

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENTS



REPORT
OF THE
ACCOUNTANT -GENERAL
ENUGU STATE

WITH
FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2013

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PROFILE

EXECUTIVE GOVERNOR: **HIS EXCELLENCY
BARR. SULLIVAN CHIME**

DEPUTY GOVERNOR: **HIS EXCELLENCY
SUNDAY CHIDI ONYEBUCHI**

THE SECRETARY TO STATE GOVT.: **BARR. PATRICK A. OKOLO**

THE CHIEF OF STAFF: **MRS. IFEOMA NWOBODO**

COMMISSIONER FOR FINANCE: **HON. GODSON NNADI**

ACCOUNTANT GENERAL: **SIR P. I. P. OKOLIE (JP), FCNA ACTI**



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENTS



HIS EXCELLENCY
BARR SULLIVAN IHEANACHO CHIME
Governor, Enugu State



HIS EXCELLENCY
SUNDAY ONYEBUCHI
Deputy Governor, Enugu State



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENTS



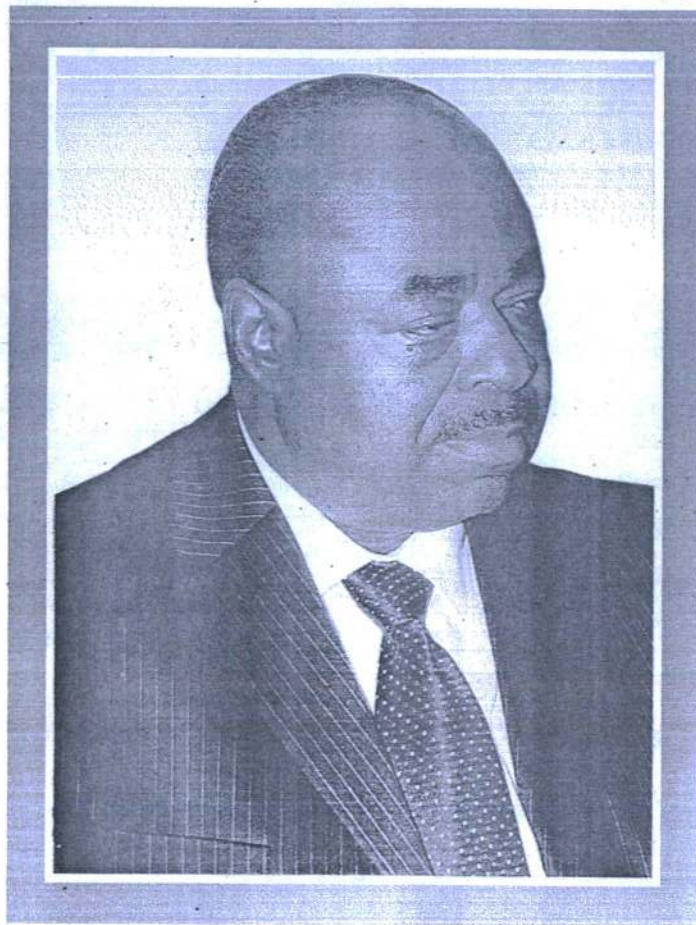
BARR. PATRICK A. OKOLO
SSG Enugu State



MRS. IFEOMA NWOBODO
Chief of Staff, Enugu State



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENTS



MR. GODSON NNADI
Hon. Commissioner for Finance,
Enugu State



SIR PASCHAL I. P. OKOLIE (JP), FCNA, ACTI
Accountant General
Enugu State

COMMITTEE CHAIRMAN AND MEMBERS 2013



ANUKWU A.B.E.
Director, Main Accounts Production
Office of the Accountant General
(Secretary of Committee)



OKONKWO D. U.
Director Revenue Monitoring and Inspectorate
Office of the Accountant General
(Chairman of the Committee)



NWOSU CHRISTIAN EMEKA (MBA, CNA)
DEPUTY DIRECTOR



EDE G.N. (JP) CNA
Director -Finance and Accounts
Ministry of Finance, Enugu
(Member of the Committee)



MR. OGBONNA CHINEDU C. (PGD.FINANCE, MSC. (I.T))
CHIEF ACCOUNTANT, FINAL ACCOUNTS PRODUCTION DEPT.
OFFICE OF THE ACCOUNTANT-GENERAL
(MEMBER OF COMMITTEE)

OUR ROADS



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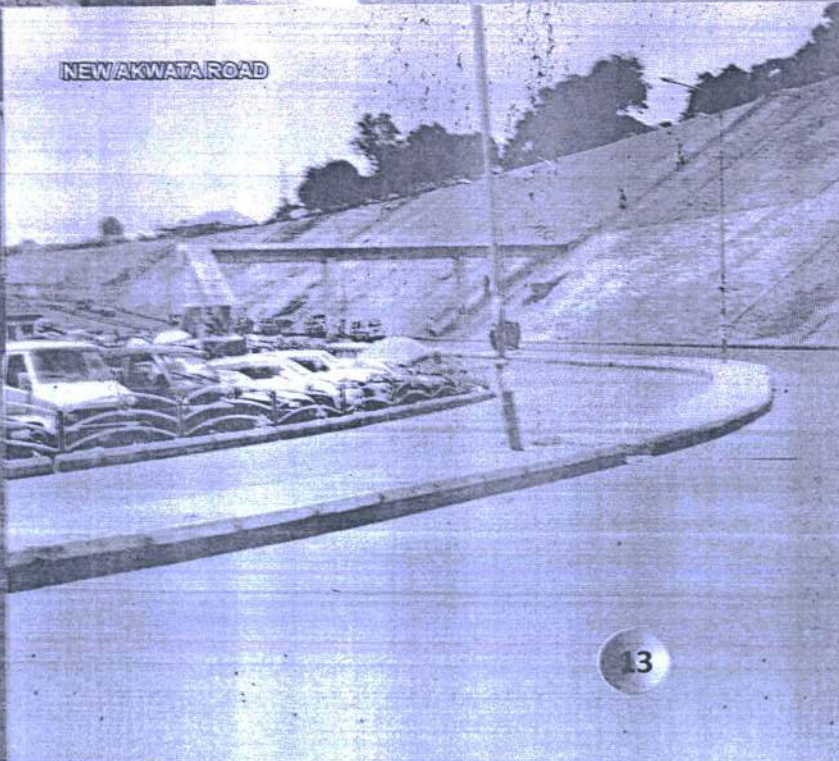
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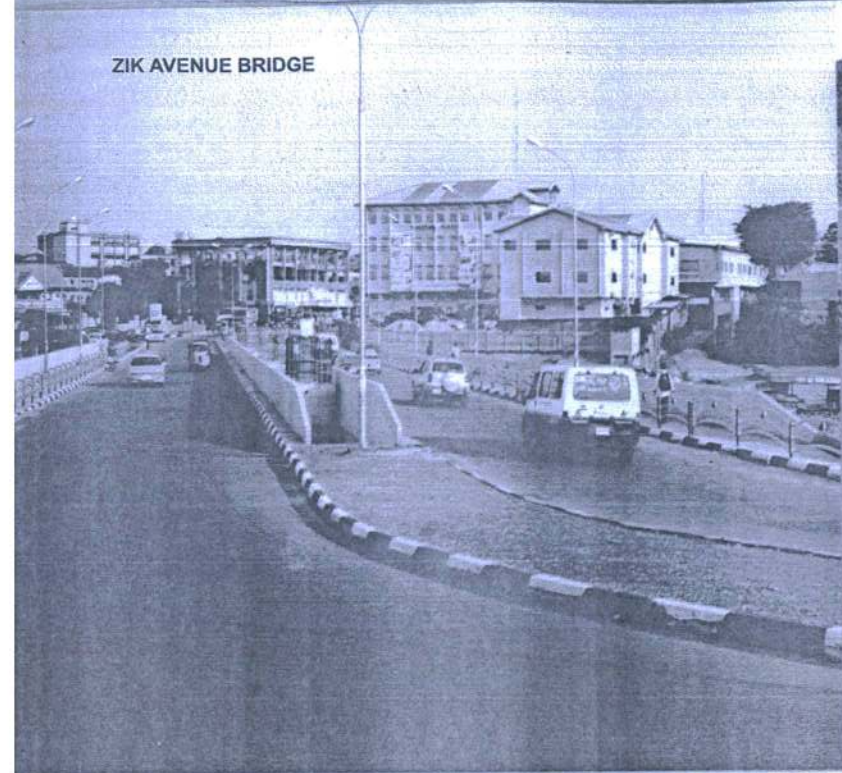
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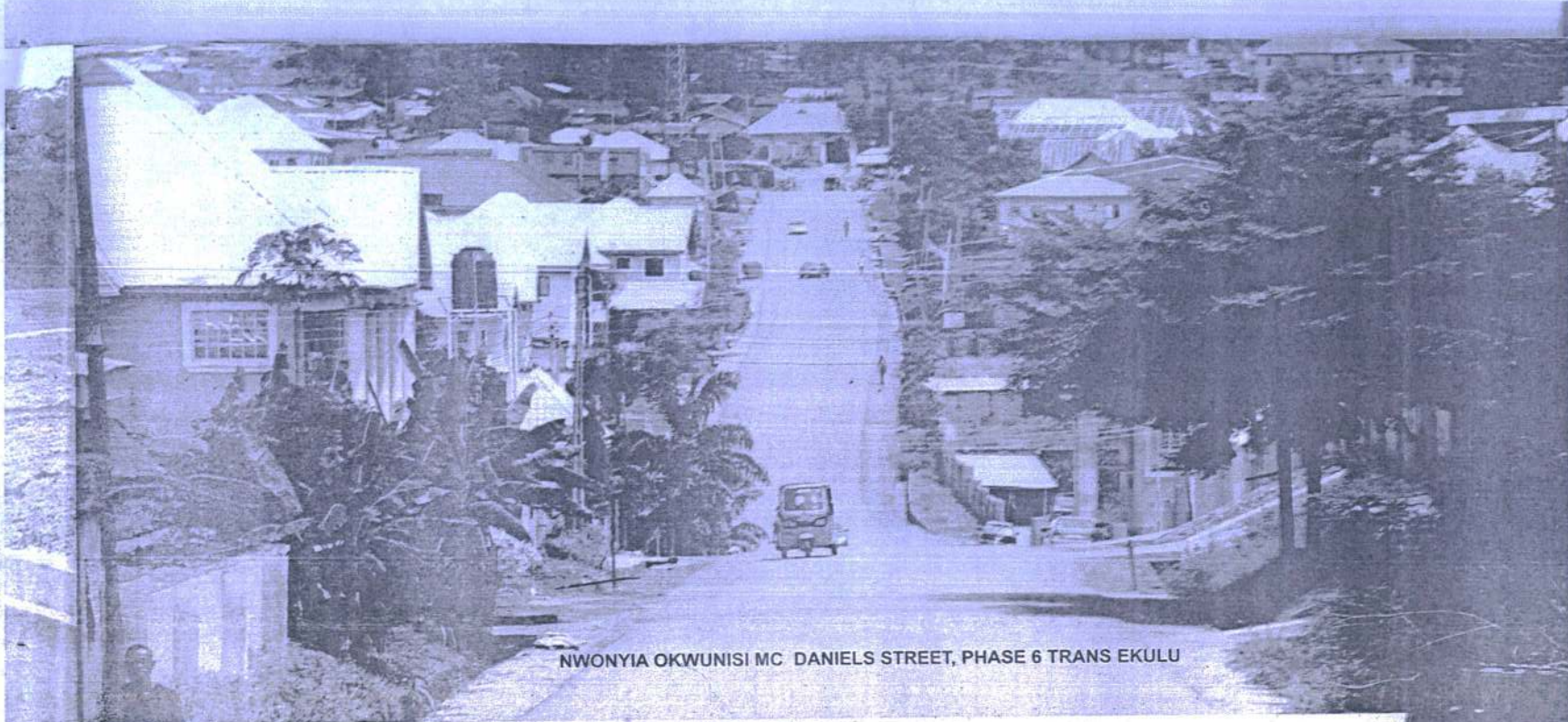
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**REPORT OF THE ACCOUNTANT-GENERAL, ENUGU STATE OF NIGERIA WITH FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED, 31ST DECEMBER, 2013**

1 PREAMBLE

In line with the provision of section 24 of the finance [Control and Management] Act now Cap F.26 LFN 2004, I humbly present the report on the accounts of the Government of Enugu State of Nigeria for the year ended 31st December, 2013 together with the appropriate notes.

2 STATEMENT OF ACCOUNTING POLICIES

Below are the summary of Accounting Policies adopted by Enugu State Government in the preparation of 2013 financial statements.

- (i). **Basis of Account:** The financial statements are prepared on the principle of cash basis. This implies that transactions and events are recognised only when cash or cash equivalent are received or paid for.
- (ii). **Investments:** The State Government shares held under Ministry of Finance Incorporated are stated at cost. They are under the supervision of the Commissioner for Finance.
- (iii). **Capital Costs:** Capital costs are recognised in their year of occurrence only.
- (iv). **Advances:** All advances granted for either recurrent or capital items are retired and charged to the relevant accounts in the year. Those not retired have been charged to the consolidated revenue funds and recoveries initiated.

3 THE 2013 BUDGET

The 2013 Budget is christened "Budget of Sustainability" and it is aimed at completing on going projects and choosing those people-driven development programmes that are the priority needs of the constituents in line with governments 4 Point Agenda and Visit-Every-Community (VER) report.

The Objectives of 2013 Budget:

The policy thrust of the 2013 budget include:

- (i). Consolidating on the gains of the year 2012 budget
- (ii). Completion of on going projects.
- (iii). Increased involvement of the private sector in the development of the state.
- (iv). Provision of social and economic infrastructure in the rural and urban areas.
- (v). Diversification and intensification of the resource and revenue base of the state.
- (vi). Effective collaboration with the other tiers and arms of government for effective service delivery.

To achieve the above people-oriented objectives, Enugu State government proposed the revised budget of N83.7bn in addition to N12.5bn extra revenue generated and utilised by parastatals in line with the laws establishing them.



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

4 2013 BUDGET PERFORMANCE:

(i) RECURRENT REVENUE

The actual recurrent revenue for the year 2013 was N65.8bn as against N78.1bn budgeted for the same period. This shows 84.25% performance with a negative variance of N18.45bn.

(ii). RECURRENT EXPENDITURE

Out of recurrent expenditure budget of N66.7bn, actual recurrent expenditure of N65.7bn was recorded, resulting in 98.5% performance.

(iii). CAPITAL RECEIPT

The actual capital receipt was N37.3bn. When compared to the budget figure of N33.1bn, 112.6% performance was thrown up.

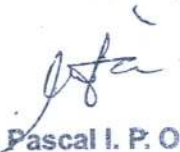
(iv). CAPITAL EXPENDITURE

Here, N31.6bn was spent on capital projects as against a budget of N47.4bn within the period under review. This represents 66.7% performance with an adverse variance of N15.8bn.

5 CONCLUSION:

In conclusion, it can be seen from the above analysis that Enugu State Government performed well in meeting the objectives of the 2013 budget especially in terms of revenue generation and funding of both capital and recurrent expenditures. This report will be incomplete without putting on record the invaluable effort and contribution of all the officers of the Final Accounts Production, especially the committee on 2013 accounts production, the accounting officers of the Sub Treasury Headquarters, PFMU, Debt Management Department, Sub Treasurers and Parastatals.

The support and cooperation received from the Hon. Commissioner for Finance are highly cherished. May God's name be praised.



Sir, Pascal I. P. Okolie [JP]
BSc, MBA, ACTI, FCNA
ACCOUNTANT GENERAL

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RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

These financial statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1956 as amended. The financial statements comply with Generally Accepted Accounting Practice (GAAP).

To fulfil accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record use of all public financial resources by the government.

Efforts were made to ensure that these financial statements reflect the financial position of government as at 31st December 2013 and its operations for the year ended on that date.

Sir, Pascal I. P. Okolie [JP]
BSc, MBA, ACTI, FCNA
ACCOUNTANT GENERAL



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

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

Telephone: (042-258864
256212



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

Your Ref: _____

ENS/S.910/11/37

AUGUST, 2014

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

AUDIT CERTIFICATE
RESPONSIBILITY OF THE ACCOUNTANT-GENERAL AND AUDITOR-GENERAL

The Finance (Control and Management) Act, 1958 as amended and the Constitution of the Federal Republic of Nigeria, 1999 place responsibility on the Accountant-General of the state to prepare and submit for audit the Financial Statements reflecting the Financial Performance and Position of the State Government. On the other hand, it is my responsibility as the Auditor-General of the State to express an independent opinion on the Financial Statements.

BASIS OF OPINION

in compliance with Section 125 (2) of the Constitution and Audit Law, 2004 (Law of Enugu State), the Audit was conducted in accordance with National, international, and generally accepted Public Sector Auditing Standards. These standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurances that the Financial Statements are free from material misstatements whether due to fraud or error. I also evaluated the overall adequacy of the presentation of information in the Financial Statements.

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

OPINION

In my opinion, subject to the observations/comments as contained in this report, the Financial Statements together with the supporting Notes give a true and fair view of the financial transactions of Enugu State Government for the period ended 31st December, 2013.


VINCENT O. AMADI, (JP) B.SC, FCNA, (KSJ)
AUDITOR-GENERAL
ENUGU STATE.

FOR THE YEAR ENDED 31ST DECEMBER, 2013

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



1.1 5 YEARS FINANCIAL SUMMARY 2009 - 2013

	Actual 2009		Actual 2010		Actual 2011		Actual 2012		Actual 2013	
	N	K	N	K	N	K	N	K	N	K
Receipts:										
Statutory Allocation	24,972,457,409.90		27,865,981,340.13		44,485,977,290.51		37,800,347,390.38		45,884,484,201.40	
IGR	4,702,872,549.01		9,346,797,669.56		9,888,423,723.13		12,377,298,787.94		20,236,601,895.16	
BTL Receipts - Payroll	172,322,789.72		215,080,419.24		3,350,076,320.87		19,564,174.80		-	
Sub-Total	29,847,652,748.63		37,427,859,428.93		57,724,477,334.51		50,197,210,353.12		66,121,086,096.56	
VAT	4,950,396,154.19		5,866,030,085.46		6,826,188,221.16		7,439,842,571.12		8,334,583,744.79	
Other Capital Receipts	14,252,879,513.95		20,419,828,126.83		35,055,710,086.30		19,479,715,899.68		27,692,917,133.09	
Total Receipts	49,050,928,416.77		63,713,717,641.22		99,606,375,641.97		77,116,768,823.92		102,148,586,974.44	
Less:										
Recurrent Expenditure:										
Personnel Costs-	13,166,072,628.85		15,624,960,365.50		17,012,140,426.91		18,014,444,289.06		20,913,657,921.85	
Pension & Gratuities			1,658,665,609.02		2,049,411,036.25		2,669,073,746.27		3,842,228,509.00	
Statutory Office Holders Salaries	2,331,294,442.25		741,429,867.33		697,864,110.02		727,656,202.74		654,066,362.94	
Public Debt Charges	545,316,450.83		3,961,683,562.66		6,576,443,718.27		3,749,850,717.98		3,819,504,641.35	
Transfer to Capital Dev. Fund	5,650,200,000.00		10,558,256,352.62		24,215,585,476.22		13,544,493,862.00		25,000,000,000.00	
Overhead Costs	8,205,818,232.81		5,274,021,126.58		4,236,526,836.03		8,872,415,250.76		8,256,813,691.87	
BTL payments - Payroll	866,823,980.94		883,054,481.23		1,871,649,718.58		1,221,360,732.98		2,191,211,332.91	
Sub-Total	30,765,525,735.68		38,702,071,364.94		56,659,621,322.28		48,799,294,801.79		64,677,482,459.92	
Capital Expenditure										
Economic Sector	10,009,960,409.82		15,610,701,230.94		26,200,371,755.58		23,822,699,983.16		21,396,245,193.15	
Social Services	5,252,564,406.85		4,511,714,739.74		4,215,092,984.00		2,111,150,935.92		3,125,526,445.27	
Regional Sector	3,090,838,102.58		4,990,212,503.28		4,566,576,214.33		1,739,739,829.87		3,452,577,024.93	
Admin. Sector	512,339,383.26		2,736,931,090.08		2,639,177,192.00		2,015,227,145.40		3,671,192,964.71	
Sub-Total: Capital Exp.	18,865,702,302.51		27,849,559,564.04		37,621,218,145.91		29,688,817,894.35		31,645,541,628.06	
Total Exp.	49,631,228,038.19		66,551,630,928.98		94,280,839,468.19		78,488,112,696.14		96,323,024,087.98	
Net Surplus (Deficit)	- 580,299,621.42		2,837,913,287.76		5,325,536,173.78		1,371,343,872.22		5,825,562,886.46	
Opening Cash & Bank Bal.	3,957,978,255.67		3,377,678,634.25		539,675,346.49		5,865,211,520.27		4,493,867,648.05	
Closing Cash & Bank Bal.	3,377,678,634.25		539,675,346.49		5,865,211,520.27		4,493,867,648.05		10,319,430,534.51	
REPRESENTED BY:										
CASH & BANK BALANCES	237,573,565.49		473,730,531.57		5,812,258,621.05		4,457,645,050.94		9,757,853,200.42	
BALANCES WITH MDAs & STs	3,140,105,068.76		65,944,814.92		52,952,899.22		36,222,597.11		561,577,334.09	
	3,377,678,634.25		539,675,346.49		5,865,211,520.27		4,493,867,648.05		10,319,430,534.51	



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

**STATEMENT NO. 1
CASHFLOW STATEMENT FOR THE PERIOD ENDED 31/12/2013**

CASHFLOW FROM OPERATIONS:	Note	Actual 2013		Actual 2012	
		N	: K	N	: K
RECEIPTS:					
Statutory Allocation		45,884,484,201.40		37,800,347,390.38	
VAT		8,334,583,744.79		7,439,842,571.12	
Internally Generated Revenue.	3	20,236,601,895.16		12,377,298,787.94	
Other Receipts	4	-		19,564,174.80	
Total Receipts		74,455,669,841.35		57,637,052,924.24	
PAYMENTS:					
Personnel Emoluments:	5	20,913,657,921.85		18,014,444,289.06	
Overhead Costs:					
Educational Services		276,771,879.22		188,775,409.36	
Health Services		375,532,992.36		1,366,418,390.71	
Transport Services		22,662,067.00		1,787,900.00	
Agricultural Services		14,987,423.00		420,256,105.00	
Legislative Services		439,999,619.00		403,244,702.00	
Judiciary Services		412,631,213.51		181,806,990.13	
Consolidated Revenue Fund Charges	6	4,496,294,871.94		3,396,729,949.01	
Others of General Nature	7	8,237,302,400.87		7,106,869,002.68	
BTL Payments		2,191,211,332.91		1,221,360,732.98	
Sub-Total : Overhead Costs		16,467,393,799.81		14,287,249,181.87	
Total Payments		37,381,051,721.66		32,301,693,470.93	
Net Cashflow from operations		37,074,618,119.69		25,335,359,453.31	
Cashflow From Investments:					
Purchase/Construction of Assets	8	31,645,541,628.06		29,688,817,894.35	
Net Cashflow From Investments		31,645,541,628.06		29,688,817,894.35	
Cashflow From Financing Activities:					
Proceeds of Borrowings	9	4,006,129,625.09		5,935,222,037.68	
Dividends		14,227,375.55		69,087,046.38	
Repayment of loans	10	3,623,779,605.81		3,022,285,515.24	
Net Cashflow from Financing		396,577,394.83		2,982,023,568.82	
Net Increase/(Decrease) in Cash		5,825,653,886.46		-1,371,434,872.22	
Opening Cash Balance		4,493,776,648.05		5,865,211,520.27	
Closing Balance		10,319,430,534.51		4,493,776,648.05	



STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

	Note	Actual 2012	Actual 2012
		N : K	N : K
ASSETS			
Liquid Assets :			
Treasuries and Banks	11	<u>10,319,430,534.51</u>	<u>4,493,867,648.05</u>
Sub-Total		<u>10,319,430,534.51</u>	<u>4,493,867,648.05</u>
Other Assets:			
Investments:	12	140,079,389.00	134,205,549.00
Liability Over Assets	13	3,266,050,236.09	7,043,645,814.66
Sub-Total		<u>3,406,129,625.09</u>	<u>7,177,851,363.66</u>
Total Assets		<u>13,725,560,159.60</u>	<u>11,671,719,011.71</u>
PUBLIC FUNDS			
Consolidated Revenue Fund	14	3,132,838,054.69	3,002,446,910.05
Capital Development Fund	15	<u>7,186,592,479.82</u>	<u>1,491,420,738.00</u>
Total Public Funds		<u>10,319,430,534.51</u>	<u>4,493,867,648.05</u>
LIABILITIES:			
Internal Loans	16	1,000,000,000.00	5,685,088,653.43
External Loans	17	<u>2,406,129,625.09</u>	<u>1,492,762,710.23</u>
Sub-Total		<u>3,406,129,625.09</u>	<u>7,177,851,363.66</u>
Public Fund + Liabilities		<u>13,725,560,159.60</u>	<u>11,671,719,011.71</u>

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



STATEMENT NO 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
As AT YEAR ENDED 31/12/2013

	Note	Actual 2012		Revised Budget 2012		Variance 2012		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Opening Balance		1,491,420,738.00		-				6,410,411,452.67	
Add: Capital Receipts									
Value Added tax		8,334,583,744.79		9,000,000,000.00		665,416,255.21		7,439,842,571.12	
Transfer from CRF		25,000,000,000.00		13,705,621,147.00		11,294,378,853.00		13,544,493,862.00	
Internal Loans	33	1,000,000,000.00		3,841,423,408.00		2,841,423,408.00		4,007,000,000.00	
External Loans	34	2,406,129,625.09		3,500,000,000.00		1,093,870,374.91		1,492,762,710.23	
Grants/Miscellaneous	35	600,000,000.00		3,088,538,000.00		2,488,538,000.00		435,459,327.45	
Total Capital Receipts		37,340,713,369.88		33,135,582,555.00		4,205,130,814.88		26,919,558,470.80	
Total capital Funds Available		38,832,134,107.88		33,135,582,555.00		4,205,130,814.88		20,509,147,018.13	
Less: Capital Expenditure (THEMATIC AREAS)									
1 Agriculture	36	1,963,842,271.06		2,102,400,000.00		138,557,728.94		1,640,973,979.27	
2 Environmental/Capital Development (Forestry)	37	1,007,922,218.15		1,520,109,276.00		512,187,057.85		497,498,365.00	
3 Trade, Commerce and Industry	38	114,889.54		133,753,034.00		133,638,144.46		-	
4 Transport/Infrastructure	39	18,282,125,299.55		22,677,576,026.86		4,395,450,727.31		21,544,546,375.56	
5 Education	40	439,951,982.00		2,008,657,664.54		1,568,705,682.54		233,607,458.87	
6 Health	41	2,649,795,113.27		3,847,000,000.00		1,197,204,886.73		955,081,735.05	
7 Information	42	33,469,750.00		1,860,469,750.00		1,827,000,000.00		887,461,742.00	
8 Lands, Housing & Urban Development	43	530,972,500.00		882,168,299.60		351,195,799.60		83,719,750.00	
9 Water Sanitation	44	1,484,246,367.75		2,895,990,157.00		1,411,743,789.25		639,626,413.61	
10 Good Governance and Security	45	3,115,982,112.71		3,468,978,817.00		352,996,704.29		1,860,996,286.40	
11 Justice, Law and Order	46	394,154,780.00		1,091,017,800.00		696,863,020.00		120,500,140.00	
12 Community and Rural Development	47	1,538,860,521.03		4,031,000,000.00		2,492,139,478.97		1,148,336,548.59	
13 Gender and Social Development	48	2,309,600.00		13,309,600.00		11,000,000.00		-	
14 Youth and Sports	49	-		130,000,000.00		130,000,000.00		35,000,000.00	
15 Science & Technology	50	-		487,121,843.00		487,121,843.00		-	
16 Finance	51	201,794,223.00		305,100,000.00		103,305,777.00		41,469,100.00	
Total Capital Expenditure - (THEMATIC AREAS)		31,645,541,628.06		47,454,652,268.00		15,809,110,639.94		29,688,817,894.35	
Closing Balance		7,186,592,479.82		14,319,069,713.00		20,014,241,454.82		1,491,420,738.00	

FOR THE YEAR ENDED 31ST DECEMBER, 2013

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NOTES TO CASH FLOW STATEMENT

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



NOTE1: STATUTORY ALLOCATION FROM FEDRATION ACCOUNT
 JANUARY - DECEMBER, 2013

MONTH	STATUTORY ALLOCATION	EXCESS CRUDE	AUGMENTATION	EXCESS CRUDE SAVINGS DIFF	NNPC REFUND	SURE-P	TOTAL
JANUARY	2,799,727,077.71						2,799,727,077.71
FEBRUARY	2,787,979,074.43				95,469,060.52	209,798,485.10	3,093,246,620.05
MARCH	2,702,266,926.46			20,920,211.34	95,469,060.52	209,798,485.10	3,028,454,683.42
APRIL	2,994,219,709.05		925,147,028.66	1,023,965,975.10	95,469,060.52	209,798,485.10	5,248,600,258.43
MAY	3,176,569,423.36			727,717,056.47	95,335,937.34	209,798,485.10	4,209,420,902.27
JUNE	3,036,067,016.12	913,277,462.60	545,524,583.86		95,335,937.34	209,798,485.10	4,800,003,485.02
JULY	3,786,261,579.77		236,065,255.44		95,335,937.34	209,798,485.10	4,327,461,257.65
AUGUST	2,929,671,602.85		442,622,353.34		95,335,937.34	209,798,485.10	3,677,428,378.63
SEPTEMBER	3,196,975,111.81				95,335,937.34	209,798,485.10	3,502,109,534.25
OCTOBER	3,040,901,866.59				95,335,937.34	209,798,485.10	3,346,036,289.03
NOVEMBER	2,876,268,685.43	953,731,157.34			95,335,937.34	219,162,337.96	4,144,498,118.07
DECEMBER	3,392,999,321.58				95,335,937.34	219,162,337.96	3,707,497,596.88
TOTAL	36,719,907,395.16	1,867,008,619.94	2,149,359,221.30	1,772,603,242.91	1,049,094,680.28	2,326,511,041.82	45,884,484,201.41

NOTE2: VALUE ADDED TAX - (VAT)

MONTH	VALUE ADDED TAX - (VAT)
JANUARY	589,480,233.29
FEBRUARY	683,391,702.26
MARCH	671,150,392.40
APRIL	666,322,285.74
MAY	558,456,826.85
JUNE	807,253,592.95
JULY	530,808,950.70
AUGUST	779,664,500.24
SEPTEMBER	722,941,107.11
OCTOBER	662,497,775.43
NOVEMBER	697,816,077.85
DECEMBER	964,800,299.97
TOTAL	8,334,583,744.79

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Note 3: Internal Generated Revenue									
Taxes		5,218,483,144.82		10,778,000,000.00		5,559,516,855.18		3,639,803,756.34	
Fine and Fees		11,375,297,191.05		1,787,605,000.00		9,587,692,191.05		679,016,982.23	
Licenses		114,371,569.92		500,060,000.00		385,688,430.08		111,852,765.72	
Earnings and Sales		481,341,801.83		421,985,000.00		59,356,801.83		211,381,083.70	
Rent on Government property		332,166,708.42		685,122,000.00		352,955,291.58		535,706,981.40	
Interest, Repayments & Dividends		280,588,689.78		125,000,000.00		155,588,689.78		199,520,581.66	
Reimbursement		226,875,000.00		0.00		226,875,000.00		6,998,188,511.89	
Miscellaneous		2,207,477,789.34		12,150,000.00		2,195,327,789.34		1,828,125.00	
Total		20,236,601,895.16		14,309,922,000.00		5,926,679,895.16		12,377,298,787.94	
Note 4: other Receipts									
BTL Receipts		-		-		-		19,564,174.80	
TOTAL		-		-		-		19,564,174.80	
Note 5: Personnel Costs									
Government House		242,941,991.68		386,325,980.00		143,383,988.32		254,130,444.28	
State Economic Planning Commission		47,246,150.54		73,422,380.00		26,176,229.46		49,913,793.04	
Office of the Deputy Governor		9,114,234.89		14,038,226.00		4,923,991.11		10,177,971.72	
SSG's office		82,355,783.36		104,390,510.00		22,034,726.64		93,609,954.04	
Liason office Abuja		17,804,792.07		31,695,200.00		13,890,407.93		19,390,857.44	
Liason Office Lagos		30,067,514.46		42,613,402.00		12,545,887.54		29,433,563.21	
Office of Head of State Civil Service		100,760,240.06		212,132,176.00		111,371,935.94		103,859,063.82	
Establishment, Pension & Training		42,839,338.32		-		42,839,338.32		44,477,861.19	
Consolidated Officers		654,066,362.94		10,000,000,000.00		9,345,933,637.06		727,656,202.74	
Ministry of Agric and Natural Resources		428,965,064.98		443,080,970.00		14,115,905.02		455,572,681.18	
Ministry of Commerce and Industry		165,250,450.33		170,700,200.00		5,449,749.67		170,718,435.77	
Ministry of Education		174,236,825.96		181,678,475.00		7,441,649.04		176,038,870.99	
Examination Development Centre		25,610,391.32		32,613,374.00		7,002,982.68		26,549,465.44	
Post Primary School Management Board		7,464,704,497.88		7,762,581,277.00		297,876,779.12		5,609,426,077.76	
Enugu State Science, Tech. & Vocational Schools Board		754,501,610.69		808,981,704.00		54,480,093.31		607,033,589.53	
Ministry of Finance		203,279,806.01		42,468,458.00		160,811,348.01		204,212,170.26	
Office of the Accountant General		-		101,440,133.00		101,440,133.00		-	
Board of Internal Revenue		230,869,242.72		399,184,580.00		168,315,337.28		240,512,724.10	
Enugu State Gaming Commission		16,874,423.06		20,809,865.00		3,935,441.94		17,344,171.56	
Ministry of Health		445,381,360.20		492,656,688.00		47,275,327.80		448,178,342.11	
State Health Board		1,159,206,848.95		1,260,484,200.00		101,277,351.05		1,183,067,209.97	
Park-lane Specialist Hospital		1,804,392,951.41		-		1,804,392,951.41		1,683,842,411.53	
Ministry of Information		70,526,782.38		86,718,675.00		16,191,892.62		73,961,960.22	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Government Printing & Stationary Dept.		67,497,242.91		80,766,050.00		13,268,807.09		78,656,174.81	
Ministry of Justice		255,225,325.43		406,485,898.00		151,260,572.57		166,700,137.55	
Ministry of Lands and Housing		190,893,901.50		211,225,350.00		20,331,448.50		194,001,611.46	
Ministry of Local Government Matters		33,130,434.36		26,391,490.00		6,738,944.36		32,634,370.26	
Ministry of Water resources		58,335,010.97		59,399,300.00		1,058,289.03		54,702,658.22	
Ministry of Chieftancy matters		20,709,933.05		24,868,083.00		4,158,149.95		19,752,820.77	
Ministry of Science and Technology		42,311,366.99		65,092,185.00		22,780,818.01		45,012,633.32	
Ministry of Human Development and Poverty Reduction		63,743,768.02		101,481,850.00		37,738,081.98		68,675,657.40	
Ministry of Gender Affairs and Social Development		59,282,086.77		92,501,726.00		33,219,639.23		63,566,518.60	
Ministry of Youth & Sports		99,968,832.23		86,994,600.00		12,974,232.23		106,789,429.96	
Ministry of Environment		47,359,285.96		103,196,950.00		55,837,664.04		46,365,662.24	
Forestry Commission		38,934,984.33		42,528,500.00		3,593,515.67		43,763,516.80	
Ministry of Transport		28,517,887.97		60,564,181.00		32,046,293.03		29,907,421.79	
Ministry of Works and Infrastructure		174,697,802.78		481,846,183.00		307,148,380.22		185,375,731.00	
Ministry of Rural Development		107,519,528.67		273,311,054.00		165,791,525.33		126,850,682.80	
Ministry of Labour		-		6,123,000.00		6,123,000.00		-	
Ministry of Culture and Tourism		33,035,814.32		53,953,491.00		20,917,676.68		33,156,966.72	
Ministry of Housing		6,539,825.14		10,000,000.00		3,460,174.86		-	
Civil Service Commission		57,505,630.46		61,301,240.00		3,795,609.54		53,499,626.90	
Local Govt. Services Commission		16,400,290.14		21,341,493.00		4,941,202.86		17,741,122.32	
Office of the Auditor General State		63,131,643.25		84,292,320.00		21,160,676.75		65,013,144.07	
Office of the Auditor General Local Government		20,351,369.60		33,514,756.00		13,163,386.40		20,714,668.49	
Enugu State House of Assembly-Legislature State		224,921,462.28		347,801,564.00		122,880,101.72		231,129,080.03	
The State Judiciary		491,366,557.53		358,809,979.00		132,556,578.53		494,243,119.99	
Customary Court of Appeal		439,182,328.12		523,124,000.00		83,941,671.88		365,482,189.03	
Judiciary Service Commission		6,388,506.09		9,721,515.00		3,333,008.91		7,055,729.06	
Enugu State Independence Electoral Commission		34,478,228.44		38,907,583.00		4,429,354.56		36,482,256.58	
Ministry of Budget & Planning		13,884,440.33		26,223,506.00		12,339,065.67		13,638,420.73	
TOTAL Main Personnel		16,866,310,151.85		26,359,778,320.00		9,493,468,168.15		14,830,019,172.80	

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Personnel Cost (Sub Org.)									
Rengers Management Corporation		54,580,000.00		650,000,000.00		595,420,000.00		44,580,000.00	
Volunteer Service Agency		2,400,000.00		-		2,400,000.00		2,400,000.00	
ENADEP		-		-		-		-	
Veterinary School Achi		1,200,000.00		-		1,200,000.00		1,200,000.00	
College of Agric & Agro enter. Iwollo		271,581,836.00		341,581,839.00		70,000,003.00		221,581,831.00	
Special Education Centre, Oji-river		2,400,000.00		-		-		14,719,716.00	
Special Education Centre, Ogbete		9,600,000.00		-		-		9,600,000.00	
Vocational & Rehabilitation Centre, Emene		-		-		-		3,600,000.00	
Coal City Transport Service		-		-		-		37,979,700.00	
Enugu State Marketing Company		-		35,000,000.00		35,000,000.00		-	
Nike Lake Resort Hotel		-		-		-		-	
Presidential Hotel, Enugu		-		-		-		-	
Small and Medium-Scale Enterprises Promotion		-		-		-		-	
Flour Mills Limited, Emene		-		-		-		-	
Enugu State Universal Basic Education		146,500,000.00		180,000,000.00		33,500,000.00		144,000,000.00	
ESUTH		996,000,000.00		1,200,000,000.00		204,000,000.00		996,000,000.00	
ESUTH College of Medicine		-		-		-		-	
IMT		1,480,000,000.00		1,540,000,000.00		60,000,000.00		1,440,000,000.00	
ENUGU STATE COLLEGE OF EDU. (TECHNICAL)		401,747,508.00		600,000,000.00		198,252,492.00		401,747,508.00	
ENUGU STATE LIBRARY BOARD		40,400,000.00		-		40,400,000.00		32,400,000.00	
ENUGU STATE PRINTING & PUBLISHING COMPANY		28,800,000.00		220,000,000.00		191,200,000.00		28,800,000.00	
ESBS		180,360,000.00		280,000,000.00		99,640,000.00		180,360,000.00	
Legal Aids Council		-		-		-		-	
Citizens Rights & Mediation Centre		-		-		-		-	
RUWASA		10,614,528.00		60,000,000.00		49,385,472.00		10,614,528.00	
ENSWC		204,000,000.00		280,000,000.00		76,000,000.00		204,000,000.00	
Small Town Water and sanitation Agency		-		10,000,000.00		10,000,000.00		-	
Sports Council		-		-		-		-	
NYSC		1,320,000.00		-		1,320,000.00		1,320,000.00	
ENSWAMA		93,600,000.00		-		93,600,000.00		93,600,000.00	
ENTRACO		-		65,000,000.00		65,000,000.00		-	
Enugu Coal City Transport		78,665,862.00		215,000,000.00		136,334,138.00		-	
Rural Electrification Board		17,896,524.00		42,000,000.00		24,103,476.00		17,896,524.00	
Tourism Board		10,961,796.00		18,000,000.00		7,038,204.00		10,961,796.00	
Council for Arts & Culture		14,719,716.00		48,000,000.00		33,280,284.00		-	
Enugu State Housing Corporation		-		25,000,000.00		25,000,000.00		-	
Local Government Pension Board		-		380,000,000.00		380,000,000.00		-	
TOTAL Subvention		4,047,347,770.00		6,189,581,839.00		2,154,234,069.00		3,897,361,603.00	
TOTAL		20,913,657,921.85		32,549,360,159.00		11,647,702,237.15		18,727,380,775.80	

