyi. Amag									
21102001/23020105/04029									
constructed Amenity buildi									
21102001/23020105/04030									
furnishing of Cottage Hosp									
21102001/23020105/04031									
furnishing of Cottage Hosp									
21102001/23020105/04032									
furnishing of Cottage Hosp									
21102001/23020105/04033									
furnishing of Cottage Hosp									
21102001/23020105/04034									
furnishing of Infectious D									
21102001/23010112/13000001			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
SHMB offices			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21102001/23030121/13000002									
services department									
21102001/23030121/130003									
scanners, printers, etc for SHM									

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	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21102001/23030121/13004 Furnishing and equipping of SHMB									
Headquarters			21,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	30,000,000.00	10,000,000.00	10,000,000.00
21102001/23010119/14000001							20,000,000.00		
Procurement of 7No 33KVA sound proof Generator for 7 General									
Sub total		74,409,800.00	750,000,000.00	195,000,000.00	120,590,200.00+	61.84%+	810,000,000.00	165,000,000.00	165,000,000.00
21101002 - School of Health Tech Oji River									
21101002/23020118/04000002							40,000,000.00	20,000,000.00	20,000,000.00
Construction of fence to stop further encroachment									
21101002/23010112/04000003							15,000,000.00	5,000,000.00	5,000,000.00
Purchase of office equipment for 2 storey Administrative buil									
21101002/23020105/04000004							15,000,000.00		
Construction of deep motorised borehole and reticulation									
21101002/23030105/04000005									
Remodelling of school demonstration clinic, procurement of me		100,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21101002/23020104/04000006							60,000,000.00	60,000,000.00+	60,000,000.00+
Construction of 2 storey hostel building of 172 rooms capac		60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	25,000,000.00	10,000,000.00	10,000,000.00
21101002/23020105/04000007							20,000,000.00	20,000,000.00	20,000,000.00
Construction of boardroom and library complex incorporating		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,000,000.00	20,000,000.00	20,000,000.00
21101002/23020118/040008									
Construction of demonstration clinic, procurement of needed		180,000,000.00	130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+	135,000,000.00	55,000,000.00	55,000,000.00
Sub total									
21101002 - School of Public Nursing Health Tech									
21104001/23020118/04000003							35,000,000.00	32,000,000.00	32,000,000.00
Completion and equipping of one storey building complex		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	33,000,000.00	30,000,000.00	30,000,000.00
21104001/23010122/04000006							20,000,000.00	20,000,000.00	20,000,000.00
Procurement of equipment for accreditation of newly approved		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	29,000,000.00	8,000,000.00	8,000,000.00
21104001/23020106/04000007							20,000,000.00	20,000,000.00	20,000,000.00
Construction of laboratory and procurement of laboratory equi		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00		
21104001/23010125/05000002							15,000,000.00	17,000,000.00	17,000,000.00
Equipping school library with boardroom, E-library and schoo		15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	8,000,000.00	8,000,000.00
21104001/23020105/70000001									
Construction of deep motorised borehole and reticulation									
21104001/23010105/13000001									
Completion of students kitchen, construction of ten bathroom		140,000,000.00	105,000,000.00	105,000,000.00+	105,000,000.00+	100.00%+	169,000,000.00	78,000,000.00	78,000,000.00
Sub total									
21003002 - Enugu State Agency for Universal Health Cover									
21003002/23050102/11000001							450,000.00		
Development of website for AUHC		790,000.00	790,000.00	790,000.00	790,000.00				
21003002/23050102/11000002							16,500,000.00		
Installation of local server (HP ML 10 G9 HDD 2TB RAM 8GB)		16,500,000.00	16,500,000.00	16,500,000.00	16,500,000.00		30,000,000.00		
21003002/23010136/11000003							37,000,000.00		
Purchase of 300 PHC data system NFC enabled mobile devices 1		46,000,000.00	46,000,000.00	46,000,000.00	46,000,000.00		37,000,000.00		
21003002/23010122/11000004							4,000,000.00		
Purchase of enrolment equipment for AUHC (37No 10 fingers bi							5,000,000.00		
21003002/23050102/110005							250,000.00		
Procurement of 2card writers and accessories							190,000.00		
21003002/23050102/110006							5,000,000.00		
Procurement of 2No fago card printers and accessories							250,000.00		
21003002/23050102/110007							190,000.00		
Purchase of 3No Printers, 1No A3, 1No coloured and 1No 91102									
21003002/23050102/110008									
Purchase of Projector and screen									