REPORT OF THE ACCOUNTANT-GENERAL
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	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
NOTE 6-Consolidated Revenue Fund Charges									
Pension and Gratuities		3,842,228,509.00		1,616,444,040.00		2,225,784,469.00		2,669,073,746.27	
Statutory Office Holders		654,066,362.94		1,135,024,320.00		480,957,957.06		727,656,202.74	
TOTAL		4,496,294,871.94		2,751,468,360.00		2,706,742,426.06		3,396,729,949.01	
NOTE 7-Other of General Nature									
1 Government House		2,627,845,376.62		6,386,325,980.00		3,758,480,603.38		3,426,070,758.60	
2 Project Develop. Implementation Department (PDID)		1,503,406.65		2,000,000.00		496,593.35		1,040,080.24	
3 Department of Due Process & Budget Monitoring		-		2,000,000.00		2,000,000.00		-	
4 State Economic Planning Commission		138,512,277.69		43,150,000.00		95,362,277.69		231,720,465.00	
5 Enugu State Emergency Management Agency		3,022,251.51		50,000,000.00		46,977,748.49		2,099,710.00	
6 Enugu state Economic Development Unity		-		5,000,000.00		5,000,000.00		-	
7 Nigeria Security and Civil Defence		-		1,000,000.00		1,000,000.00		-	
8 Enugu State Action Committee on Hiv/Aids (ENSACA)		1,117,170.00		70,000,000.00		68,882,830.00		-	
9 Office of the Deputy Governor		143,391,420.00		180,000,000.00		36,608,580.00		1,865,017,693.00	
10 Boundry Adjustment Commission		-		44,120,000.00		44,120,000.00		-	
11 Office of the S.S.G		548,443,683.51		197,230,000.00		351,213,683.51		352,263,398.11	
12 Enugu State Liason Office-Abuja		11,963,500.00		12,500,000.00		536,500.00		12,959,900.00	
13 Enugu State Liason Office-Lagos		16,369,490.00		18,000,000.00		1,630,510.00		8,998,585.00	
14 sub - Liason Office-Kaduna		-		1,000,000.00		1,000,000.00		-	
15 Economic Affairs & Parastatal		-		5,000,000.00		5,000,000.00		1,667,644.00	
16 Muslim Pilgrim Board		-		25,000,000.00		25,000,000.00		-	
17 Christian Pilgrim Board		-		80,000,000.00		80,000,000.00		-	
18 SSS - Economic Affairs Unit		-		10,000,000.00		10,000,000.00		-	
19 Office of the Head of Civil Service		212,906,568.11		46,120,000.00		166,786,568.11		39,566,868.93	
20 Public Service Department		-		5,000,000.00		5,000,000.00		-	
21 Establishment Pension & Training		1,299,530.00		5,000,000.00		3,700,470.00		1,443,000.00	
22 Performance Improvement Bureau		-		22,000,000.00		22,000,000.00		-	
23 Ministry of Agriculture & Natural Resources		14,987,423.00		55,350,000.00		40,362,577.00		420,256,105.00	
24 Enugu State Tractor Hiring Services		-		1,000,000.00		1,000,000.00		-	
25 Fertilizer Procurement & Distribution Company Ltd		-		1,000,000.00		1,000,000.00		-	
26 United Palm Produce		-		1,000,000.00		1,000,000.00		-	
27 Adarice Production Company		-		1,000,000.00		1,000,000.00		-	
28 Veterinary School, Achi		-		5,000,000.00		5,000,000.00		-	
29 Mini. of Comierce & Industry		-		1,000,000.00		1,000,000.00		9,880,122.00	
30 Ministry of Education		125,280,014.62		144,000,000.00		18,719,985.38		131,010,736.38	
31 Examination Development Centre		121,509,037.60		20,000,000.00		101,509,037.60		-	
32 Post Primary School Management Board		16,883,225.00		89,769,272.00		72,886,047.00		31,609,286.14	
33 Enugu State Science, Tech & Vocat. Sch. Board		-		48,000,000.00		48,000,000.00		1,236,245.00	
34 Mass Literacy		1,099,602.00		5,000,000.00		3,900,398.00		599,425.84	
35 Special Education Centre, Oji Rever		2,400,000.00		6,000,000.00		3,600,000.00		14,719,716.00	



**REPORT OF THE ACCOUNTANT-GENERAL
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	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
36 Special Education Centre, Ogbete		9,600,000.00		10,000,000.00		400,000.00		9,600,000.00	
37 Enugu State Library Board		-		85,000,000.00		85,000,000.00		-	
38 Education Resource Centre, Enugu		-		6,000,000.00		6,000,000.00		-	
39 Ministry of Finance & Economic Planning		265,463,681.40		107,571,380.00		157,892,301.40		70,823,479.50	
40 Office of the Accountant General		51,697,651.12		63,000,000.00		11,302,348.88		45,749,823.00	
41 Board of Internal Revenue		112,228,772.44		138,000,000.00		25,771,227.56		42,663,595.91	
42 Enugu State Gaming Commission		995,000.00		5,300,000.00		4,305,000.00		594,565.00	
43 Ministry of Health		371,095,502.36		153,000,000.00		218,095,502.36		1,364,617,804.80	
44 State Health Board - (SHB)		3,320,320.00		75,000,000.00		71,679,680.00		1,800,585.91	
45 Park Lane Specialist Hospital		-		100,000,000.00		100,000,000.00		-	
46 Grants to Hospital		-		1,000,000.00		1,000,000.00		-	
47 Ministry of Information		41,262,000.00		80,000,000.00		38,738,000.00		33,862,000.00	
48 Enugu State Govt. Printing & Stationery Dept.		1,587,500.00		35,000,000.00		33,412,500.00		1,038,500.00	
49 Ministry of Justice		246,575,096.00		72,000,000.00		174,575,096.00		-	
50 Legal Aids Council		-		3,000,000.00		3,000,000.00		-	
51 Citizens Right and Mediation Centre		4,476,290.00		6,000,000.00		10,476,290.00		2,455,675.00	
52 Administrator-General/Public Trustees		4,409,305.00		3,000,000.00		7,409,305.00		-	
53 Ministry of Land & Urban Development		131,805,500.00		48,000,000.00		83,805,500.00		3,970,642.00	
54 Ministry of Local Government Matters		3,803,770.00		20,691,490.00		16,887,720.00		1,246,700.00	
55 Ministry of Water Resources		8,787,090.00		46,800,000.00		38,012,910.00		2,570,000.00	
57 Ministry of Chieftancy Matters		10,498,460.00		20,000,000.00		9,501,540.00		2,136,600.00	
58 Ministry of Science & Technology		3,504,754.00		25,000,000.00		21,495,246.00		6,139,003.00	
59 Raw Materials Display-Centre		-		1,000,000.00		1,000,000.00		-	
60 Ministry of Human Development & Poverty Reduction		2,999,716.00		28,518,150.00		25,518,434.00		2,709,488.84	
61 Co-operative College		-		1,000,000.00		1,000,000.00		-	
62 Ministry of Gender Affairs & Social Development		11,223,890.00		15,000,000.00		3,776,110.00		20,605,265.00	
63 Vocational and Rehabilitation Centre		3,600,000.00		12,000,000.00		8,400,000.00		-	
64 Skill acquisition Centre, Uwani		-		1,000,000.00		1,000,000.00		-	
65 FSP Medical Centre		-		12,000,000.00		12,000,000.00		-	
66 Social Welfare Centre, Emene		-		1,000,000.00		1,000,000.00		-	
67 State Approval school, Ngwo		-		1,000,000.00		1,000,000.00		-	
68 Remand Home Akwuke		-		1,000,000.00		1,000,000.00		-	
69 Ministry of Youth & Sports		133,148,111.30		40,000,000.00		93,148,111.30		153,893,862.59	
70 Games Village Awgu		-		5,000,000.00		5,000,000.00		-	
71 NYSC		-		10,000,000.00		10,000,000.00		-	
72 Ministry of Environment		20,167,212.00		40,000,000.00		19,832,788.00		114,191,432.00	
73 Forestry Commission		2,432,500.00		13,000,000.00		10,567,500.00		1,260,900.00	
74 Ministry of Transport		22,662,067.00		10,000,000.00		12,662,067.00		1,787,900.00	
75 Ministry of works and Infrastructure		451,900,049.34		600,000,000.00		148,099,950.66		334,681,323.12	
76 Rural Access Mobility Project - (RAMP)		-		1,000,000.00		1,000,000.00		-	
77 Ministry of Rural Development		107,196,614.37		34,000,000.00		73,196,614.37		-	

78 Rural Development Au
79 Community Developme
80 Enugu State Fire Servi
81 Community and Social
82 Ministry of Labour and
83 Ministry of Culture & To
84 Council for Arts & Cultu
85 Ministry of Housing
86 Civil service Commissi
87 Local Government Ser
88 Office of the Auditor Ge
89 Office of the Auditor Ge
90 Enugu State House of A
91 The State Judiciary
92 Customary Court of App
93 Judicial Services Comm
94 ENSIEC
95 Commissioner for Spee
96 MGD Oversight Commi
95 Enugu Capital Develop
96 Commissioner for Spee
Sub-TOTAL
Below the Line paym
Total Overheads othe
NOTE 8: Purchase /Co
ECONOMIC SECTOR
1 Ministry of Agriculture
2 ENADEP
3 Ministry of finance
4 Ministry of budget and P
5 Office of Accountant Gen
6 Board of Internal Revenu
7 Gaming Commission
8 Ministry of Commerce &
9 Ministry of Science & Tec
10 Ministry of Works & Infra
11 Rural Access Mobility Pri
12 Ministry of Transport
13 Rural Electrification Boar
14 SME
15 Enugu State Marketing C
16 College of Agriculture & A
Sub Total Economic Se

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



012
: K
30,000.00
-
23,479.50
49,823.00
63,595.91
84,565.00
117,804.80
100,585.91
-
-
362,000.00
338,500.00
-
-
455,675.00
-
970,642.00
246,700.00
570,000.00
136,600.00
139,003.00
-
709,488.84
-
1,605,265.00
-
-
-
-
3,893,862.59
-
4,191,432.00
1,260,900.00
1,787,900.00
4,681,323.12
-
-

Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: K	N	: K	N	: K	N	: K
78 Rural Development Authority	-	-	1,000,000.00	-	1,000,000.00	-	-	-
79 Community Development Agency	208,440,618.17	-	10,000,000.00	-	198,440,618.17	-	1,865,344.66	-
80 Enugu State Fire Service	2,326,355.00	-	10,000,000.00	-	7,673,645.00	-	-	-
81 Community and Social Development Project	-	-	1,000,000.00	-	1,000,000.00	-	-	-
82 Ministry of Labour and Productivity	7,421,439.75	-	23,132,000.00	-	15,710,560.25	-	-	-
83 Ministry of Culture & Tourism	1,245,228,958.35	-	30,008,800.00	-	1,215,220,158.35	-	64,459,342.03	-
84 Council for Arts & Culture	-	-	-	-	-	-	-	-
85 Ministry of Housing	3,799,258.00	-	25,200,000.00	-	21,400,750.00	-	2,996,970.00	-
86 Civil service Commission	8,803,867.00	-	48,000,000.00	-	39,196,133.00	-	11,211,240.00	-
87 Local Government Service Commission	-	-	10,000,000.00	-	10,000,000.00	-	-	-
88 Office of the Auditor General of the State	4,409,305.00	-	18,520,000.00	-	14,110,695.00	-	3,598,909.61	-
89 Office of the Auditor General for Local Government	2,739,790.00	-	15,000,000.00	-	12,260,210.00	-	1,741,050.00	-
90 Enugu State House of Assembly (Legislator)	439,999,619.00	-	515,000,000.00	-	75,000,381.00	-	403,244,702.00	-
91 The State Judiciary	146,744,192.00	-	260,000,000.00	-	113,255,808.00	-	118,642,865.00	-
92 Customary Court of Appeal	-	-	88,192,910.00	-	88,192,910.00	-	45,213,050.00	-
93 Judicial Services Commission	10,426,330.51	-	15,000,000.00	-	4,573,669.49	-	15,495,400.13	-
94 ENSIEC	99,785,509.45	-	120,000,000.00	-	20,214,490.55	-	12,409,395.00	-
95 Commissioner for Special Duties(Budget & Planning)	29,203,655.00	-	54,100,000.00	-	24,896,345.00	-	25,375,310.00	-
96 MGD Oversight Committee (imprest)	-	-	6,000,000.00	-	6,000,000.00	-	-	-
95 Enugu Capital Development Authority	5,976,100.00	-	35,000,000.00	-	29,023,900.00	-	2,966,657.78	-
96 Commissioner for Special Duties(Interministerial Affairs)	7,022,583.00	-	14,000,000.00	-	6,977,417.00	-	-	-
Sub-TOTAL	8,237,302,400.87	-	10,817,599,982.00	-	2,598,068,771.13	-	9,479,779,121.12	-
<i>Below the Line payments</i>								
Total Overheads others of General Nature	8,237,302,400.87	-	10,817,599,982.00	-	2,598,068,771.13	-	9,479,779,121.12	-
NOTE 8: Purchase /Construction of Assets								
ECONOMIC SECTOR								
1 Ministry of Agriculture	937,718,125.00	-	2,024,400,000.00	-	1,086,681,875.00	-	1,357,920,603.00	-
2 ENADEP	1,026,124,146.06	-	1,000,000.00	-	1,025,124,146.06	-	283,053,376.27	-
3 Ministry of finance	-	-	-	-	-	-	-	-
4 Ministry of budget and Planning	5,100,000.00	-	5,100,000.00	-	-	-	5,100,000.00	-
5 Office of Accountant General	144,986,723.00	-	300,000,000.00	-	155,013,277.00	-	36,369,100.00	-
6 Board of Intenal Revenue	51,707,500.00	-	-	-	51,707,500.00	-	-	-
7 Gaming Commission	-	-	-	-	-	-	-	-
8 Ministry of Commerce & Industry	-	-	23,638,144.00	-	23,638,144.00	-	-	-
9 Ministry of Science & Technology	-	-	487,121,843.00	-	487,121,843.00	-	-	-
10 Ministry of Works & Infrastructure	18,055,706,078.55	-	21,635,000,000.00	-	3,579,293,921.45	-	21,292,989,922.56	-
11 Rural Access Mobility Project (RAMP)	41,476,649.00	-	-	-	41,476,649.00	-	32,421,734.00	-
12 Ministry of Transport	23,886,500.00	-	867,714,654.86	-	843,828,154.86	-	190,504,000.00	-
13 Rural Electrification Board	1,109,424,582.00	-	3,710,000,000.00	-	2,600,575,418.00	-	629,441,247.33	-
14 SME	114,889.54	-	114,890.00	-	0.46	-	-	-
15 Enugu State Marketing Company	-	-	-	-	-	-	-	-
16 College of Agriculture & Agro-Enterprenurship, Iwollo	-	-	77,000,000.00	-	77,000,000.00	-	-	-
Sub Total Economic Sector	21,396,245,193.15	-	29,131,089,531.86	-	7,734,844,338.71	-	23,822,699,983.16	-



**REPORT OF THE ACCOUNTANT-GENERAL
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	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Social Services Sector									
1	Ministry of Education	-	-	776,200,000.00	-	776,200,000.00	-	195,450,271.00	-
2	State Agency for Mass Literacy, Adult and Non-Formal Educ.	-	-	-	-	-	-	-	-
3	SUBEB	-	-	557,708,398.54	-	557,708,398.54	-	6,441,019.00	-
4	PPSMB	-	-	-	-	-	-	-	-
5	ESUT	326,000,000.00	-	556,557,018.00	-	230,557,018.00	-	-	-
6	IMT	45,000,000.00	-	52,000,000.00	-	7,000,000.00	-	-	-
7	Enugu State College of Education (Techniac)	-	-	39,692,248.00	-	39,692,248.00	-	31,716,168.87	-
8	Science Technical & Vocational Schs Mgt. Board Enugu	62,451,982.00	-	15,000,000.00	-	47,451,982.00	-	-	-
9	Enugu Scholarship and Loan Board	6,500,000.00	-	8,000,000.00	-	1,500,000.00	-	-	-
10	Ministry of Health	2,445,926,190.00	-	3,647,000,000.00	-	1,201,073,810.00	-	613,458,377.35	-
11	Enugu state Library Board	-	-	3,500,000.00	-	3,500,000.00	-	-	-
12	ESUTH Teaching Hospital Park Lane	150,000,000.00	-	200,000,000.00	-	50,000,000.00	-	271,522,280.00	-
13	ENSACA (Enugu State Action Committee on AIDS)	53,868,923.27	-	-	-	53,868,923.27	-	70,101,077.70	-
14	Ministry of Information	-	-	21,000,000.00	-	21,000,000.00	-	760,686,082.00	-
15	Ministry of Culture & Tourism	33,469,750.00	-	1,609,469,750.00	-	1,576,000,000.00	-	-	-
16	State Tourism Board	-	-	13,000,000.00	-	13,000,000.00	-	-	-
17	Council for Arts & Culture	-	-	200,000,000.00	-	200,000,000.00	-	-	-
18	Government Printing Press	-	-	-	-	-	-	-	-
19	State Printing and Publishing Corporation	-	-	-	-	-	-	-	-
20	Enugu State Broadcasting Service, Enugu (ESBS) Radio/TV	-	-	17,000,000.00	-	17,000,000.00	-	126,775,660.00	-
21	Ministry of Gender Affairs & Social Dev	2,309,600.00	-	13,309,600.00	-	11,000,000.00	-	-	-
22	Ministry of Youth and Sport	-	-	130,000,000.00	-	130,000,000.00	-	35,000,000.00	-
23	Games Village Awgu - Youths & Sports	-	-	-	-	-	-	-	-
24	Ranger Management Corporation	-	-	-	-	-	-	-	-
	Sub Total Social Service Sector	3,125,526,445.27	-	7,859,437,014.54	-	4,733,910,569.27	-	2,111,150,935.92	-
Environmental Sector									
1	Ministry of Land and Urban Development	530,972,500.00	-	752,168,299.60	-	221,195,799.60	-	76,273,550.00	-
2	Ministry of Water Resourc &	9,380,587.00	-	8,109,850.00	-	1,270,737.00	-	41,320,769.00	-
3	RUWASSA	3,000,000.00	-	332,947,034.00	-	329,947,034.00	-	16,371,160.00	-
4	Water Corporation	1,471,865,780.75	-	2,554,933,273.00	-	1,083,067,492.25	-	581,934,484.61	-
5	Ministry of Environment	466,137,081.15	-	949,883,739.00	-	483,746,657.85	-	439,078,365.00	-
6	Forestry Commission	7,000,000.00	-	7,000,000.00	-	-	-	-	-
7	Enugu State Waste Management Authority	30,667,100.00	-	39,107,500.00	-	8,440,400.00	-	28,020,000.00	-
8	Ministry of Rural Development	-	-	5,000,000.00	-	5,000,000.00	-	130,742,519.00	-
9	Fire Service Department	-	-	16,000,000.00	-	16,000,000.00	-	-	-
10	Ministry of Human Development & Poverty Reduction	-	-	110,000,000.00	-	110,000,000.00	-	-	-
11	CDP (Community Development Project)	-	-	-	-	-	-	-	-
12	CSDP (Community & Social Development Project)	429,435,939.03	-	300,000,000.00	-	129,435,939.03	-	388,152,782.26	-
13	Ministry of Capital Territory Development	504,118,037.00	-	524,118,037.00	-	20,000,000.00	-	30,400,000.00	-
14	Ministry of Housing	-	-	130,000,000.00	-	130,000,000.00	-	7,446,200.00	-
15	Housing Development Corporation	-	-	-	-	-	-	-	-
	Sub Total - Environmental Sector	3,452,577,024.93	-	5,729,267,732.60	-	2,276,690,707.67	-	1,739,739,829.87	-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



Administrative Sector	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
1 Office of the Governor		577,829,161.71		695,084,162.00		117,255,000.29		391,336,141.40	
2 PDI		161,056,072.00		174,861,372.00		13,805,300.00		28,630,719.00	
3 Office of the Deputy Governor		-		14,475,000.00		14,475,000.00		49,666,100.00	
4 SSG's Office		168,452,181.00		92,140,581.00		76,311,600.00		1,046,910,000.00	
5 Office of Head of Service		32,679,074.00		42,679,074.00		10,000,000.00		77,000.00	
6 State Planning Commission		2,300,730,500.00		2,441,100,000.00		140,369,500.00		373,007,045.00	
7 Civil Service Commission		-		-		-		-	
8 Ministry of Local government and Political Matters		-		-		-		-	
9 Local Government Service Commission		-		-		-		-	
10 ENSIEC		19,911,642.00		36,000,000.00		16,088,358.00		-	
11 Ministry of Justice		16,017,800.00		363,017,800.00		347,000,000.00		-	
12 Ministry of Interministerial Affairs		10,979,554.00		5,500,000.00		5,479,554.00		-	
13 Office of the State Auditor-General of Local Government		-		-		-		-	
14 Office of the State Auditor-General		-		-		-		-	
15 Enugu State Emergency Management Agency		-		7,000,000.00		7,000,000.00		-	
16 Budget Monitoring and Due Process (BMDP)		-		5,000,000.00		5,000,000.00		-	
17 Ministry of Chieftancy Matters		5,400,000.00		100,000,000.00		94,600,000.00		-	
18 Volunteer Service Agency		-		-		-		-	
19 The Legislature (House of Assembly)		-		30,000,000.00		30,000,000.00		-	
20 The Judiciary		378,136,980.00		692,000,000.00		313,863,020.00		113,421,740.00	
21 Administrator-General/Public Trustee Agency		-		-		-		-	
22 Citizen's Right and Mediation Centre		-		-		-		-	
23 Judicial Service Commission		-		-		-		-	
24 Customary Court of Appeal		-		36,000,000.00		36,000,000.00		7,078,400.00	
25 Ministry of Labour		-		-		-		-	
Sub Total Administrative Sector		3,671,192,964.71		4,734,857,989.00		1,063,665,024.29		2,015,227,145.40	
Grand Total of THE 4 SECTORS		31,645,541,628.06		47,454,652,268.00		15,809,110,639.94		29,688,817,894.35	
Note 9 proceeds of Loans/borrowings									
Internal loans		1,000,000,000.00		3,841,423,408.00		2,841,423,408.00		4,007,000,000.00	
External Loans		2,406,129,625.09		3,500,000,000.00		1,093,870,374.91		1,492,762,710.23	
Miscellaneous/Grants		600,000,000.00		3,088,538,000.00		833,194,000.00		435,459,327.45	
Total		4,006,129,625.09		10,429,961,408.00		3,102,099,782.91		5,935,222,037.68	
Note 10 Repayment of Loans									
Internal loans Repayment		129,456,097.97		-		-		3,022,285,515.24	
External Loans Repayment		3,494,323,507.84		-		-		-	
TOTAL		3,623,779,605.81		-		-		3,022,285,515.24	



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

NOTES TO ASSETS AND LIABILITIES

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



Note 11: Treasuries & Banks	Actual 2013		Actual 2012	
	N	: K	N	: K
Cash & Bank Balances				
FBN Capital A/C: 2016632532	26,698,900.38		254,355,531.98	
FBN Salary A/C: 2016263648	17,920,994.59		7,176,272.85	
FBN FAAC A/C: 2016570124	2,474,831,653.95		123,832,828.01	
FBN Excess Crude A/C: 2016611885	7,000,096.23			
FBN Over Head A/C: 2015838416	94,524,766.86		556,620,154.13	
FBN Reserve A/c No 2010484959	306,904,059.39		8,972,404.53	
Access Bank IGR A/C: 0002321781			282,324,540.16	
Access Bank Taxi 2nd Schem A/C: 0006384249	97,037.02			
Sterling Bank, Salary A/C No. 0020521629	266,999,145.90			
Sterling Bank, Reserve A/C No. 0020521643	3,002,149,151.74			
Sterling Bank, Reserve A/C No. 0022790614	119,416,940.71			
FCMB Other Charges A/C No. 1498374016	9,158,237.30		973,960.49	
FCMB Payment Account No. 1723705011	70,519,267.64		5,872,381.19	
FCMB IGR POOL ACCOUNT No. 1267020010	701,910,879.34		463,296,697.78	
FCMB Reserve A/C No. 1726148013	665,370,373.91		665,370,373.91	
FCMB Capital A/C No. 1498374023	516,273,821.11			
Fidelity Bank, Police Reform Programme A/C No:5030046722	203,672,047.43			
Zenith Bank (Grants &Sub) A/c: 1010943248	345,034,163.66		286,523,554.99	
ZENITH BANK - Dedicated A/C No. 1011842025	260,965,742.38		3,798,277.38	
GTB VAT A/C No. 0108847362	123,921,034.75		570,705,727.19	
Diamond Bank (Sure-P) A/C No. 0026483482	254,323,584.86		935,043.06	
Skye Bank Cap A/C II No. 1750016287	8,788,035.13		408,780.88	
Skye Bank Salary A/C No. 1771333675			50,611,896.19	
Skye Bank (Reserve) No. 1750014111			1,142,675,356.99	
Oceanic Pension A/C No. 0023995887			280,856,925.25	
Eco Bank Gratuity & Pension A/c No: 229204822	266,318,200.06			
Umuchinemere MFB, TAXI Schem A/C II No: 1020014265	6,166,790.03			
Umuchinemere MFB, Coal City Carb A/C II No: 1020014455	1,966,239.12			
Umuchinemere MFB, Coal City Carb A/C III No: 1020015261	6,922,036.93			
	9,757,853,200.42		4,457,645,050.94	



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	Actual 2013		Actual 2012	
	N	: K	N	: K
MDAs AND STs Balances				
Office of the Executive Governor	-		86,683.07	
Project Development & Implementation Dept (PDID)	46.84		929.78	
Ministry of Budget	332.97		643.82	
Economic Planning Commission	-		100.78	
Office of the Deputy Governor	2,043.99		4,195.00	
Enugu State Liaison office, Lagos	11,761.91		10,000.00	
Water Corporation	292,503.40		-	
Enugu State Emergency Mgt Agency (ESEMA)	1,667.80		290.00	
Civil Service Commission	1,258.02		-	
Enugu state Electroal Commission	489.37		-	
Tourism Board	3,889.90		-	
Human Development & Poverty Reduction	283.94		-	
Ministry of Commerce & Industry	0.83		-	
Ministry of Education	372.62		1,564.94	
Exam Development Centre	16,495.53		17,707,057.37	
PPSMB	13.06		1,790.00	
Ministry of Finance & Economic Dev.	58.48		308.98	
Ministry of Health	498,646,919.88		6,765.29	
Ministry of Justice	8,187.00		-	
Ministry of Water Resources	0.37		184.74	
Ministry of Science & TECH	9.33		13.83	
Ministry of Gender Affairs & Social Dev.	267.20		940.52	
Office of Auditor General (Local Govt.)	28.01		-	
Local Government Service Commission	8,279,987.31		-	
Ministry of Capital Territory	40,727,826.54		-	
Head of Civil Service	64.84		27.64	
Ministry of Agric & Natural Resources consultancy A/C	5,224,767.40		-	
Office of Accountant General	-		6,610,008.93	
Board of Internal Revenue(BIR)	-		27,612.86	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Actual 2013		Actual 2012	
	N	: K	N	: K
Dept. of Culture & Tourism	228,229.75		573.48	
Govt. Printing & Stationery Dept	1,402.50		-	
Citizens Rights & mediation Centre			301,708.67	
Office of Auditor General (State)	1.74		1,568,954.91	
Enugu State House of Assembly	57,057.00		1,837,984.00	
The State Judiciary	3,527.90		2,107.56	
Ministry of Lands	1,639.40		-	
Community Dev. Cor-ordinating Council (CCDC) & Project A/C			5,398.17	
State Voc Sch.Mgt Board (STVSMB)	608.72		14,067.30	
Ministry of Rural Development	162.37		1,687,492.09	
Ministry of Local Government	391.91			
Pay office SHMB	10.00		5,370.36	
Judiciary Service Commission	531.99			
Forestry Commission	4.58		4.58	
Gaming Commission	3,290.25		9,498.93	
Ministry of Transport	8,292.39			
Ministry of Youths & Sports	507,380.75			
Establishment	774.77			
Ministry of Housing	950.00			
Ministry of Chieftancy	6,000.00		2,984.44	
Ministry of Works & Infrastructure	4,806,695.09		6,238,781.05	
ESWAMA	25,550.00			
Ministry of Inter-ministrial Affairs	1,615.81			
Special Education Centre Ogbete	1,812,188.77			
ENTRACO	889,725.70			
Ministry of Labour	1,135.25		2,950.00	
Enugu State Scholarship Board	300.00			
Ministry of Environment	291.52			
Agency for Mass Literacy	299.39		85,604.02	
Total Cash & Bank Balance	561,577,334.09		36,222,597.11	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Actual 2013		Actual 2012		No of shares
	N	: K	N	: K	
Note 12 Investment					
Afi Bank PLC		1,165,867.50		1,165,867.50	2,331,735.00
FBN PLC		2,768,059.50		2,768,059.50	5,536,119.00
Nal Bank PLC		2,959,014.00		2,959,014.00	5,918,028.00
Flour mill PLC		409,778.50		409,778.50	819,557.00
Royal Exchange Assurance		240,843.50		240,843.50	481,687.00
Guinness Plc		93,750.00		78,750.00	187,500.00
Smithkline Beecham Plc		3,713.00		3,713.00	7,426.00
PZ Plc		317,953.00		317,953.00	635,906.00
Lever Brothers/Unilever Nig Plc		175,407.00		175,407.00	350,814.00
Nigerian Bothling Co. PLC		298,639.00		298,639.00	597,278.00
Nigerian Breweries PLC		1,533.00		1,533.00	3,066.00
Julius Berger PLC		55,554.50		55,554.50	111,109.00
Dumez Nigeria PLC		56,160.00		56,160.00	112,320.00
UAC PLC		1,132,484.00		1,132,484.00	2,264,968.00
First Aluminium PLC		542,522.50		542,522.50	1,085,045.00
Aba Textile Mill PLC		6,339,540.00		6,339,540.00	12,679,080.00
Mobil		231.00		231.00	462.00
Nestle Food PLC		876.50		876.50	1,753.00
African Protroleum PLC		136,667.00		136,667.00	273,334.00
Total PLC		1,065.50		1,065.50	2,131.00
Urban Dev. Banks Plc		2,580,645.00		2,580,645.00	5,161,290.00
Texaco Nigerian PLC		52,820.50		52,820.50	105,641.00
Capl PLC		7,280.00		7,280.00	14,560.00
Evans Medicals		22,942.00		22,942.00	45,884.00
Cadbury PLC		9,924.00		9,924.00	19,848.00
AVOP PLC		1,365,000.00		1,365,000.00	2,730,000.00
Afex Bank PLC		2,475,960.50		2,475,960.50	4,951,921.00
AG Leventis Plc.		9,935.00		9,935.00	19,870.00
Emerite LTD		3,127,410.00		-	6,254,820.00
General Cotton Mill LTD		7,514,528.00		7,514,528.00	15,029,056.00
Bewac Automotive Limited		56,132.00		56,132.00	112,264.00
International Enamel Wares Industry Ltd		24,532.00		24,532.00	49,064.00
Niger Gas Limited		-		-	-
Apex Securities Ltd		17,160.00		17,160.00	34,320.00
Oriental Insurance Ltd		100,000,000.00		100,000,000.00	200,000,000.00
Markint Medical Complex		58,500.00		58,500.00	117,000.00
Aluminium Tech Ltd		381,888.00		381,888.00	763,776.00
Nigeria Sugar Company		-		-	-
Anammco Ltd		731,430.00		-	1,462,860.00
Sunrise Floor Mills		2,000,000.00		-	4,000,000.00
Nike Lake Resort Hotel		2,500,000.00		2,500,000.00	5,000,000.00
Niger Steel Ltd		443,643.00		443,643.00	887,286.00
Total		140,079,389.00		134,205,549.00	shares are at par; 50k per share

Note 1	
Liability	
Note 1	
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Note 15	
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Note 16	
First Ban	
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TOTAL	
Note 17 Exte	
Foreign Loans	
TOTAL Forei	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Actual 2013		Actual 2012	
	N	: K	N	: K
Note 13 Liability Over Asset				
Liability Over Asset	3,266,050,236.09		7,043,645,814.66	
Note 14 Consolidated Revenue Fund				
Opening Balance	3,002,446,910.05		1,604,531,358.72	
Add/Less: Net Recurrent Surplus/Deficit	417,751,144.64		1,397,915,551.33	
Closing Balance (Fund Available)	3,420,198,054.69		3,002,446,910.05	
Note 15 Capital Development Fund				
Opening balance	1,491,420,738.00		4,260,680,161.55	
Add/Less: Net Capital surplus/deficit	5,695,171,741.82		2,769,259,423.55	
Total Capital fund available (Closing Balance)	7,186,592,479.82		1,491,420,738.00	
Note 16 Internal Loan				
First Bank Plc 907.5M Traditional rulers Auto loan			549,652,979.95	
Diamond Bank Plc				
Diamond Bank Plc N456 Million - ENSG 200 units HYUNDAI Accent - (Taxi Scheme)			419,612,782.48	
Diamond Bank Plc N1.55 billion - Education School Bus Loan			841,909,430.08	
Diamond Bank Plc N200 Million - Nike Lake Resort Rehab. Loan			235,724,233.84	
Access Bank N686.9M 2nd Taxi Scheme Loan			24,284,905.43	
GTB Plc N2B Capital loan			2,151,890,369.50	
Fidelity Bank N1.8Billion ENSUBEB Counterpart Fund Loan	1,000,000,000.00		1,462,013,952.15	
Skye BANK plc				
TOTAL	1,000,000,000.00		5,685,088,653.43	
Note 17 External Loans (FOREIGN LOANS)				
Foreign Loans	2,406,129,625.09		1,492,762,710.23	
TOTAL Foreign Loans	2,406,129,625.09		1,492,762,710.23	

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NOTES TO CONSOLIDATED REVENUE FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2013

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



Note: 18 STATUTORY ALLOCATION		N	: k	N	: k	N	: k	N	: k
Office of the Accountant General		45,884,484,201.40		49,413,320,000.00		3,528,835,798.60		37,800,347,390.38	
TOTAL		45,884,484,201.40		49,413,320,000.00		3,528,835,798.60		37,800,347,390.38	
NOTE: 19 TAXES									
Board of Internal Revenue		5,195,316,144.82		10,752,000,000.00		5,556,883,855.18		3,632,200,668.86	
Gaming Commission		5,030,000.00		10,000,000.00		4,970,000.00		4,390,000.00	
Ministry of Environment		18,137,000.00		5,000,000.00		13,137,000.00		2,254,000.00	
Local Government Service Commission				5,000,000.00		5,000,000.00		-	
INEC				6,000,000.00		6,000,000.00		959,087.48	
TOTAL		5,218,483,144.82		10,778,000,000.00		5,537,516,855.18		3,639,803,756.34	
Note: 20 FINES & FEES									
Government House		291,090.00		150,000.00		141,090.00		199,885.00	
Head Of Service		5,400.00		50,000.00		44,600.00		-	
Office of the S.S.G.		39,000.00		-		39,000.00		51,000.00	
Ministry of Gender, Welfare & Social Development		637,000.00		1,505,000.00		868,000.00		428,000.00	
State Audit		1,028,500.00		400,000.00		628,500.00		489,050.00	
Local Government Audit		122,126,957.21		1,550,000.00		120,576,957.21		5,790.00	
Gaming Commission		401,500.00		980,000.00		578,500.00		636,000.00	
Board of Internal Revenue		20,528,685.00		50,000,000.00		29,471,315.00		7,995,541.51	
Judiciary		79,864,902.00		101,000,000.00		21,135,098.00		105,076,538.00	
Ministry of Agriculture		22,826,300.00		105,415,000.00		82,588,700.00		15,599,560.00	
Forestry Commission		86,800.00		550,000.00		463,200.00		455,800.00	
Ministry of Education		9,249,474,397.88		30,850,000.00		9,218,624,397.88		15,881,100.00	
Post Primary School Management Board		178,220,760.00		-		178,220,760.00		21,708,245.00	
Examination Development Centre		141,912,835.00		-		24,045,000.00		-	
Ministry of Finance		8,084,819.50		10,000,000.00		1,915,180.50		4,919,005.00	
Ministry of Health		524,411,708.00		29,100,000.00		495,311,708.00		31,078,252.50	
State Hospital Management Board		9,858,902.00		65,000,000.00		55,141,098.00		175,000.00	
Ministry of Justice		1,820,931.00		15,900,000.00		14,079,069.00		1,016,792.00	
Ministry of Commerce & Industry		57,921,744.89		208,200,000.00		150,278,255.11		22,546,420.00	
Ministry of Human Dev. & Poverty Reduction		1,647,760.00		2,150,000.00		502,240.00		1,074,424.00	
Ministry of Transport		100,969,748.99		79,415,000.00		21,554,748.99		18,377,818.00	
Ministry of Lands & Urban Development		281,267,072.60		612,500,000.00		331,232,927.40		413,026,313.72	
Ministry of Youth & Sports		37,500.00		100,000.00		62,500.00		65,000.00	
Ministry of Water Resources		331,536,029.26		160,000.00		331,376,029.26		480,000.00	
Civil Service Commission		100,600.00		-		100,600.00		119,055.00	
Ministry of Science & Technology		30,000.00		3,350,000.00		3,320,000.00		60,000.00	
Ministry of Chieftancy Matters		4,717,750.00		3,500,000.00		1,217,750.00		5,375,000.00	
Custory Court of Appeal		3,310,650.00		3,020,000.00		290,650.00		2,315,740.00	
Ministry of Environment		1,613,500.00		2,000,000.00		386,500.00		1,912,500.00	
Ministry of Rural development		2,540,000.00		8,500,000.00		5,960,000.00		1,620,000.00	



**REPORT OF THE ACCOUNTANT-GENERAL
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	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
Ministry of Works & Infrastructure	8,408,540.00		15,000,000.00		6,591,460.00		-	
Ministry of Enugu Capital Territory	15,821,205.25		87,370,000.00		71,548,794.75		6,329,152.50	
Agency for Mass Literacy	40,000.00		250,000.00		210,000.00		-	
Citizens' Right and Mediation Centre	68,250.00		100,000.00		31,750.00		-	
Enugu State Waste Management Authority	177,892,906.15		349,040,000.00		171,147,093.85		-	
Ministry of Information	25,753,446.32		132,500,000.00		106,746,553.68		-	
Independent Electoral Commission	-		500,000.00		500,000.00		-	
TOTAL	11,375,297,191.05		1,920,105,000.00		9,502,727,463.41		679,016,982.23	
Note: 21 LICENCES								
Gaming Commission	1,565,000.00		3,770,000.00		2,205,000.00		2,305,000.00	
Board of Internal Revenue	111,761,469.92		475,000,000.00		363,238,530.08		109,401,265.72	
Forestry Commission	311,500.00		2,010,000.00		1,698,500.00		-	
Ministry of Lands & Urban Development	-		1,000,000.00		1,000,000.00		-	
Ministry of Agriculture	69,600.00		300,000.00		230,400.00		146,500.00	
Ministry of Transport	164,000.00		2,800,000.00		2,636,000.00		-	
Ministry of Enugu Capital Territory	500,000.00		15,000,000.00		14,500,000.00		-	
Ministry of Water Resources	-		180,000.00		180,000.00		-	
TOTAL	114,371,569.92		500,060,000.00		385,688,430.08		111,852,765.72	
Note: 22 EARNINGS & SALES								
Ministry of Gender Welfare	991,950.00		-		991,950.00		1,477,700.00	
Ministry of Lands & Urban Development	-		1,725,000.00		1,725,000.00		-	
Office of the Head of Service	-		1,200,000.00		1,200,000.00		4,500.00	
Office of the S.S.G.	41,869,141.10		30,020,000.00		11,849,141.10		13,835,271.00	
Ministry of Agriculture	10,693,945.00		13,000,000.00		2,306,055.00		3,149,102.00	
Forestry Commission	245,000.00		1,000,000.00		755,000.00		636,300.00	
Ministry of Education	52,190,369.64		-		52,190,369.64		-	
State Planning Commission	-		1,100,000.00		1,100,000.00		-	
Ministry of Finance	2,050,000.00		20,000,000.00		17,950,000.00		2,000,100.00	
Gaming Commission	254,000.00		20,000,000.00		19,746,000.00		10,016,000.00	
Board of Internal Revenue	96,392,878.09		100,000,000.00		3,607,121.91		115,667,130.70	
Ministry of Information	1,734,813.00		590,000.00		1,144,813.00		125,500.00	
Ministry of Culture & Tourism	275,000.00		950,000.00		675,000.00		420,000.00	
Enugu State Tourism Board	-		5,980,000.00		-		-	
Ministry of Commerce & Industry	6,000.00		150,000.00		144,000.00		-	
Government Printing & Stationery Department	516,705.00		1,600,000.00		1,083,295.00		299,760.00	
Ministry of Justice	-		-		-		-	
Ministry of Works & Infrastructure	272,122,000.00		204,670,000.00		67,452,000.00		63,749,720.00	
Local Govt. Service Commission	-		-		-		-	
House of Assembly	-		-		-		-	
Civil Service Commission	-		-		-		-	
Ministry of Enugu Capital Territory	-		-		-		-	
Independent Electoral Commission	1,000,000.00		20,000,000.00		19,000,000.00		-	
Ministry of Local Government	1,000,000.00		-		1,000,000.00		-	
TOTAL	481,341,801.83		421,985,000.00		63,336,801.83		211,381,083.70	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
Note: 23 RENT ON GOVERNMENT PROPERTY								
Ministry of Land & Housing	316,159,197.87		635,000,000.00		318,840,802.13		522,718,531.40	
Government House	115,000.00		150,000.00		35,000.00		125,975.00	
Ministry of Gender Welfare	2,744,500.00		3,072,000.00		327,500.00		1,463,900.00	
House of Assembly	-		-		-		-	
Office of the S.S.G	3,579,781.02		20,100,000.00		16,520,218.98		140,075.00	
Ministry of Works & Infrastructure	-		100,000.00		100,000.00		-	
Ministry of Environment	9,568,229.53		20,500,000.00		10,931,770.47		11,258,500.00	
Ministry of Enugu Capital Territory	-		6,200,000.00		6,200,000.00		-	
TOTAL	332,166,708.42		685,122,000.00		352,955,291.58		535,706,981.40	
Note: 24 INTEREST, REPAYMENT & DIVIDEND								
Ministry of Finance	280,588,689.78		125,000,000.00		155,588,689.78		199,520,581.66	
TOTAL	280,588,689.78		125,000,000.00		155,588,689.78		199,520,581.66	
Note: 25 REIMBURSEMENT								
Office of Head of Service	-		-		-		1,207,021.00	
Ministry of Finance	226,875,000.00		-		226,875,000.00		6,996,981,490.89	
TOTAL	226,875,000.00		-		226,875,000.00		6,998,188,511.89	
Note: 26 MISCELLANEOUS								
Government House	15,577,621.00		10,000,000.00		5,577,621.00		400,275.00	
Judiciary	-		-		-		2,200.00	
Ministry of Finance	5,200.00		-		5,200.00		48,000.00	
Ministry of Water Resources	22,750.00		-		22,750.00		19,400.00	
Ministry of Education	1,894,798,468.34		132,190,000.00		1,762,608,468.34		-	
Ministry of Chieftancy Matters	130,250.00		-		130,250.00		1,350,250.00	
Ministry of Gender Welfare & Social	-		2,000,000.00		2,000,000.00		-	
Ministry of Environment	209,500.00		150,000.00		59,500.00		8,000.00	
Office of Secretary to the State Government	10,374,000.00		-		10,374,000.00		-	
Ministry of Health	99,960,000.00		-		99,960,000.00		-	
Enugu State Economic Planning Commission	186,400,000.00		-		186,400,000.00		-	
TOTAL	2,207,477,789.34		144,340,000.00		2,063,137,789.34		1,828,125.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

RETAINED REVENUE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
TAXES								
Board of Internal Revenue (Tax)	56,276,054.38		-		56,276,054.38		-	
FINES & FEES								
Post Primary Schools Mgt Board	177,683,000.00		200,000,000.00		22,317,000.00			
Examination Development Centre	117,867,835.00		6,165,000,000.00		6,047,132,165.00			
Enugu State Daily Star Corporation	610,066.00							
Enugu State Water Corporation	330,906,029.26		180,600,000.00		150,306,029.26			
Local Government Service Commission	122,121,707.21		156,000,000.00		33,878,292.79			
Coal City Transport Services	38,002,080.00		287,200,000.00		249,197,920.00			
ESBS	25,143,380.32		132,500,000.00		107,356,619.68			
College of Agriculture & Agro Entrepreneurship, Iwollo	5,165,900.00		40,670,000.00		35,504,100.00			
IMT	455,482,360.00		516,035,090.00		60,552,730.00			
Enugu State University of Science and technology	8,470,689,745.68		5,932,478,030.00		2,538,211,715.68			
ESUT Teaching Hospital (Park-Lane), Enugu	477,023,008.00		376,116,700.00		100,906,308.00			
Enugu State College Education (Technical)	301,816,392.20		175,908,700.00		125,907,692.20			
Ministry of Transport	11,234,950.00		-		11,234,950.00			
Ministry of Capital Development Authority	2,778,482.18		-		2,778,482.18			
Ministry of Lands & Urban Development	12,600,000.00		-		12,600,000.00			
TOTAL FINES & FEES	10,549,124,935.85		14,162,508,520.00		8,717,030,513.69			
EARNINGS & SALES								
Post Primary School Mgt. Board	-		-		-			
College of Agriculture & Agro Entrepreneurship Iwollo	6,374,315.00		8,500,000.00		2,125,685.00			
Enugu State University of Science and Technology	8,918,729.64		4,500,000.00		4,418,729.64			
IMT	30,152,540.00		74,139,580.00		43,987,040.00			
Enugu state of Education (Technical),	13,039,100.00		4,150,000.00		8,889,100.00			
Enugu state Library Board	1,568,813.00		1,570,000.00		1,187.00			
Enugu state Marketing Company Ltd	-		6,000,000.00		6,000,000.00			
TOTALS : EARNINGS & SALES	60,053,497.64		98,859,580.00		38,806,082.36			
RENT ON GOVERNMENT PROPERTY								
IMT	865,000.00		1,750,000.00		885,000.00			
MISCELLANEOUS								
Enugu state College of Education (Technical)	-		1,000,000.00		1,000,000.00			
Enugu State University of Science and Technoogy	1,894,646,468.34		131,190,000.00		1,763,456,468.34			
INSTITUTE OF MANAGEMENT & TECHNOLOGY	152,000.00		-		152,000.00			
TOTAL MISCELLANEOUS	1,894,798,468.34		132,190,000.00		1,762,608,468.34			
TOTAL Retained Revenue	12,561,117,956.21		14,396,308,100.00		10,495,223,954.05			

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
Note: 27 BTL RECEIPTS								
Other Salary deductions					-	-		11,477,158.42
Deductions from Contracts					-	-		
Other Deduction					-	-		
Tax arrears recovered					-	-		68,079.82
Development Levy					-	-		327,400.00
Surcharge deduction					-	-		940,473.53
Appointee deductions					-	-		6,751,063.03
TOTAL					-	-		19,564,174.80
Note: 28 Personnel Costs - Main Organisation								
Others of General Nature								
Office of the Executive Governor			242,941,991.68		386,325,980.00		143,383,988.32	254,130,444.28
State Economic Planning Commission			47,246,150.54		73,422,380.00		26,176,229.46	49,913,793.04
Office of the Deputy Governor			9,114,234.89		14,038,226.00		4,923,991.11	10,177,971.72
SSGs Office			82,355,783.36		104,390,510.00		22,034,726.64	93,609,954.04
Liason Office Abuja			17,804,792.07		31,695,200.00		13,890,407.93	19,390,857.44
Liason Office Lagos			30,067,514.46		42,613,402.00		12,545,887.54	29,433,563.21
Head of Civil service			100,760,240.06		212,132,176.00		111,371,935.94	103,859,063.82
Establishment Pension & Training			42,839,338.32		-		42,839,338.32	44,477,861.19
Consolidated Officers			654,066,362.94		10,000,000,000.00		9,345,933,637.06	727,656,202.74
Ministry of Agriculture & Natural Resources			428,965,064.98		443,080,970.00		14,115,905.02	455,572,681.18
Ministry of Commerce & Industry			165,250,450.33		170,700,200.00		5,449,749.67	170,718,435.77
Ministry of Education			174,236,825.96		181,678,475.00		7,441,649.04	176,038,870.99
Examination development Centre			25,610,391.32		32,613,374.00		7,002,982.68	26,549,465.44
Post Primary School Mgt. Board			7,464,704,497.88		7,762,581,277.00		297,876,779.12	5,609,426,077.76
Enugu State Sch. Tech. & Voc. School Board			754,501,610.69		808,981,704.00		54,480,093.31	607,033,589.53
Ministry of Finance & Economic Development			203,279,806.01		42,468,458.00		160,811,348.01	204,212,170.26
Office of the Accountant General			-		101,440,133.00		101,440,133.00	-
Board of Internal Revenue			230,869,242.72		399,184,580.00		168,315,337.28	240,512,724.10
Enugu State Gaming Commission			16,874,423.06		20,809,865.00		3,935,441.94	17,344,171.56
Ministry of Health			445,381,360.20		492,656,688.00		47,275,327.80	448,178,342.11



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
State Health Board	1,159,206,848.95		1,260,484,200.00		101,277,351.05		1,183,067,209.97	
Park-lane Special Hospital	1,804,392,951.41		2,350,204,990.00		545,812,038.59		1,683,842,411.53	
Ministry of Information	70,526,782.38		86,718,675.00		16,191,892.62		73,961,960.22	
Government Printing & Stationery Department	67,497,242.91		80,766,050.00		13,268,807.09		78,656,174.81	
Ministry of Justice	255,225,325.43		406,485,898.00		151,260,572.57		166,700,137.55	
Ministry of Lands & Housing	190,893,901.50		211,225,350.00		20,331,448.50		194,001,611.46	
Ministry Of Local Government Matters	33,130,434.36		26,391,490.00		6,738,944.36		32,634,370.26	
Ministry of Water Resources (Public Utility)	58,335,010.97		59,393,300.00		1,058,289.03		54,702,658.22	
Ministry of Chieftancy Matters	20,709,933.05		24,868,083.00		4,158,149.95		19,752,820.77	
Ministry of Science & Technology	42,311,366.99		65,092,185.00		22,780,818.01		45,012,633.32	
Ministry of Human Dev. & Poverty Reduction	63,743,768.02		101,481,850.00		37,738,081.98		68,675,657.40	
Ministry of Gender Affairs & Social Development	59,282,086.77		92,501,726.00		33,219,639.23		63,566,518.60	
Ministry of Youths & Sports	99,968,832.23		86,994,600.00		12,974,232.23		106,789,429.96	
Ministry of Environment	47,359,285.96		103,196,950.00		55,837,664.04		46,365,662.24	
Forestry Commission	38,934,984.33		42,528,500.00		3,593,515.67		43,763,516.80	
Ministry of Transport	28,517,887.97		60,564,181.00		32,046,293.03		29,907,421.79	
Ministry of Works & Infrastructure	174,697,802.78		481,846,183.00		307,148,380.22		185,375,731.00	
Ministry of Rural Develop.	107,519,528.67		273,311,054.00		165,791,525.33		126,850,682.80	
Ministry of Labour and Productivity	-		6,123,000.00		6,123,000.00		-	
Ministry Of Culture & Tourism	33,035,814.32		53,953,491.00		20,917,676.68		33,156,966.72	
Ministry of Housing	6,539,825.14		10,000,000.00		3,460,174.86		-	
Civil Service Commission	57,505,630.46		61,301,240.00		3,795,609.54		53,499,626.90	
Local Government Service Commission	16,400,290.14		21,341,493.00		4,941,202.86		17,741,122.32	
Office of the Auditor General -State	63,131,643.25		84,292,320.00		21,160,676.75		65,013,144.07	
Office of the Auditor General -Local Govt.	20,351,369.60		33,514,756.00		13,163,386.40		20,714,668.49	
Enugu State House of Assembly -Legislature	224,921,462.28		347,801,564.00		122,880,101.72		231,129,080.03	
State Judiciary	491,366,557.53		358,809,929.00		132,556,578.53		494,243,119.99	
Customary Court Appeal	439,182,328.12		523,124,000.00		83,941,671.88		365,482,189.03	
Judicial Services Commission	6,388,506.09		9,721,515.00		3,333,008.91		7,055,729.06	
Enugu State Independent Electoral Commission	34,478,228.44		38,907,583.00		4,429,354.56		36,482,256.58	
Ministry of Budget and Planning	13,884,440.33		26,223,506.00		12,339,065.67		13,638,420.73	
Ministry of Inter-Ministrial Affairs	-		-		-		-	
TOTAL	16,866,310,151.85		28,709,983,310.00		11,843,673,158.15		14,102,362,970.06	

FOR THE YEAR ENDED 31ST DECEMBER, 2013.

Note 29: Personnel
Enugu State Emergency Services
Rangers Management
Volunteer Service Agency
Enugu State Agricultural Extension Agency
Veterinary School, Enugu
College of Agriculture, Enugu
Enugu State Market
Nike Lake Resort Hotel
Presidential Hotel, Enugu
Small & medium-scale enterprises
Flour mills Limited, Enugu
State Universal Basic Education Board
Enugu State University of Science and Technology
ESUT College of Management Studies
Institute of Management Studies, Enugu
Enugu State College of Education
Library Board
Enugu state Printing Press
ESBS/TV
Legal Aids Council
Citizens Right and Protection Commission
Administrator-General of Lands
Enugu State Rural Development Board
Enugu State Water Corporation
Small Town Water and Sewerage Board
Sports Council
NYSC
Enugu State Waste Management Authority
ENTRACO
Enugu Coal City Transport Authority
Rural Electrification Agency
Tourism Board
Council for Arts & Culture
Enugu State Housing Corporation
Local Government Service Commission
Special Education Commission
Special Education Commission
Vocational & Rehabilitation Centre
TOTAL

FOR THE YEAR ENDED 31ST DECEMBER, 2013.

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



2012
: k
067,209.97
842,411.53
961,960.22
656,174.81
700,137.55
001,611.46
634,370.26
702,658.22
752,820.77
012,633.32
675,657.40
566,518.60
769,429.96
365,662.24
763,516.80
907,421.79
375,731.00
850,682.80
156,966.72
499,626.90
741,122.32
013,144.07
714,668.49
129,080.03
243,119.99
482,189.03
055,729.06
482,256.58
638,420.73
362,970.06

	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
Note 29: Personnel Cost/Subventions - Sub Org.								
Enugu State Emergency Management Agency	-	-	-	-	-	-	-	-
Rangers Managt. Cooperation	54,580,000.00		650,000,000.00		595,420,000.00		44,580,000.00	
Volunteer Service Agency (VSA)	2,400,000.00		-		2,400,000.00		2,400,000.00	
Enugu State Agricultural Dev. Programme (ENADEP)	-	-	-	-	-	-	-	-
Veterinary School, Achi	1,200,000.00		-		1,200,000.00		1,200,000.00	
College of Agriculture and Agro Enterprise Iwollo	271,581,836.00		341,581,839.00		70,000,003.00		221,581,831.00	
Enugu State Marketing Co.	-	-	35,000,000.00		35,000,000.00		-	-
Nike Lake Resort Hotel	-	-	-	-	-	-	-	-
Presidential Hotel, Enugu	-	-	-	-	-	-	-	-
Small & medium-scale Enterprises Promotion	-	-	-	-	-	-	-	-
Flour mills Limited, Enugu	-	-	-	-	-	-	-	-
State Universal Basic Education Board (SUBEB)	146,500,000.00		180,000,000.00		33,500,000.00		144,000,000.00	
Enugu State University of Science & Technology - (ESUT)	996,000,000.00		1,200,000,000.00		204,000,000.00		996,000,000.00	
ESUT College of Medicine (Teach Hosp)	-	-	-	-	-	-	-	-
Institute of Management and Technology	1,480,000,000.00		1,540,000,000.00		60,000,000.00		1,440,000,000.00	
Enugu State Cllege of Education (Techincal)	1,480,000,000.00		600,000,000.00		880,000,000.00		401,747,508.00	
Library Board	-	-	-	-	-	-	32,400,000.00	
Enugu state Printing & Publishing Coy. (Daily Star)	28,800,000.00		220,000,000.00		191,200,000.00		28,800,000.00	
ESBS/TV	180,360,000.00		280,000,000.00		99,640,000.00		180,360,000.00	
Legal Aids Council	-	-	-	-	-	-	-	-
Citizens Right and Mediation Centre	-	-	-	-	-	-	-	-
Administrator-General/Public Trustees	-	-	-	-	-	-	-	-
Enugu State Rural Water Supply & Sanitation Agency	10,614,528.00		60,000,000.00		49,385,472.00		10,614,528.00	
Enugu State Water Corporation	204,000,000.00		280,000,000.00		76,000,000.00		204,000,000.00	
Small Town Water and Sanitation Agency	-	-	10,000,000.00		10,000,000.00		-	-
Sports Council	-	-	-	-	-	-	-	-
NYSC	1,320,000.00		-		1,320,000.00		1,320,000.00	
Enugu State Waste Mgt Authority (ENWAMA)	93,600,000.00		-		93,600,000.00		93,600,000.00	
ENTRACO	-	-	65,000,000.00		65,000,000.00		-	-
Enugu Coal City Transport	78,665,862.00		215,000,000.00		136,334,138.00		37,979,700.00	
Rural Electrification Project	17,896,524.00		42,000,000.00		24,103,476.00		17,896,524.00	
Tourism Board	10,961,796.00		18,000,000.00		7,038,204.00		10,961,796.00	
Council for Arts & Culture	14,719,716.00		48,000,000.00		33,280,284.00		14,719,716.00	
Enugu State Housing Corporation	-	-	25,000,000.00		25,000,000.00		-	-
Local Government Pension Board	-	-	380,000,000.00		380,000,000.00		-	-
Special Education Centre, Oji-river	401,747,508.00		-		3,600,000.00		14,719,716.00	
Special Education Centre, Ogbete	401,747,508.00		-		400,000.00		9,600,000.00	
Vocational & Rehabilitation Centre, Emene	-	-	-		-		3,600,000.00	
TOTAL	5,073,200,262.00		6,189,581,839.00		1,116,381,577.00		3,912,081,319.00	

**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
Note 30: O/H Costs - Main Org								
Agricultural Services	14,987,423.00		74,350,000.00		59,362,577.00		420,256,105.00	
Educational Service	276,771,879.22		483,769,272.00		206,997,392.78		188,775,409.36	
Health Service	375,532,992.36		399,000,000.00		23,467,007.64		1,366,418,390.71	
Legislative Services	439,999,619.00		515,000,000.00		75,000,381.00		403,244,702.00	
Judicial Services	412,631,213.51		447,192,910.00		34,561,696.49		181,806,990.13	
Transport Services	22,662,067.00		10,000,000.00		12,662,067.00		1,787,900.00	
Others of General Nature:								
Government House	2,627,845,376.62		6,386,325,980.00		3,758,480,603.38		3,426,070,758.60	
Project Develop. Implantation Department (PDID)	1,503,406.65		2,000,000.00		496,593.35		1,040,080.24	
Department of Due Process & Budget Monitoring	-		2,000,000.00		2,000,000.00		-	
State Economic Planning Commission	138,512,277.69		43,150,000.00		95,362,277.69		231,720,465.00	
Enugu State Emergency Management Agency	3,022,251.51		50,000,000.00		46,977,748.49		2,099,710.00	
Enugu State Economic Development Unit	-		5,000,000.00		5,000,000.00		1,667,644.00	
volunteer service Agency (VSA)	-		10,000,000.00		10,000,000.00		-	
Nigeria Security & Civil Defence	-		1,000,000.00		1,000,000.00		-	
Performance Improved Bureau	-		22,000,000.00		22,000,000.00		-	
Office of the Deputy Governor	143,391,420.00		180,000,000.00		36,608,580.00		1,865,017,693.00	
Bundry Adjustment Commission	-		44,120,000.00		44,120,000.00		-	
Office of the S.S.G	548,443,683.51		197,230,000.00		351,213,683.51		352,263,398.11	
Enugu State Liason Office-Abuja	11,963,500.00		12,500,000.00		536,500.00		12,959,900.00	
Enugu State Liason Office-Lagos	16,369,490.00		18,000,000.00		1,630,510.00		8,998,585.00	
Enugu State sub-Liason Office-Kaduna	-		1,000,000.00		1,000,000.00		-	
Economic Affairs and Parastatal	-		5,000,000.00		5,000,000.00		1,667,644.00	
Musilem Pilgrims Board	-		25,000,000.00		25,000,000.00		-	
Christian Pilgrims Board	-		80,000,000.00		80,000,000.00		-	
Economic Affairs Unit	-		10,000,000.00		10,000,000.00		-	
Office of the Head of Civil Service	212,906,568.11		46,120,000.00		166,786,568.11		39,566,868.93	
Public Seervice Department	-		5,000,000.00		5,000,000.00		-	
Establishment Pension & Training	1,299,530.00		5,000,000.00		3,700,470.00		1,443,000.00	
Mini. of Commerce & Industry	19,511,291.00		25,000,000.00		5,488,709.00		9,880,122.00	
Nike Lake Resort Hotel	-		1,000,000.00		1,000,000.00		-	
Presidential Hotel, Enugu	-		1,000,000.00		1,000,000.00		-	
Small & Medium-Scale Enterprises Promotion	-		1,000,000.00		1,000,000.00		-	
Flour Mills Limited, Emene	-		1,000,000.00		1,000,000.00		-	
Ministry of Finance & Economic Planning	265,463,681.40		107,571,380.00		157,892,301.40		70,823,479.50	
Office of the Accountant General	51,697,651.12		63,000,000.00		11,302,348.88		45,749,823.00	
Board of Internal Revenue	112,228,772.44		138,000,000.00		25,771,227.56		42,663,595.91	
Enugu State Gaming Commission	995,000.00		5,300,000.00		4,305,000.00		594,565.00	
Ministry of Information	41,262,000.00		80,000,000.00		38,738,000.00		33,862,000.00	
Enugu State Govt. Printing & Stationery Dept. (Govt. Press)	1,587,500.00		35,000,000.00		33,412,500.00		1,038,500.00	
Ministry of Land & Urban Development	131,805,500.00		48,000,000.00		83,805,500.00		3,970,642.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	N	: k	N	: k	N	: k	N	: k
Ministry of Local Government Matters	3,803,770.00		20,691,490.00		16,887,720.00		1,246,700.00	
Ministry of Water Resources	8,787,090.00		46,800,000.00		38,012,910.00		2,570,000.00	
Ministry of Chieftancy Matters	10,498,460.00		20,000,000.00		9,501,540.00		2,136,600.00	
Ministry of Science & Technology	3,504,754.00		25,000,000.00		21,495,246.00		6,139,003.00	
Raw Materials Display Centre	-		1,000,000.00		1,000,000.00		-	
Ministry of Human Development & Poverty Reduction	2,999,716.00		28,518,150.00		25,518,434.00		2,709,488.84	
Co-operative College	-		1,000,000.00		1,000,000.00		-	
Ministry of Gender Affairs & Social Development	11,223,890.00		15,000,000.00		3,776,110.00		20,605,265.00	
Vocational and Rehabilitation Centre, Emene	3,600,000.00		12,000,000.00		8,400,000.00		-	
Skills Acquisition Centre, Uwani	-		1,000,000.00		1,000,000.00		-	
FSP Medical Centre	-		12,000,000.00		12,000,000.00		-	
Social Welfare Centre, Emene	-		1,000,000.00		1,000,000.00		-	
State Approved School, Ngwo	-		1,000,000.00		1,000,000.00		-	
Remand Home Akwuke	-		1,000,000.00		1,000,000.00		-	
Ministry of Youth & Sports	133,148,111.30		40,000,000.00		93,148,111.30		153,893,862.59	
Games Village, Awgu	-		5,000,000.00		5,000,000.00		-	
Sports Council	-		5,000,000.00		5,000,000.00		-	
NYSC	-		10,000,000.00		10,000,000.00		-	
Ministry of Environment	20,167,212.00		40,000,000.00		19,832,788.00		114,191,432.00	
Enugu State waste management Authority (ESWAMA)	-		94,000,000.00		94,000,000.00		-	
Forestry Commission	2,432,500.00		13,000,000.00		10,567,500.00		1,260,900.00	
Ministry of works and Infrastructure	451,900,049.34		600,000,000.00		148,099,950.66		334,681,323.12	
Rural Access Mobility Project (RAMP)	-		1,000,000.00		1,000,000.00		-	
Ministry of Rural development	107,196,614.37		34,000,000.00		73,196,614.37		-	
Rural Development Authority	-		1,000,000.00		1,000,000.00		-	
Community Development Agency	208,440,618.17		10,000,000.00		198,440,618.17		1,865,344.66	
Enugu State Fire Service	2,326,355.00		10,000,000.00		7,673,645.00		-	
Community and Social Development Projec	-		1,000,000.00		1,000,000.00		-	
Ministry of Labour	7,421,439.75		23,132,000.00		15,710,560.25		-	
Ministry of Culture & Tourism	1,245,228,958.35		30,008,800.00		1,215,220,158.35		64,459,342.03	
Ministry of Housing	3,799,250.00		25,200,000.00		21,400,750.00		2,996,970.00	
Civil service Commission	8,803,867.00		48,000,000.00		39,196,133.00		11,211,240.00	
Local Government Service Commission	-		10,000,000.00		10,000,000.00		-	
Office of the Auditor General of the State	4,409,305.00		18,520,000.00		14,110,695.00		3,598,909.61	
Office of the Auditor General for Local Government	2,739,790.00		15,000,000.00		12,260,210.00		1,741,050.00	
Enugu State Independent Electoral Commission	99,785,509.45		120,000,000.00		20,214,490.55		12,409,395.00	
Budget & Planning	29,203,655.00		54,100,000.00		24,896,345.00		25,375,310.00	
MDG Over Sight Committee (Imprest)	-		6,000,000.00		6,000,000.00		-	
Enugu Capital Development Authority	5,976,100.00		35,000,000.00		29,023,900.00		2,966,657.78	
Ministry of Interminis Affairs)	7,022,583.00		14,000,000.00		6,977,417.00		-	
TOTAL	8,256,813,691.87		11,034,599,982.00		2,777,786,290.13		9,481,446,765.12	

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
	N : k	N : k	N : k	N : k
Note 31: PUBLIC DEBT CHARGES	3,819,504,641.35	3,500,000,000.00	- 319,504,641.35	3,749,850,717.98
No 32: MISCELLANEOUS EXPENSES (BTL PAYMENT)				
Salary Advance	20,229,002.71	-	20,229,002.71	829,038,999.31
Contributory Pension Scheme			-	
Payee Deduction	370,752,195.54	-	370,752,195.54	
Trade Union Subscription			-	392,321,733.67
Nigerian Union of Teachers			-	
Non Tutorial Staff Union			-	
Nigerian Union of Pensions			-	
Miscellaneous Deposits			-	
With-Holding Taxes due to FIRS	891,764,709.62	-	891,764,709.62	
VAT Due to FIRS	908,465,425.04	-	908,465,425.04	
Staff Housing Scheme			-	
Monthly Net Total Salary Control Account			-	
Dishonoured/Unpresented Cheques/Reversal			-	
Ebonyi State Government			-	
Salary Advance on Retirement Before Pension			-	
Trading Accounts - Conduct of Exam			-	
TOTAL	2,191,211,332.91	-	2,191,211,332.91	1,221,360,732.98



NOTES TO CAPITAL DEVELOPMENT FUND

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	Note	Actual 2013		Revised Budget 2012		Variance 2012		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
Note 33: INTERNAL LOANS									
MINISTRY OF FINANCE									
Loans from internal sources (Internal Loans & Funds from	01	1,000,000,000.00		3,841,423,408.00		2,841,423,408.00		4,007,000,000.00	
Capital Market Diamond Bank Plc N456 Million - ENSG 200 units HYUNDAI	02							456,000,000.00	
Accent - (Taxi Scheme) Diamond Bank Plc N1.55 billion - Education School Bus Loan	03							1,551,000,000.00	
Diamond Bank Plc N200 Million - Nike Lake Resort Rehab. Loan	04							200,000,000.00	
Fidelity Bank N1.8Billion ENSUBEB Counterpart Fund Loan	05							1,800,000,000.00	
TOTAL		1,000,000,000.00		3,841,423,408.00		2,841,423,408.00		8,014,000,000.00	
Note 34: EXTERNAL LOANS									
World Bank Loan for Rural Assets Mobility Project.		3,169,971.56		845,000,000.00		841,830,028.44		32,201,989.24	
World Bank Assisted to Community and Social Development Project		270,404,328.25		550,000,000.00		279,595,671.75		373,703,042.08	
World Bank Loan Fadama 111		344,020,819.88		1,055,000,000.00		710,979,180.12		286,670,088.73	
World Bank Loan for Commercial Agriculture		527,016,648.59		700,000,000.00		172,983,351.41		230,648,817.57	
World Bank Loan for HIV/AIDS		44,512,276.09				44,512,276.09		86,370,335.44	
World Bank Nigeria Erosion & Watershed Management Project		311,460,000.00				311,460,000.00			
World Bank Assisted National Urban Water Sector Reform Project.		905,545,580.72		350,000,000.00		555,545,580.72		483,168,437.17	
TOTAL		2,406,129,625.09		3,500,000,000.00		1,093,870,374.91		1,549,981,996.51	
Note 35: GRANTS/MISCELLANOUS									
UNICEF Grants for : i) Survival and Early Child Care ii) Basic Education iii) Water Sanitation & Hygiene iv) Protection and		600,000,000.00		400,000,000.00		200,000,000.00		435,459,327.45	
EU/Water Aids Assistance for Provision of water Small town units				30,000,000.00		30,000,000.00			
Federal Government Grant for UBE				582,000,000.00		582,000,000.00			
Education Tax Fund for Primary, Sec. And Tertiary Institution Development				5,000,000.00		5,000,000.00			
Federal Government Grant for Food Security NPFS				103,391,000.00		103,391,000.00			
Local Government Contribution towards Partnership Projects:- FMCH; Rural Electrification; Inter-Local Government Roads; Micro credit scheme & Basic Education				870,475,000.00		870,475,000.00			
ESSPIN Grant for School Rehabilitation				100,000,000.00		100,000,000.00			
PATHs Grant for Health Projects				100,000,000.00		100,000,000.00			
sub-Total Grants		600,000,000.00		2,260,866,000.00		1,660,866,000.00		975,126,113.57	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MISCELLANEOUS		Actual 2012		Revised Budget 2012		Variance 2012		Actual 2011	
		N	: k	N	: k	N	: k	N	: k
MINISTRY OF FINANCE									
	Development Charge-Statutory right of Occupancy (revenue from Lands)	-		500,000,000.00		500,000,000.00		-	
	Commercialization/Privatization of Govt. Companies	-		327,672,000.00		327,672,000.00		-	
	Sub-Total Miscellaneous	-		827,672,000.00		827,672,000.00		8,016,500.00	
	CBN - FIFA								
	TOTAL Grants/Miscellaneous			600,000,000.00		3,088,538,000.00		833,194,000.00	
	Note 36: AGRICULTURE								
MINISTRY OF AGRICULTURE									
	Enugu San Carlos Pineapple project	01	566,990,478.00	1,000,000,000.00		433,009,522.00		-	
	Establishment of Heneke and Adani Green Cities for SEI	02	217,000,000.00	363,400,000.00		146,400,000.00		979,858,878.00	
	Tractor procurement for Green Cities	03	105,000,000.00	400,000,000.00		295,000,000.00		-	
	Land development in the 17 LGAs Green Cities.	04	22,323,522.00	150,000,000.00		127,676,478.00		378,061,725.00	
	Purchasing of 2nos Road Hilux vehicle	05	-	6,000,000.00		6,000,000.00		-	
	Production and processing of maize, palm oil, fish, cassava.	06	26,404,125.00	75,000,000.00		48,595,875.00		-	
	Establishment of 16,000 broiler capacity out growers scheme	07	-	30,000,000.00		30,000,000.00		-	
	TOTAL CIGs Songai trained at Adani		937,718,125.00	2,024,400,000.00		1,086,681,875.00		1,357,920,603.00	
	ENUGU STATE AGRICULTURE DEVELOPMENT PROJECT								
	HEAD: 16/02/001								
	Commercial Agric Development Progra.	01	530,732,583.12	-		530,732,583.12		319,508,923.40	
	Fadama 111: A World Bank sponsored Project.	02	495,391,562.94	1,000,000.00		494,391,562.94		283,053,376.27	
	TOTAL		1,026,124,146.06	1,000,000.00		1,025,124,146.06		602,562,299.67	
	COLLEGE OF AGRICULTURE & AGRO ENTREPRENEURSHIP, IWOLLO								
	HEAD: 16/09/001								
	Machines and Equipment for fabrication of Agro-equipment and maintenance		-	10,000,000.00		10,000,000.00			
	i)Provision of 300KVA Transformer. (ii) Provision of 40fit container size drying machine. (iii) Provision of Cassava Processing/ Post harvest machines. (iv) maintenance of Tractors and Dozers		-	55,000,000.00		55,000,000.00			
	Purchase of 4(No) Hilux Pick-up Van, 3 No Toyota Corolla Saloon Car, 1 Nos Coaster Buses and 1No Water tanker, 4no Pick-up van (4 x 4) and purchase of 2Nos. Land Rover.		-	12,000,000.00		12,000,000.00			
	TOTAL: College of Agric		-	77,000,000.00		77,000,000.00		-	
	TOTAL AGRICULTURE		1,963,842,271.06	2,102,400,000.00		138,557,728.94		1,960,482,902.67	

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**



NOTE 37: ENVIRONMENT		Actual 2012		Revised Budget 2012		Variance 2012		Actual 2011	
MINISTRY OF ENVIRONMENT & MINERAL RESOURCES		N	: k	N	: k	N	: k	N	: k
HEAD : 31/01/001									
Grassing and re-grassing, clearing of road verges, commencement of waste Recycling Plant Project etc.	01	3,363,100.00		156,172,375.00		152,809,275.00		-	
Procurement of Lawn mower and compactor truck	02	73,408,248.00		125,382,464.00		51,974,216.00		-	
Construction and installation of scultural monuments, iron railings, structurally fortified and painting of the iron railings at desigantated locations in Enugu urban	03	-		7,328,900.00		7,328,900.00		-	
Monitoring & Evaluation	04	-		10,000,000.00		10,000,000.00		-	
Production of state climate change Business profile. Quarterly briefing with MDAs & sensitization on climate multi sectoral approach. Climate change innovative curriculum in schools.	05	-		50,000,000.00		50,000,000.00		-	
Erosion/floodcontrol in partnership with world Bank/New MAP (Refer to Planning Comm. for Counterpart fund)	06	11,809,142.15		100,000,000.00		88,190,857.85		-	
Baseline survey of water body pollutants	07	21,787,500.00		25,000,000.00		3,212,500.00		-	
Reactivation and equipping of ministry Lab with chemicals and regents	08	21,278,270.00		10,000,000.00		11,278,270.00		-	
Procurement of 3no. Hilux Vans, registration and insurance covers	09	5,762,500.00		6,000,000.00		237,500.00		-	
Establishment of Integrated sustainable Waste Management Programme through ESWAMA	10	328,728,321.00		330,000,000.00		1,271,679.00		-	
Implementation of Disaster Risk Management Framework to tackle flood and eco problems	11	-		40,000,000.00		40,000,000.00		-	
Development of Environmental Health and safety manual for all	12	-		50,000,000.00		50,000,000.00		-	
Purchase of water tanker for maintenance of the flowers and trees	13	-		40,000,000.00		40,000,000.00		-	
Purchase of ten (10) modern portable toilet	14	-		-		-		3,500,000.00	
Purchase of essential consumables and chemicals	15	-		-		-		1,292,500.00	
Purchase of mechanised road sweepers	16	-		-		-		3,975,000.00	
Purchase of Environmental Beautification Material/Equipment	17	-		-		-		430,310,865.00	
TOTAL		466,137,081.15		949,883,739.00		483,746,657.85		439,078,365.00	
ENUGU STATE CAPITAL DEVELOPMENT AUTHORITY									
HEAD: 44/01									
Development of Enugu Capital Territory Development Plan	01	26,781,330.00		35,000,000.00		8,218,670.00		-	
Purchase of Two Hilux pickup van	02	4,965,500.00		4,965,500.00		-		-	
Installation of street signages and house numbering	03	-		11,781,330.00		11,781,330.00		-	
Purchase of and installation of 178 units of korean made solar bus shelter	04	472,371,207.00		472,371,207.00		-		-	
Construction of Central Business District (CBD);	05	-		-		-		30,400,000.00	
TOTAL		504,118,037.00		524,118,037.00		20,000,000.00		30,400,000.00	

REPORT OF THE ACCOUNTANT-GENERAL
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FORESTRY COMMISSION		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 31/02/001		N	: k	N	: k	N	: k	N	: k
Establishment of 850 hectares (Ha) of recently EXCO approved Community Multipurpose forest Reserves across the Communities of the State with indigenous fruit trees like Ogbonno, Uriri, ukwa, Akpaka etc.	01		7000000		7,000,000.00		-		-
TOTAL	0		7000000		7,000,000.00		-		-
ENUGU STATE WASTE MANAGEMENT AUTHORITY [ESWAMA]									
HEAD :30/02									
Purchase of 2no. Bulldozer, 2no. Excavator, 3000no. Dumpsters, 50no Compactor trucks, TATA and KEKE Waste mini trucks	01		10,400,000.00		10,400,000.00		-		28,020,000.00
Purchase of 1no. Toyota bus for revenue generation	02		11707500		11,707,500.00		-		-
Construction of borehole and installation of GRP Water Storage/Fire Fighting System Tank	03		8559600		17,000,000.00		8,440,400.00		-
TOTAL			30667100		39,107,500.00		8,440,400.00		28,020,000.00
TOTAL ENVIRONMENTAL			1,007,922,218.15		1,520,109,276.00		512,187,057.85		497,498,365.00
NOTE 38: TRADE, COMMERCE & INDUSTRY									
MINISTRY OF COMMERCE									
Renovation and wall fencing of Technological Incubator Centre, Enugu	01		-		23,638,144.00		23,638,144.00		-
TOTAL			-		23,638,144.00		23,638,144.00		-
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
HEAD: 27/01									
Designing, Institutional setting up and state counterpart funding	01		-		110,000,000.00		110,000,000.00		-
TOTAL			-		110,000,000.00		110,000,000.00		-
SMALL & MEDIUM ENTREPRENEURSHIP [SME]									
HEAD: 17/05/001									
Provision of furniture and renovation of SME Business Center	01		114,889.54		114,890.00		0.46		-
TOTAL			114,889.54		114,890.00		0.46		-
ENUGUSTATE MARKETING COMPANY									
HEAD: 17/02/001									
Nil			-		-		-		-
TOTAL			-		-		-		-
TOTAL: TRADE, COMMERCE & INDUSTRY			114,889.54		133,753,034.00		133,638,144.46		-



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

NOTE39: INFRASTRUCTURE		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
MINISTRY OF WORKS & INFRASTRUCTURE									
HEAD: 3201000/214100									
Construction of 52km Eke-Ebe-Egede-Afia-Akpakwume -Aku -Nkpologu road (spur to oghu)	01	200,000,000.00		200,000,000.00		-		270,000,000.00	
Construction of 37.5km 9th mile-Oghie-Iwollo-Umuluokpa road on asphalt overlay with culvers, Bridges and side drains	02	600,000,000.00		600,000,000.00		-		270,000,000.00	
Construction of 30.5km Nsukka-Ogrute-Aji-Ette road on asphalt over lay with culverts and side drains	03	197,000,000.00		250,000,000.00		53,000,000.00		234,484,274.00	
Construction of 25km Amaetiti-Achi-Umuaga -Inyi-Awlaw Abia State on asphalt overlay with culverts and side drains	04	200,000,000.00		200,000,000.00		-		100,000,000.00	
Construction of 29km Ugwuogo-Neke-Ikem road on asphalt overlay with culverts and drains	05	1,200,000,000.00		1,200,000,000.00		-		405,000,000.00	
Construction of 8km Nara - Isigbo road on asphalt overlay with culverts and drains	06	541,742,334.06		800,000,000.00		258,257,665.94		25,570,839.16	
Construction of 12km Amechi-Amodu-Umuezze road on asphalt overlay with culverts, side drains and bridge maintenance	07	442,702,368.31		500,000,000.00		57,297,631.69		579,883,388.01	
Construction of 37.75km Nkwo Nike- Ugwuogo-Opi Junction road with stone base on asphalt overlay with culverts and side drains	08	753,866,175.46		800,000,000.00		46,133,824.54		1,131,078,298.58	
Reconstruction of 44km 9th mile-Nachi-Ugwuoba Border with Anambra State(old Enugu/Onitsha road) road on asphalt overlay	09	515,000,000.00		600,000,000.00		85,000,000.00		122,856,993.00	
Production of designs and bills of Engineering measurement	10	200,000,000.00		200,000,000.00		-		-	
Construction of 9.2km Nguru- Ede-Oballa -Ihalumona road on asphalt overlay with culverts and drains	11	192,241,741.27		200,000,000.00		7,758,258.73		302,007,215.00	
Constructions of 5.4km on asphalt overlay within Ezi Abalu-Agbudu-Afia Mmanyia Road	12	800,000,000.00		800,000,000.00		-		-	
Constructions of 10.3km Ogrute-Ugbaike-Obollo Afor road on asphalt overlay with culverts and drains	13	142,000,000.00		150,000,000.00		8,000,000.00		230,000,000.00	
Reconstruction of failed asphaltic surfaces, shoulders, drains and culverts of Akpasha-Ozalla-Ihe-Nenwe-Mgbowo-Awgu Road - SISTAttakwu	14	42,616,330.70		45,000,000.00		2,383,669.30		21,382,948.13	
Construction of 30km Udi - Amokwe Onitsha expressway road	15	69,758,536.68		100,000,000.00		30,241,463.32		-	
Construction of 30km road in Estate Layout Enugu urban	16	22,309,055.47		100,000,000.00		77,690,944.53		-	
Reconstruction of 100km road on asphalt overlay with side drains and concrete culverts in Enugu and Nsukka urban roads	17	2,679,232,810.64		2,900,000,000.00		220,767,189.36		3,500,000,000.00	
Construction of 24km road on asphalt overlay within Ehalumona-Ehandiagu-Mbu-Neke road	18	-		65,000,000.00		65,000,000.00		-	
Reconstruction of 13km Milken Hills-Ngwwo Road	19	718,198,524.71		885,000,000.00		166,801,475.29		-	
Construction of 5km Inyi-Akpugozeze Road	20	967,628,027.91		1,000,000,000.00		32,371,972.09		-	

FOR THE YEAR ENDED 31ST DECEMBER, 2013

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		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
30.00	Construction of Governor's Office (Lion Building), Ind. Layout, Enugu	21	438,657,126.00	700,000,000.00		261,342,874.00		-	
30.00	Construction of Presidential Guest House, Ind. Layout, Enugu	22	-	100,000,000.00		100,000,000.00		-	
30.00	Repair and renovation including the landscaping of the premises of Enugu State House of Assembly	23	12,533,992.23	40,000,000.00		27,466,007.77		-	
74.00	Reconstruction of collapsed block fence and fencing of Ministry of Works Area Office Enugu	24	-	40,000,000.00		40,000,000.00		-	
30.00	Restructuring and maintenance of Enugu Liason Office complex (Enugu House), Abuja	25	46,637,152.88	50,000,000.00		3,362,847.12		-	
30.00	Construction and completion of Enugu Governor's Lodge, Abuja	26	112,106,573.00	150,000,000.00		37,893,427.00		-	
39.16	Reconstruction, renovation and maintenance of Public Building and Base Workshop including equipment (Ministry of Works, Enugu and Nsukka Area Office)	27	39,092,840.00	40,000,000.00		907,160.00		-	
38.01	Construction of new Hostel Block to replace MA and MB Hostel	28	-	40,000,000.00		40,000,000.00		-	
38.58	Completion of Maintenance of the main Governor's Lodge, Independence Layout Enugu	29	68,451,305.54	140,000,000.00		71,548,694.46		-	
-	Tiling and Demarcation of 2nd wing of the former CCB Building and installation of lifter	30	-	60,000,000.00		60,000,000.00		-	
33.00	Renovation of old House of Assembly building, including tiling, Construction of the new State Secretariat Complex	31	47,200,572.00	25,000,000.00		22,200,572.00		-	
-	i) Construction of block wall fence and volley ball court at the school of deaf and dumb at Special	32	4,196,036,375.74	5,000,000,000.00		803,963,624.26		-	
15.00	Construction of building at 82 Division Nigerian Army (Lot1)	33	-	100,000,000.00		100,000,000.00		-	
-	Installation of 2,500 No Double arms and 4,000 no single arms street lights and 40no 100KVA dedicated transfer in Enugu and	34	65,554,825.00	80,000,000.00		14,445,175.00		-	
30.00	Electrical Installation and procurement of electrical materials for maintenance activities	35	757,968,668.89	800,000,000.00		42,031,331.11		-	
18.13	Procurement of industrial machinery and equipment	36	10,000,000.00	10,000,000.00		-		-	
-	Construction of Ikedimkpa Afia-Amofia Afia -Agu-Oghu Road	37	308,343,912.00	450,000,000.00		141,656,088.00		-	
-	Construction of Internal Road network in Udi Native Authority	38	173,612,409.20	570,000,000.00		396,387,590.80		-	
30.00	Construction of Perimeter fence at Special Education Center, Oji River	39	30,000,000.00	400,000,000.00		370,000,000.00		-	
-	Heliport Development at Nigerian Air Force, Emene Enugu	40	36,691,540.09	75,000,000.00		38,308,459.91		-	
-	New Market Roundabout Agu-abor interchange	41	114,122,761.34	120,000,000.00		5,877,238.66		-	
30.00	Construction of Ebonyi River Bridge along Ugwo-Neke Road	42	529,517,318.12	550,000,000.00		20,482,681.88		-	
-	Construction of Emene-Nkwoubo-Ugwomu Road with asphalt overlay, culverts and side drains	43	142,781,958.00	150,000,000.00		7,218,042.00		-	
-	Repair and renovation at the NYSC orientation camp Awgu	44	350,000,000.00	350,000,000.00		-		-	
-		45	62,100,843.31	-		62,100,843.31		33,254,701.96	