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	Actual 2019	Actual 2020	Orig Budg 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
21003002/23010112/13000001			27,000,000.00				4,300,000.00		
21003002/23010112/13000002			380,000.00		380,000.00+	100.00%+	150,000.00		
21003002/23050102/14001									
Sub total			91,120,000.00	380,000.00	380,000.00+	100.00%+	80,890,000.00		
35001001 - Ministry of Environment & Mineral Resources									
35001001/23040101/09000001	3,336,400.00	11,539,652.00		11,539,700.00	48.00+	0.00%+	5,000,000.00	1,000,000.00	1,000,000.00
35001001/23040101/09000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
35001001/23010129/09000003	1,600,000.00		7,500,000.00	7,500,000.00	7,500,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
35001001/23020118/09000004							9,000,000.00	2,000,000.00	2,000,000.00
35001001/23030104/09000005							40,000,000.00	2,000,000.00	2,000,000.00
35001001/23020118/09000006							100,000,000.00	50,000,000.00	50,000,000.00
35001001/23050101/09000007		6,629,500.00		6,629,600.00	100.00+	0.00%+	8,000,000.00	5,000,000.00	5,000,000.00
35001001/23050101/09000011							45,000,000.00	2,000,000.00	2,000,000.00
35001001/23020118/09000012			20,000,000.00	2,430,700.00	2,430,700.00+	100.00%+	24,000,000.00	20,000,000.00	20,000,000.00
35001001/23020118/09000028				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	2,000,000.00	2,000,000.00
35001001/23020105/09000075	4,000,000.00	7,908,000.00	20,000,000.00	20,000,000.00	12,092,000.00+	60.46%+			
35001001/23020118/09000077			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
35001001/23020118/09000078			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	200,000,000.00	200,000,000.00	200,000,000.00
35001001/23020118/09000079				100,000,000.00	100,000,000.00+	100.00%+			
Sub total	8,936,400.00	26,077,152.00	147,500,000.00	248,100,000.00	222,022,848.00+	89.49%+	446,000,000.00	289,000,000.00	289,000,000.00
35001002 - Nigerian Erosion & Watershed Mgmt (NEMWAP)									
35001002/23040102/09000009							1,564,000,000.00		
35001002/23040102/09000010							822,300,000.00		
35001002/23040102/09000011			1,596,000,000.00						
35001002/23040102/09000014			110,540,000.00						
35001002/23040102/09000015			28,200,000.00						
35001002/23040102/09000016			155,000,000.00						
35001002/23030128/09000019							45,279,000.00		
35001002/23040102/09000020							6,921,000.00		
35001002/23050100/09000022							30,000,000.00		

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ENUGU STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/2020

	Actual 2019	Actual 2020	Orig Budge 2020	Revised Budget 2020	Variance 2020	% Variance 2020	Budget 2021	Proposed Budget 2022	Proposed Budget 2023
35001002/23040102/090000023									
Abor. Omiyi Nsukka, Udi Ozal									
35001002/23040102/090000024		8,002,340.80		9,000,000.00	997,659.20+	11.09%+	75,000,000.00	60,000,000.00	
Abor. Omiyi Nsukka, udi Ozalla									
35001002/23050103/090000025		3,521,635,108.89	1,513,839,013.46	1,513,839,100.00	86.54+	0.00%+	30,000,000.00		
Studies Projects Sites									
35002000/23050101/090000027									
Additional financing									
Sub total		3,521,635,108.89	1,521,841,354.26	2,619,961,000.00	1,522,839,100.00	997,745.74+	0.07%+	2,633,500,000.00	
35053001- Enugu State Waste Mgt Authority (ESWAMA)									
35053001/23050101/090000011									
Infrastructure provision for sewage									
35053001/23010112/090000012									
Purchase of furniture and fittings (28									
35053001/23010105/090000013									
Purchase of 1No Mack Tipper									
35053001/23010100/090000014									
Purchase of 3no Johnson sweeper									
35053001/23010129/090000015									
Purchase of 1no. of Mack									
35053001/23010105/090000016									
Purchase of 1No Pail Loader									
35053001/23010138/090000017									
Purchase of 500 dumpsters									
35053001/23020127/090000018									
Purchase of Advanced Client and									
35053001/23010104/090000019									
Purchase of 3No Tricycles									
35053001/23020118/090000020									
Infrastructure for abbafor in major									
35053001/23010133/090000021									
Provision of enforcement uniform									
35053001/23010133/090000022									
Provision of enforcement uniform									
Sub total		157,545,900.00	441,500,000.00	336,500,000.00	178,954,100.00+	53.18%+	211,500,000.00	150,500,000.00	150,500,000.00

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