**REPORT OF THE ACCOUNTANT-GENERAL
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		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
Fesibility studies, design and commencement of construction of the new secretariat	46	30,000,000.00		-	-	30,000,000.00		4,080,800,665.00	
Installation of 2500no. Double arms and 4000no. Single arms streetlight and 40no 100KVA dedicated transformer in Enugu and Nsukka urban centers	47	-		-		-		1,502,291,188.00	
Installation of 20no. 2hp, 15no.1.5hp A/C units, 100no. Ceiling fans in government building and procurement of 100no. Contactor,20coils of 2.5mm pre cable, 4 core 16mm armoured cable, 300no. Day/night control module, 200no. 250w sodium fitting complete for maintenance activities od streetlight and 30 coil of 1.5mm PVC and 25 coils of 2.5mm cables, 100 cartons of 60 watt bulb, 200no. 4ft flourescent fittingand 20 cartons of flourescent tube	48	-		-		-		7,652,757.00	
Procurement of vehicles /machinery	49	-		-		-		701,438,872.00	
Water installation Project	50	-		-		-		630,533,395.81	
Consultancy services for Engineering, Survey, and design of roads and bridges	51	-		-		-		74,656,625.00	
Repair and renovation, including the landscaping of the premises of Enugu State House of Assembly (Enugu parliament building)	52	-		-		-		22,643,138.70	
Installation & maintenance of street light in major roads within Enugu and Nsukka Urban centres	53	-		-		-		1,543,243,628.00	
Unpaid 2010 warrants for construction of roads	54	-		-		-		1,642,564,690.00	
Outstanding payment for the construction of rural roads	55	-		-		-		2,680,222,177.21	
Revalidation of unpaid 2010 warrants for the rehabilitation of roads	56	-		-		-		153,585,651.00	
Payment of revalidation of approvals for various road rehabilitated in 2010	57	-		-		-		797,838,477.00	
TOTAL		18,055,706,078.55		21,635,000,000.00		3,579,293,921.45		21,292,989,922.56	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF TRANSPORT		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 32/01/001		N	: k	N	: k	N	: k	N	: k
	Installation of 34no traffic lights and 84no Road Markings	01	23,886,500.00	833,037,054.86		809,150,554.86		-	
	Provision of 860 signages on our roads in Enugu and Nsukka Urban centres.	02	-	16,189,350.00		16,189,350.00		-	
	Provision of 44 seater 50 coal city buses.	03	-	3,488,250.00		3,488,250.00		-	
	Purchase of 1no hilux van and 1no toyota bus (Coal City Transport)	04	-	15,000,000.00		15,000,000.00		-	
	Rehabilitation/Installation of 16no intelligent traffic lights at the Rehabilitation of Emene testing ground	05	-	-		-		68,578,000.00	
	Purchase of 1No. Crain (Plant), 2No. Tow Vans, 1No. Lift	06	-	-		-		24,000,000.00	
	Renovation of Coal City Trans Base workshop	07	-	-		-		45,050,000.00	
	08	-	-	-		-		52,876,000.00	
	TOTAL		23,886,500.00	867,714,654.86		843,828,154.86		190,504,000.00	
RURAL ACCESS & MOBILITY PROJECT - (RAMP)									
HEAD: 3104000/212400									
	Civil Works	01	41,476,649.00	-		41,476,649.00		32,421,734.00	
	Goods	02	-	-		-		-	
	Training - (Local)	03	-	-		-		-	
	Consultancy	04	-	-		-		-	
	Operating Cost	05	-	-		-		-	
	TOTAL		41,476,649.00	-		41,476,649.00		32,421,734.00	
EXECUTIVE - PDI									
HEAD : 12/02/001									
	Expansion of Government House Clinic	01	3,557,600.00	3,557,600.00		-		-	
	Renovation of Administrative depts Govt House	02	-	340,700.00		340,700.00		-	
	Renovation of Old Governor's Lodge	03	-	20,000,000.00		20,000,000.00		-	
	Renovation of Mechanic Workshop, Government House	04	-	3,000,000.00		3,000,000.00		-	
	Renovation of Government House packing store	05	-	8,000,000.00		8,000,000.00		-	
	Renovation of Old Eastern House of Assembly Complex	06	47,200,572.00	47,200,572.00		-		-	
	Construction of block wall fence at Akegbe Ugwu Mechanic Village	07	70,569,770.00	45,000,000.00		25,569,770.00		-	
	Rehabilitation of Okpara Square and beautifying of Bisalla Road and Okpara Square Road	08	5,762,500.00	5,762,500.00		-		-	
	Renovation of Police quarters and office buildings	09	6,097,800.00	10,000,000.00		3,902,200.00		-	
	Renovation of Superior officers Mess at Uwani (Main building/canteen)	10	17,000,830.00	18,000,000.00		999,170.00		-	
	Remodelling of Block B (Upstairs) Superior officers Mess at Uwani	11	10,867,000.00	14,000,000.00		3,133,000.00		-	
	Purchase of 2 No. Hillux vans for PDI (Project Vehicles)	12	-	-		-		-	
	TOTAL :		161,056,072.00	174,861,372.00		13,805,300.00		28,630,719.00	
	TOTAL: INFRASTRUCTURE		18,282,125,299.55	22,677,576,026.86		4,395,450,727.31		21,544,546,375.56	

FOR THE YEAR ENDED 31ST DECEMBER, 2013



**REPORT OF THE ACCOUNTANT-GENERAL
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NOTE 40: EDUCATION		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
MINISTRY OF EDUCATION									
HEAD: 18/10/001									
Production of School Census forms and updating	01	-	-	5,000,000.00	-	5,000,000.00	-	-	-
Re-design & Upgrade existing Secondary Schools (10No. Boys Sec. Schools & 5No. Girls Sec. Schools)	02	-	-	100,000,000.00	-	100,000,000.00	-	-	-
Rehabilitation of the existing science Labs and Purchase of Science Laboratory Equipment (Physics, Chemistry and Biology)	03	-	-	20,000,000.00	-	20,000,000.00	-	-	-
Construction of 18 new Secondary schools.	04	-	-	10,000,000.00	-	10,000,000.00	-	-	-
Strengthen and expand 6 Community Based Centers at (ECCD) Ogurugu, Ukpah, Mbu, Okpanku, Umnegwn and Umualor	05	-	-	30,000,000.00	-	30,000,000.00	-	-	-
Procurement and supply to ECC Centers indoor and outdoor materials to integrated early Childhood Centers (IEC)	06	-	-	10,000,000.00	-	10,000,000.00	-	-	-
Information Management System for Sec schools	07	-	-	50,000,000.00	-	50,000,000.00	-	-	-
Provision of Exams materials and other relevant equipment for conducting the exam	08	-	-	30,000,000.00	-	30,000,000.00	-	-	-
Purchase and distribution of technical equipment and machineries to the Technical schls	09	-	-	1,500,000.00	-	1,500,000.00	-	-	-
Construction of Toilets & urinary building in Sec schools	10	-	-	100,000,000.00	-	100,000,000.00	-	-	-
Purchase of Science Equipment for Sec Schools	11	-	-	100,000,000.00	-	100,000,000.00	-	-	-
Purchase of 5000 school desks for Secondary Schools	12	-	-	200,000,000.00	-	200,000,000.00	-	-	-
Construction of 18no new Secondary Schs	13	-	-	-	-	-	-	-	97,585,232.00
Procure Sc. Equipment for Bio., Chem. & Phy. for 80 Snr Schs	14	-	-	-	-	-	-	-	97,585,231.00
Rehabilitation of secondary school dilapidated buildings	15	-	-	-	-	-	-	-	279,808.00
EXAMINATION DEVELOPMENT CENTRE									
(i) V SAT Installation & 1 yr. Subscription (ii) 1no Server Computer, Clour Laser Printer, Voltage Stabilizers	16	-	-	6,000,000.00	-	6,000,000.00	-	-	-
(iii) 5no computers, 5no UPS, Industrial printer, Customized Examination Soft ware & consultancy etc.	17	-	-	3,000,000.00	-	3,000,000.00	-	-	-
EDUCATION RESOURCE CENTRE (ERC)									
Re-roofing, structural works, ceiling, painting, Erosion control etc.	18	-	-	5,000,000.00	-	5,000,000.00	-	-	-
Procure 300 no. Senior Sec. Schl Curriculum by Education Resource Centre	19	-	-	5,500,000.00	-	5,500,000.00	-	-	-
Purchase of office equipment-(i) 1no. Airconditioners (ii) 4no. Ceiling fans.	20	-	-	200,000.00	-	200,000.00	-	-	-
SPECIAL SCHOOL FOR THE BLIND									
0	0	-	-	-	-	-	-	-	-
NIL BUDGET									
0	0	-	-	-	-	-	-	-	-
SPECIAL EDUCATION CENTRE, OGBETTE									
Provide building design, foundation and other structural works, electrical works, roofing and palstering, painting other fixtures	21	-	-	100,000,000.00	-	100,000,000.00	-	-	-
TOTAL				776,200,000.00		776,200,000.00			195,450,271.00

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



AGENCY FOR MASS LIT., ADULT & NON FORMAL EDU.	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 18/08/001	0	N : K	N : K	N : K	N : K
Nil	01	-	-	-	-
TOTAL		-	-	-	-
EDUCATION ENSUBEB					
HEAD: 18/04/001					
Construction of 10 Block of 5-classroom each	01	-	145,733,942.66	145,733,942.66	-
Enugu state UBE matching grant/counterpart fund	02	-	411,974,455.88	411,974,455.88	-
Rehabilitation of 350 dilapidated school blocks	03	-	-	-	6,441,019.00
TOTAL	0	-	557,708,398.54	557,708,398.54	6,441,019.00
0					
EDUCATION - PPSMB					
HEAD: 18/03/001					
NO BUDGET	0	-	-	-	-
TOTAL	0	-	-	-	-
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOL					
HEAD: 18/06/001					
Completion of faculty and other buildings at Perm. Site and college of Medicine.	01	-	41,000,000.00	41,000,000.00	-
Provision of Information Communication Technology equipment (ESUT AFRIHUB)	02	170,000,000.00	255,000,000.00	85,000,000.00	-
Procurement of equipment & Machines for re-accreditation of 26 programmes of ESUT	03	156,000,000.00	260,557,018.00	104,557,018.00	-
TOTAL		326,000,000.00	556,557,018.00	230,557,018.00	-
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL)					
HEAD: 18/09/001					
Renovation & Equiping of Chemistry Laboratory and other facilities in the school.	01	-	39,692,248.00	39,692,248.00	-
TOTAL		-	39,692,248.00	39,692,248.00	31,716,168.87
INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)					
HEAD: 18/07/001					
Construction of Faculty Complex lecture halls/staff office	01	10,000,000.00	10,000,000.00	-	-
Construction of new lecture halls with auditorium	02	10,000,000.00	10,000,000.00	-	-
Construction of new Library Complex	03	15,000,000.00	15,000,000.00	-	-
Construction of entrepreneur Centre	04	10,000,000.00	10,000,000.00	-	-
Construction of workshop for Building Technology	05	-	7,000,000.00	7,000,000.00	-
TOTAL		45,000,000.00	52,000,000.00	7,000,000.00	-

271.00



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

SCIENCE, TECHNICAL & VOCATIONAL SCHOOL MGT BOARD	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 18/05/001		N : k	N : k	N : k	N : k
Rehabilitation of STVSMB head qtrs zonal offices and fencing	01	62,451,982.00	15,000,000.00	47,451,982.00	-
TOTAL		62,451,982.00	15,000,000.00	47,451,982.00	-
EDUCATION					
SCHOLARSHIP AND LOANS BOARD					
HEAD: 18/14/001					
Award of scholarship to deserving students	01	6,500,000.00	8,000,000.00	1,500,000.00	-
TOTAL		6,500,000.00	8,000,000.00	1,500,000.00	-
ENUGU STATE LIBRARY BOARD					
HEAD: 18/12/001					
Construction of reading hall and book depot building at state central library	01	-	2,000,000.00	2,000,000.00	-
Award of scholarship to deserving students	02	-	1,500,000.00	1,500,000.00	-
TOTAL		-	3,500,000.00	3,500,000.00	-
TOTAL EDUCATION		439,951,982.00	2,008,657,664.54	1,568,705,682.54	233,607,458.87
NOTE 41: HEALTH					
MIN OF HEALTH					
HEAD: 2001000/222100					
Rehabilitation of hospitals and health centres	01	1,200,000,000.00	1,700,000,000.00	500,000,000.00	-
Purchase and distribution of drugs and other consumables	02	147,000,000.00	160,000,000.00	13,000,000.00	-
Purchase and distribution of medical equipment	03	172,000,000.00	175,000,000.00	3,000,000.00	-
National Health Insurance Scheme (NHIS)	04	-	500,000,000.00	500,000,000.00	-
Review of the State Health Law	05	-	5,000,000.00	5,000,000.00	-
NPI and NIPDs	06	60,000,000.00	60,000,000.00	-	-
Safe Motherhood Programme	07	10,000,000.00	10,000,000.00	-	-
Malaria Control Programme	08	-	5,000,000.00	5,000,000.00	-
HIV/AIDS Control	09	2,000,000.00	2,000,000.00	-	-
TBL Control Programme	10	2,000,000.00	2,000,000.00	-	-
Fund the Free MCH programme in the State through the provision of GCCC	11	196,000,000.00	200,000,000.00	4,000,000.00	-
Feasibility for Construction, Equipment and Furnishing of a 200-Bed Highly Specialised Hospital	12	-	20,000,000.00	20,000,000.00	-
Construction and Equipping of Enugu Medical Diagnostic Centre	13	311,742,843.00	500,000,000.00	188,257,157.00	-
Rehabilitation and equipment of schools of Health	14	145,183,347.00	200,000,000.00	54,816,653.00	-
Upgrade of Nike cottage Hospital	15	200,000,000.00	108,000,000.00	92,000,000.00	-
Purchase and distribution of drugs and other consumable	16	-	-	-	55,642,337.10

REPORT OF THE ACCOUNTANT-GENERAL
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	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
Fund the Free MCH programme in the State through the provision of GCCC by providing delivery kits to 200 & drugs to 488 public health facilities	19	-	-	-	-	-	-	195,622,000.00	
Construction of Modern Medical Diagnostic Center	20	-	-	-	-	-	-	45,427,383.76	
Renovation of schools of Health Technology Oji-River	21	-	-	-	-	-	-	121,031,615.00	
TOTAL			2,445,926,190.00		3,647,000,000.00		1,201,073,810.00	613,458,377.35	
ESUT TEACHING HOSPITAL- PARKLANE HOSPITAL									
HEAD : 20/06/001									
Continuation of three Storey classroom block for library hall and offices for the students & staff of both schools of Nursing and midwifery.	01	150,000,000.00		200,000,000.00		50,000,000.00			
Continuation from deck level to two more Storey (two phase) buildings, for O & G/Nursing Admin.	02	-		-		-		150,000,000.00	
3 set of 3 storey buildings; re-roofing and internal block work	03	-		-		-		1,522,280.00	
Continuation of three storey classroom block for library.	04	-		-		-		100,000,000.00	
1no. Fluoroscopy x-ray machine 100MA with accessories, 1no. CT scanner, 1no. ultrasound machine (Doppler), 1no. MRI machine, 1no. mobile x-ray unit, 300MA, 2no. Automatic processor and 1no. Actinic markers, 6no. Viewing boxes, and 30no. cassettes	05	-		-		-		20,000,000.00	
TOTAL			150,000,000.00		200,000,000.00		50,000,000.00	271,522,280.00	
ENUGU STATE AGENCY FOR CONTROL OF HIV/AIDS									
HEAD : 12/11/001									
Project Expenditures	01	53,868,923.27		-		53,868,923.27		-	
(ii) Produce, transport and install 50 billboards in the state	02	-		-		-		70,101,077.70	
TOTAL			53,868,923.27					70,101,077.70	
TOTAL: HEALTH			2,649,795,113.27		3,847,000,000.00		1,251,073,810.00	955,081,735.05	
NOTE 42: INFORMATION, CULTURE & TOURISM									
MINISTRY OF INFORMATION									
HEAD : 21/01/001									
Purchase of 1Hilux brand new vehicle for rural information	01	-		6,000,000.00		6,000,000.00		-	
Production of seience news, magazine, almanacs etc	02	-		15,000,000.00		15,000,000.00		-	
Rehabilitation of offices	03	-		-		-		760,686,082.00	
TOTAL	0	-		21,000,000.00		21,000,000.00		760,686,082.00	

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REPORT OF THE ACCOUNTANT-GENERAL
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	MINISTRY OF CULTURE & TOURISM	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
	HEAD: 36/01/001					
	Development of Amusement park International standard	01	30,000,000.00	1,400,000,000.00	1,370,000,000.00	-
	Purchase of 2No buses and 1no Toyota Hilux for tours/escortions	02	-	6,000,000.00	6,000,000.00	-
	Purchase of a Hyundai 1.6ltrs presented to the winner of Nwada Igbo pageant	03	3,469,750.00	3,469,750.00	-	-
	Development of zoological & botanical garden for recreation and learning.	04	-	200,000,000.00	200,000,000.00	-
	TOTAL	Note	33,469,750.00	1,609,469,750.00	1,576,000,000.00	-
	ENUGU STATE TOURISM BOARD	Note				
	HEAD: 36/02/001					
	Landscaping and Facelift of:- (a) Ngwo park; Onwudiwe park Eze park etc.	01	-	13,000,000.00	13,000,000.00	-
	TOTAL		-	13,000,000.00	13,000,000.00	-
	ENUGU STATE COUNCIL FOR ARTS & CULTURE					
	HEADS: 21/05/001					
	NAFEST	01	-	100,000,000.00	100,000,000.00	-
	Abuja carnival	02	-	100,000,000.00	100,000,000.00	-
	TOTAL		-	200,000,000.00	200,000,000.00	-
	GOVERNMENT PRINTING & STATIONERY DEPARTMENT (Govt Press)					
	HEAD: 21/02/001					
	Nil	01	-	-	-	-
	TOTAL		-	-	-	-
	ENUGU STATE BROADCASTING SERVICES					
	HEAD : 21/06					
	Building of bungalow office block at Hill Top TX station	01	-	10,000,000.00	10,000,000.00	-
	Construction of asphalt road from Ngwo/Milken hill junction into the Hill-Top TX station	02	-	7,000,000.00	7,000,000.00	-
	Payment for the supply of ESBS equipment	03	-	-	-	126,775,660.00
	TOTAL	0	-	17,000,000.00	17,000,000.00	126,775,660.00
	Grand TOTAL: INFORMATION, CULTURE & TOURISM		33,469,750.00	1,886,469,750.00	1,827,000,000.00	867,461,742.00

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NOTE 43: LANDS HOUSING & URBAN DEVELOPMENT		Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
		N : k	N : k	N : k	N : k
MINISTRY OF LANDS AND URBAN DEVELOPMENT					
HEAD: 23/01/001					
Determination of Enugu State Local Geiod	01	50,000,000.00	50,000,000.00	-	-
Establishment of Enterprise GIS (State Initial Contribution) Enugu State Land Resource Transformation Agenda	02	300,000,000.00	300,000,000.00	-	-
Development of Enugu and 9th Mile urban master plan	03	150,000,000.00	150,000,000.00	-	-
Opening of 7no. Residential layouts in Enugu Metropolis (i) New GRA (ii) Sun-City L/O (iii) Independence L/O Phase II iv) Nchatatcha v) Nkpunana vi) Amechi L/O vii) Gateway Layout viii) Awkunanu	04	-	6,900,000.00	6,900,000.00	-
Production of Enugu Land catalogue	05	20,000,000.00	20,000,000.00	-	-
Purchase of 1no Toyota Hilux and 1no Toyota Bus	06	10,972,500.00	10,972,500.00	-	-
Opening and Development of Mechanic Village workshop and other allied commercial activities at Akagbe ugwu	07	-	214,295,799.60	214,295,799.60	-
Opening of 9no. Residential layout in Enugu State metropolis (i) New GRA (ii) Sun City Layout (iii) Indep. Layout phase II	08	-	-	-	61,400,000.00
Upgrading of survey Dept to extra ministerial dept	09	-	-	-	14,873,550.00
TOTAL		530,972,500.00	752,168,299.60	221,195,799.60	76,273,550.00
MINISTRY OF HOUSING					
HEAD: 37/01/001					
Construction of affordable housing units	01	-	130,000,000.00	130,000,000.00	-
Clear, survey and prepare identified sites to receive housing units	02	-	-	-	7,446,200.00
TOTAL			130,000,000.00	130,000,000.00	7,446,200.00
ENUGU STATE HOUSING CORPORATION					
HEAD: 23/02/001					
Construction of Drainage at Maryland	-	-	-	-	-
TOTAL					
GRAND TOTAL: LANDS, HOUSING & URBAN DEVELOPMENT		530,972,500.00	882,168,299.60	351,195,799.60	83,719,750.00
NOTE 44: WATER AND SANITATION					
MINISTRY OF WATER RESOURCES					
Purchase of geophysical survey equipment	01	9,380,587.00	8,109,850.00	- 1,270,737.00	-
Procurement of 1 No. Hilux Van Pick up vehicle.	02	-	-	-	4,882,500.00
Counterpart fund for both State and LGAs project.	03	-	-	-	36,438,269.00
TOTAL		9,380,587.00	8,109,850.00	- 1,270,737.00	41,320,769.00

2012

126,775,660.00

126,775,660.00

387,461,743.00

EMBER, 2013

FOR THE YEAR ENDED 31ST DECEMBER, 2013



**REPORT OF THE ACCOUNTANT-GENERAL
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ENUGU STATE RURAL WATER SUPPLY AND SANITATION AGENCY (EN-RUWASSA)		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 25/02/001									
Construction of 12 Motorized borehole (in partnership with MDG-CGS)	01	-		150,000,000.00		150,000,000.00		-	
Rehabilitation of Motorized borehole (in partnership with MDG-CGS)	02	-		80,000,000.00		80,000,000.00		-	
State counterpart fund of 25% of 30m Naira for STU projects	03	3,000,000.00		37,500,000.00		34,500,000.00		-	
Rehabilitation of Ukehe regional water scheme and Construction of 30.7km pipeline network	04	-		65,447,034.00		65,447,034.00		-	
Purchase Water treatment Chemicals/Equipment, Chemical analysis		-		-		-		16,371,160.00	
TOTAL		<u>3,000,000.00</u>		<u>332,947,034.00</u>		<u>329,947,034.00</u>		<u>16,371,160.00</u>	
ENUGU STATE WATER COPORATION									
Rehabilitation of Water Facilities in Enugu urban	01	422,247,203.00		1,701,738,273.00		1,279,491,070.00		-	
Development of water scheme/sources for independence layout, trans-Ekulu, Abakpa & Emene	02	-		375,000,000.00		375,000,000.00		-	
Provision of chemicals & laboratory equipment Security fencing barricades & communication gadgets	03	52,475,000.00		48,195,000.00		4,280,000.00		-	
Acquisition of Amechi Awkunanaw water scheme	04	-		250,000,000.00		250,000,000.00		-	
Dedicated power line to Ajali pumping station	05	-		180,000,000.00		180,000,000.00		-	
i) Rehabilitation of Urban water network and reticulation inclusive of extensions to New Layout. Procurement of pipes. Excavation and laying of pipe fittings and valves.	06	-		-		-		88,456,151.50	
Upgrade Nsukka water supply scheme;Construction of 225m3 overhead tank. Gen set house/ power facilities and 3 additional boreholes in the present borehole field at Nsukka.	07	-		-		-		18,500,000.00	
Control of Erosion at the Water Scheme at Oji ans Ajali	08	-		-		-		12,138,280.00	
Expenditures by the National Urban sector Reform Project II	09	997,143,577.75		-		-		450,575,790.61	
Rehabilitation of Semi-Urban water and expansion of facilities	10	-		-		-		12,264,262.50	
TOTAL		<u>1,471,865,780.75</u>		<u>2,554,933,273.00</u>		<u>1,083,067,492.25</u>		<u>581,934,484.61</u>	
GRAND TOTAL: WATER & SANITATION		<u>1,484,246,367.75</u>		<u>2,895,990,157.00</u>		<u>1,411,743,789.25</u>		<u>639,626,413.61</u>	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



NOTE: 45 GOOD GOVERNANCE AND SECURITY		Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
EXECUTIVE OFFICE OF THE GOVERNOR		N : k	N : k	N : k	N : k
HEAD : 1201000/241200 (25/01)					
	Furnishing of Governor's office	01 25,137,017.54	30,000,000.00	4,862,982.46	-
	Completion of Enugu State Governor's Lodge in Abuja	02 1,662,714.00	1,662,714.00	-	-
	Furnishing of Governor's Lodge Abuja	03 145,022,518.10	150,000,000.00	4,977,481.90	-
	Governor's Special Project donation and payment of outstanding Capital Projects of 2012	04 166,353,717.33	147,726,418.00	18,627,299.33	-
	Procurement of CCT/ other Security gadgets (siren & speaker unit) in Lion Building Lodge Govt. House	05 2,045,719.00	2,045,719.00	-	-
	Procurement of Computers, Photocopy machines, shredding, adding machine, fans, TV, refridgrator, micro-waves and other equipment	06 1,813,750.00	1,434,901.00	378,849.00	-
	Procurement of generating set	07 14,430,937.00	30,000,000.00	15,569,063.00	-
	Procurement of 6no Hilux Pickup	08 17,608,500.00	21,210,000.00	3,601,500.00	-
	6no Prado Jeep	09 36,040,250.00	112,814,100.00	76,773,850.00	-
	Purchase of 1no 18 seaters Bus	10 -	8,000,000.00	8,000,000.00	-
	Purchase and installation of hygienic corrosion resistant environmentally safe GRP storage tanks and water treatment plant	11 20,004,000.00	19,547,600.00	456,400.00	-
	Implementation of phase 2 of the Enugu State wide and Emergency Call Center	12 7,760,000.00	7,760,000.00	-	-
	Expansion of the Intranet Network Project for the Government House and MDAs	13 4,462,710.00	4,462,710.00	-	-
	Production of Paintings for the new Governor's Lodge	14 8,420,000.00	8,420,000.00	-	-
	Counterpart Contribution for Nigerian Police Reform Programme	15 127,067,328.74	150,000,000.00	22,932,671.26	-
	Construction of office	16 -	-	-	1,422,750.00
	Furnishing of Governor's Lodge Abuja	17 -	-	-	4,378,452.40
	Procurement of Public Enlighenment/Public Address System	18 -	-	-	12,948,385.00
	Procurement of CCT/Secuiryt gadgets in Lion Building Lodge Govt. House	19 -	-	-	1,340,000.00
	Procurement of Computers, Photocopy machines, shredding and adding machine	20 -	-	-	20,523,579.00
	Purchase of towing van for transport unit, Government House	21 -	-	-	7,076,000.00
	Procurement of earthen mowing equipment for management	22 -	-	-	500,000.00
	Equipment of government House Clinic, Restoration of Agric Unit, poultry and piggery sections	23 -	-	-	1,884,450.00
	Procurement of 3No Hilux Pickup	24 -	-	-	5,456,862.00
	2No Prado Jeep	25 -	-	-	787,500.00
	For the Okpara Square lighting	26 -	-	-	1,029,232.00

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

		Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
		N : k	N : k	N : k	N : k
Revalidation of earlier approval for the payment in respect of the renovation of old CCB	29	-	-	-	34,590,700.00
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Enugu state ICT Centre provided internet service for Government House Offices & Residence	32	-	-	-	638,000.00
Procurement of 70 units of two brand of HYUDAI vehicles for the newly appointed government functionaries	33	-	-	-	198,300,709.00
Purchase of official vehicles for the newly appointed senior special assits and members of statutory commission & board	34	-	-	-	29,843,625.00
TOTAL		577,829,161.71	695,084,162.00	117,255,000.29	329,727,269.40
EXECUTIVE - OFFICE OF DEPUTY GOVERNOR	Note				
HEAD : 13/01/001					
Purchase of office furniture; Cushions, Tables, Seats and Window blinds	01	-	2,000,000.00	2,000,000.00	-
Purchase of Office and security Equipment	02	-	975,000.00	975,000.00	-
Furnishing of Deputy Gov's Lodge (Kitchen equipment and home furniture)	03	-	5,000,000.00	5,000,000.00	-
Rehabilitation of Entrance Gate to Deputy Gov's Lodge, fixing of vents, Car Ports, and lawns.	04	-	5,000,000.00	5,000,000.00	-
Purchase of 30,000 litres Overhead tank and construction of Iron Tank stand and other accessories	05	-	1,500,000.00	1,500,000.00	-
Purchase of 1 No VVT Toyota Bus	06	-	-	-	6,000,000.00
Purchase of office furniture; Cushions, Tables, Seats and Window blinds	07	-	-	-	4,000,000.00
Purchase and installation of 3 Nos Tv'Sets, 6 Nos Airconditioners, 5 Nos Refrigerators, 6 Nos Standing Fan, 4 Nos File Steel Cabinet, 2 Nos Photocopy Machine	08	-	-	-	2,000,000.00
Furnishing of Deputy Gov's Lodge	09	-	-	-	35,166,100.00
Rehabilitation and repair of Deputy Governor's Office Complex	10	-	-	-	2,500,000.00
TOTAL:			14,475,000.00	14,475,000.00	49,666,100.00

FOR THE YEAR ENDED 31ST DECEMBER, 2013

FOR THE

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



OFFICE OF SECRETARY OF THE STATE GOVERNMENT			Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
			N : k	N : k	N : k	N : k
HEAD 14/01/001						
	Purchase of road motor vehicle for duties in the ministry departments/agencies(MDAs in the state)	01	162,411,600.00	66,000,000.00	- 96,411,600.00	-
	i) Maintenance of damaged roof, windows & doors at the SSG's complex, Abuja Building Govt. House Enugu. Provision of lift facilities and water tanks (In partnership with PDI)	02	-	20,000,000.00	20,000,000.00	-
	Renovation of Community Resource Centre, Enugu	03	6,040,581.00	6,140,581.00	100,000.00	-
	ii) Purchase of 2 No. Steel Cabinets, 2No refridgerators, 1No. Shredding Machine, 2No Sharp Model Photocopying Machines, etc.	04	-	-	-	841,211,000.00
	Purchase of road motor vehicle for duties in the ministry departments/agencies(MDAs in the state)	05	-	-	-	60,000,000.00
	Construction of staff qtrs by Govt. and housing of Civil Servants through PPP/Purchase of Nigeria Coal Corporation	06	-	-	-	145,699,000.00
	Total		<u>168,452,181.00</u>	<u>92,140,581.00</u>	<u>- 76,311,600.00</u>	<u>1,046,910,000.00</u>
#REF1						
HEAD OF SERVICE - (GENERAL ADMINISTRATION)						
HEAD:15/01/001						
	Establishment of HR System/Equipment of HR Data Base and sustenance of Data Base.	01	-	10,000,000.00	10,000,000.00	-
	Development and equipping the SDC Centre and upgrading of Staff Development Centre	02	32,679,074.00	32,679,074.00	-	77,000.00
	Purchase of security equipment	03	-	-	-	77,000.00
	Total		<u>32,679,074.00</u>	<u>42,679,074.00</u>	<u>10,000,000.00</u>	<u>77,000.00</u>
HEAD OF SERVICE - (ESTABLISHMENT & PENSION)						
HEAD:15/02/001						
	No Budget	08	-	-	-	-
	Total		-	-	-	-
OFFICE OF THE HEAD OF SERVICE - (PSD)						
HEAD:15/03 /001						
	No Budget	01	-	-	-	-
	TOTAL		-	-	-	-
OFFICE OF THE HEAD OF SERVICE - (PIB)						
HEAD:15/04/001						
	No Budget	01	-	-	-	-
	TOTAL		-	-	-	-
	TOTA OFFICE OF THE HEAD OF SERVICE		<u>32,679,074.00</u>	<u>42,679,074.00</u>	<u>10,000,000.00</u>	<u>77,000.00</u>

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

ENUGU STATE ECONOMIC PLANNING COMMISSION	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD :12/06	-	-	-	-	-
Stabilisation fund for ongoing and anticipated Donor and World Bank supported Programmes/ projects(MDG,UNICEF, EU)	'01	2,282,000,000.00	2,400,000,000.00	118,000,000.00	360,914,545.00
Production of state Gross Domestic Product (SGDP)	'02	14,100,000.00	14,100,000.00	-	-
Development and Implementation of the State Statistical Master Plan(SSMP)	'03	-	10,000,000.00	10,000,000.00	-
Establishment of the SBS with refurbishing of office building with furnitures and equipments like Acs, Tables Chairs, Steel Cabinets,Fans, Computers etc.	'04	-	5,000,000.00	5,000,000.00	-
Purchase of 2No.Toyota Hilux Van,One for the operation of State Bureau of Statistics(SBS)	'05	4,630,500.00	12,000,000.00	7,369,500.00	-
Socio-Economic survey data collection & analysis Production of the Year Book	06	-	-	-	7,000,000.00
Purchase of 2No.Toyota Hilux Van,One for the operation of State Bureau of Statistics(SBS)	07	-	-	-	5,092,500.00
TOTAL	-	2,300,730,500.00	2,441,100,000.00	140,369,500.00	373,007,045.00
CIVIL SERVICE COMMISSION ENUGU	-	-	-	-	-
HEAD 38/01/001	-	-	-	-	-
NO BUDGET	-	-	-	-	-
Total	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT AND POLITICAL MATTERS	-	-	-	-	-
HEAD: 24/01/001	-	-	-	-	-
NO BUDGET	-	-	-	-	-
Total	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-
HEAD: 39/01/001	-	-	-	-	-
NO BUDGET	01	-	-	-	-
Total	-	-	-	-	-
ENUGU STATE INDEPENDENT ELECTION COMMISSION	Note	-	-	-	-
HEAD: 12/17/001	-	-	-	-	-
Construction of four new toilets, repairs and renovation of existing ones at Hqtrs	01	19,911,642.00	30,000,000.00	10,088,358.00	-
Purchase of 2no Hilux Pick-Up Van, cabin and 1no. Hlacc Bus	02	-	6,000,000.00	6,000,000.00	-
Total	-	19,911,642.00	36,000,000.00	16,088,358.00	-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



2012	MINISTRY OF INTERMINISTERIAL AFFAIRS	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
	HEAD: 48/01/001		N : k	N : k	N : k	N : k
14,545.00	Purchase of 1 Hilux van for monitoring	01	-	5,500,000.00	5,500,000.00	-
	TOTAL		10,979,554.00	5,500,000.00	5,500,000.00	-
	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)					
	HEAD: 35/01/001					
	Nil	01	-	-	-	-
	TOTAL		-	-	-	-
	OFFICE OF THE STATE AUDITOR-GENERAL					
00,000.00	HEAD: 40/01/001					
	Nil	01	-	-	-	-
92,500.00	TOTAL		-	-	-	-
07,045.00						
	ENUGU STATE EMERGENCY MANAGEMENT AGENCY	Note				
	HEAD:12/06/01					
	Counterpart contribution		-	2,000,000.00	2,000,000.00	-
	Bulk purchase of relief materials for disaster victims in Enugu State		-	5,000,000.00	5,000,000.00	-
	TOTAL :		-	7,000,000.00	7,000,000.00	-
	BUDGET MONITORING AND DUE PROCESS(BMDP)	Note				
	HEAD: 12/03/001					
	Consultancy Services for Due Process Certification for State Capital Projects	01	-	5,000,000.00	5,000,000.00	-
	TOTAL		-	5,000,000.00	5,000,000.00	-
	MINISTRY OF CHIEFTANCY MATTER					
	HEAD: 26/01/001					
	Purchase of 7No SUV for the Traditional Rulers Council and 1no Hilux for Alternative Dispute Resolution (ADR)	02	-	90,000,000.00	90,000,000.00	-
	TOTAL		5,400,000.00	100,000,000.00	94,600,000.00	-
	VOLUNTEER SERVICE AGENCY(VSA)					
	HEAD: 12/09/001					
	NO BUDGET					
	TOTAL		-	-	-	-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



LEGISLATURE (ENUGU STATE HOUSE OF ASSEMBLY)	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
		N : k	N : k	N : k	N : k
HEAD: 42/01/001	-	-	-	-	-
Purchase and installation of the followings – electric fencing wire, baggage scanner machine, bomb dictator machine 4 No. fire alarm Gadget hand scanner, CCTV camera. The drive way, shipping installation and training of personnel	01	-	30,000,000.00	30,000,000.00	-
Rehabilitation of office	02	-	-	-	-
TOTAL	-	-	30,000,000.00	30,000,000.00	-
MINISTRY OF LABOUR AND PRODUCTIVITY	-	-	-	-	-
HEAD: 35/01/001	-	-	-	-	-
NO BUDGET	-	-	-	-	-
TOTAL	-	-	-	-	-
TOTAL: GOOD GOVERNANCE AND SECURITY		3,115,982,112.71	3,468,978,817.00	363,976,258.29	1,799,387,414.40
NOTE: 46 JUSTICE, LAW AND ORDER					
MINISTRY OF JUSTICE	-	-	-	-	-
HEAD: 22/01/001	-	-	-	-	-
Purchase of 1no Toyota pardo jeep for the Attonery Generals office and Hiace Buse for the Ministry	01	-	24,000,000.00	24,000,000.00	-
Purchase of 7no Refrigerators,5no Airconditioners, 5no Photocoping machines for HAG & other Depts.	02	16,017,800.00	16,017,800.00	-	-
Construction of brand new office building near Judicial Hqtrs at Independence layout, Enugu (In partnership with PDI)	03	-	184,000,000.00	184,000,000.00	-
Construction of buildings at Judicial complex	04	-	100,000,000.00	100,000,000.00	-
Tiling of Judicial complex	05	-	39,000,000.00	39,000,000.00	-
TOTAL	-	16,017,800.00	363,017,800.00	347,000,000.00	-
THE JUDICIARY	-	-	-	-	-
HEAD 3701000/241000	-	-	-	-	-
Purchase of Motor Vehicles for High Court Judges and Magistrates	01	221,315,200.00	422,000,000.00	200,684,800.00	-
Construction of 9no Courts Halls for Magistrate at the State Old Judiciary Complex	02	156,821,780.00	270,000,000.00	113,178,220.00	-
Construction of Court Room and Judiciary Commission office	03	-	-	-	57,000,000.00
Construction of Judiciary Multi purpose Hall	04	-	-	-	56,421,740.00
TOTAL	-	378,136,980.00	692,000,000.00	313,863,020.00	113,421,740.00
ADMINISTRATOR-GENERAL/PUBLIC TRUSTEE AGENCY	Note				
NII	01				
TOTAL	-	-	-	-	-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



		Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
		N : k	N : k	N : k	N : k
CITIZENS RIGHTS & MEDIATION CENTRE					
HEAD 22/24/001					
Nil	01	-	-	-	-
TOTAL		-	-	-	-
ENUGU STATE JUDICIAL SERVICE COMMISSION	Note				
HEAD 39/01/001					
Nil	01	-	-	-	-
TOTAL		-	-	-	-
CUSTOMARY COURT OF APPEAL					
HEAD 3801000/2410001					
i) Purchase of 1No Toyota Camry for Deputy Chief Registrar ii) 6No Toyota cars for Directors/Heads of Depts iii) 1No	01	-	6,000,000.00	6,000,000.00	-
Fesibility study/design for the construction of the Customary Court of Appeal	02	-	30,000,000.00	30,000,000.00	-
Purchase of Library equipment	03	-	-	-	7,078,400.00
TOTAL		-	36,000,000.00	36,000,000.00	7,078,400.00
TOTAL: JUSTICE, LAW AND ORGER		394,154,780.00	1,091,017,800.00	696,863,020.00	120,500,140.00
NOTE: 47 COMMUNITY AND RURAL DEVELOPMENT					
MINISTRY OF RURAL DEVELOPMENT					
Community focused project verification; Physical verification of project executed in rural areas by various agencies of government, State, Federal and development partners	01	-	4,000,000.00	4,000,000.00	-
Registration and engagement of 472 Town Unions for productive and responsive Community development.	02	-	1,000,000.00	1,000,000.00	-
State/Local Government rural electrification partnership scheme for electrification for the following:Agbudu.	03	-	-	-	123,893,614.00
Purchase of 7no. 300 KVA transformers and accessories	04	-	-	-	6,848,905.00
TOTAL		-	5,000,000.00	5,000,000.00	130,742,519.00

FOR THE YEAR ENDED 31ST DECEMBER, 2013

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

RURAL ELECTRIFICATION BOARD		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 41/01/001		N	: k	N	: k	N	: k	N	: k
Construction of New Networks in the Rural Communities in the 3 Senatorial Zones of the State.- (ENUGU WEST, ENUGU EAST, & NORTH EAST	01	1,000,000,000.00		1,000,000,000.00		-		-	
Extension of Existing Networks in the Rural Communities in the 3 Senatorial Zones of the State.	02	89,424,582.00		70,000,000.00		19,424,582.00		-	
Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3 Senatorial Zones of the State.	03	20,000,000.00		20,000,000.00		-		-	
State Contingency intervention in Electrification Projects. (Include Teen Park)	04	-		500,000,000.00		500,000,000.00		-	
Procurement of 2no Hyhaib Truck self Load	05	-		60,000,000.00		60,000,000.00		-	
Rehabilitation and maintenance of Ajalli Water Works Line	06	-		60,000,000.00		60,000,000.00		-	
Provision of new electricity to 96 Rural communities Via FGN and Export/Import Bank India	07	-		2,000,000,000.00		2,000,000,000.00		-	
Extension of Electricity to 70 rural communities in partnership with the LGCs for intrested LGCs:-	08	-		-		-		356,665,876.10	
Completion of On-going State rural electrification project in the following communities: -	09	-		-		-		243,923,063.23	
Rehabilitation/Reconductoring of delapidated network in Ezeagu and Udi area to ehance power supply and discourage connections to water dedicated power line	10	-		-		-		13,852,308.00	
Procurement of 1no Truck Self Loader	11	-		-		-		15,000,000.00	
TOTAL		1,109,424,582.00		3,710,000,000.00		2,600,575,418.00		629,441,247.33	
FIRE SERVICE DEPARTMENT									
HEAD: 31/01									
Renovation of Fire Service Station, Ogui Road	02	-		10,000,000.00		10,000,000.00		-	
TOTAL		-		16,000,000.00		16,000,000.00		-	
COMMUNITY DEVELOPMENT PROJECTS - (CDP)									
HEAD: 43/06									
NIL	01	-		-		-		-	
TOTAL -		-		-		-		-	
COMMUNITY AND SOCIAL DEVELOPMENT PROJECT (CSDP)									
HEAD: 34/06/001									
Financing of Micro-projects contained in the Community and Social Development Social Development Plan(CSDP) by the	01	429,435,939.03		300,000,000.00		129,435,939.03		388,152,782.26	
TOTAL		429,435,939.03		300,000,000.00		129,435,939.03		388,152,782.26	
TOTAL: COMMUNITY, RURAL DEVELOPMENT & GOOD		1,538,860,521.03		4,031,000,000.00		2,492,139,478.97		1,148,336,548.59	

FOR THE YEAR ENDED 31ST DECEMBER, 2013

FOR THE YEAR

REPORT OF THE ACCOUNTANT-GENERAL
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NOTE 48: GENDER AND SOCIAL DEVELOPMENT		Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
MINIST OF GENDAR AFFAIRS & SOCIAL DEVELOPMENT		N : k	N : k	N : k	N : k
HEAD: 28/01		-	-	-	-
Procurement of mobility Aids & Appliances for disabled persons	01	1,908,600.00	1,908,600.00	-	-
Stocking/Poultry farm at vocation rehabilitation centre, Emene, Enugu.	02	401,000.00	401,000.00	-	-
Fencing of rehabilitation centre	03	-	5,000,000.00	5,000,000.00	-
Purchase of 2No Nissan bus at social welfare centre	04	-	6,000,000.00	6,000,000.00	-
TOTAL		2,309,600.00	13,309,600.00	11,000,000.00	-
GRAND TOTAL: GENDER & SOCIAL DEVELOPMENT		2,309,600.00	13,309,600.00	11,000,000.00	-
NOTE 49: YOUTHS AND SPORTS					
MINISTRY OF YOUTH & SPORTS	Note				
HEAD: 30/01/001		-	-	-	-
Landscaping and renovation of 2No building at state sport council	-	-	20,000,000.00	20,000,000.00	-
Construction of Olympic size swimming pool 50m by 25m & indoor sports hall	-	-	10,000,000.00	10,000,000.00	-
Provision and installation of Public Address System at the Nnamdi Azikwe stadium	-	-	100,000,000.00	100,000,000.00	-
Construction of skill acquisition center	01	-	-	-	35,000,000.00
TOTAL		-	130,000,000.00	130,000,000.00	35,000,000.00
GAMES VILLAGE AWGU					
HEAD: 30/02/001		-	-	-	-
NIL	01	-	-	-	-
TOTAL		-	-	-	-
RANGERS MANAGEMENT CORPORATION					
NIL		-	0.00	0.00	-
TOTAL		-	0.00	0.00	-
GRAND TOTAL: YOUTHS AND SPORTS		-	130,000,000.00	130,000,000.00	35,000,000.00

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ER, 2013

FOR THE YEAR ENDED 31ST DECEMBER, 2013

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

NOTE 50: SCIENCE AND TECHNOLOGY									
MINISTRY OF SCIENCE AND TECHNOLOGY	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 27/01/001	0	N : k		N : k		N : k		N : k	
Completion of Technology Incubation Centre (TIC) in Partnership with FMST	01	-	-	42,001,258.00	-	42,001,258.00	-	-	-
Construction and equipping of a building as Biotechnology Centre in Enugu for researchers.	02	-	-	45,120,585.00	-	45,120,585.00	-	-	-
Design, Construction and installation of E-Human Resource Management (E-HRM) in the State and 17 LGCs	03	-	-	400,000,000.00	-	400,000,000.00	-	-	-
TOTAL		-	-	487,121,843.00	-	487,121,843.00	-	-	-
GRAND TOTAL: SCIENCE AND TECHNOLOGY		-	-	487,121,843.00	-	487,121,843.00	-	-	-
NOTE 51: FINANCE									
MINISTRY OF FINANCE									
HEAD: 19/01/001									
No budget	01	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-
MINISTRY OF BUDGET AND PLANNING									
HEAD: 47/01/001									
Purchase of 2no hilux van	01	-	-	-	-	-	-	-	5,100,000.00
Purchase of 1no 18 seater Hiace bus and 1no hilux van	02	5,100,000.00	-	5,100,000.00	-	-	-	-	-
TOTAL		5,100,000.00	-	5,100,000.00	-	-	-	-	5,100,000.00
OFFICE OF THE ACCOUNTANT-GENERAL									
HEAD: 19/02/002									
Purchase of new Shares/right issues	01	-	144,986,723.00	-	150,000,000.00	-	5,013,277.00	-	-
Development Multi-dimensional Budget Classification and Chart of Accounts	02	-	-	150,000,000.00	-	150,000,000.00	-	-	-
Building of Accountant Genral's Office complex	03	-	-	-	-	-	-	-	23,959,100.00
Furnishing of the new office building	04	-	-	-	-	-	-	-	12,410,000.00
TOTAL		-	144,986,723.00	300,000,000.00	-	155,013,277.00	-	-	36,369,100.00
BOARD OF INTERNAL REVENUE									
HEAD: 19/03									
Procurment of vehicles	01	-	11,707,500.00	-	-	11,707,500.00	-	-	-
Purchase of enhanced number Plates for re-registration/ revalidation of vehicles in Enugu state	02	-	40,000,000.00	-	-	40,000,000.00	-	-	-
TOTAL		-	51,707,500.00	-	-	-	-	-	-
TOTAL: FINANCE		-	201,794,223.00	305,100,000.00	-	155,013,277.00	-	-	41,469,100.00
TOTAL EXPENDITURE: THEMATIC AREAS		-	31,645,541,628.06	47,454,652,268.00	-	15,925,666,617.21	-	-	29,946,717,945.75



SCHEDULE OF RECURRENT REVENUE

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MBER, 2013

FOR THE YEAR ENDED 31ST DECEMBER, 2013



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 480100									
STATUTORY ALLOCATION									
OFFICE OF THE ACCOUNTANT GENERAL									
1902004/480100									
Statutory Allocation	01	36,719,907,395.16		47,000,000,000.00	-	10,280,092,604.84		32,185,259,415.37	
Others:									
Budget Augmentation Differences	02	2,149,359,221.30		-		2,149,359,221.30		2,586,068,873.16	
Excess Crude Account Receipt	03	1,867,008,619.94		2,413,320,000.00	-	546,311,380.06			
Exchange Difference Gain	04	1,772,603,242.91		-		1,772,603,242.91		414,800,979.91	
NNPC Refunds	05	1,049,094,680.28		-		1,049,094,680.28		1,145,628,726.24	
Refunds to States on SURE-P	06	2,326,511,041.81		-		2,326,511,041.81		1,468,589,395.70	
Total Statutory Allocation		45,884,484,201.40		49,413,320,000.00	-	10,280,092,604.84		37,800,347,390.38	
HEAD: 4000000	SH								
STATE TAXES									
BOARD INTERNAL REVENUE									
1903006/4000000									
Pay As You Earn (Cash) Current	01	2,501,791,293.06		3,500,000,000.00	-	998,208,706.94		2,546,090,167.54	
Pay As You Earn (Cash) Arreas	02	218,793,334.96		500,000,000.00	-	281,206,665.04		369,650,269.94	
Pay As You Earn (AV)	03	134,718,606.67		400,000,000.00	-	265,281,393.33		47,717,466.26	
Direct Assessment Tax	04	50,661,401.64		1,000,000,000.00	-	949,338,598.36		121,665,898.95	
Tax Collection Agent Debit/Rural Tax	05	359,000.00		50,000,000.00	-	49,641,000.00		471,139.02	
Penalties	06	5,623,540.64		100,000,000.00	-	94,376,459.36		14,833,451.17	
Withholding Tax	07	2,204,155,019.03		5,000,000,000.00	-	2,795,844,980.97		510,512,150.29	
Mortuary Levy	08	4,834,547.87		2,000,000.00		2,834,547.87		811,906.05	
Education Development Levy	09	786,640.00		100,000,000.00	-	99,213,360.00		872,034.09	
Capital Gains	10	15,238,500.00		50,000,000.00	-	34,761,500.00		9,577,418.70	
Appeal Tax	11	-		-		-		-	
Infrastructural Development Levy	12	2,078,206.57		50,000,000.00	-	47,921,793.43		9,183,987.85	
5% Deduction from Contra Fs Obs Sup etc	13	-		-		-		814,779.00	
Total: State Taxes		5,139,040,090.44		10,752,000,000.00	-	5,612,959,909.56		3,632,200,668.86	
GAMING COMMISSION									
1901004/400200	SH								
Pools Betting Weekly Tax	1	5,030,000.00		10,000,000.00	-	4,970,000.00		4,390,000.00	
TOTAL: GAMING COMMISSION		5,030,000.00		10,000,000.00	-	4,970,000.00		4,390,000.00	
MIN. OF ENVIRONMENT & MINERAL RESOURCE									
3001004/400300	SH								
Environmental Development Levy	1	13,137,000.00		5,000,000.00		13,137,000.00		2,254,000.00	
TOTAL: MIN. OF ENVIRONMENT & MINERAL RESOURCE		13,137,000.00		5,000,000.00		13,137,000.00		2,254,000.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
LOCAL GOVERNMENT SERVICE COMMISSION									
3901003/1201015	SH								
Withholding Tax from Consultant Training of staffs	1			5,000,000.00		-	5,000,000.00		
TOTAL: LOCAL GOVERNMENT SERVICE COMMISSION				5,000,000.00		-	5,000,000.00		
INDEPENDENT ELECTORAL COMMISSION	Note								
4613/1201016				6,000,000.00		-	6,000,000.00	959,087.48	
5% Withholding Tax from Contractors				6,000,000.00		-	6,000,000.00	959,087.48	
TOTAL: INDEPENDT ELECTORAL COMMISSION				6,000,000.00		-	6,000,000.00	959,087.48	
TOTAL STATE TAXES			5,162,207,090.44	10,778,000,000.00		-	5,615,792,909.56	3,639,803,756.34	
FINES & FEES									
GOVERNMENT HOUSE									
1201002/410100									
Clinic Fees	1	291,090.00		150,000.00			141,090.00	199,885.00	
TOTAL: GOVERNMENT HOUSE		291,090.00		150,000.00			141,090.00	199,885.00	
HEAD OF SERVICE									
1501002/410201	SH								
Staff Development	01	5,400.00		50,000.00		-	44,600.00		
TOTAL: Head of Service		5,400.00		50,000.00		-	44,600.00		
OFFICE OF THE SEC. TO STATE GOVERNMENT	Note								
1401004/410301	SH								
Cateen Fees (Sundry Fees from Government pre)		39,000.00					39,000.00	51,000.00	
TOTAL: OFFICE OF THE SEC. TO STATE GOVERNMENT		39,000.00					39,000.00	51,000.00	
MINISTRY OF GENDER WELFARE & SOCIAL DEVELOPMENT									
2801004/410400	SH								
Registration of day care Centre	01			200,000.00		-	200,000.00	217,000.00	
Renewal of day care Centre	02	230,000.00		300,000.00		-	70,000.00		
Registration of Voluntary Organi. Audit Social Club	03	325,000.00		400,000.00		-	75,000.00	182,000.00	
Renewal of Voluntary Organi. Audit Social Club	04	35,000.00		600,000.00		-	565,000.00		
Tender: Registration of Cooperative Soci	05	47,000.00		5,000.00			42,000.00	29,000.00	
TOTAL:		637,000.00		1,505,000.00		-	868,000.00	428,000.00	
STATE AUDIT									
2901004/410400	SH								
Audit Fees from Parastatals & Government Companies	01	983,500.00		300,000.00			683,500.00	404,050.00	
Registration of external Auditors	02	45,000.00		50,000.00		-	5,000.00	85,000.00	
Renewal of external Auditors	03			50,000.00		-	50,000.00		
TOTAL: STATE AUDIT		1,028,500.00		400,000.00			628,500.00	489,050.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

LOCAL GOVERNMENT AUDIT		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	SH	N	: k	N	: k	N	: k	N	: k
3501005/41000	SH								
Local Government Audit Fees	01		250.00	1,500,000.00	-	1,499,750.00		790.00	
Registration of External Audit				25,000.00	-	25,000.00			
Renewal of External Audit			5,000.00	25,000.00	-	20,000.00		5,000.00	
TOTAL:			5,250.00	1,550,000.00	-	1,544,750.00		5,790.00	
GAMING COMMISSION		Note							
1904004/410700									
Pools Proprietor Form Fees	01		269,500.00	500,000.00	-	230,500.00		600,000.00	
Pools Agent Form Fees	02		131,000.00	250,000.00	-	119,000.00		36,000.00	
Gaming House Form Fees	03		1,000.00	10,000.00	-	9,000.00		-	
Snookers Form Fees	04		-	20,000.00	-	20,000.00		-	
Casino Form Fees			-	200,000.00	-	200,000.00		-	
TOTAL:			401,500.00	980,000.00	-	(578,500.00)		636,000.00	
BOARD OF INTERNAL REVENUE									
1903006/410800	SH								
Identification of Motor Vehicles	01		20,528,685.00	50,000,000.00	-	29,471,315.00		7,995,541.51	
TOTAL: BOARD OF INTERNAL			20,528,685.00	50,000,000.00	-	29,471,315.00		7,995,541.51	
JUDICIARY									
3701008/410900	SH								
Court Fines	01		1,150,270.00	1,000,000.00		150,270.00		735,930.00	
Court Fees	02		26,403,112.00	50,000,000.00	-	23,596,888.00		27,441,563.00	
Probate Fees	03		52,311,520.00	50,000,000.00		2,311,520.00		76,899,045.00	
TOTAL: JUDICIARY			79,864,902.00	101,000,000.00		21,135,098.00		105,076,538.00	
MINISTRY OF AGRICULTURE		Note							
1601009/411000	SH								
Veterinary Health Certificate	01			100,000.00	-	100,000.00		102,700.00	
Fumigation	02			100,000.00	-	100,000.00		-	
Lab Fees	03		9,000.00	15,000.00	-	6,000.00		-	
Veterinary Clinic Health Charges	04		2,500.00	200,000.00	-	197,500.00		33,750.00	
Trade Animal Control Post	05		22,776,800.00	100,000,000.00	-	77,223,200.00		15,463,110.00	
Hire of Equipment & Plants	06		38,000.00	-		38,000.00		-	
Registration of Poultry Houses & Hatcheries	07		-	2,000,000.00	-	2,000,000.00		-	
Renewal of Poultry Houses & Hatcheries	08		-	3,000,000.00	-	3,000,000.00		-	
TOTAL			22,826,300.00	105,415,000.00		(82,588,700.00)		15,599,560.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
FORESTRY COMMISSION									
1602003/411100	SH								
Zoo Fees, Enugu Zoo	01	-	-	-	-	49,800.00	-	-	-
Forestry Offences	02	49,800.00	-	50,000.00	-	200.00	-	145,500.00	-
Other/Miscellaneous e.g Pit Prop	03	37,000.00	-	500,000.00	-	463,000.00	-	310,300.00	-
TOTAL: FORESTRY COMMISSION		86,800.00	-	550,000.00	-	413,400.00	-	455,800.00	-
MINISTRY OF EDUCATION									
1801004/411200	SH								
Vocational Centre - Registration and Renewal	01	106,000.00	-	5,000,000.00	-	4,894,000.00	-	1,090,000.00	-
Registration & Renewal of Private Schools	02	-	-	15,000,000.00	-	15,000,000.00	-	10,989,600.00	-
Application Form Fees (Voc & Private Schools)	03	9,334,500.00	-	10,000,000.00	-	665,500.00	-	400,000.00	-
Inter - State Transfer & Reval. Of Com Entranc Slips	04	6,336,000.00	-	50,000.00	-	6,286,000.00	-	2,933,500.00	-
Certificate Evaluation	05	543,500.00	-	300,000.00	-	243,500.00	-	467,000.00	-
WAEC/NECO Approval for SSIII	06	-	-	500,000.00	-	500,000.00	-	1,000.00	-
TOTAL: MINISTRY OF EDUCATION		16,320,000.00	-	30,850,000.00	-	14,530,000.00	-	15,881,100.00	-
POST-PRIMARY SCHOOL MANAGEMENT BOARD									
1803004/411300	SH								
Tuition Fees/Parent Support fee	01	537,760.00	-	-	-	537,760.00	-	21,708,245.00	-
School Equipment Fees	02	-	-	-	-	-	-	-	-
TOTAL: ACC610120001		537,760.00	-	-	-	537,760.00	-	21,708,245.00	-
EXAMINATION DEVELOPMENT CENTRE									
1803004/411300	SH								
Exam fees - primary schools levy	01	2,173,000.00	-	-	-	2,173,000.00	-	-	-
Others Retained		21,872,000.00	-	-	-	21,872,000.00	-	-	-
TOTAL: ACC610120001		24,045,000.00	-	-	-	24,045,000.00	-	-	-
MINISTRY OF FINANCE									
1903006/411600	SH								
Stamp Duties	01	8,084,819.50	-	10,000,000.00	-	1,915,180.50	-	4,919,005.00	-
Director Fees	02	-	-	-	-	-	-	-	-
TOTAL: ACC610130000		8,084,819.50	-	10,000,000.00	-	1,915,180.50	-	4,919,005.00	-
MINISTRY OF HEALTH									
221007/411700	Note								
221007/411700	SH								
Registration of Hospitals	01	-	-	8,000,000.00	-	8,000,000.00	-	5,010,822.50	-
Renewal of Hospitals	02	16,131,300.00	-	12,000,000.00	-	4,131,300.00	-	-	-
Exam/Entrance Fees to the School OF Health	03	1,853,500.00	-	1,500,000.00	-	353,500.00	-	804,500.00	-
Tuition Fees Health Technology Oji	04	26,877,400.00	-	5,000,000.00	-	21,877,400.00	-	18,465,000.00	-
International Immunization Fees	05	28,500.00	-	100,000.00	-	71,500.00	-	-	-
Registration Patent Medicin Stores	06	-	-	400,000.00	-	400,000.00	-	-	-
Renewal Patent Medicin Stores	07	2,168,000.00	-	600,000.00	-	1,568,000.00	-	-	-
Entrance Fees from School of Nursing	08	-	-	1,500,000.00	-	1,500,000.00	-	1,035,000.00	-
Tuition Fees from School of Midwifery	09	315,000.00	-	-	-	315,000.00	-	-	-
Tuition Fees from School of Nursing Enugu	10	-	-	-	-	-	-	-	-
Miscellaneous/Others	11	15,000.00	-	-	-	15,000.00	-	5,762,930.00	-
TOTAL: ACC610140000		47,388,700.00	-	29,100,000.00	-	18,288,700.00	-	31,078,252.50	-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

STATE HOSPITAL MANAGEMENT BOARD		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
2002002/411800	SH								
Drug Trading A/C [DRF]	01							175,000.00	
Proceeds in Medicine	02			20,000,000.00		20,000,000.00			
Hospital Admission Fees	03			5,000,000.00		5,000,000.00			
Registration Fees	04	9,858,902.00		10,000,000.00		141,098.00			
Surgical Proceeds - Minor	05			3,000,000.00		3,000,000.00			
Surgical Proceeds - Major	06			10,000,000.00		10,000,000.00			
Haematology/Blood Bank	07			5,000,000.00		5,000,000.00			
Biochemistry	08								
Microbiology	09								
Parasitology	10			2,000,000.00		2,000,000.00			
Others/miscellaneous	11			10,000,000.00		10,000,000.00			
TOTAL: STATE HOSPITAL MANAGEMENT BOARD		9,858,902.00		65,000,000.00		(55,141,098.00)		175,000.00	
MINISTRY OF JUSTICE									
2201004/411900	SH								
Administration Oath Fees	01	288,792.00		2,500,000.00		2,211,208.00		204,145.00	
Income from Investment on Estate	02	1,306,694.00		3,000,000.00		1,693,306.00		628,672.00	
Trust Fees	04	98,045.00		200,000.00		101,955.00		44,975.00	
Fiat Fees	05	80,500.00		200,000.00		119,500.00		107,000.00	
Oath fees	06	46,900.00		10,000,000.00		9,953,100.00		32,000.00	
Total: MINISTRY OF JUSTICE		1,820,931.00		15,900,000.00		14,079,069.00		1,016,792.00	
MINISTRY OF COMMERCE AND INDUSTRY									
2201004/412000	SH								
Registration of Business Premises	01			50,000,000.00		(50,000,000.00)		12,735,000.00	
Renewal of Business Premises	02	31,636,724.89		100,000,000.00		(68,363,275.11)			
Sales of Project Profiles	03	1,500.00		2,000,000.00		(1,998,500.00)			
Interest on Loans (FUSSI)	04	-		150,000.00		(150,000.00)			
Agency Commission	05	-		50,000.00		(50,000.00)			
Fees from New Haven Shopping Complex	06	-		3,000,000.00		(3,000,000.00)			
Plam Oil Inspection Fees	07	172,520.00		1,000,000.00		(827,480.00)		226,510.00	
Plam Kernel Produce Inspection Fees	08	95,300.00		2,000,000.00		(1,904,700.00)		88,910.00	
Production Inspection - others	09	26,015,700.00		50,000,000.00		(23,984,300.00)		9,496,000.00	
TOTAL: MINISTRY OF COMMERCE & INDUSTRY		57,921,744.89		208,200,000.00		(150,278,255.11)		22,546,420.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
MINISTRY OF HUMAN DEVEL. & POVERTY REDUCTION									
2701004/412100	SH								
Cooperative Annual/Supervision fees	01		147,200.00		150,000.00		(2,800.00)		96,170.00
Registration of Cooperative Societies	02		986,560.00		1,000,000.00		(13,440.00)		402,160.00
Registration of Town union Clubs	03		171,000.00		300,000.00		(129,000.00)		100,000.00
Renewal of Town unions and Social Clubs	04		73,000.00		50,000.00		23,000.00		64,000.00
Registration of Neighbourhood Association/Watch Group	05		230,000.00		200,000.00		30,000.00		375,000.00
Renewal of Neighbourhood Association/Watch Group	06		25,000.00		100,000.00		(75,000.00)		10,000.00
Hiring of Cooperative college Hall/Property at Awgu	07		15,000.00		100,000.00		(85,000.00)		10,000.00
Rent from Property at Awgu	08		-		50,000.00		(50,000.00)		17,094.00
Registration of Private Security companies and Car tracking	09		-		200,000.00		(200,000.00)		-
TOTAL: MINI. OF HUMAN			1,647,760.00		2,150,000.00		(502,240.00)		1,074,424.00
MINISTRY OF TRANSPORT									
3101004/412200	SH								
Annual Registration of Contractors	01		-		70,000.00		(70,000.00)		8,432,200.00
Tender Fees	02		-		150,000.00		(150,000.00)		2,690,925.00
Agency Fees	03		-		15,000.00		(15,000.00)		-
Registration of Tri-cycle [keke identification]	04		753,530.00		2,000,000.00		(1,246,470.00)		3,081,750.00
Renewal of Tri-cycle [keke identification]	05		851,070.00		3,000,000.00		(2,148,930.00)		-
Registration of Private Taxis	06		844,800.00		500,000.00		344,800.00		7,500.00
Renewal of Private Taxis	07		1,774,700.00		1,000,000.00		774,700.00		-
Takings from Temporal Management of Coal City Bus Shuttle	08		-		5,000,000.00		(5,000,000.00)		-
Road Traffic Inspection Fees	09		2,692,100.00		1,500,000.00		1,192,100.00		4,072,443.00
Driving Fees	10		-		1,000,000.00		(1,000,000.00)		-
Vehicle Inspection Test	11		13,488,520.00		15,000,000.00		(1,511,480.00)		93,000.00
Concession Fees	12		142,400.00		30,000,000.00		(29,857,600.00)		-
Petroleum Trading A/C Profit	13		-		-		-		-
Mechanic Work Fee	14		-		180,000.00		(180,000.00)		-
Vehicle Roof Top Avert Fees	15		-		15,000,000.00		(15,000,000.00)		-
Registration of Buses	16		1,774,170.00		5,000,000.00		(3,225,830.00)		-
Taxi scheme	17		29,411,428.99		-		29,411,428.99		-
TOTAL: MINISTRY OF Transport			51,732,718.99		79,415,000.00		- 27,682,281.01		18,377,818.00
MINISTRY OF LANDS & URBAN DEVELOPMENT									
2301004/412300	SH								
Deed Fees	01		183,341,047.99		200,000,000.00		(16,658,952.01)		271,834,804.57
Survey Fees	02		14,463,350.00		22,500,000.00		(8,036,650.00)		6,575,380.66
Non- Refundable App. Fees for	03		21,074,000.00		20,000,000.00		1,074,000.00		27,042,479.43
Fees on Computerization of Land	04		4,616,600.00		10,000,000.00		(5,383,400.00)		5,515,867.15
Plan Approval Fees	05		9,020,824.20		250,000,000.00		(240,979,175.80)		3,932,491.34
Stamp Duties on Land Matters	06		23,750,106.66		100,000,000.00		(76,249,893.34)		76,684,288.77
Tender Fees			300,200.00		-		300,200.00		238,823.48
Development Fee	07		12,100,943.75		10,000,000.00		2,100,943.75		21,402,178.32
TOTAL: MINISTRY OF LANDS			268,667,072.60		612,500,000.00		(343,832,927.40)		413,026,313.72

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735,000.00

226,510.00

88,910.00

3,496,000.00

2,546,420.00



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MINISTRY OF YOUTHS & SPORT		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
2901004/412500		N : k		N : k		N : k		N : k	
Registration of Youth Clubs & Organisations	01	37,500.00		100,000.00		62,500.00		65,000.00	
Rent from Store at the Youth Council Secretariate	02	-		-		-		-	
Fees from Annual Exh. Fair on Talented youth Arts Works	03	-		-		-		-	
TOTAL		37,500.00		100,000.00		(62,500.00)		65,000.00	
MINISTRY OF WATER RESOURCES									
2401004/412600		SH							
Registration of Contractors	01	630,000.00		-		630,000.00			
Water Quality Tests	02	-		10,000.00		10,000.00		480,000.00	
Inspection of water Tankers	03	-		150,000.00		150,000.00		-	
TOTAL		630,000.00		160,000.00		470,000.00		480,000.00	
CIVIL SERVICE COMMISSION									
3201006/412700		SH							
Services Charge on Ascon Examination	01	100,600.00		-		100,600.00		119,055.00	
TOTAL:		100,600.00		-		100,600.00		119,055.00	
MINISTRY OF SCIENCE & TECHNOLOGY									
2601009/412800		SH							
Fees from Demonstration and Display Centres	01	30,000.00		200,000.00		170,000.00			
Registration Of food processing Outfits in Enugu	02	-		-		-			
Food Quality Monitoring & Evaluation Fees	03	-		50,000.00		50,000.00			
Consultancy service (Feasibility studies)	04	-		3,000,000.00		3,000,000.00		60,000.00	
Sale of Publ. on Raw Materials Utilities & Invest. Porofiles	07	-		100,000.00		100,000.00		-	
TOTAL		30,000.00		3,350,000.00		(3,320,000.00)		60,000.00	
MINISTRY OF CHIEFTAINCY AFFAIRS									
2501004/412900		SH							
Registration of Cert. of autonomous Communities	01	100,000.00		1,000,000.00		900,000.00		805,000.00	
Traditional rulers title permit fees	02	1,167,750.00		1,000,000.00		167,750.00		860,000.00	
App. Fees for would-be Traditional rulers	03	3,200,000.00		1,000,000.00		2,200,000.00		3,470,000.00	
Certificate of recognition fees	04	190,000.00		300,000.00		110,000.00		120,000.00	
Clearance fees for Ofala festivals	05	60,000.00		200,000.00		140,000.00		120,000.00	
TOTAL		4,717,750.00		3,500,000.00		1,217,750.00		5,375,000.00	
CUSTOMARY COURT OF APPEAL									
3801004/413100		SH							
Court fines	01	150,310.00		20,000.00		130,310.00		10,400.00	
Court fees	02	3,160,340.00		3,000,000.00		160,340.00		2,305,340.00	
TOTAL		3,310,650.00		3,020,000.00		290,650.00		2,315,740.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF ENVIRONMENT		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
3001004/413200	SH	N	: k	N	: k	N	: k	N	: k
Public Toilet Management Fees	01	615,500.00		100,000.00		515,500.00		143,000.00	
Pest & Vector Control/Fumigation Fees	02	177,000.00		1,000,000.00		823,000.00		607,000.00	
Environmental audit/impact assessment	03	571,000.00		400,000.00		171,000.00		706,500.00	
Sanitary offences fines	04	250,000.00		500,000.00		250,000.00		456,000.00	
TOTAL MINISTRY OF ENVIRONMENT		1,613,500.00		2,000,000.00		386,500.00		1,912,500.00	
MINISTRY OF RURAL DEVELOPMENT									
4101004/41300									
Tender fees	01	45,000.00		3,000,000.00		2,955,000.00			
Fire Service fees from Petroleum	02	1,245,000.00		2,000,000.00		755,000.00		760,000.00	
Fire Service fees from other business houses	03	1,250,000.00		1,500,000.00		250,000.00		791,000.00	
Registration of Gas stations	04	-		500,000.00		500,000.00		69,000.00	
Renwal of Gas stations	05	-		1,500,000.00		1,500,000.00			
TOTAL MINISTRY OF RURAL DEVELOPMENT		2,540,000.00		8,500,000.00		5,960,000.00		1,620,000.00	
MINISTRY OF WORKS AND INFRASTRUCTURE									
3101004/413101									
Registration of Contractors	01	5,858,540.00		6,000,000.00		141,460.00		-	
Renewal of Contractors	02	-		4,000,000.00		4,000,000.00		-	
Tenders fees	02	2,550,000.00		5,000,000.00		2,450,000.00		-	
TOTAL MINISTRY OF RURAL DEVELOPMENT		8,408,540.00		15,000,000.00		6,591,460.00		-	
ENUGU CAPITAL TERRITORY DEVELOPM AUTHORITY									
4401004/413200									
Fines from Road traffic Offence	01	4,278,010.07		10,000,000.00		5,721,989.93		3,180,345.50	
Fines from Unauthorised Installation	02	-		2,000,000.00		2,000,000.00		-	
Installation of Signages	03	65,000.00		-		65,000.00		-	
Advert Fees from Bus Shelter	04	26,000.00		20,000,000.00		19,974,000.00		-	
Advert Fees from Lamp Post	05	-		15,000,000.00		15,000,000.00		-	
Advert from Directional Gantries	06	-		3,000,000.00		3,000,000.00		149,800.00	
Beautification of major monuments	07	-		2,500,000.00		2,500,000.00		89,500.00	
House Numbering	08	-		2,500,000.00		2,500,000.00		30,000.00	
Plan Approval Fees	09	8,673,713.00		-		8,673,713.00		2,581,207.00	
Registration of Contractors	10	-		120,000.00		120,000.00		298,300.00	
Tenders fees	11	-		250,000.00		250,000.00		-	
Out door Fadvert	12	-		-		-		-	
Parking Fees	13	-		30,000,000.00		30,000,000.00		-	
Adverts on parks	14	-		2,000,000.00		2,000,000.00		-	
TOTAL: CAPITAL TERRITORY DEVELO. AUTHORITY		13,042,723.07		87,370,000.00		74,327,276.93		6,329,152.50	

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360,000.00
470,000.00
120,000.00
120,000.00
375,000.00
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10,400.00
305,340.00
315,740.00

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
AGENCY FOR MASS LITERACY									
180100/413301									
	Registration/renewal of Non Education Centres	01	40,000.00	250,000.00	-	210,000.00			
TOTAL AGENCY FOR MASS LITERACY			40,000.00	250,000.00	-	210,000.00			
CITIZENS RIGHT AND MEDIATION CENTRE									
220303/1202154									
	Registration fees on Mediation		68,250.00	100,000.00	-	31,750.00			
TOTAL CITIZENS RIGHT AND MEDIATION CENTRE			68,250.00	100,000.00	-	31,750.00			
ENUGU STATE WASTE MANAGEMENT AUTHORITY									
31020300/1202162									
	Sanitation Fees		177,892,906.15	347,000,000.00	-	169,107,093.85			
	Fees from Industrial Parks			1,500,000.00	-	1,500,000.00			
	Fines from Unclear drainage/Gutter			240,000.00	-	240,000.00			
	Debris/excavation			180,000.00	-	180,000.00			
	Hanging of Banner/Poster	01		120,000.00	-	120,000.00			
TOTAL AGENCY FOR MASS LITERACY			177,892,906.15	349,040,000.00	-	171,147,093.85			
INDEPENDENT ELECTRO COMMISSION									
4601003/1202167									
	10% of External Auditors Fees	01		500,000.00	-	500,000.00			
TOTAL INDEPENDENT ELECTRO COMMISSION				500,000.00	-	500,000.00			
TOTAL: FINES & FEES			826,172,255.20	1,787,605,000.00	-	985,427,944.80		679,016,982.23	
LICENCES		Note							
HEAD: 420100									
GAMING COMMISSION									
1904004/420100		SH							
	Pools Proprietor Licences	01	546,000.00	2,000,000.00	-	1,454,000.00		1,408,000.00	
	Casino Licences	02	-	500,000.00	-	500,000.00		350,000.00	
	Pools Agent Licences	03	933,500.00	1,000,000.00	-	66,500.00		538,000.00	
	Gaming House Licences	04	13,500.00	20,000.00	-	6,500.00		9,000.00	
	Gaming Machine Licences	05	72,000.00	100,000.00	-	28,000.00		-	
	Snookers Licences	06	-	150,000.00	-	150,000.00		-	
Total: GAMING COMMISSION			1,565,000.00	3,770,000.00	-	(2,205,000.00)		2,305,000.00	
BOARD OF INTERNAL REVENUE									
1903006/420200		SH							
	Motor Vehicle Licences	01	107,529,575.00	250,000,000.00	-	142,470,425.00		102,367,918.18	
	Motor Drivers Licences	02	72,675.00	100,000,000.00	-	99,927,325.00		1,136,894.61	
	Road Traffic Exams	03	4,159,219.92	125,000,000.00	-	120,840,780.08		5,896,452.93	
Total: BOARD OF INTERNAL REVENUE			111,761,469.92	475,000,000.00	-	(363,238,530.08)		109,401,265.72	

FOR THE YEAR ENDED 31ST DECEMBER, 2013

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
FORESTRY COMMISSION									
1602003/420300	SH								
Forestry Game Licences	01		5,000.00		10,000.00		5,000.00		
Forestry Licences	02		306,500.00		2,000,000.00		1,693,500.00		
Total: FORESTRY COMMISSION			311,500.00		2,010,000.00		(1,698,500.00)		
LICENCES									
MINISTRY OF LANDS & URBAN DEVELOPMENT									
2301004/420400	SH								
Temporary Occupation Licences	01				1,000,000.00		1,000,000.00		
Total: MINISTRY OF LANDS & HOUSE					1,000,000.00		1,000,000.00		
LICENCES									
MINISTRY OF AGRICULTURE									
1601008/420500	SH								
Veterinary Licences	01		69,600.00		300,000.00		230,400.00		146,500.00
Total: MINISTRY OF AGRICULTURE			69,600.00		300,000.00		230,400.00		146,500.00
LICENCES									
MINISTRY OF TRANSPORT									
1602003/420300	SH								
Mass Transit operators Registration	01		164,000.00		2,500,000.00		2,336,000.00		
Renewal of Mass transit operators Licences	02				300,000.00		300,000.00		
Total: MINISTRY OF TRANSPORT			164,000.00		2,800,000.00		(2,636,000.00)		
LICENCES									
ENUGU CAPITAL TERRITORY DEVELOPMENT									
2301004/420400	SH								
Permit Licences and Concession	01		500,000.00		15,000,000.00		14,500,000.00		
Clearing of all hawkers/vendors off the street and enforcement of permit	02								
Total: ENUGU CAPITAL TERRITORY DEVELOPMENT			500,000.00		15,000,000.00		14,500,000.00		
LICENCES									
MINISTRY OF WATER RESOURCES									
2301004/420400	SH								
Licence for Water production Companies	01				150,000.00		150,000.00		
Renewal of Licence for Water production Companies	02								
Licence for commercial/private water Borehole	03				30,000.00		30,000.00		
Renewal of Licence for commercial/private water Borehole	04								
Total: MINISTRY OF WATER RESOURCES					180,000.00		180,000.00		
TOTAL: LICENCES			114,371,569.92		500,060,000.00		385,688,430.08		111,852,765.72

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

EARNINGS AND SALES					
MINISTRY GENDER & SOCIAL DEVELOPMENT					
		Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
		N : k	N : k	N : k	N : k
2801004/430100					
Trading Account FSP Medical/Acquisition Centre	01	991,950.00	-	991,950.00	1,477,700.00
TOTAL		991,950.00	-	991,950.00	1,477,700.00
EARNINGS AND SALES					
MINISTRY OF LANDS & URBAN DEVELOPMENT					
2301004/430200	SH				
Sales of Maps	01	-	1,725,000.00	1,725,000.00	-
Total: MINISTRY OF LANDS		-	1,725,000.00	1,725,000.00	-
EARNINGS AND SALES					
OFFICE OF THE HEAD OF SERVICE					
1501000/430300000	SH				
Identity Cards	01	-	1,000,000.00	1,000,000.00	-
Rent on Other Bus Operation Within Govt. Premises	02	-	200,000.00	200,000.00	4,500.00
TOTAL		-	1,200,000.00	(1,200,000.00)	4,500.00
EARNINGS AND SALES					
OFFICE OF THE SECRETARY TO STATE GOVERNMENT					
1401003/430400	SH				
Enugu State Liason Office Abuja, Guest house fees	01	41,811,641.10	20,000,000.00	21,811,641.10	13,772,471.00
Enugu State Liason Office Lagos Guest House fees.	02	-	10,000,000.00	10,000,000.00	-
Identification of Enugu State indigens.	03	57,500.00	20,000.00	37,500.00	62,800.00
TOTAL		41,869,141.10	30,020,000.00	11,849,141.10	13,835,271.00
EARNINGS AND SALES					
MINISTRY OF AGRICULTURE					
1601007/430500	SH				
Sale of Veterinary Drugs	01	-	-	-	-
Sale of Planting Materials (Tree Crops)	04	-	-	-	300,000.00
Sale of Market Garden Products	05	-	-	-	-
Sale of Agric Chemicals/Oroducts	06	100,000.00	-	100,000.00	-
Others - Land Allocation	07	2,080,000.00	3,000,000.00	920,000.00	-
Repair of Vehicles Machines & Equipment	08	-	-	-	-
Meat Inspection	09	2,055,780.00	10,000,000.00	7,944,220.00	1,206,351.00
Profit from Agricultural Canteen	10	-	-	-	-
Agricultural Show - Iriji Festival	11	-	-	-	-
Hire of Cold Van	13	-	-	-	-
Clinic Charge	14	83,850.00	-	83,850.00	58,700.00
Sale of Planting Materials (Food Crops)	15	-	-	-	-
Sale of Fish & Fishery Equipment	16	-	-	-	-
Sale of Livestock Product and Poultry	17	-	-	-	9,500.00
Sale of Livestock and Poultry	18	-	-	-	1,574,551.00
Fertilizer Procurement & Distribution	19	-	-	-	-
TOTAL: MINISTRY OF AGRICULTURE		4,319,630.00	13,000,000.00	(8,680,370.00)	3,149,102.00

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



		Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
		N : k	N : k	N : k	N : k
FORESTRY COMMISSION					
1602003/430600	SH				
Forestry Products	01	245,000.00	1,000,000.00	755,000.00	636,300.00
Receipt from hire of Government Vehicle	02				
		245,000.00	1,000,000.00	(755,000.00)	636,300.00
Total:					
MINISTRY OF EDUCATION					
1801004/430700	SH				
Oji River Special Education centre (Sale of farm Product)	01	-	-	-	-
Curriculum Development Centre (Sale of Instruction material)	02	-	-	-	-
Curriculum Development Centre (Business Serv Centre)	03	-	-	-	-
Common Entrance Exams Forms (TTC)	04	80,000.00	-	80,000.00	-
		80,000.00	-	80,000.00	-
Total: MINISTRY OF EDUCATION					
STATE PLANNING COMMISSION					
1206004/430900					
Statistical Publications	01		200,000.00	200,000.00	
Planning Publications	02		800,000.00	800,000.00	
Other Publications	03		100,000.00	100,000.00	
			1,100,000.00	1,100,000.00	
TOTAL : STATE PLANNING					
MINISTRY OF FINANCE					
1901004/431000	SH				
Sale of Boarded Vehicles	01	2,050,000.00	20,000,000.00	17,950,000.00	2,000,100.00
		2,050,000.00	20,000,000.00	17,950,000.00	2,000,100.00
TOTAL					
GAMING COMMISSION					
1904004/431100	SH				
Motor Vehicle Licences Hire of Casino Equipment	01				
Others - (Cards & Lucky Game)	02	254,000.00	20,000,000.00	19,746,000.00	10,016,000.00
		254,000.00	20,000,000.00	(19,746,000.00)	10,016,000.00
TOTAL: GAMING COMMISSION					
BOARD OF INTERNAL REVENUE					
1903006/431200	SH				
Sale of Drivers & Conductors Badge	01	7,492,296.52	20,000,000.00	12,507,703.48	10,217,010.28
Trading Accounts (Motor Plates)	02	88,900,581.57	80,000,000.00	8,900,581.57	105,450,120.42
		96,392,878.09	100,000,000.00	(3,607,121.91)	115,667,130.70
TOTAL: BOARD OF INTERNAL					

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7,700.00
7,700.00

4,500.00
4,500.00

3,772,471.00
62,800.00
3,835,271.00

300,000.00

1,206,351.00

58,700.00

9,500.00
1,574,551.00
3,149,102.00



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

MINISTRY OF INFORMATION	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
2101004/431300	SH								
Video Recordings & Publications	01	-	-	-	-	0	-	-	-
Sale of Publications	02	4,000.00				4,000.00			
Hire of Stage & Lighting Equipment	03	-				-			
Hire of Films & Public Address system.	04	4,000.00		100,000.00		96,000.00			
Repair of Equipment	05	-				-			
Sale of Photographs Publication	06	-		30,000.00		30,000.00			
Graphic Art Design	07	-		10,000.00		10,000.00			
Miscellaneous/Others	08	-		250,000.00		250,000.00			
Payment For Shade	09	-		-		-			
Use of Conference Hall	10	158,000.00		200,000.00		42,000.00		125,500.00	
TOTAL: MINISTRY OF INFORMATION		166,000.00		590,000.00		424,000.00		125,500.00	
DEPARTMENT OF CULTURE & TOURISM									
2102004/431400	SH								
Cultural Shows	01	1,000.00		50,000.00		49,000.00			
Registration of Artist Group	02	-		20,000.00		20,000.00			
Renewal of Artist Group	03	-		30,000.00		30,000.00			
Registration of Mmamwu for Festival	04	-		40,000.00		40,000.00			
Renewal of Mmamwu for Festival	05	-		60,000.00		60,000.00			
State Cultural Troups	06	274,000.00		750,000.00		476,000.00		370,000.00	
Polo Park	07	-		-		-			
Other Parks	08	-		-		-			
Okpara Square	09	-		-		-			
Tourism Institute	10	-		-		-			
Miscellaneous/Others	11	-		-		-			
Registration of Hotels & Others Tourism Enterprise	12	-		-		-		50,000.00	
Proceeds from Nike Lake Resort Hotel	13	-		-		-			
Proceeds from Presidential Hotel	14	-		-		-			
TOTAL: DEPARTMENT OF CULTURE		275,000.00		950,000.00		(675,000.00)		420,000.00	
ENUGU STATE TOURISM BOARD									
3602001/1204061	SH								
Fees from Okpara Square	01	-		1,000,000.00		1,000,000.00			
Rent from Nwodo Close Park	02	-		100,000.00		100,000.00			
Rent from Murtala Moh. Park	03	-		100,000.00		100,000.00			
Rent from Osadebe Park	04	-		200,000.00		200,000.00			
Rent from Ejindu Park	05	-		1,000,000.00		1,000,000.00			
Rent from Onwudiwe Park	06	-		-		-			
Rent from Ngwo Park	07	-		500,000.00		500,000.00			
Fees from Eze Park	08	-		-		-			
Rent from Nnaji Park	09	-		-		-			
Airport stand	10	-		80,000.00		80,000.00			
Registration of Hotels and other Tourism Enterprises	11	-		1,000,000.00		1,000,000.00			
Renewal of Hotels and other Tourism Enterprises	12	-		2,000,000.00		2,000,000.00			
Miscellaneous/Others	13	-		-		-			
TOTAL: TOURISM BOARD				5,980,000.00		(5,980,000.00)			

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FOR THE YEAR ENDED 31ST DECEMBER, 2013

FOR THE YEAR

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF COMMERCE & INDUSTRY		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
1701004/431500	SH								
Sale of Industrial Application Form	01	-		50,000.00		-	50,000.00	-	
Fees of Haulage of Industrial Goods/Products	02	6,000.00		100,000.00		-	94,000.00	-	
TOTAL		6,000.00		150,000.00		-	144,000.00	-	
GOVT. PRINTING & STATIONARY DEPARTMENT									
2103002/431600	SH								
Printing on Repayments	01	459,705.00		1,000,000.00		-	540,295.00		258,335.00
Stationery Trading Accounts Profit	02	57,000.00		-		-	57,000.00		41,425.00
Sale of Publication	03	-		500,000.00		-	500,000.00		-
Sale of Law Report	04	-		-		-	-		-
Miscellaneous/Others	05	-		100,000.00		-	100,000.00		-
TOTAL: GOVT. PRINTING & Dep		516,705.00		1,600,000.00		(1,083,295.00)			299,760.00
MINISTRY OF JUSTICE									
2201004/431700									
Sale of Laws of Enugu State	01	-		-		-	-		-
Sale of Laws of Law (Reports & Documents)	02	-		-		-	-		-
TOTAL: MINISTRY OF JUSTICE		-		-		-			-
MINISTRY OF WORKS AND INFRASTRUCTURE									
3101004/431800	SH								
Cutting of Government Roads	01	271,812,000.00		201,570,000.00		70,242,000.00			63,578,800.00
Sale of Spare Parts	02	-		-		-			-
Hire of Plants & Transport Crafts	03	-		-		-			-
Hire of Tanker	04	-		-		-			-
Boarded Stores	05	-		100,000.00		-	100,000.00		920.00
Damage to Public Property (Roads, Electric Fixture etc.)	06	310,000.00		3,000,000.00		-	2,690,000.00		170,000.00
TOTAL		272,122,000.00		204,670,000.00		67,452,000.00			63,749,720.00
LOCAL GOVERNMENT SERVICE COMMISSION									
3301004/431900									
Sale of Publications	01	-		-		-			-
TOTAL		-		-		-			-
HOUSE OF ASSEMBLY									
3601004/432000									
Sale of Hansard Publications	01	-		-		-			-
TOTAL		-		-		-			-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

CIVIL SERVICE COMMISSION	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
3201004/432100									
Sale of Publications	01								
TOTAL: CIVIL SERVICE COMMISSION									
MINISTRY OF ENUGU CAPITAL TERRITORY									
4801004/1204092									
Sales of Signages and House Numbering	01								
TOTAL ENUGU CAPITAL TERRITORY									
INDEPENDENT ELECTORAL COMMISSION									
4601004/1204093									
Sale of Publications	01	1,000,000.00		20,000,000.00		19,000,000.00			
TOTAL: ENSIEC		1,000,000.00		20,000,000.00		19,000,000.00			
Ministry of Local Government									
Motor Emblem		1,000,000.00				1,000,000.00			
TOTAL		1,000,000.00				1,000,000.00			
TOTAL: EARNINGS & SALES		421,288,304.19		421,985,000.00		696,695.81		211,381,083.70	
RENT ON GOVERNMENT PROPERTY									
MINISTRY OF LAND & URBAN DEVELOPMENT									
2301004/440100									
Previous Years Land Rent	01	2,918,534.53		30,000,000.00		27,081,465.47		8,913,510.53	
Current Years Land Rent	02	32,697,384.65		50,000,000.00		17,302,615.35		55,393,347.39	
Penalties on Land Rent	03	648,292.00		5,000,000.00		4,351,708.00		24,864,893.14	
Premium Fees on Land Matters	04	227,511,086.29		150,000,000.00		77,511,086.29		322,394,207.43	
Monetization	05	52,383,900.40		400,000,000.00		347,616,099.60		111,152,572.91	
Total: MINISTRY OF LAND & HOUSING		316,159,197.87		635,000,000.00		(318,840,802.13)		522,718,531.40	
GOVERNMENT HOUSE									
1201004/440300									
Rent on Canteen	SH 01	115,000.00		150,000.00		35,000.00		125,975.00	
Total: GOVERNMENT HOUSE		115,000.00		150,000.00		35,000.00		125,975.00	
MINISTRY OF GENDER & SOCIAL DEVELOP									
2801004/440300									
Rent From FSP Lock-up Store (IMT)	SH 01	2,388,900.00		2,500,000.00		111,100.00		1,429,500.00	
Rent on Government Property (Appd Sch. Qtrs)	02	319,600.00		500,000.00		180,400.00		34,400.00	
Rent from Piggery House Rehabilitation Centre, Emene	03	36,000.00		72,000.00		36,000.00			
TOTAL		2,744,500.00		3,072,000.00		327,500.00		1,463,900.00	

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FOR THE YEAR ENDED 31ST DECEMBER, 2013

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



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HOUSE OF ASSEMBLY		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
2701004/440400	SH	N	: k	N	: k	N	: k	N	: k
Rent on Canteen	01	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-
OFFICE OF THE SSG									
1401004/440500	SH								
Rent on Government Qtrs/ Canteen	01	-	-	100,000.00	-	100,000.00	-	3,000.00	-
Rent on Senoir Staff Quarters	02	2,714,781.02	-	20,000,000.00	-	17,285,218.98	-	137,075.00	-
Total:		2,714,781.02	-	20,100,000.00	-	17,385,218.98	-	140,075.00	-
MINISTRY OF WORKS & INFRASTRUCTURE									
3101004/440600	SH								
Rent on Junior Staff Quarters	01	-	-	100,000.00	-	100,000.00	-	-	-
Total: MINISTRY OF WORKS AND INFRASTRUCTURE		-	-	100,000.00	-	100,000.00	-	-	-
MINISTRY OF ENVIRONMENT	Note								
3001004/440800	SH								
Rents from Parks	01	6,000.00	-	-	-	6,000.00	-	-	-
Sanitary Fees	02	-	-	500,000.00	-	500,000.00	-	-	-
Efficient and Gaseous Eblem	03	-	-	-	-	-	-	-	-
Out door Advertising	04	9,562,229.53	-	20,000,000.00	-	10,437,770.47	-	11,258,500.00	-
TOTAL: MINISTRY OF ENVIR.		9,568,229.53	-	20,500,000.00	-	10,931,770.47	-	11,258,500.00	-
ENUGU CAPITAL TERRITORY DEVELOPMENT									
4401001/440800									
Space Letting		-	-	5,000,000.00	-	5,000,000.00	-	-	-
Rentals		-	-	1,200,000.00	-	1,200,000.00	-	-	-
Central Reservation Parking Lots		-	-	-	-	-	-	-	-
TOTAL		-	-	6,200,000.00	-	6,200,000.00	-	-	-
TOTAL: Rent on Government Property		331,301,708.42	-	685,122,000.00	-	353,820,291.58	-	535,706,981.40	-
INTEREST, PAYMENTS DIVIDEND	SH								
MINISTRY OF FINANCE									
1902002/450100									
Interest on Short Term Deposit	01	-	-	-	-	-	-	130,433,535.28	-
Dividend	02	14,227,375.55	-	50,000,000.00	-	35,772,624.45	-	69,087,046.38	-
Repayment of Loans from Parastafals	03	-	-	75,000,000.00	-	75,000,000.00	-	-	-
Interest on Bank Deposits	04	266,361,314.23	-	-	-	266,361,314.23	-	-	-
Interest on Treasury Bills	05	-	-	-	-	-	-	-	-
Loan Repayments	06	-	-	-	-	-	-	-	-
Admin Charges on Loans	07	-	-	-	-	-	-	-	-
Other Interest	08	-	-	-	-	-	-	-	-
Total: MINISTRY OF FINANCE		280,588,689.78	-	125,000,000.00	-	155,588,689.78	-	199,520,581.66	-
TOTAL: INTEREST, PAYMENTS DIVIDEND		280,588,689.78	-	125,000,000.00	-	155,588,689.78	-	199,520,581.66	-



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

REIMBURSEMENTS	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
OFFICE OF THE HEAD OF SERVICE									
1501004/460100									
Group Personal Accident Insurance Scheme	01			-		-		1,207,021.00	
Total: OFFICE OF THE HEAD OF SERVICE				-		-		1,207,021.00	
MINISTRY OF FINANCE									
1902004/460200									
Reimbursement from Local Govt./parastatals	01	226,875,000.00		-		226,875,000.00		6,996,981,490.89	
Reimbursement of Pension	02	-		-		-			
Reimbursement of Gratuities	03	-		-		-			
TOTAL: MINISTRY OF FINANCE		226,875,000.00		-		226,875,000.00		6,996,981,490.89	
TOTAL: REIMBURSEMENT		226,875,000.00		-		226,875,000.00		6,998,188,511.89	
MISCELLANEOUS									
GOVERNMENT HOUSE									
1201003/470100									
Other Receipts/Miscellaneous		15,577,621.00		10,000,000.00		5,577,621.00		400,275.00	
TOTAL:		15,577,621.00		10,000,000.00		5,577,621.00		400,275.00	
JUDICIARY									
120104/1208002									
Money Impounded/Lapsed Deposit				-		-		2,200.00	
Miscellaneous Income (Other Receipts)				-		-		2,200.00	
TOTAL:				-		-		2,200.00	
MINISTRY OF FINANCE									
1902004/470400	SH								
Overpayment Recovered	01			-		-			
Resignation Payment in Lieu of Notice	02			-		-		1,000.00	
Sundry Recoveries of Fund on Govt.	03			-		-			
Deposit Lapsed	04			-		-			
Other Receipts	05	5,200.00		-		5,200.00		47,000.00	
TOTAL: MINISTRY OF FINANCE		5,200.00		-		5,200.00		48,000.00	
MINISTRY OF WATER RESOURCES									
2401004/470500									
Miscellaneous Income (Other Receipts)	01	22,750.00		-		22,750.00		19,400.00	
TOTAL: MINISTRY OF PUBLIC UTILITIES		22,750.00		-		22,750.00		19,400.00	
MINISTRY OF CHIEFTANCY MATTERS									
2501004/470600									
Miscellaneous Income (Other Receipts)	01	130,250.00		-		130,250.00		1,350,250.00	
TOTAL: MINISTRY OF CHIEFTANCY MATTERS		130,250.00		-		130,250.00		1,350,250.00	

FOR THE YEAR ENDED 31ST DECEMBER, 2013

REVENUE
EXPENDITURE
TOTAL

FOR T

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
MINISTRY OF GENDER & SOCIAL DEVELOPMENT									
280100/470700									
Miscellaneous Income	01			2,000,000.00	-	2,000,000.00			
TOTAL:				2,000,000.00	-	2,000,000.00			
MINISTRY OF ENVIRONMENT									
Sundry Income (Evae Project/Road Obstruction)	01	209,500.00		150,000.00		59,500.00		8,000.00	
TOTAL		209,500.00		150,000.00		59,500.00		8,000.00	
OFFICE OF THE SEC. TO THE STATE GOVERNMENT									
Sundry income (other receipts)	01	10,374,000.00		-		10,374,000.00			
TOTAL		10,374,000.00		-		10,374,000.00			
MINISTRY OF HEALTH.									
Local Govt Contribution for FMCH		99,960,000.00				99,960,000.00			
Total		99,960,000.00		-		99,960,000.00		-	
ENUGU STATE ECONOMIC PLANNING COMMISSION									
Local Govt Contribution for MDG Counterpart		64,000,000.00				64,000,000.00			
Local Govt Contribution for SME		122,400,000.00				122,400,000.00			
Total		186,400,000.00				186,400,000.00			
TOTAL MISCELLANIOUS		312,679,321.00		12,150,000.00		14,169,321.00		1,828,125.00	
TOTAL INTERNAL GENERATED REVENUE		7,675,483,938.95		14,309,922,000.00	-	6,944,793,261.05		12,377,298,787.94	
REVENUE FROM FEDERATION ACCOUNT OFFICE OF THE ACCOUNTANT GENERAL									
1902004/480100									
State Share of Federation Accounts Allocation	01	36,719,907,395.16		47,000,000,000.00	-	10,280,092,604.84		32,185,259,415.37	
Value Added Tax (VAT)	02	8,334,583,744.79		9,000,000,000.00	-	665,416,255.21		7,439,842,571.12	
Excess Crude Account Receipt	03	1,867,008,619.94		2,413,320,000.00	-	546,311,380.06			
Ecological Fund	04	-		-		-			
Others	05	-		-		-			
Budget Augmentation Differences	02	2,149,359,221.30		-		2,149,359,221.30		2,586,068,873.16	
Exchange Difference Gain	03	1,772,603,242.91		-		1,772,603,242.91		414,800,979.91	
NNPC Refunds	04	1,049,094,680.28		-		1,049,094,680.28		1,145,628,726.24	
Refunds to States on SURE-P	05	2,326,511,041.81		-		2,326,511,041.81		1,468,589,395.70	
Total: OFFICE OF THE ACCOUNTANT-GENERAL		54,219,067,946.19		58,413,320,000.00	(11,491,820,240.11)	45,240,189,961.50			



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

OTHERS: (RETAINED REVENUE BY PARASTATALS & TAXES)	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
BOARD OF INTERNAL REVENUE									
Backduty and Auto Reg	01	56,276,054.38		-		56,276,054.38		-	
TOTAL		56,276,054.38		-		56,276,054.38		-	
FINES & FEES									
POST PRIMARY SCHOOLS MGT BOARD									
Tuition Fees/Parent Support Fee	01	138,799,000		200,000,000		-		61,201,000.00	
School Equipment Fees	02	38,884,000		-		-		38,884,000.00	
TOTAL		177,683,000		200,000,000		(22,317,000)		-	
EXAMINATION DEVELOPMENT CENTRE									
Exam Fees - Teachers Grade II Certificate	01			-		-			
Exam Fees - Primary School Leaving Cert.	02	21,872,000.00		20,000,000		1,872,000.00			
Exam Fees - Transition Exam	03	16,064,700.00		15,000,000		1,064,700.00			
Exam Fees - Junior Sec. Sch. (Main)	04	68,989,505.00		51,000,000		17,989,505.00			
Junior Sec. Sch. Exam Resit	05	170,700.00		2,000,000		-		1,829,300.00	
Exam Fees - Special Science School (CEE)	06	111,500.00		5,000,000		-		4,888,500.00	
Exam fees-Others (re-issue of lost/referred cand.cert).	07	1,569,500.00		1,000,000		569,500.00			
Sale of Junior Sec. Sch. Cert. Exam Q & A	08	8,039,400.00		6,000,000.00		5,991,960,600.00			
Common Entrance Exam Questions & Answers	09	1,050,530.00		-		-		1,050,530.00	
Sale of JSCE Photo Album	10			1,000,000		-		1,000,000.00	
Uniform Mock Fee	11			70,000.00		-		70,000,000.00	
TOTAL		117,867,835.00		6,165,000,000.00		6,047,132,165.00		-	
ENUGU STATE DAILY STAR CORPORATION									
2503001/									
Newspaper Sales	01	5,420.00				5,420.00			
Advert Sales	02	553,392.00				553,392.00			
Rent	03	9,654.00				9,654.00			
Sales of Scraps	04	41,600.00				41,600.00			
TOTAL	05	610,066.00				610,066.00		-	
ENUGU STATE WATER CORPORATION									
Water Rate Unmetered	01	140,069,167.53		105,400,000.00		34,669,167.53			
Water Rate Metered	02	11,495,331.73		51,000,000.00		-		39,504,668.27	
Sales of Water (Tanker)	03	20,125,430.00		20,000,000.00		125,430.00			
Water Connection	04	3,430,000.00		3,200,000.00		230,000.00			
Reconnection Fees	05	186,000.00		-		-		814,000.00	
Miscellaneous	06	853,500.00							
Others	07	154,746,600.00		1,000,000.00					
TOTAL		330,906,029.26		180,600,000.00		5,294,070.74		-	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
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LOCAL GOVERNMENT SERVICE COMMISSION									
1% Training Fund	01	122,121,707.21		156,000,000.00		33,878,292.79			
TOTAL		122,121,707.21		156,000,000.00		33,878,292.79			
COAL CITY TRANSPORT SERVICES									
Sales of Tickets	01	34,452,080.00		281,700,000.00		247,247,920.00			
Charter/Hire of Buses	02	270,000.00		3,000,000.00		2,730,000.00			
Branding/Advertisement Placement Fees	03	3,280,000.00		2,500,000.00		780,000.00			
Miscellaneous	04	-		-		-			
TOTAL		38,002,080.00		287,200,000.00		(249,197,920.00)			
ENUGU STATE BROADCASTING SERVICE									
Advertisement	01	19,162,812.32		90,000,000.00		70,837,187.68			
Joint Ventures	02	-		30,000,000.00		30,000,000.00			
Trade Fair/Great Festival	03	3,916,068.00		3,000,000.00		916,068.00			
Guest House Monetisation	04	1,600,000.00		4,000,000.00		2,400,000.00			
Rentals for Installation of DSTV	05	-		3,500,000.00		3,500,000.00			
Sundry/Others	06	464,500.00		2,000,000.00		1,535,500.00			
TOTAL		25,143,380.32		132,500,000.00		107,356,619.68			
COLLEGE OF AGRICULTURE & AGRO ENTREPRENEURSHIP, IWOLLO									
School Fees from Regular Pre-ND	01	407,700.00		5,872,000.00		5,464,300.00			
School Fees from Regular Pre-NDI	02	945,800.00		4,962,000.00		4,016,200.00			
School Fees from Regular NDII	03	1,258,400.00		5,161,000.00		3,902,600.00			
Hostel Fees	04	100,000.00		250,000.00		150,000.00			
Hire of Matric Gown	05	-		225,000.00		225,000.00			
Technical services	06	-		200,000.00		200,000.00			
Consultancy Services	07	-		20,000,000.00		20,000,000.00			
Hire of College Property	08	2,454,000.00		4,000,000.00		1,546,000.00			
TOTAL		5,165,900.00		40,670,000.00		(35,504,100.00)			
INSTITUTE OF MANAGEMENT AND TECHNOLOGY, ENUGU									
Regular Programme (ND&HND)	01	209,064,340.00		243,487,350.00		34,423,010.00			
Acceptance Fees	02	24,714,300.00		25,140,940.00		426,640.00			
ESBS/IMT Poly Air	03	9,547,920.00		10,045,350.00		497,430.00			
Prelim Programme	04	-		-		-			
Part Time Programme/Others	05	20,664,080.00		21,297,780.00		633,700.00			
Department of Admissions	06	105,940.00		97,800.00		8,140.00			
40% IMT/ANAMCO (Joint Venture)	07	-		-		-			
Hostel Accommodation	08	10,650,080.00		12,000,000.00		1,349,920.00			
Screening Exam Fees	09	19,079,475.00		12,600,000.00		6,479,475.00			

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
Hire of IMT Facilities/Academic Gown	10	1,451,830.00		1,800,000		-	348,170.00		
Endowment Fund	11	4,011,060.00		3,220,000			791,060.00		
Review of Scripts	12	19,200.00		10,000			9,200.00		
Students Transcript	13	1,430,000.00		1,500,000		-	70,000.00		
Break Down of Result	14	590.00		2,000		-	1,410.00		
Registration/Review of Contracts/Ass	15	88,900.00		85,000			3,900.00		
Change of Course Fees	16	358,880.00		360,000		-	1,120.00		
Re-Admission Fees	17	142,200.00		150,000		-	7,800.00		
Examination Misconduct	18	1,010,620.00		3,400,000		-	2,389,380.00		
Notification of result/Testimonial	19	850,800.00		4,200,000		-	3,349,200.00		
Late registration Fees	20	349,200.00		1,500,000		-	1,150,800.00		
Loss of Receipts	21	317,400.00		330,000		-	12,600.00		
Jamb Forms (Pre ND)	22								
Development Fees	23	35,520,000.00		43,200,000		-	7,680,000.00		
Alumni Fees	24	4,359,400.00		4,900,000		-	540,600.00		
Convocation	25	24,882,260.00		28,824,720		-	3,942,460.00		
Accreditation Fees	26	25,861,000.00		28,000,000		-	2,139,000.00		
Sanitation Fees	27	873,000.00		900,000		-	27,000.00		
Verification Fees	28	78,320.00		12,000			66,320.00		
Project Fees	29	8,351,000.00		11,400,000		-	3,049,000.00		
Knowledge Centre	30	34,930.00		52,500		-	17,570.00		
Late Conversion of Tellers	31	199,000.00		300,000		-	101,000.00		
Computer Cards/admission Cards	32	90,620.00		100,600		-	9,980.00		
Insurance	33	8,060.00		13,000		-	4,940.00		
Prequalification Fees for contracts	34	8,720.00		12,800		-	4,080.00		
Commission on Scratch Cards	35	32,554,705.00		34,785,250		-	2,230,545.00		
Processing Fees (Other Institution)	36	89,000.00		108,000		-	19,000.00		
Technology Fees	37	18,715,530.00		22,200,000		-	3,484,470.00		
TOTAL		455,482,360.00		516,035,090.00		-	60,552,730.00		
ENUGU STATE UNIVERSITY OF SCIENCE & TECH.									
1806001/									
Regular Programme	01	5,594,736,386.68		2,822,858,750.00			2,771,877,636.68		
Acceptance Fees	02	198,193,989.95		100,000,000.00			98,193,989.95		
Govt Subvention	03	830,000,000.00		996,000,000.00		-	166,000,000.00		
ALGON Suentionbv	04	204,000,000.00		204,000,000.00					
Expeted Shortfall from Govt	05	994,872,248.37		1,482,219,280.00		-	487,347,031.63		
Auxiliary Programme									
Mature Students Programme	07	297,290,984.87		150,000,000.00			147,290,984.87		
Sandwich Programme	08	59,458,196.91		30,000,000.00			29,458,196.91		
Post Graduate School	09	49,548,497.44		25,000,000.00			24,548,497.44		
Pre-Degree Programme	10	29,729,096.44		15,000,000.00			14,729,096.44		
ESUT Buz School	11	99,096,995.06		50,000,000.00			49,096,995.06		

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



Other Sources		N	: k	N	: k	N	: k	N	: k
Late Registration	12	29,729,098.44		15,000,000.00		14,729,098.44			
Certificate Collection	13	29,729,098.44		15,000,000.00		14,729,098.44			
Statement of Result	14	5,945,819.66		3,000,000.00		2,945,819.66			
Post UTME Exams	15	48,359,333.42		24,400,000.00		23,959,333.42			
Total ESUT Fines & Fees Retained		8,470,689,745.68		5,932,478,030.00		2,538,211,715.68			
ESUT TEACHING HOSPITAL PARKLANE, ENUGU									
Theatre/Surgical Fees	01	35,169,920.00		12,000,000.00		23,169,920.00			
Central Sterile and Sterilisation Department	02	3,189,579.00		2,577,000.00		612,579.00			
Children Emergency	03	4,974,940.00		2,250,000.00		2,724,940.00			
Blood Bank	04	4,748,206.00		4,796,000.00	-	47,794.00			
Utility Charges	05	23,100.00		34,583,000.00	-	34,559,900.00			
Pharmacy	06	83,107,930.00		82,940,000.00		167,930.00			
Maternity Department	07	21,358,669.00		9,000,000.00		12,358,669.00			
Accident and Emergency	08	10,060,668.00		5,100,000.00		4,960,668.00			
Ophthalmology Department (Eye)	09	8,332,699.00		3,151,000.00		5,181,699.00			
Radiology Department	10	9,578,730.00		8,124,000.00		1,454,730.00			
Medical Records	11	31,666,900.00		27,040,000.00		4,626,900.00			
Laboratory Department	12	47,435,048.00		30,466,000.00		16,969,048.00			
E.N.T. Clinic	13	1,646,300.00		738,150.00		908,150.00			
Medical Ward	14	59,095,693.00		1,779,000.00		57,316,693.00			
Out Patients Clinics	15	9,077,950.00		1,956,000.00		7,121,950.00			
Amenity Ward	16	3,087,830.00		4,471,000.00	-	1,383,170.00			
Ambulance	17	113,500.00		105,000.00		8,500.00			
Immunization	18	54,309.00		45,700.00		8,609.00			
Mortuary	19	7,624,100.00		2,523,000.00		5,101,100.00			
Physiotherapy	20	2,960,605.00		2,587,000.00		373,605.00			
Paediatric Ward	21	1,322,966.00		2,959,000.00	-	1,636,034.00			
Surgical Ward	22	-		5,081,000.00	-	5,081,000.00			
Family Planning	23	5,665,359.00		28,950.00		5,636,409.00			
Histopathology	24	2,464,300.00		2,800,800.00	-	336,500.00			
Administrative Fees	25	1,600,760.00		9,053,000.00	-	7,452,240.00			
National Health Insurance	26	90,817,351.00		70,611,000.00		20,206,351.00			
Bad Debt Recovered	27	1,046,961.00		10,252,000.00	-	9,205,039.00			
Bid/Registration of Suppliers	28	1,262,000.00		509,000.00		753,000.00			
Free Maternal and Child (FMCH)	29	2,997,534.00		19,585,000.00	-	16,587,466.00			
School of Nursing	30	21,441,010.00		16,949,350.00		4,491,660.00			
School of Midwifery	31	5,098,091.00		2,055,750.00		3,042,341.00			
TOTAL		477,023,008.00		376,116,700.00		100,906,308.00			

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL)									
Students Fees	01	228,488,349.00		147,494,700.00		80,993,649.00			
Hostel Fees	02	19,614,400.00		12,127,000.00		7,487,400.00			
Hire of Gowns	03	3,840,200.00		1,400,000.00		2,440,200.00			
Authentication of Receipts	04	159,000.00		50,000.00		109,000.00			
Late Payment Penalty	05	3,434,700.00		400,000.00		3,034,700.00			
Testimonial Fees	06	1,114,750.00		1,200,000.00		85,250.00			
Transcript Fees	07	357,000.00		200,000.00		157,000.00			
Course Forms Fees	08	1,785,200.00		1,000,000.00		785,200.00			
Notification of Results	09	1,016,100.00		500,000.00		516,100.00			
Exam Misconduct Fees	10	935,275.00		600,000.00		335,275.00			
Library and Hostel Fines	11	619,600.00		-		619,600.00			
Technology Fees	12	8,389,000.00		2,000,000.00		6,389,000.00			
Arrears of Fees	13	22,838,240.00		1,500,000.00		21,338,240.00			
Project Fees	14	1,536,150.00		2,500,000.00		963,850.00			
Deferment Fees	15	129,300.00		10,000.00		119,300.00			
Students Assoc reg Fees	16	-		2,000.00		2,000.00			
Teaching Practice/Log Bks	17	525,100.00		200,000.00		325,100.00			
JAMB Adm Letters	18	878,300.00		-		878,300.00			
Lab/Med Screening Fees	19	1,001,700.00		825,000.00		176,700.00			
Change of Course Fees	20	769,000.00		200,000.00		569,000.00			
Certification Verification	21	974,250.00		1,000,000.00		25,750.00			
Hire of College Property	22	1,353,278.20		200,000.00		1,153,278.20			
Tendering Fees	23	82,000.00		100,000.00		18,000.00			
Registration of Contractor	24	-		400,000.00		400,000.00			
Screening test Fees	25	1,975,500.00		2,000,000.00		24,500.00			
TOTAL		301,816,392.20		175,908,700.00		125,907,692.20			
Ministry of Transport									
Traffic Offences fees	01	11,234,950.00		-		11,234,950.00			
Total		11,234,950.00		-		11,234,950.00			
MINISTRY OF CAP. DEV. AUTHORITY									
4801001/									
Enforcement fees	01	2,778,482.18		-		2,778,482.18			
TOTAL		2,778,482.18		-		2,778,482.18			
MINISTRY OF LANDS & URBAN DEV.									
2301001/									
Surve fees	01	12,600,000.00		-		12,600,000.00			
TOTAL		12,600,000.00		-		12,600,000.00			
TOTAL FOR FINES & FEES		10,549,124,935.85		14,162,508,520.00		3,768,983,684.15			

FOR THE YEAR ENDED 31ST DECEMBER, 2013

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FOR THE YEAR

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



EARNINGS AND SALES	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
POST PRIMARY SCHS MGT BOARD									
Technical Sch. - Sale of Workshop Products	01			-		-			
Sale of Magazine Records Folders for Guidance & Counseling	02			-		-			
TOTAL				-		-			
COLLEGE OF AGRICULTURE & AGRO ENTREPRENEURSHIP, IWOLLO									
Sales of Admission Forms	01	128,000.00		500,000.00		372,000.00			
Sales of Farm Produce: Crops	02	691,110.00		1,000,000.00		308,890.00			
Sales of Farm Produce: Livestock	03	-		2,000,000.00		2,000,000.00			
Sales of Farm Produce: Fish	04	5,360,350.00		5,000,000.00		360,350.00			
Others	05	194,855.00				194,855.00			
TOTAL		6,374,315.00		8,500,000.00		2,125,685.00			
INSTITUTE OF MANAGEMENT AND TECHNOLOGY, ENUGU									
Sale of Admission Forms	01	7,000,000.00		48,614,580.00		41,614,580.00			
Sale of File Jacket/Reg Mat	02	8,795,350.00		10,505,000.00		1,709,650.00			
Sale of Log/Reg Booklets etc	03	2,278,650.00		2,770,000.00		491,350.00			
Sale of Alumni Stickers	04	457,920.00		450,000.00		7,920.00			
Sale of Clearance Form	05	11,032,620.00		11,500,000.00		467,380.00			
Interest on Fixed Deposit	06	588,000.00		300,000.00		288,000.00			
TOTAL		30,152,540.00		74,139,580.00		43,987,040.00			
ENUGU STATE UNIVERSITY OF SCIENCE & TECH.									
Sale of Forms - PG School	01	3,963,879.79		2,000,000.00		1,963,879.79			
MSP Forms	02	2,972,909.83		1,500,000.00		1,472,909.83			
Pre-Degree Forms	03	990,970.01		500,000.00		490,970.01			
Sandwich Programme	04	990,970.01		500,000.00		490,970.01			
TOTAL		8,918,729.64		4,500,000.00		4,418,729.64			
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL), ENUGU									
Sale of Admission Forms	01	9,502,000.00		3,000,000.00		6,502,000.00			
Sale of ID Cards	02	2,970,100.00		825,000.00		2,145,100.00			
Bookshop Sales	03			-		-			
Water Tanker Operations	04			-		-			
Sale of Arts Works eddonation Receiv	05	40,500.00		25,000.00		15,500.00			
Water Tanker Ops	06	526,500.00		300,000.00		226,500.00			
TOTAL		13,039,100.00		4,150,000.00		8,889,100.00			



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
ENUGU STATE LIBRARY BOARD									
Phyocopy	01			20,000.00	-	20,000.00			
Binding Cgarges	02	12,300.00		80,000.00	-	67,700.00			
Library Registration	03	1,556,513.00		1,400,000.00		156,513.00			
Internet Access Charges	04			20,000.00	-	20,000.00			
Certification of Newspapers/Others	05			50,000.00	-	50,000.00			
TOTAL		1,568,813.00		1,570,000.00		(1,187)			
ENUGU STATE MARKETING COMPANY LTD.									
Agricultural Products	01			1,000,000.00	-	1,000,000.00			
Trading	02			5,000,000.00	-	5,000,000.00			
TOTAL				6,000,000.00		(6,000,000)			
TOTAL FOR EARNING AND SALES		60,053,497.64		98,859,580.00		38,806,082.36			
RENT ON GOVERNMENT PROPERTY									
INSTITUTE OF MANAGEMENT AND TECHNOLOGY, ENUGU									
Rent from Shopping Centre/Caffe	01			-	-	-			
Rent from Staff Quarters	02	865,000.00		1,750,000.00	-	885,000.00			
TOTAL		865,000.00		1,750,000.00		(885,000.00)			
MISCELLANEOUS									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL),									
Donation Received	01			-	-	-			
Interest Income	02			1,000,000.00	-	1,000,000.00			
Insurance Claim Recd	03			-	-	-			
TOTAL				1,000,000.00		(1,000,000.00)			
ENUGU STATE UNIVERSITY OF SCIENCE TECH.									
ESUT Consult (Share)		29,729,098.94		15,000,000.00		14,729,098.94			
Fixed Deposit Investment		54,494,312.20		28,000,000.00		26,494,312.20			
Students Hostel		-		-	-	-			
Staff Quarters (Senior & Junior)		17,837,459.12		9,000,000.00		8,837,459.12			
Commission from ICT		79,277,595.90		40,000,000.00		39,277,595.90			
Result Checking		1,667,346,815.80		16,000,000.00		1,651,346,815.80			
ESUT Ventures (Book Shop)		19,819,398.96		10,000,000.00		9,819,398.96			
Transcript Fees		25,012,081.89		12,620,000.00		12,392,081.89			
Change of Course Fees		118,916.35		60,000.00		58,916.35			
Water Tanker		495,484.88		250,000.00		245,484.88			
Staff ID Cards		19,819.42		10,000.00		9,819.42			
Contractors Registration		495,484.88		250,000.00		245,484.88			
Sub Total		1,894,646,468.34		131,190,000.00		1,763,456,468.34			
INSTITUTE OF MANAGEMENT & TECHNOLOGY									
1807001/									
Miscellaneous		152,000.00		-		152,000.00			
TOTAL		152,000.00		-		152,000.00			
TOTAL MISCELLANEOUS		1,894,798,468.34		132,190,000.00		1,763,608,468.34			
TOTAL RETAINED REVENUE		12,561,117,956.21		14,396,308,100.00		1,990,790,243.79			



SCHEDULE OF PERSONNEL & OVER-HEAD COST

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

OFFICE OF THE EXECUTIVE GOVERNOR	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 1200000/020	SH	N : k	N : k	N : k	N : k
Personnel Cost	01	242,941,991.68	386,325,980.00	143,383,988.32	254,130,444.28
Overhead Costs:					
Transport and Travels - General	02	209,982,794.00	532,193,831.67	322,211,037.67	262,034,579.00
Transport and Traveling (Training)-General	03	15,746,700.00	532,193,831.67	516,447,131.67	24,952,661.25
Utilities -General	04	3,127,400.00	532,193,831.67	529,066,431.67	10,549,680.00
Materials and Supplies - General	05	51,116,290.90	532,193,831.67	481,077,540.77	116,907,539.00
Maintenance Services	06	34,564,517.35	532,193,831.67	497,629,314.32	85,520,955.96
Training - General	07	2,996,930.00	532,193,831.67	529,196,901.67	-
Other Services - General	08	752,460,130.00	532,193,831.67	- 220,266,298.33	2,251,469,900.00
Consulting & Prof. Services - General	09	6,562,500.00	532,193,831.67	525,631,331.67	1,000,000.00
Financial - General	10	11,157,413.00	532,193,831.67	521,036,418.67	14,358,640.00
Fuel and Lubricants - General	11	174,282,856.00	532,193,831.67	357,910,975.67	180,542,090.00
Social Benefits - General	12	823,333,600.00	532,193,831.67	- 291,139,768.33	-
Miscellaneous - General	13	542,514,245.37	532,193,831.67	- 10,320,413.70	478,734,713.39
Total: Overhead		2,627,845,376.62	6,386,325,980.00	3,758,480,603.38	3,426,070,758.60
Total Recurrent Expenditure		2,870,787,368.30	6,772,651,960.00	3,901,864,591.70	3,680,201,202.88
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PROJECT DEV. IMPLEMENTATION DEPARTMENT (PDID)	SH				
HEAD: 1202000/02					
Personnel Cost	01	-	-	-	-
Overhead Costs:					
Transport and Travels - General	02	-	166,666.67	166,666.67	
Transport and Traveling (Training)-General	03	-	166,666.67	166,666.67	
Utilities -General	04	-	166,666.67	166,666.67	
Materials and Supplies - General	05	1,499,450.00	166,666.67	- 1,332,783.33	1,040,000.00
Maintenance Services	06	-	166,666.67	166,666.67	
Training - General	07	-	166,666.67	166,666.67	
Other Services - General	08	-	166,666.67	166,666.67	
Consulting & Prof. Services - General	09	3,956.65	166,666.67	162,710.02	
Financial - General	10		166,666.67	166,666.67	80.24
Fuel and Lubricants - General	11		166,666.67	166,666.67	
Social Benefits - General	12		166,666.67	166,666.67	
Miscellaneous - General	13		166,666.67	166,666.67	
Total: Overhead		1,503,406.65	2,000,000.00	496,593.35	1,040,080.24
Total Recurrent Expenditure	√	1,503,406.65	2,000,000.00	496,593.35	1,040,080.24

DEPARTMENT OF DUE PRO
HEAD: 1203000/020
Personnel Cost
Overhead Costs:
Transport and Travels - Gene
Transport and Traveling (Train
Utilities -General
Materials and Supplies - Gene
Maintenance Services
Training - General
Other Services - General
Consulting & Prof. Services -
Financial - General
Fuel and Lubricants - Genera
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurrent Expenditure
STATE ECONOMIC PLANNI
HEAD: 2500000/32
Personnel Cost
Overhead Costs:
Transport and Travels - Gene
Transport and Traveling (Trai
Utilities -General
Materials and Supplies - Gen
Maintenance Services
Training - General
Other Services - General
Consulting & Prof. Services -
Financial - General
Fuel and Lubricants - Genera
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurrent Expenditur

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



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DEPARTMENT OF DUE PROCESS & BUDGET MONITORING	SH	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 1203000/020		N : k	N : k	N : k	N : k
Personnel Cost	01	-	-	-	-
Overhead Costs:					
Transport and Travels - General	02		166,666.67	166,666.67	
Transport and Traveling (Training)-General	03		166,666.67	166,666.67	
Utilities -General	04		166,666.67	166,666.67	
Materials and Supplies - General	05		166,666.67	166,666.67	
Maintenance Services	06		166,666.67	166,666.67	
Training - General	07		166,666.67	166,666.67	
Other Services - General	08		166,666.67	166,666.67	
Consulting & Prof. Services - General	09		166,666.67	166,666.67	
Financial - General	10		166,666.67	166,666.67	
Fuel and Lubricants - General	11		166,666.67	166,666.67	
Social Benefits - General	12		166,666.67	166,666.67	
Miscellaneous - General	13		166,666.67	166,666.67	
Total: Overhead			2,000,000.00	2,000,000.00	
Total Recurrent Expenditure	√		2,000,000.00	2,000,000.00	
STATE ECONOMIC PLANNING COMMISSION	Note				
HEAD: 2500000/32	SH				
Personnel Cost	01	47,246,150.54	73,422,380.00	26,176,229.46	49,913,793.04
Overhead Costs:					
Transport and Travels - General	02	112,700.00	3,595,833.33	3,483,133.33	139,254,070.00
Transport and Traveling (Training)-General	03	-	3,595,833.33	3,595,833.33	51,255,000.00
Utilities -General	04	701,000.00	3,595,833.33	2,894,833.33	-
Materials and Supplies - General	05	12,331,500.00	3,595,833.33	8,735,666.67	7,865,600.00
Maintenance Services	06	7,254,700.00	3,595,833.33	3,658,866.67	2,807,245.00
Training - General	07	-	3,595,833.33	3,595,833.33	944,900.00
Other Services - General	08	-	3,595,833.33	3,595,833.33	-
Consulting & Prof. Services - General	09	-	3,595,833.33	3,595,833.33	25,948,000.00
Financial - General	10	68,105.67	3,595,833.33	3,527,727.66	492,150.00
Fuel and Lubricants - General	11	-	3,595,833.33	3,595,833.33	678,000.00
Social Benefits - General	12	25,462,772.02	3,595,833.33	21,866,938.69	2,475,500.00
Miscellaneous - General	13	92,581,500.00	3,595,833.33	88,985,666.67	
Total: Overhead		138,512,277.69	43,150,000.00	95,362,277.69	231,720,465.00
Total Recurrent Expenditure	√	185,758,428.23	116,572,380.00	69,186,048.23	281,634,258.04

FOR THE YEAR ENDED 31ST DECEMBER, 2013



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

ENUGU STATE EMERGENCY MANAGEMENT AGENCY		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 12/1000/02		N	: k	N	: k	N	: k	N	: k
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02	495,000.00		4,166,666.67		3,671,666.67			
Transport and Traveling (Training)-General	03	-		4,166,666.67		4,166,666.67			
Utilities -General	04	64,320.00		4,166,666.67		4,102,346.67			
Materials and Supplies - General	05	157,700.00		4,166,666.67		4,008,966.67		167,250.00	
Maintenance Services	06	313,550.00		4,166,666.67		3,853,116.67		94,500.00	
Traning - General	07	-		4,166,666.67		4,166,666.67		260,000.00	
Other Services - General	08	8,000.00		4,166,666.67		4,158,666.67		2,000.00	
Consulting & Prof. Services - General	09	-		4,166,666.67		4,166,666.67		300,000.00	
Financial - General	10	12,591.51		4,166,666.67		4,154,075.16		41,000.00	
Fuel and Lubricants - General	11	230,000.00		4,166,666.67		3,936,666.67		324,960.00	
Social Benefits - General	12	-		4,166,666.67		4,166,666.67		-	
Miscellaneous - General	13	1,741,090.00		4,166,666.67		2,425,576.67		910,000.00	
Total: Overhead		3,022,251.51		50,000,000.00		46,977,748.49		2,099,710.00	
Total Recurent Expenditure	√	3,022,251.51		50,000,000.00		46,977,748.49		2,099,710.00	
ENUGU STATE ECONOMIC DEVELOPMENT UNIT									
HEAD: 12/07/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			416,666.67		416,666.67			
Transport and Traveling (Training)-General	03			416,666.67		416,666.67			
Utilities -General	04			416,666.67		416,666.67			
Materials and Supplies - General	05			416,666.67		416,666.67			
Maintenance Services	06			416,666.67		416,666.67			
Traning - General	07			416,666.67		416,666.67			
Other Services - General	08			416,666.67		416,666.67			
Consulting & Prof. Services - General	09			416,666.67		416,666.67			
Financial - General	10			416,666.67		416,666.67			
Fuel and Lubricants - General	11			416,666.67		416,666.67			
Social Benefits - General	12			416,666.67		416,666.67			
Miscellaneous - General	13			416,666.67		416,666.67			
Total: Overhead				5,000,000.00		5,000,000.00			
Total Recurent Expenditure	√			5,000,000.00		5,000,000.00			

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



VOLUNTEER SERVICE AGENCY (VSA)	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 12/10/001	SH								
Personnel Cost	01	-		-		-		-	
Overhead Costs:									
Transport and Travels - General	02			833,333.33		833,333.33			
Transport and Travelling (Training)-General	03			833,333.33		833,333.33			
Utilities -General	04			833,333.33		833,333.33			
Materials and Supplies - General	05			833,333.33		833,333.33			
Maintenance Services	06			833,333.33		833,333.33			
Training - General	07			833,333.33		833,333.33			
Other Services - General	08			833,333.33		833,333.33			
Consulting & Prof. Services - General	09			833,333.33		833,333.33			
Financial - General	10			833,333.33		833,333.33			
Fuel and Lubricants - General	11			833,333.33		833,333.33			
Social Benefits - General	12			833,333.33		833,333.33			
Miscellaneous - General	13			833,333.33		833,333.33			
Total: Overhead				10,000,000.00		10,000,000.00			
Total Recurrent Expenditure	√			10,000,000.00		10,000,000.00			
NIGERIAN SECURITY AND CIVIL DEFENCE									
HEAD: 12/10/001									
Personnel Cost	01	-		-		-		-	
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Travelling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Training - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurrent Expenditure	√			1,000,000.00		1,000,000.00			

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

ENUGU STATE ACTION COMMITTEE ON AIDS (ENSACA)	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 12/11/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02	58,162.00		5,833,333.33		5,775,171.33		-	
Transport and Traveling (Training)-General	03	-		5,833,333.33		5,833,333.33		45,950.00	
Utilities -General	04	-		5,833,333.33		5,833,333.33		97,751.80	
Materials and Supplies - General	05	135,020.00		5,833,333.33		5,698,313.33		188,075.00	
Maintenance Services	06	294,850.00		5,833,333.33		5,538,483.33		60,300.00	
Traning - General	07	-		5,833,333.33		5,833,333.33		-	
Other Services - General	08	-		5,833,333.33		5,833,333.33		-	
Consulting & Prof. Services - General	09	-		5,833,333.33		5,833,333.33		-	
Financial - General	10	-		5,833,333.33		5,833,333.33		400.00	
Fuel and Lubricants - General	11	19,500.00		5,833,333.33		5,813,833.33		109,850.00	
Social Benefits - General	12	64,000.00		5,833,333.33		5,769,333.33		-	
Miscellaneous - General	13	545,638.00		5,833,333.33		5,287,695.33		145,100.00	
Total: Overhead		1,117,170.00		70,000,000.00		68,882,830.00		647,426.80	
Total Recurent Expenditure	✓	1,117,170.00		70,000,000.00		68,882,830.00		647,426.80	
PERFORMANCE IMPROVEMENT BUREAU - (PIB)	SH								
HEAD: 1504000/02									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			1,833,333.33		1,833,333.33			
Transport and Traveling (Training)-General	03			1,833,333.33		1,833,333.33			
Utilities -General	04			1,833,333.33		1,833,333.33			
Materials and Supplies - General	05			1,833,333.33		1,833,333.33			
Maintenance Services	06			1,833,333.33		1,833,333.33			
Traning - General	07			1,833,333.33		1,833,333.33			
Other Services - General	08			1,833,333.33		1,833,333.33			
Consulting & Prof. Services - General	09			1,833,333.33		1,833,333.33			
Financial - General	10			1,833,333.33		1,833,333.33			
Fuel and Lubricants - General	11			1,833,333.33		1,833,333.33			
Social Benefits - General	12			1,833,333.33		1,833,333.33			
Miscellaneous - General	13			1,833,333.33		1,833,333.33			
Total: Overhead				22,000,000.00		22,000,000.00			
Total Recurent Expenditure				22,000,000.00		22,000,000.00			

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



OFFICE OF THE DEPUTY GOVERNOR		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 1301000/02	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01	9,114,234.89		14,038,226.00		4,923,991.11		10,177,971.72	
Overhead Costs:									
Transport and Travels - General	02	32,221,000.00		15,000,000.00		17,221,000.00		30,858,033.00	
Transport and Traveling (Training)-General	03	9,000,000.00		15,000,000.00		6,000,000.00		2,870,500.00	
Utilities -General	04	1,150,000.00		15,000,000.00		37,683,500.00		550,000.00	
Materials and Supplies - General	05	52,683,500.00		15,000,000.00		5,977,970.00		52,364,000.00	
Maintenance Services	06	20,977,970.00		15,000,000.00		5,977,970.00		1,758,491,980.00	
Traningig - General	07	-		15,000,000.00		15,000,000.00		-	
Other Services - General	08	1,285,000.00		15,000,000.00		13,715,000.00		1,007,300.00	
Consulting & Prof. Services - General	09	-		15,000,000.00		15,000,000.00		-	
Financial - General	10	117.00		15,000,000.00		14,999,883.00		980.00	
Fuel and Lubricants - General	11	9,623,000.00		15,000,000.00		5,377,000.00		5,364,400.00	
Social Benefits - General	12	-		15,000,000.00		15,000,000.00		-	
Miscellaneous - General	13	16,450,833.00		15,000,000.00		1,450,833.00		13,510,500.00	
Total: Overhead		143,391,420.00		180,000,000.00		16,780,610.00		1,865,017,693.00	
Total Recurent Expenditure		152,505,654.89		194,038,226.00		21,704,601.11		1,875,195,664.72	
BOUNDRY ADJUSTMENT COMMISSION									
HEAD: 1302000/02	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			3,676,666.67		3,676,666.67			
Transport and Traveling (Training)-General	03			3,676,666.67		3,676,666.67			
Utilities -General	04			3,676,666.67		3,676,666.67			
Materials and Supplies - General	05			3,676,666.67		3,676,666.67			
Maintenance Services	06			3,676,666.67		3,676,666.67			
Traningig - General	07			3,676,666.67		3,676,666.67			
Other Services - General	08			3,676,666.67		3,676,666.67			
Consulting & Prof. Services - General	09			3,676,666.67		3,676,666.67			
Financial - General	10			3,676,666.67		3,676,666.67			
Fuel and Lubricants - General	11			3,676,666.67		3,676,666.67			
Social Benefits - General	12			3,676,666.67		3,676,666.67			
Miscellaneous - General	13			3,676,666.67		3,676,666.67			
Total: Overhead				44,120,000.00		44,120,000.00			
Total Recurent Expenditure				44,120,000.00		44,120,000.00			

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

SECRETARY TO STATE GOVERNMENT (SSG) OFFICE		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 1401000/02	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01	82,355,783.36		104,390,510.00		22,034,726.64		93,609,954.04	
Overhead Costs:									
Transport and Travels - General	02	74,144,033.00		16,435,833.33		57,708,199.67		124,067,507.00	
Transport and Traveling (Training)-General	03	4,863,700.00		16,435,833.33		11,572,133.33		-	
Utilities -General	04	2,069,044.00		16,435,833.33		14,366,789.33		526,600.00	
Materials and Supplies - General	05	790,000.00		16,435,833.33		15,645,833.33		1,444,638.74	
Maintenance Services	06	3,296,000.00		16,435,833.33		13,139,833.33		455,000.00	
Traning - General	07	27,671,560.00		16,435,833.33		11,235,726.67		-	
Other Services - General	08	66,158,825.59		16,435,833.33		49,722,992.26		153,601,639.11	
Consulting & Prof. Services - General	09	-		16,435,833.33		16,435,833.33		-	
Financial - General	10	33,095,648.75		16,435,833.33		16,659,815.42		13,468,845.26	
Fuel and Lubricants - General	11	540,000.00		16,435,833.33		15,895,833.33		477,000.00	
Social Benefits - General	12	211,275,044.91		16,435,833.33		194,839,211.58		-	
Miscellaneous - General	13	124,539,827.26		16,435,833.33		108,103,993.93		59,222,168.00	
Total: Overhead		548,443,683.51		197,230,000.00		351,213,683.51		352,263,398.11	
Total Recurrent Expenditure		630,799,466.87		301,620,510.00		329,178,956.87		445,873,352.15	
LIASON OFFICE, ABUJA									
HEAD: 1402000/02	SH								
Personnel Cost	01	17,804,792.07		31,695,200.00		13,890,407.93		19,390,857.44	
Overhead Costs:									
Transport and Travels - General	02	-		1,041,666.67		1,041,666.67		-	
Transport and Traveling (Training)-General	03	104,000.00		1,041,666.67		937,666.67		-	
Utilities -General	04	221,000.00		1,041,666.67		820,666.67		50,000.00	
Materials and Supplies - General	05	-		1,041,666.67		1,041,666.67		-	
Maintenance Services	06	3,297,100.00		1,041,666.67		2,255,433.33		4,851,550.00	
Traning - General	07	-		1,041,666.67		1,041,666.67		-	
Other Services - General	08	787,500.00		1,041,666.67		254,166.67		-	
Consulting & Prof. Services - General	09	-		1,041,666.67		1,041,666.67		-	
Financial - General	10	-		1,041,666.67		1,041,666.67		-	
Fuel and Lubricants - General	11	3,470,700.00		1,041,666.67		2,429,033.33		3,086,900.00	
Social Benefits - General	12	-		1,041,666.67		1,041,666.67		-	
Miscellaneous - General	13	4,083,200.00		1,041,666.67		3,041,533.33		4,971,450.00	
Total: Overhead		11,963,500.00		12,500,000.00		536,500.00		12,959,900.00	
Total Recurrent Expenditure	14	29,768,292.07		44,195,200.00		14,426,907.93		32,350,757.44	

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Social Benefits - Gen
Miscellaneous - Gen
Total: Overhead
Total Recurrent Expe

FOR THE YEAR ENDED 31ST DECEMBER, 2013

FOR THE YEAR END

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



LIASON OFFICE, LAGOS		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
SH	N	: k	N	: k	N	: k	N	: k	
HEAD: 1403000/02	01								
Personnel Cost			30,067,514.46		42,613,402.00		12,545,887.54	29,433,563.21	
Overhead Costs:									
Transport and Travels - General	02		7,181,390.00		1,500,000.00		5,681,390.00	4,404,000.00	
Transport and Traveling (Training)-General	03		480,000.00		1,500,000.00		1,020,000.00	-	
Utilities -General	04		1,598,455.00		1,500,000.00		98,455.00	450,000.00	
Materials and Supplies - General	05		2,866,085.00		1,500,000.00		1,366,085.00	109,100.00	
Maintenance Services	06		44,000.00		1,500,000.00		1,456,000.00	344,700.00	
Traning - General	07		-		1,500,000.00		1,500,000.00	-	
Other Services - General	08		1,439,520.00		1,500,000.00		60,480.00	145,000.00	
Consulting & Prof. Services - General	09		-		1,500,000.00		1,500,000.00	-	
Financial - General	10		-		1,500,000.00		1,500,000.00	8,000.00	
Fuel and Lubricants - General	11		-		1,500,000.00		1,500,000.00	488,558.00	
Social Benefits - General	12		1,033,050.00		1,500,000.00		466,950.00	-	
Miscellaneous - General	13		1,726,990.00		1,500,000.00		226,990.00	3,049,227.00	
Total: Overhead			16,369,490.00		18,000,000.00		1,630,510.00	8,998,585.00	
Total Recurrent Expenditure			46,437,004.46		60,613,402.00		14,176,397.54	38,432,148.21	
SUB-LIASON OFFICE, KADUNA									
HEAD: 1404000/02	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02				83,333.33		83,333.33		
Transport and Traveling (Training)-General	03				83,333.33		83,333.33		
Utilities -General	04				83,333.33		83,333.33		
Materials and Supplies - General	05				83,333.33		83,333.33		
Maintenance Services	06				83,333.33		83,333.33		
Traning - General	07				83,333.33		83,333.33		
Other Services - General	08				83,333.33		83,333.33		
Consulting & Prof. Services - General	09				83,333.33		83,333.33		
Financial - General	10				83,333.33		83,333.33		
Fuel and Lubricants - General	11				83,333.33		83,333.33		
Social Benefits - General	12				83,333.33		83,333.33		
Miscellaneous - General	13				83,333.33		83,333.33		
Total: Overhead					83,333.33		83,333.33		
Total Recurrent Expenditure					1,000,000.00		1,000,000.00		

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

ECONMIC AFFAIRS & PARASTATALS	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 1405000/02									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			416,666.67		416,666.67		376,494.00	
Transport and Traveling (Training)-General	03			416,666.67		416,666.67		-	
Utilities -General	04			416,666.67		416,666.67		-	
Materials and Supplies - General	05			416,666.67		416,666.67		234,000.00	
Maintenance Services	06			416,666.67		416,666.67		968,150.00	
Traning - General	07			416,666.67		416,666.67		-	
Other Services - General	08			416,666.67		416,666.67		-	
Consulting & Prof. Services - General	09			416,666.67		416,666.67		-	
Financial - General	10			416,666.67		416,666.67		39,000.00	
Fuel and Lubricants - General	11			416,666.67		416,666.67		-	
Social Benefits - General	12			416,666.67		416,666.67		-	
Miscellaneous - General	13			416,666.67		416,666.67		50,000.00	
Total: Overhead				5,000,000.00		5,000,000.00		1,667,644.00	
Total Recurent Expenditure				5,000,000.00		5,000,000.00		1,667,644.00	
MUSLIM PILGRIM BOARD									
HEAD: 1404000/050001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			2,083,333.33		2,083,333.33			
Transport and Traveling (Training)-General	03			2,083,333.33		2,083,333.33			
Utilities -General	04			2,083,333.33		2,083,333.33			
Materials and Supplies - General	05			2,083,333.33		2,083,333.33			
Maintenance Services	06			2,083,333.33		2,083,333.33			
Traning - General	07			2,083,333.33		2,083,333.33			
Other Services - General	08			2,083,333.33		2,083,333.33			
Consulting & Prof. Services - General	09			2,083,333.33		2,083,333.33			
Financial - General	10			2,083,333.33		2,083,333.33			
Fuel and Lubricants - General	11			2,083,333.33		2,083,333.33			
Social Benefits - General	12			2,083,333.33		2,083,333.33			
Miscellaneous - General	13			2,083,333.33		2,083,333.33			
Total: Overhead				25,000,000.00		25,000,000.00			
Total Recurent Expenditure				25,000,000.00		25,000,000.00			

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



CHRISTIAN PILGRIM BOARD		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 1405000/050001		N	: k	N	: k	N	: k	N	: k
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02								
Transport and Traveling (Training)-General	03			6,666,666.67		6,666,666.67			
Utilities -General	04			6,666,666.67		6,666,666.67			
Materials and Supplies - General	05			6,666,666.67		6,666,666.67			
Maintenance Services	06			6,666,666.67		6,666,666.67			
Training - General	07			6,666,666.67		6,666,666.67			
Other Services - General	08			6,666,666.67		6,666,666.67			
Consulting & Prof. Services - General	09			6,666,666.67		6,666,666.67			
Financial - General	10			6,666,666.67		6,666,666.67			
Fuel and Lubricants - General	11			6,666,666.67		6,666,666.67			
Social Benefits - General	12			6,666,666.67		6,666,666.67			
Miscellaneous - General	13			6,666,666.67		6,666,666.67			
Total: Overhead				80,000,000.00		80,000,000.00			
Total Recurent Expenditure				80,000,000.00		80,000,000.00			
ECONOMIC AFFAIRS UNIT									
HEAD: 1409000/050001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02								
Transport and Traveling (Training)-General	03			833,333.33		833,333.33			
Utilities -General	04			833,333.33		833,333.33			
Materials and Supplies - General	05			833,333.33		833,333.33			
Maintenance Services	06			833,333.33		833,333.33			
Training - General	07			833,333.33		833,333.33			
Other Services - General	08			833,333.33		833,333.33			
Consulting & Prof. Services - General	09			833,333.33		833,333.33			
Financial - General	10			833,333.33		833,333.33			
Fuel and Lubricants - General	11			833,333.33		833,333.33			
Social Benefits - General	12			833,333.33		833,333.33			
Miscellaneous - General	13			833,333.33		833,333.33			
Total: Overhead				10,000,000.00		10,000,000.00			
Total Recurent Expenditure				10,000,000.00		10,000,000.00			

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

OFFICE OF THE HEAD OF STATE CIVIL SERVICE	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 1501000/02									
Personnel Cost	01	100,760,240.06		212,132,176.00		111,371,935.94		103,859,063.82	
Overhead Costs:									
Transport and Travels - General	02	76,581,122.66		3,843,333.33		72,737,789.33		11,145,000.00	
Transport and Travelling (Training)-General	03	80,631,607.81		3,843,333.33		76,788,274.48		-	
Utilities -General	04	694,239.70		3,843,333.33		3,149,093.63		431,060.00	
Materials and Supplies - General	05	688,100.00		3,843,333.33		3,155,233.33		439,000.00	
Maintenance Services	06	429,900.00		3,843,333.33		3,413,433.33		485,674.00	
Traning - General	07	23,900.00		3,843,333.33		3,819,433.33		1,616,535.00	
Other Services - General	08	-		3,843,333.33		3,843,333.33		77,000.00	
Consulting & Prof. Services - General	09	-		3,843,333.33		3,843,333.33		-	
Financial - General	10	-		3,843,333.33		3,843,333.33		-	
Fuel and Lubricants - General	11	2,564,000.00		3,843,333.33		1,279,333.33		-	
Social Benefits - General	12	51,293,697.94		3,843,333.33		47,450,364.61		-	
Miscellaneous - General	13			3,843,333.33		3,843,333.33		25,372,599.93	
Total: Overhead		212,906,568.11		46,120,000.00		166,786,568.11		39,566,868.93	
Total Recurent Expenditure		313,666,808.17		258,252,176.00		55,414,632.17		143,425,932.75	
PUBLIC SERVICE DEPARTMENT									
HEAD: 1502000/02									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			416666.6667		416,666.67			
Transport and Travelling (Training)-General	03			416666.6667		416,666.67			
Utilities -General	04			416666.6667		416,666.67			
Materials and Supplies - General	05			416666.6667		416,666.67			
Maintenance Services	06			416666.6667		416,666.67			
Traning - General	07			416666.6667		416,666.67			
Other Services - General	08			416666.6667		416,666.67			
Consulting & Prof. Services - General	09			416666.6667		416,666.67			
Financial - General	10			416666.6667		416,666.67			
Fuel and Lubricants - General	11			416666.6667		416,666.67			
Social Benefits - General	12			416666.6667		416,666.67			
Miscellaneous - General	13			416666.6667		416,666.67			
Total: Overhead				5,000,000.00		5,000,000.00			
Total Recurent Expenditure				5,000,000.00		5,000,000.00			

ESTABLISHMENT, PEN
HEAD: 1503000/02
Personnel Cost
Overhead Costs:
Transport and Travels - Ge
Transport and Travelling (Tr
Utilities -General
Materials and Supplies - Ge
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Services
Financial - General
Fuel and Lubricants - Gener
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expenditur
Consolidated Officers
HEAD: 1505000/02
Personnel Cost
Overhead Costs:
Transport and Travels - Gen
Transport and Travelling (Tra
Utilities -General
Materials and Supplies - Gen
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Services -
Financial - General
Fuel and Lubricants - Genera
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expenditure

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



ESTABLISHMENT, PENSION & TRAINING	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 1503000/02									
Personnel Cost	01	42,839,338.32				42,839,338.32		44,477,861.19	
Overhead Costs:									
Transport and Travels - General	02	145,500.00		416666.6667		271,166.67		843,000.00	
Transport and Travelling (Training)-General	03	99,970.00		416666.6667		316,696.67		116,450.00	
Utilities -General	04	50,850.00		416666.6667		365,816.67		80,450.00	
Materials and Supplies - General	05	872,110.00		416666.6667		455,443.33		389,100.00	
Maintenance Services	06	64,500.00		416666.6667		352,166.67		14,000.00	
Training - General	07	-		416666.6667		416,666.67		-	
Other Services - General	08	-		416666.6667		416,666.67		-	
Consulting & Prof. Services - General	09	-		416666.6667		416,666.67		-	
Financial - General	10	-		416666.6667		416,666.67		-	
Fuel and Lubricants - General	11	51,850.00		416666.6667		364,816.67		-	
Social Benefits - General	12	14,750.00		416666.6667		401,916.67		-	
Miscellaneous - General	13			416666.6667		416,666.67		-	
Total: Overhead		1,299,530.00		5,000,000.00		3,700,470.00		1,443,000.00	
Total Recurrent Expenditure		44,138,868.32		5,000,000.00		39,138,868.32		45,920,861.19	
Consolidated Officers	NOTE								
HEAD: 1505000/02	SH								
Personnel Cost	01	654,066,362.94		10,000,000,000.00		9,345,933,637.06		727,656,202.74	
Overhead Costs:									
Transport and Travels - General	02					-			
Transport and Travelling (Training)-General	03					-			
Utilities -General	04					-			
Materials and Supplies - General	05					-			
Maintenance Services	06					-			
Training - General	07					-			
Other Services - General	08					-			
Consulting & Prof. Services - General	09					-			
Financial - General	10					-			
Fuel and Lubricants - General	11					-			
Social Benefits - General	12					-			
Miscellaneous - General	13					-			
Total: Overhead									
Total Recurrent Expenditure		654,066,362.94		10,000,000,000.00		9,345,933,637.06		727,656,202.74	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MINISTRY OF AGRICULTURE & NATURAL RESOURCES	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 1601000/02	SH								
Personnel Cost	01	428,965,064.98		443,080,970.00		14,115,905.02		455,572,681.18	
Overhead Costs:									
Transport and Travels - General	02	483,400.00		4,612,500.00		4,129,100.00		33,500.00	
Transport and Traveling (Training)-General	03	7,000.00		4,612,500.00		4,605,500.00		-	
Utilities -General	04	866,549.00		4,612,500.00		3,745,951.00		143,000.00	
Materials and Supplies - General	05	502,800.00		4,612,500.00		4,109,700.00		17,375,370.00	
Maintenance Services	06	850,950.00		4,612,500.00		3,761,550.00		760,170.00	
Training - General	07	-		4,612,500.00		4,612,500.00		18,382,720.00	
Other Services - General	08	-		4,612,500.00		4,612,500.00		-	
Consulting & Prof. Services - General	09	4,118,575.00		4,612,500.00		493,925.00		2,391,000.00	
Financial - General	10	-		4,612,500.00		4,612,500.00		-	
Fuel and Lubricants - General	11	245,000.00		4,612,500.00		4,367,500.00		381,170,345.00	
Social Benefits - General	12	-		4,612,500.00		4,612,500.00			
Miscellaneous - General	13	7,913,149.00		4,612,500.00		3,300,649.00			
Total: Overhead		14,987,423.00		55,350,000.00		40,362,577.00		420,256,105.00	
Total Recurent Expenditure		443,952,487.98		498,430,970.00		54,478,482.02		875,828,786.18	
ENUGU STATE AGRICULTURE DEVELOPMENT PROGRAMME [ENADEP]	SH								
HEAD: 16/03/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			833,333.33		833,333.33			
Transport and Traveling (Training)-General	03			833,333.33		833,333.33			
Utilities -General	04			833,333.33		833,333.33			
Materials and Supplies - General	05			833,333.33		833,333.33			
Maintenance Services	06			833,333.33		833,333.33			
Training - General	07			833,333.33		833,333.33			
Other Services - General	08			833,333.33		833,333.33			
Consulting & Prof. Services - General	09			833,333.33		833,333.33			
Financial - General	10			833,333.33		833,333.33			
Fuel and Lubricants - General	11			833,333.33		833,333.33			
Social Benefits - General	12			833,333.33		833,333.33			
Miscellaneous - General	13			833,333.33		833,333.33			
Total: Overhead				10,000,000.00		10,000,000.00			
Total Recurent Expenditure				10,000,000.00		10,000,000.00			

FOR THE YEAR ENDED 31ST DECEMBER, 2013

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



ENUGU STATE TRACTOR HIRING SERVICES		SH	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 16/04/001			N : k	N : k	N : k	N : k
Personnel Cost	01					
Overhead Costs:						
Transport and Travels - General	02			83,333.33	83,333.33	
Transport and Travelling (Training)-General	03			83,333.33	83,333.33	
Utilities -General	04			83,333.33	83,333.33	
Materials and Supplies - General	05			83,333.33	83,333.33	
Maintenance Services	06			83,333.33	83,333.33	
Training - General	07			83,333.33	83,333.33	
Other Services - General	08			83,333.33	83,333.33	
Consulting & Prof. Services - General	09			83,333.33	83,333.33	
Financial - General	10			83,333.33	83,333.33	
Fuel and Lubricants - General	11			83,333.33	83,333.33	
Social Benefits - General	12			83,333.33	83,333.33	
Miscellaneous - General	13			83,333.33	83,333.33	
Total: Overhead				1,000,000.00	1,000,000.00	
Total Recurent Expenditure				1,000,000.00	1,000,000.00	
FERTILIZERPROCUREMENT & DISTRIBUTION Co. LTD						
HEAD: 16/05/001		SH				
Personnel Cost	01					
Overhead Costs:						
Transport and Travels - General	02			83,333.33	83,333.33	
Transport and Travelling (Training)-General	03			83,333.33	83,333.33	
Utilities -General	04			83,333.33	83,333.33	
Materials and Supplies - General	05			83,333.33	83,333.33	
Maintenance Services	06			83,333.33	83,333.33	
Training - General	07			83,333.33	83,333.33	
Other Services - General	08			83,333.33	83,333.33	
Consulting & Prof. Services - General	09			83,333.33	83,333.33	
Financial - General	10			83,333.33	83,333.33	
Fuel and Lubricants - General	11			83,333.33	83,333.33	
Social Benefits - General	12			83,333.33	83,333.33	
Miscellaneous - General	13			83,333.33	83,333.33	
Total: Overhead				1,000,000.00	1,000,000.00	
Total Recurent Expenditure				1,000,000.00	1,000,000.00	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

UNITED PALM PRODUCE	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 16/06/001		N	: k	N	: k	N	: k	N	: k
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				<u>1,000,000.00</u>		<u>1,000,000.00</u>			
Total Recurent Expenditure				<u>1,000,000.00</u>		<u>1,000,000.00</u>			
ADARICE PRODUCTION COMPANY	SH								
HEAD: 16/07/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				<u>1,000,000.00</u>		<u>1,000,000.00</u>			
Total Recurent Expenditure				<u>1,000,000.00</u>		<u>1,000,000.00</u>			

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



VETERINARY SCHOOL ACHI	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 16/08/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			416666.6667		416,666.67			
Transport and Traveling (Training)-General	03			416666.6667		416,666.67			
Utilities -General	04			416666.6667		416,666.67			
Materials and Supplies - General	05			416666.6667		416,666.67			
Maintenance Services	06			416666.6667		416,666.67			
Traning - General	07			416666.6667		416,666.67			
Other Services - General	08			416666.6667		416,666.67			
Consulting & Prof. Services - General	09			416666.6667		416,666.67			
Financial - General	10			416666.6667		416,666.67			
Fuel and Lubricants - General	11			416666.6667		416,666.67			
Social Benefits - General	12			416666.6667		416,666.67			
Miscellaneous - General	13			416666.6667		416,666.67			
Total: Overhead			-	5,000,000.00		5,000,000.00			-
Total Recurent Expenditure			-	5,000,000.00		5,000,000.00			-
MINISTRY OF COMMERCE & INDUSTRY	SH								
HEAD: 17/01/001									
Personnel Cost	01	165,250,450.33		170,700,200.00		5,449,749.67		170,718,435.77	
Overhead Costs:									
Transport and Travels - General	02	6,090,000.00		2,083,333.33		4,006,666.67		3,878,472.00	
Transport and Traveling (Training)-General	03	-		2,083,333.33		2,083,333.33		-	
Utilities -General	04	-		2,083,333.33		2,083,333.33		-	
Materials and Supplies - General	05	3,621,100.00		2,083,333.33		1,537,766.67		1,300,150.00	
Maintenance Services	06	1,151,000.00		2,083,333.33		932,333.33		567,000.00	
Traning - General	07	161,000.00		2,083,333.33		1,922,333.33		-	
Other Services - General	08	319,791.00		2,083,333.33		1,763,542.33		20,000.00	
Consulting & Prof. Services - General	09	108,400.00		2,083,333.33		1,974,933.33		139,000.00	
Financial - General	10	-		2,083,333.33		2,083,333.33		-	
Fuel and Lubricants - General	11	67,500.00		2,083,333.33		2,015,833.33		18,000.00	
Social Benefits - General	12	4,599,000.00		2,083,333.33		2,515,666.67		-	
Miscellaneous - General	13	3,393,500.00		2,083,333.33		1,310,166.67		3,957,500.00	
Total: Overhead		19,511,291.00		25,000,000.00		5,488,709.00		9,880,122.00	
Total Recurent Expenditure		184,761,741.33		195,700,200.00		10,938,458.67		180,598,557.77	



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

NIKE LAKE RESORT HOTEL	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 17/03/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Travelling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurent Expenditure				1,000,000.00		1,000,000.00			
PRESIDENTIAL HOTEL, ENUGU	SH								
HEAD: 17/04/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Travelling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurent Expenditure				1,000,000.00		1,000,000.00			

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



SMALL & MEDIUM-SCALE ENTERPRISES PROMOTION	SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 17/05/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Training - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurrent Expenditure				1,000,000.00		1,000,000.00			
FLOR MILLS LIMITED, EMENE	SH								
HEAD: 17/06/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Training - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurrent Expenditure				1,000,000.00		1,000,000.00			

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MINISTRY OF EDUCATION		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012		
HEAD: 1801000/02		N	: k	N	: k	N	: k	N	: k	
Personnel Cost	01	174,236,825.96		181,678,475.00		7,441,649.04		176,038,870.99		
Overhead Costs:										
Transport and Travels - General	02	-		12,000,000.00		12,000,000.00		26,370.00		
Transport and Traveling (Training)-General	03	183,500.00		12,000,000.00		11,816,500.00		3,644,399.90		
Utilities -General	04	-		12,000,000.00		12,000,000.00		-		
Materials and Supplies - General	05	496,550.00		12,000,000.00		11,503,450.00		626,770.00		
Maintenance Services	06	1,384,801.61		12,000,000.00		10,615,198.39		99,534,081.00		
Traning - General	07	-		12,000,000.00		12,000,000.00		1,313,684.00		
Other Services - General	08	-		12,000,000.00		12,000,000.00		-		
Consulting & Prof. Services - General	09	-		12,000,000.00		12,000,000.00		-		
Financial - General	10	-		12,000,000.00		12,000,000.00		6,419.48		
Fuel and Lubricants - General	11	141,000.00		12,000,000.00		11,859,000.00		175,300.00		
Social Benefits - General	12	-		12,000,000.00		12,000,000.00		-		
Miscellaneous - General	13	123,074,163.01		12,000,000.00		111,074,163.01		25,683,712.00		
Total: Overhead		125,280,014.62		144,000,000.00		18,719,985.38		131,010,736.38		
Total Recurent Expenditure		299,516,840.58		325,678,475.00		26,161,634.42		307,049,607.37		
EXAM DEVELOPMENT CENTRE										
HEAD: 1802000/02										
Personnel Cost	01	25,610,391.32		32,613,374.00		7,002,982.68		26,549,465.44		
Overhead Costs:										
Transport and Travels - General	02	-		1,666,666.67		1,666,666.67				
Transport and Traveling (Training)-General	03	-		1,666,666.67		1,666,666.67				
Utilities -General	04	60,500.00		1,666,666.67		1,606,166.67				
Materials and Supplies - General	05	6,840,092.00		1,666,666.67		5,173,425.33				
Maintenance Services	06	231,400.00		1,666,666.67		1,435,266.67				
Traning - General	07	-		1,666,666.67		1,666,666.67				
Other Services - General	08	-		1,666,666.67		1,666,666.67				
Consulting & Prof. Services - General	09	-		1,666,666.67		1,666,666.67				
Financial - General	10	4,134,423.10		1,666,666.67		2,467,756.43				
Fuel and Lubricants - General	11	848,150.00		1,666,666.67		818,516.67				
Social Benefits - General	12	107,887,783.50		1,666,666.67		106,221,116.83				
Miscellaneous - General	13	1,506,689.00		1,666,666.67		159,977.67				
Total: Overhead		121,509,037.60		20,000,000.00		101,509,037.60				
Total Recurent Expenditure		147,119,428.92		52,613,374.00		94,506,054.92		26,549,465.44		

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



PPSMB	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 1803000/02	SH	N : k	N : k	N : k	N : k
Personnel Cost	01	7,464,704,497.88	7,762,581,277.00	297,876,779.12	5,609,426,077.76
Overhead Costs:					
Transport and Travels - General	02	1,069,500.00	7,480,772.67	6,411,272.67	2,000.00
Transport and Travelling (Training)-General	03	175,000.00	7,480,772.67	7,305,772.67	20,000.00
Utilities -General	04	553,600.00	7,480,772.67	6,927,172.67	300,950.00
Materials and Supplies - General	05	5,131,110.00	7,480,772.67	2,349,662.67	6,202,048.00
Maintenance Services	06	787,880.00	7,480,772.67	6,692,892.67	324,570.00
Traning - General	07	2,841,800.00	7,480,772.67	4,638,972.67	470,900.00
Other Services - General	08	7,800.00	7,480,772.67	7,472,972.67	30,000.00
Consulting & Prof. Services - General	09	-	7,480,772.67	7,480,772.67	-
Financial - General	10	35,575.00	7,480,772.67	7,445,197.67	36,545.75
Fuel and Lubricants - General	11	1,191,149.00	7,480,772.67	6,289,623.67	1,126,860.00
Social Benefits - General	12	-	7,480,772.67	7,480,772.67	-
Miscellaneous - General	13	5,089,811.00	7,480,772.67	2,390,961.67	23,095,412.39
Total: Overhead		16,883,225.00	89,769,272.00	72,886,047.00	31,609,286.14
Total Recurrent Expenditure		7,481,587,722.88	7,852,350,549.00	370,762,826.12	5,641,035,363.90
ENUGU STATE SCHOOL SCIE. TECHN & VOCANAT SCHS. MGT. BOARD (STVSMB)					
HEAD: 1805000/02	SH				
Personnel Cost	01	754,501,610.69	808,981,704.00	54,480,093.31	607,033,589.53
Overhead Costs:					
Transport and Travels - General	02	-	5,833,333.33	5,833,333.33	-
Transport and Travelling (Training)-General	03	-	5,833,333.33	5,833,333.33	-
Utilities -General	04	-	5,833,333.33	5,833,333.33	5,000.00
Materials and Supplies - General	05	-	5,833,333.33	5,833,333.33	-
Maintenance Services	06	-	5,833,333.33	5,833,333.33	602,560.00
Traning - General	07	-	5,833,333.33	5,833,333.33	21,100.00
Other Services - General	08	-	5,833,333.33	5,833,333.33	-
Consulting & Prof. Services - General	09	-	5,833,333.33	5,833,333.33	44,000.00
Financial - General	10	-	5,833,333.33	5,833,333.33	70,000.00
Fuel and Lubricants - General	11	-	5,833,333.33	5,833,333.33	-
Social Benefits - General	12	-	5,833,333.33	5,833,333.33	25,000.00
Miscellaneous - General	13	-	5,833,333.33	5,833,333.33	-
Total: Overhead		-	70,000,000.00	70,000,000.00	468,585.00
Total Recurrent Expenditure		754,501,610.69	878,981,704.00	124,480,093.31	608,209,834.53

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FOR THE YEAR ENDED 31ST DECEMBER, 2013



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

ESUT COLLEGE OF MEDICINE	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: k	N	: k	N	: k	N	: k
HEAD: 18/07/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			4,000,000.00		4,000,000.00			-
Transport and Traveling (Training)-General	03			4,000,000.00		4,000,000.00			-
Utilities -General	04			4,000,000.00		4,000,000.00			-
Materials and Supplies - General	05			4,000,000.00		4,000,000.00			-
Maintenance Services	06			4,000,000.00		4,000,000.00			-
Training - General	07			4,000,000.00		4,000,000.00			-
Other Services - General	08			4,000,000.00		4,000,000.00			-
Consulting & Prof. Services - General	09			4,000,000.00		4,000,000.00			-
Financial - General	10			4,000,000.00		4,000,000.00			-
Fuel and Lubricants - General	11			4,000,000.00		4,000,000.00			-
Social Benefits - General	12			4,000,000.00		4,000,000.00			-
Miscellaneous - General	13			4,000,000.00		4,000,000.00			-
Total: Overhead				48,000,000.00		48,000,000.00			-
Total Recurrent Expenditure				48,000,000.00		48,000,000.00			-
MASS LITERACY									
HEAD: 1808000/050001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02	281,100.00		416,666.67		135,566.67		181,000.00	
Transport and Traveling (Training)-General	03	103,900.00		416,666.67		312,766.67		4,600.00	
Utilities -General	04	42,300.00		416,666.67		374,366.67		250,000.00	
Materials and Supplies - General	05	177,430.00		416,666.67		239,236.67		44,000.00	
Maintenance Services	06	245,630.00		416,666.67		171,036.67		43,125.84	
Training - General	07	-		416,666.67		416,666.67		-	
Other Services - General	08	16,300.00		416,666.67		400,366.67		30,000.00	
Consulting & Prof. Services - General	09	73,942.00		416,666.67		342,724.67		-	
Financial - General	10	-		416,666.67		416,666.67		500.00	
Fuel and Lubricants - General	11	6,000.00		416,666.67		410,666.67		11,700.00	
Social Benefits - General	12	55,000.00		416,666.67		361,666.67		-	
Miscellaneous - General	13	98,000.00		416,666.67		318,666.67		34,500.00	
Total: Overhead		1,099,602.00		5,000,000.00		3,900,398.00		599,425.84	
Total Recurrent Expenditure		1,099,602.00		5,000,000.00		3,900,398.00		599,425.84	
Sub-Total: 1808000/050001									

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



SPECIAL EDU. CENTRE, OJI-RIVER		NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 181000/050001		SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost		01								
Overhead Costs:										
Transport and Travels - General		02								
Transport and Traveling (Training)-General		03			500,000.00		500,000.00			
Utilities -General		04			500,000.00		500,000.00			
Materials and Supplies - General		05			500,000.00		500,000.00			
Maintenance Services		06			500,000.00		500,000.00			
Traningig - General		07			500,000.00		500,000.00			
Other Services - General		08			500,000.00		500,000.00			
Consulting & Prof. Services - General		09			500,000.00		500,000.00			
Financial - General		10			500,000.00		500,000.00			
Fuel and Lubricants - General		11			500,000.00		500,000.00			
Social Benefits - General		12			500,000.00		500,000.00			
Miscellaneous - General		13			500,000.00		500,000.00			
Total: Overhead					<u>2,400,000.00</u>		<u>500,000.00</u>		<u>1,900,000.00</u>	<u>14,719,716.00</u>
Total Recurent Expenditure					<u>2,400,000.00</u>		<u>6,000,000.00</u>		<u>3,600,000.00</u>	<u>14,719,716.00</u>
					<u>2,400,000.00</u>		<u>6,000,000.00</u>		<u>3,600,000.00</u>	<u>14,719,716.00</u>
SPECIAL EDUCATION CENTRE, OGBETE										
HEAD: 1811000/050001										
Personnel Cost		01								
Overhead Costs:										
Transport and Travels - General		02								
Transport and Traveling (Training)-General		03			833,333.33		833,333.33		833,333.33	
Utilities -General		04			833,333.33		833,333.33		833,333.33	
Materials and Supplies - General		05			833,333.33		833,333.33		833,333.33	
Maintenance Services		06			833,333.33		833,333.33		833,333.33	
Traningig - General		07			833,333.33		833,333.33		833,333.33	
Other Services - General		08			833,333.33		833,333.33		833,333.33	
Consulting & Prof. Services - General		09			833,333.33		833,333.33		833,333.33	
Financial - General		10			833,333.33		833,333.33		833,333.33	
Fuel and Lubricants - General		11			833,333.33		833,333.33		833,333.33	
Social Benefits - General		12			833,333.33		833,333.33		833,333.33	
Miscellaneous - General		13			833,333.33		833,333.33		833,333.33	
Total: Overhead					<u>9,600,000.00</u>		<u>833,333.33</u>		<u>8,766,666.67</u>	<u>9,600,000.00</u>
Total Recurent Expenditure					<u>9,600,000.00</u>		<u>10,000,000.00</u>		<u>400,000.00</u>	<u>9,600,000.00</u>
					<u>9,600,000.00</u>		<u>10,000,000.00</u>		<u>400,000.00</u>	<u>9,600,000.00</u>

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

ENUGU STATE LIBRARY BOARD	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 18/13/001	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01			-		-			
Overhead Costs:									
Transport and Travels - General	02			7,083,333.33		7,083,333.33			
Transport and Traveling (Training)-General	03			7,083,333.33		7,083,333.33			
Utilities -General	04			7,083,333.33		7,083,333.33			
Materials and Supplies - General	05			7,083,333.33		7,083,333.33			
Maintenance Services	06			7,083,333.33		7,083,333.33			
Traning - General	07			7,083,333.33		7,083,333.33			
Other Services - General	08			7,083,333.33		7,083,333.33			
Consulting & Prof. Services - General	09			7,083,333.33		7,083,333.33			
Financial - General	10			7,083,333.33		7,083,333.33			
Fuel and Lubricants - General	11			7,083,333.33		7,083,333.33			
Social Benefits - General	12			7,083,333.33		7,083,333.33			
Miscellaneous - General	13			7,083,333.33		7,083,333.33			
Total: Overhead				-	85,000,000.00	85,000,000.00		-	
Total Recurent Expenditure				-	85,000,000.00	85,000,000.00		-	
EDUCATION RESOURCE CENTRE									
HEAD: 18/14/001									
Personnel Cost	01			-		-			
Overhead Costs:									
Transport and Travels - General	02			500,000.00		500,000.00			
Transport and Traveling (Training)-General	03			500,000.00		500,000.00			
Utilities -General	04			500,000.00		500,000.00			
Materials and Supplies - General	05			500,000.00		500,000.00			
Maintenance Services	06			500,000.00		500,000.00			
Traning - General	07			500,000.00		500,000.00			
Other Services - General	08			500,000.00		500,000.00			
Consulting & Prof. Services - General	09			500,000.00		500,000.00			
Financial - General	10			500,000.00		500,000.00			
Fuel and Lubricants - General	11			500,000.00		500,000.00			
Social Benefits - General	12			500,000.00		500,000.00			
Miscellaneous - General	13			500,000.00		500,000.00			
Total: Overhead				-	6,000,000.00	6,000,000.00		-	
Total Recurent Expenditure				-	6,000,000.00	6,000,000.00		-	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT					
HEAD: 1901000/02	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
Personnel Cost	SH	N : k	N : k	N : k	N : k
Overhead Costs:	01	203,279,806.01	42,468,458.00	- 160,811,348.01	204,212,170.26
Transport and Travels - General	02	58,978,020.00	8,964,281.67	- 50,013,738.33	2,247,800.00
Transport and Traveling (Training)-General	03	6,989,700.00	8,964,281.67	1,974,581.67	1,011,900.00
Utilities -General	04	3,449,300.00	8,964,281.67	5,514,981.67	22,500.00
Materials and Supplies - General	05	39,248,205.00	8,964,281.67	- 30,283,923.33	9,186,250.50
Maintenance Services	06	137,000.00	8,964,281.67	8,827,281.67	1,301,870.00
Training - General	07	1,146,000.00	8,964,281.67	7,818,281.67	279,220.00
Other Services - General	08	135,630,226.40	8,964,281.67	- 126,665,944.73	2,654,230.00
Consulting & Prof. Services - General	09	14,973,020.00	8,964,281.67	- 6,008,738.33	-
Financial - General	10	1,160,000.00	8,964,281.67	7,804,281.67	-
Fuel and Lubricants - General	11	1,936,400.00	8,964,281.67	7,027,881.67	-
Social Benefits - General	12	812,700.00	8,964,281.67	8,151,581.67	-
Miscellaneous - General	13	1,003,110.00	8,964,281.67	7,961,171.67	54,119,709.00
Total: Overhead		265,463,681.40	107,571,380.00	- 157,892,301.40	70,823,479.50
Total Recurrent Expenditure		468,743,487.41	150,039,838.00	- 318,703,649.41	275,035,649.76
OFFICE OF THE ACCOUNTANT-GENERAL					
HEAD: 19/02/001					
Personnel Cost	01		101,440,133.00	101,440,133.00	
Overhead Costs:					
Transport and Travels - General	02	3,077,806.00	5,250,000.00	2,172,194.00	3,374,648.00
Transport and Traveling (Training)-General	03	-	5,250,000.00	5,250,000.00	30,000.00
Utilities -General	04	2,310,000.00	5,250,000.00	2,940,000.00	875,817.00
Materials and Supplies - General	05	21,050,527.12	5,250,000.00	- 15,800,527.12	16,876,650.00
Maintenance Services	06	1,484,580.00	5,250,000.00	3,765,420.00	1,065,684.00
Training - General	07	250,000.00	5,250,000.00	5,000,000.00	-
Other Services - General	08	212,400.00	5,250,000.00	5,037,600.00	90,000.00
Consulting & Prof. Services - General	09	100,000.00	5,250,000.00	5,150,000.00	2,280,000.00
Financial - General	10	264,600.00	5,250,000.00	4,985,400.00	525.00
Fuel and Lubricants - General	11	1,265,000.00	5,250,000.00	3,985,000.00	2,983,250.00
Social Benefits - General	12	-	5,250,000.00	5,250,000.00	-
Miscellaneous - General	13	21,682,738.00	5,250,000.00	- 16,432,738.00	18,173,249.00
Total: Overhead		51,697,651.12	63,000,000.00	11,302,348.88	45,749,823.00
Total Recurrent Expenditure		51,697,651.12	164,440,133.00	112,742,481.88	45,749,823.00

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

BOARD OF INTERNAL REVENUE (BIR)	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 1903000/02	SH	N : k	N : k	N : k	N : k
Personnel Cost	01	230,869,242.72	399,184,580.00	168,315,337.28	240,512,724.10
Overhead Costs:					
Transport and Travels - General	02	5,000.00	11,500,000.00	9,884,452.56	758,005.00
Transport and Traveling (Training)-General	03	1,615,547.44	11,500,000.00	11,495,000.00	1,840,000.00
Utilities -General	04	2,099,340.00	11,500,000.00	9,400,660.00	1,253,300.00
Materials and Supplies - General	05	36,705,200.00	11,500,000.00	25,205,200.00	1,864,820.00
Maintenance Services	06	3,868,930.00	11,500,000.00	7,631,070.00	29,764,400.00
Training - General	07	1,588,600.00	11,500,000.00	9,911,400.00	982,200.00
Other Services - General	08	1,788,220.00	11,500,000.00	9,711,780.00	597,020.91
Consulting & Prof. Services - General	09	235,350.00	11,500,000.00	11,264,650.00	-
Financial - General	10	869,250.00	11,500,000.00	10,630,750.00	-
Fuel and Lubricants - General	11	759,250.00	11,500,000.00	10,740,750.00	832,100.00
Social Benefits - General	12	8,324,300.00	11,500,000.00	3,175,700.00	-
Miscellaneous - General	13	54,369,785.00	11,500,000.00	42,869,785.00	4,771,750.00
Total: Overhead		112,228,772.44	138,000,000.00	25,771,227.56	42,663,595.91
Total Recurrent Expenditure		343,098,015.16	537,184,580.00	194,086,564.84	283,176,320.01
ENUGU STATE GAMING COMMISSION					
HEAD: 1904000/02					
Personnel Cost	01	16,874,423.06	20,809,865.00	3,935,441.94	17,344,171.56
Overhead Costs:					
Transport and Travels - General	02	369,000.00	441,666.67	72,666.67	42,505.00
Transport and Traveling (Training)-General	03	-	441,666.67	441,666.67	75,300.00
Utilities -General	04	543,000.00	441,666.67	101,333.33	-
Materials and Supplies - General	05	-	441,666.67	441,666.67	227,890.00
Maintenance Services	06	-	441,666.67	441,666.67	100,100.00
Training - General	07	-	441,666.67	441,666.67	-
Other Services - General	08	-	441,666.67	441,666.67	-
Consulting & Prof. Services - General	09	-	441,666.67	441,666.67	-
Financial - General	10	-	441,666.67	441,666.67	120.00
Fuel and Lubricants - General	11	-	441,666.67	441,666.67	60,000.00
Social Benefits - General	12	-	441,666.67	441,666.67	-
Miscellaneous - General	13	83,000.00	441,666.67	358,666.67	88,650.00
Total: Overhead		995,000.00	5,300,000.00	4,305,000.00	594,565.00
Total Recurrent Expenditure		17,869,423.06	26,109,865.00	8,240,441.94	17,938,736.56

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF HEALTH	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 2001000/02	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01	445,381,360.20		492,656,688.00		47,275,327.80		448,178,342.11	
Overhead Costs:									
Transport and Travels - General	02	-		12,750,000.00		12,750,000.00		-	
Transport and Traveling (Training)-General	03	10,623,544.00		12,750,000.00		2,126,456.00		91,930.00	
Utilities -General	04	-		12,750,000.00		12,750,000.00		-	
Materials and Supplies - General	05	52,563,000.00		12,750,000.00		39,813,000.00		6,298,014.00	
Maintenance Services	06	101,162,500.00		12,750,000.00		88,412,500.00		89,610.00	
Training - General	07	13,500.00		12,750,000.00		12,736,500.00		-	
Other Services - General	08	-		12,750,000.00		12,750,000.00		-	
Consulting & Prof. Services - General	09	4,233,357.60		12,750,000.00		8,516,642.40		-	
Financial - General	10	6,700.18		12,750,000.00		12,743,299.82		-	
Fuel and Lubricants - General	11	493,580.00		12,750,000.00		12,256,420.00		229,460.00	
Social Benefits - General	12	-		12,750,000.00		12,750,000.00		-	
Miscellaneous - General	13	201,999,320.58		12,750,000.00		189,249,320.58		1,357,908,790.80	
Total: Overhead		371,095,502.36		153,000,000.00		218,095,502.36		1,364,617,804.80	
Total Recurrent Expenditure		816,476,862.56		645,656,688.00		170,820,174.56		1,812,796,146.91	
STATE HEALTH BOARD (SHB)									
HEAD: 2002000/02									
Personnel Cost	01	1,159,206,848.95		1,260,484,200.00		101,277,351.05		1,183,067,209.97	
Overhead Costs:									
Transport and Travels - General	02	-		6,250,000.00		6,250,000.00		-	
Transport and Traveling (Training)-General	03	1,500.00		6,250,000.00		6,248,500.00		-	
Utilities -General	04	11,100.00		6,250,000.00		6,238,900.00		-	
Materials and Supplies - General	05	38,570.00		6,250,000.00		6,211,430.00		-	
Maintenance Services	06	508,225.00		6,250,000.00		5,741,775.00		167,800.00	
Training - General	07	-		6,250,000.00		6,250,000.00		-	
Other Services - General	08	45,000.00		6,250,000.00		6,205,000.00		-	
Consulting & Prof. Services - General	09	-		6,250,000.00		6,250,000.00		-	
Financial - General	10	-		6,250,000.00		6,250,000.00		3,435.27	
Fuel and Lubricants - General	11	454,390.00		6,250,000.00		5,795,610.00		188,160.00	
Social Benefits - General	12	-		6,250,000.00		6,250,000.00		-	
Miscellaneous - General	13	2,261,535.00		6,250,000.00		3,988,465.00		1,441,190.64	
Total: Overhead		3,320,320.00		75,000,000.00		71,679,680.00		1,800,585.91	
Total Recurrent Expenditure		1,162,527,168.95		1,335,484,200.00		172,957,031.05		1,184,867,795.88	

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**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
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Parklane Specialist Hospital	SH				
Personnel Cost	01	1,804,392,951.41	2,350,204,990.00	545,812,038.59	1,683,842,411.53
Overhead Costs:					
Transport and Travels - General	02	-	8,333,333.33	8,333,333.33	-
Transport and Traveling (Training)-General	03	-	8,333,333.33	8,333,333.33	-
Utilities -General	04	-	8,333,333.33	8,333,333.33	-
Materials and Supplies - General	05	-	8,333,333.33	8,333,333.33	-
Maintenance Services	06	-	8,333,333.33	8,333,333.33	-
Traning - General	07	-	8,333,333.33	8,333,333.33	-
Other Services - General	08	-	8,333,333.33	8,333,333.33	-
Consulting & Prof. Services - General	09	-	8,333,333.33	8,333,333.33	-
Financial - General	10	-	8,333,333.33	8,333,333.33	-
Fuel and Lubricants - General	11	-	8,333,333.33	8,333,333.33	-
Social Benefits - General	12	-	8,333,333.33	8,333,333.33	-
Miscellaneous - General	13	-	8,333,333.33	8,333,333.33	-
Total: Overhead		-	100,000,000.00	100,000,000.00	-
Total Recurent Expenditure		1,804,392,951.41	2,450,204,990.00	645,812,038.59	1,683,842,411.53
GRANTS TO HOSPITALS					
Personnel Cost	01	-	-	-	-
Overhead Costs:					
Transport and Travels - General	02	-	83,333.33	83,333.33	-
Transport and Traveling (Training)-General	03	-	83,333.33	83,333.33	-
Utilities -General	04	-	83,333.33	83,333.33	-
Materials and Supplies - General	05	-	83,333.33	83,333.33	-
Maintenance Services	06	-	83,333.33	83,333.33	-
Traning - General	07	-	83,333.33	83,333.33	-
Other Services - General	08	-	83,333.33	83,333.33	-
Consulting & Prof. Services - General	09	-	83,333.33	83,333.33	-
Financial - General	10	-	83,333.33	83,333.33	-
Fuel and Lubricants - General	11	-	83,333.33	83,333.33	-
Social Benefits - General	12	-	83,333.33	83,333.33	-
Miscellaneous - General	13	-	83,333.33	83,333.33	-
Total: Overhead		-	1,000,000.00	1,000,000.00	-
Total Recurent Expenditure		-	1,000,000.00	1,000,000.00	-

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF INFORMATION	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 2101000/02	SH	N : k	N : k	N : k	N : k
Personnel Cost	01	70,526,782.38	86,718,675.00	16,191,892.62	73,961,960.22
Overhead Costs:					
Transport and Travels - General	02	-	6,666,666.67	6,666,666.67	572,500.00
Transport and Traveling (Training)-General	03	916,000.00	6,666,666.67	5,750,666.67	-
Utilities -General	04	-	6,666,666.67	6,666,666.67	-
Materials and Supplies - General	05	18,649,200.00	6,666,666.67	11,982,533.33	28,132,800.00
Maintenance Services	06	-	6,666,666.67	6,666,666.67	3,155,620.00
Training - General	07	-	6,666,666.67	6,666,666.67	-
Other Services - General	08	-	6,666,666.67	6,666,666.67	-
Consulting & Prof. Services - General	09	-	6,666,666.67	6,666,666.67	-
Financial - General	10	-	6,666,666.67	6,666,666.67	-
Fuel and Lubricants - General	11	-	6,666,666.67	6,666,666.67	-
Social Benefits - General	12	-	6,666,666.67	6,666,666.67	-
Miscellaneous - General	13	21,696,800.00	6,666,666.67	15,030,133.33	2,001,080.00
Total: Overhead		41,262,000.00	80,000,000.00	38,738,000.00	33,862,000.00
Total Recurrent Expenditure		111,788,782.38	166,718,675.00	54,929,892.62	107,823,960.22
GOVERNMENT PRINTING & STATIONERY DEPARTMENT (GOVT PRESS)					
HEAD: 2103000/02	SH				
Personnel Cost	01	67,497,242.91	80,766,050.00	148,263,292.91	78,656,174.81
Overhead Costs:					
Transport and Travels - General	02	83,200.00	2,916,666.67	2,999,866.67	41,100.00
Transport and Traveling (Training)-General	03	-	2,916,666.67	2,916,666.67	-
Utilities -General	04	-	2,916,666.67	2,916,666.67	145,000.00
Materials and Supplies - General	05	613,000.00	2,916,666.67	3,529,666.67	181,100.00
Maintenance Services	06	312,000.00	2,916,666.67	3,228,666.67	192,000.00
Training - General	07	-	2,916,666.67	2,916,666.67	-
Other Services - General	08	-	2,916,666.67	2,916,666.67	-
Consulting & Prof. Services - General	09	-	2,916,666.67	2,916,666.67	-
Financial - General	10	-	2,916,666.67	2,916,666.67	-
Fuel and Lubricants - General	11	265,500.00	2,916,666.67	3,182,166.67	179,700.00
Social Benefits - General	12	-	2,916,666.67	2,916,666.67	-
Miscellaneous - General	13	313,800.00	2,916,666.67	3,230,466.67	299,600.00
Total: Overhead		1,587,500.00	35,000,000.00	36,587,500.00	1,038,500.00
Total Recurrent Expenditure		69,084,742.91	115,766,050.00	184,850,792.91	79,694,674.81

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MINISTRY OF JUSTICE	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 22/01/001	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01	255,225,325.43		406,485,898.00		661,711,223.43		166,700,137.55	
Overhead Costs:									
Transport and Travels - General	02	15,251,014.00		6,000,000.00		21,251,014.00			
Transport and Traveling (Training)-General	03	4,427,130.00		6,000,000.00		10,427,130.00			
Utilities -General	04	63,500.00		6,000,000.00		6,063,500.00			
Materials and Supplies - General	05	177,387,960.00		6,000,000.00		183,387,960.00			
Maintenance Services	06	26,551,500.00		6,000,000.00		32,551,500.00			
Traninig - General	07	606,000.00		6,000,000.00		6,606,000.00			
Other Services - General	08	71,000.00		6,000,000.00		6,071,000.00			
Consulting & Prof. Services - General	09	2,000.00		6,000,000.00		6,002,000.00			
Financial - General	10	1,603.00		6,000,000.00		6,001,603.00			
Fuel and Lubricants - General	11	342,960.00		6,000,000.00		6,342,960.00			
Social Benefits - General	12	8,435,050.00		6,000,000.00		14,435,050.00			
Miscellaneous - General	13	13,435,379.00		6,000,000.00		19,435,379.00			
Total: Overhead		246,575,096.00		72,000,000.00		318,575,096.00			
Total Recurent Expenditure		501,800,421.43		478,485,898.00		980,286,319.43		166,700,137.55	
LEGAL AIDS COUNCIL	NOTE								
HEAD: 22/02/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			250,000.00		250,000.00			
Transport and Traveling (Training)-General	03			250,000.00		250,000.00			
Utilities -General	04			250,000.00		250,000.00			
Materials and Supplies - General	05			250,000.00		250,000.00			
Maintenance Services	06			250,000.00		250,000.00			
Traninig - General	07			250,000.00		250,000.00			
Other Services - General	08			250,000.00		250,000.00			
Consulting & Prof. Services - General	09			250,000.00		250,000.00			
Financial - General	10			250,000.00		250,000.00			
Fuel and Lubricants - General	11			250,000.00		250,000.00			
Social Benefits - General	12			250,000.00		250,000.00			
Miscellaneous - General	13			250,000.00		250,000.00			
Total: Overhead				3,000,000.00		3,000,000.00			
Total Recurent Expenditure				3,000,000.00		3,000,000.00			

CITIZENS RIGHT & M
HEAD: 22/03/001
Personnel Cost
Overhead Costs:
Transport and Travels - G
Transport and Traveling (
Utilities -General
Materials and Supplies - G
Maintenance Services
Traninig - General
Other Services - General
Consulting & Prof. Services
Financial - General
Fuel and Lubricants - Gener
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expenditure
ADMINISTRATOR-GENERAL
HEAD: 22/04/001
Personnel Cost
Overhead Costs:
Transport and Travels - General
Transport and Traveling (Training)
Utilities -General
Materials and Supplies - General
Maintenance Services
Traninig - General
Other Services - General
Consulting & Prof. Services - Gener
Financial - General
Fuel and Lubricants - General
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expenditure

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



CITIZENS RIGHT & MEDIATION CENTRE									
HEAD: 22/03/001	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			500,000.00		500,000.00			
Transport and Traveling (Training)-General	03			147,800.00		500,000.00		647,800.00	296,450.00
Utilities -General	04			644,480.00		500,000.00		1,144,480.00	257,590.00
Materials and Supplies - General	05			1,002,500.00		500,000.00		1,502,500.00	313,220.00
Maintenance Services	06			1,321,440.00		500,000.00		1,821,440.00	500,000.00
Traning - General	07			74,000.00		500,000.00		574,000.00	30,000.00
Other Services - General	08			20,100.00		500,000.00		520,100.00	500,000.00
Consulting & Prof. Services - General	09			-		500,000.00		500,000.00	-
Financial - General	10			-		500,000.00		500,000.00	102,655.00
Fuel and Lubricants - General	11			285,760.00		500,000.00		785,760.00	195,000.00
Social Benefits - General	12			-		500,000.00		500,000.00	-
Miscellaneous - General	13			980,210.00		500,000.00		1,480,210.00	260,760.00
Total: Overhead				4,476,290.00		6,000,000.00		10,476,290.00	2,455,675.00
Total Recurent Expenditure				4,476,290.00		6,000,000.00		10,476,290.00	2,455,675.00
ADMINISTRATOR-GENERAL/PUBLIC TRUSTEE									
HEAD: 22/04/001	NOTE								
	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			1,517,250.00		250,000.00		1,767,250.00	
Transport and Traveling (Training)-General	03			113,135.00		250,000.00		363,135.00	
Utilities -General	04			7,000.00		250,000.00		257,000.00	
Materials and Supplies - General	05			1,083,840.00		250,000.00		1,333,840.00	
Maintenance Services	06			1,519,535.00		250,000.00		1,769,535.00	
Traning - General	07			-		250,000.00		250,000.00	
Other Services - General	08			10,200.00		250,000.00		260,200.00	
Consulting & Prof. Services - General	09			-		250,000.00		250,000.00	
Financial - General	10			-		250,000.00		250,000.00	
Fuel and Lubricants - General	11			158,345.00		250,000.00		408,345.00	
Social Benefits - General	12			-		250,000.00		250,000.00	
Miscellaneous - General	13			-		250,000.00		250,000.00	
Total: Overhead				4,409,305.00		3,000,000.00		7,409,305.00	
Total Recurent Expenditure				4,409,305.00		3,000,000.00		7,409,305.00	

Actual 2012
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 166,700,137.55

166,700,137.55



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MINISTRY OF LANDS & URBAN DEVELOPMENT		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012		
HEAD: 23/01/001		N	: k	N	: k	N	: k	N	: k	
Personnel Cost	01	190,893,901.50		211,225,350.00		20,331,448.50		194,001,611.46		
Overhead Costs:										
Transport and Travels - General	02	19,000.00		4,000,000.00		3,981,000.00		-		
Transport and Traveling (Training)-General	03	128,134,600.00		4,000,000.00		124,134,600.00		-		
Utilities -General	04	2,157,000.00		4,000,000.00		1,843,000.00		-		
Materials and Supplies - General	05	515,900.00		4,000,000.00		3,484,100.00		1,459,000.00		
Maintenance Services	06	-		4,000,000.00		4,000,000.00		1,314,010.00		
Traning - General	07	-		4,000,000.00		4,000,000.00		3,000.00		
Other Services - General	08	-		4,000,000.00		4,000,000.00		-		
Consulting & Prof. Services - General	09	-		4,000,000.00		4,000,000.00		-		
Financial - General	10	-		4,000,000.00		4,000,000.00		-		
Fuel and Lubricants - General	11	-		4,000,000.00		4,000,000.00		-		
Social Benefits - General	12	979,000.00		4,000,000.00		3,021,000.00		-		
Miscellaneous - General	13	-		4,000,000.00		4,000,000.00		1,194,632.00		
Total: Overhead		131,805,500.00		48,000,000.00		83,805,500.00		3,970,642.00		
Total Recurent Expenditure		322,699,401.50		259,225,350.00		63,474,051.50		197,972,253.46		
MINISTRY OF LOCAL GOVERNMENT MATTERS										
HEAD: 24/01/001		NOTE		SH						
Personnel Cost	01	33,130,434.36		26,391,490.00		6,738,944.36		32,634,370.26		
Overhead Costs:										
Transport and Travels - General	02	1,574,240.00		1,724,290.83		150,050.83		-		
Transport and Traveling (Training)-General	03	-		1,724,290.83		1,724,290.83		-		
Utilities -General	04	3,000.00		1,724,290.83		1,721,290.83		-		
Materials and Supplies - General	05	2,083,530.00		1,724,290.83		359,239.17		1,020,000.00		
Maintenance Services	06	79,000.00		1,724,290.83		1,645,290.83		180,700.00		
Traning - General	07	-		1,724,290.83		1,724,290.83		-		
Other Services - General	08	-		1,724,290.83		1,724,290.83		-		
Consulting & Prof. Services - General	09	-		1,724,290.83		1,724,290.83		-		
Financial - General	10	-		1,724,290.83		1,724,290.83		-		
Fuel and Lubricants - General	11	-		1,724,290.83		1,724,290.83		25,000.00		
Social Benefits - General	12	-		1,724,290.83		1,724,290.83		-		
Miscellaneous - General	13	64,000.00		1,724,290.83		1,660,290.83		21,000.00		
Total: Overhead		3,803,770.00		20,691,490.00		16,887,720.00		1,246,700.00		
Total Recurent Expenditure		36,934,204.36		47,082,980.00		10,148,775.64		33,881,070.26		

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF WATER RESOURCE	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 25/01/001	SH	N : k	N : k	N : k	N : k
Personnel Cost	01	58,335,010.97	59,393,300.00	1,058,289.03	54,702,658.22
Overhead Costs:					
Transport and Travels - General	02	463,605.00	3,900,000.00	3,436,395.00	23,050.00
Transport and Traveling (Training)-General	03	56,000.00	3,900,000.00	3,844,000.00	364,500.00
Utilities -General	04	-	3,900,000.00	3,900,000.00	-
Materials and Supplies - General	05	147,499.00	3,900,000.00	3,752,501.00	92,150.00
Maintenance Services	06	773,276.00	3,900,000.00	3,126,724.00	582,550.00
Traning - General	07	12,500.00	3,900,000.00	3,887,500.00	569,000.00
Other Services - General	08	-	3,900,000.00	3,900,000.00	6,300.00
Consulting & Prof. Services - General	09	-	3,900,000.00	3,900,000.00	-
Financial - General	10	-	3,900,000.00	3,900,000.00	-
Fuel and Lubricants - General	11	-	3,900,000.00	3,900,000.00	382,450.00
Social Benefits - General	12	6,025,890.00	3,900,000.00	2,125,890.00	-
Miscellaneous - General	13	1,308,320.00	3,900,000.00	2,591,680.00	550,000.00
Total: Overhead		8,787,090.00	46,800,000.00	38,012,910.00	2,570,000.00
Total Recurent Expenditure		67,122,100.97	106,193,300.00	39,071,199.03	57,272,658.22
MINISTRY OF CHIEFTANCY MATTERS	SH				
HEAD: 2501000/02					
Personnel Cost	01	20,709,933.05	24,868,083.00	4,158,149.95	19,752,820.77
Overhead Costs:					
Transport and Travels - General	02	2,866,580.00	1,666,666.67	1,199,913.33	83,000.00
Transport and Traveling (Training)-General	03	-	1,666,666.67	1,666,666.67	-
Utilities -General	04	-	1,666,666.67	1,666,666.67	-
Materials and Supplies - General	05	2,555,880.00	1,666,666.67	889,213.33	1,781,600.00
Maintenance Services	06	68,000.00	1,666,666.67	1,598,666.67	272,000.00
Traning - General	07	-	1,666,666.67	1,666,666.67	-
Other Services - General	08	-	1,666,666.67	1,666,666.67	-
Consulting & Prof. Services - General	09	5,000.00	1,666,666.67	1,661,666.67	-
Financial - General	10	3,000.00	1,666,666.67	1,663,666.67	-
Fuel and Lubricants - General	11	-	1,666,666.67	1,666,666.67	-
Social Benefits - General	12	-	1,666,666.67	1,666,666.67	-
Miscellaneous - General	13	5,000,000.00	1,666,666.67	3,333,333.33	-
Total: Overhead		10,498,460.00	20,000,000.00	9,501,540.00	2,136,600.00
Total Recurent Expenditure		31,208,393.05	44,868,083.00	13,659,689.95	21,889,420.77

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MINISTRY OF SCIENCE & TECHNOLOGY	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 27/01/001	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01	42,311,366.99		65,092,185.00		22,780,818.01		45,012,633.32	
Overhead Costs:									
Transport and Travels - General	02	-		2,083,333.33		2,083,333.33		2,080,000.00	
Transport and Traveling (Training)-General	03	98,040.00		2,083,333.33		1,985,293.33		-	
Utilities -General	04	-		2,083,333.33		2,083,333.33		-	
Materials and Supplies - General	05	2,034,850.00		2,083,333.33		48,483.33		743,365.00	
Maintenance Services	06	933,000.00		2,083,333.33		1,150,333.33		440,000.00	
Traning - General	07	-		2,083,333.33		2,083,333.33		-	
Other Services - General	08	-		2,083,333.33		2,083,333.33		-	
Consulting & Prof. Services - General	09	-		2,083,333.33		2,083,333.33		-	
Financial - General	10	-		2,083,333.33		2,083,333.33		-	
Fuel and Lubricants - General	11	-		2,083,333.33		2,083,333.33		-	
Social Benefits - General	12	-		2,083,333.33		2,083,333.33		-	
Miscellaneous - General	13	438,864.00		2,083,333.33		1,644,469.33		2,875,638.00	
Total: Overhead		3,504,754.00		25,000,000.00		21,495,246.00		6,139,003.00	
Total Recurent Expenditure		45,816,120.99		90,092,185.00		44,276,064.01		51,151,636.32	
RAW MATERIALS DISPLAY CENTRE									
HEAD: 27/02/001									
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurent Expenditure				1,000,000.00		1,000,000.00			

Personnel Cost
 Overhead Costs:
 Transport and Travels - General
 Transport and Traveling (Training)-General
 Utilities -General
 Materials and Supplies - General
 Maintenance Services
 Traning - General
 Other Services - General
 Consulting & Prof. Services - General
 Financial - General
 Fuel and Lubricants - General
 Social Benefits - General
 Miscellaneous - General
Total: Overhead
Total Recurent Expenditure

CO-OPERATIVE
 HEAD: 28/02/001
 Personnel Cost
 Overhead Costs:
 Transport and Travels - General
 Transport and Traveling (Training)-General
 Utilities -General
 Materials and Supplies - General
 Maintenance Services
 Traning - General
 Other Services - General
 Consulting & Prof. Services - General
 Financial - General
 Fuel and Lubricants - General
 Social Benefits - General
 Miscellaneous - General
Total: Overhead
Total Recurent Expenditure

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



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 2,875,638.00
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MINISTRY OF HUMAN DEVELOP & POVERTY REDUCTION		NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 28/01/001	SH		N	: k	N	: k	N	: k	N	: k
Personnel Cost	01		63,743,768.02		101,481,850.00		37,738,081.98		68,675,657.40	
Overhead Costs:										
Transport and Travels - General	02			43,000.00		2,376,512.50		2,333,512.50		2,291,000.00
Transport and Traveling (Training)-General	03			2,500.00		2,376,512.50		2,374,012.50		-
Utilities -General	04			53,780.00		2,376,512.50		2,322,732.50		10,000.00
Materials and Supplies - General	05			249,942.06		2,376,512.50		2,126,570.44		43,000.00
Maintenance Services	06			345,800.00		2,376,512.50		2,030,712.50		116,000.00
Traning - General	07			-		2,376,512.50		2,376,512.50		-
Other Services - General	08			5,000.00		2,376,512.50		2,371,512.50		-
Consulting & Prof. Services - General	09			-		2,376,512.50		2,376,512.50		-
Financial - General	10			2,605.00		2,376,512.50		2,373,907.50		888.84
Fuel and Lubricants - General	11			241,100.00		2,376,512.50		2,135,412.50		32,000.00
Social Benefits - General	12			43,750.00		2,376,512.50		2,332,762.50		-
Miscellaneous - General	13			2,012,238.94		2,376,512.50		364,273.56		216,600.00
Total: Overhead				2,999,716.00		28,518,150.00		25,518,434.00		2,709,488.84
Total Recurent Expenditure				66,743,484.02		130,000,000.00		63,256,515.98		71,385,146.24
CO-OPERATIVE COLLEGE		NOTE								
HEAD: 28/02/001	SH									
Personnel Cost	01									
Overhead Costs:										
Transport and Travels - General	02					83,333.33		83,333.33		
Transport and Traveling (Training)-General	03					83,333.33		83,333.33		
Utilities -General	04					83,333.33		83,333.33		
Materials and Supplies - General	05					83,333.33		83,333.33		
Maintenance Services	06					83,333.33		83,333.33		
Traning - General	07					83,333.33		83,333.33		
Other Services - General	08					83,333.33		83,333.33		
Consulting & Prof. Services - General	09					83,333.33		83,333.33		
Financial - General	10					83,333.33		83,333.33		
Fuel and Lubricants - General	11					83,333.33		83,333.33		
Social Benefits - General	12					83,333.33		83,333.33		
Miscellaneous - General	13					83,333.33		83,333.33		
Total: Overhead						83,333.33		83,333.33		
Total Recurent Expenditure						1,000,000.00		1,000,000.00		
						1,000,000.00		1,000,000.00		



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

MINISTRY OF GENDER AFFAIRS & SOCIAL DEVELOPMENT	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 29/01/001	SH	N : k	N : k	N : k	N : k
Personnel Cost	01	59,282,086.77	92,501,726.00	33,219,639.23	63,566,518.60
Overhead Costs:					
Transport and Travels - General	02	806,570.00	1,250,000.00	443,430.00	798,230.00
Transport and Traveling (Training)-General	03	381,080.00	1,250,000.00	868,920.00	72,850.00
Utilities -General	04	207,370.00	1,250,000.00	1,042,630.00	16,300.00
Materials and Supplies - General	05	5,449,790.00	1,250,000.00	4,199,790.00	4,040,509.80
Maintenance Services	06	778,300.00	1,250,000.00	471,700.00	1,819,238.20
Traning - General	07	-	1,250,000.00	1,250,000.00	-
Other Services - General	08	201,250.00	1,250,000.00	1,048,750.00	4,425.00
Consulting & Prof. Services - General	09	127,620.00	1,250,000.00	1,122,380.00	-
Financial - General	10	-	1,250,000.00	1,250,000.00	-
Fuel and Lubricants - General	11	-	1,250,000.00	1,250,000.00	-
Social Benefits - General	12	3,271,910.00	1,250,000.00	2,021,910.00	-
Miscellaneous - General	13		1,250,000.00	1,250,000.00	13,853,712.00
Total: Overhead		11,223,890.00	15,000,000.00	3,776,110.00	20,605,265.00
Total Recurent Expenditure		70,505,976.77	107,501,726.00	36,995,749.23	84,171,783.60
VOCATIONAL & REHABILITATION CENTRE, EMENE	NOTE				
HEAD: 29/02/001	SH				
Personnel Cost	01				3,600,000.00
Overhead Costs:					
Transport and Travels - General	02		1,000,000.00	-1,000,000.00	
Transport and Traveling (Training)-General	03		1,000,000.00	1,000,000.00	
Utilities -General	04		1,000,000.00	1,000,000.00	
Materials and Supplies - General	05		1,000,000.00	1,000,000.00	
Maintenance Services	06		1,000,000.00	1,000,000.00	
Traning - General	07		1,000,000.00	1,000,000.00	
Other Services - General	08		1,000,000.00	1,000,000.00	
Consulting & Prof. Services - General	09		1,000,000.00	1,000,000.00	
Financial - General	10		1,000,000.00	1,000,000.00	
Fuel and Lubricants - General	11		1,000,000.00	1,000,000.00	
Social Benefits - General	12		1,000,000.00	1,000,000.00	
Miscellaneous - General	13	3,600,000.00	1,000,000.00	2,600,000.00	
Total: Overhead		3,600,000.00	12,000,000.00	8,400,000.00	-
Total Recurent Expenditure		3,600,000.00	12,000,000.00	8,400,000.00	3,600,000.00

SKILLS ACQUISITION C
HEAD: 29/03/001
Personnel Cost
Overhead Costs:
Transport and Travels - G
Transport and Traveling (
Utilities -General
Materials and Supplies -
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Servic
Financial - General
Fuel and Lubricants - Ge
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expendi
FSP MEDICAL CENTRE
HEAD: 29/04/001
Personnel Cost
Overhead Costs:
Transport and Travels - G
Transport and Traveling (
Utilities -General
Materials and Supplies -
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Servic
Financial - General
Fuel and Lubricants - Ge
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expendi

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



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SKILLS ACQUISITION CENTRE UWANI		NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 29/03/001		SH	N : K		N : K		N : K		N : K	
Personnel Cost		01								
Overhead Costs:										
Transport and Travels - General		02								
Transport and Travelling (Training)-General		03			83,333.33		83,333.33			
Utilities -General		04			83,333.33		83,333.33			
Materials and Supplies - General		05			83,333.33		83,333.33			
Maintenance Services		06			83,333.33		83,333.33			
Traning - General		07			83,333.33		83,333.33			
Other Services - General		08			83,333.33		83,333.33			
Consulting & Prof. Services - General		09			83,333.33		83,333.33			
Financial - General		10			83,333.33		83,333.33			
Fuel and Lubricants - General		11			83,333.33		83,333.33			
Social Benefits - General		12			83,333.33		83,333.33			
Miscellaneous - General		13			83,333.33		83,333.33			
Total: Overhead					1,000,000.00		1,000,000.00			
Total Recurent Expenditure					1,000,000.00		1,000,000.00			
FSP MEDICAL CENTRE		NOTE								
HEAD: 29/04/001		SH								
Personnel Cost		01								
Overhead Costs:										
Transport and Travels - General		02			1,000,000.00		1,000,000.00			
Transport and Travelling (Training)-General		03			1,000,000.00		1,000,000.00			
Utilities -General		04			1,000,000.00		1,000,000.00			
Materials and Supplies - General		05			1,000,000.00		1,000,000.00			
Maintenance Services		06			1,000,000.00		1,000,000.00			
Traning - General		07			1,000,000.00		1,000,000.00			
Other Services - General		08			1,000,000.00		1,000,000.00			
Consulting & Prof. Services - General		09			1,000,000.00		1,000,000.00			
Financial - General		10			1,000,000.00		1,000,000.00			
Fuel and Lubricants - General		11			1,000,000.00		1,000,000.00			
Social Benefits - General		12			1,000,000.00		1,000,000.00			
Miscellaneous - General		13			1,000,000.00		1,000,000.00			
Total: Overhead					12,000,000.00		12,000,000.00			
Total Recurent Expenditure					12,000,000.00		12,000,000.00			

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

SOCIAL WELFARE CENTRE, EMENE	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 29/05/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				<u>1,000,000.00</u>		<u>1,000,000.00</u>			
Total Recurent Expenditure				<u>1,000,000.00</u>		<u>1,000,000.00</u>			
STATE APPROVED SCHOOL NGWO									
HEAD: 29/06/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				<u>1,000,000.00</u>		<u>1,000,000.00</u>			
Total Recurent Expenditure				<u>1,000,000.00</u>		<u>1,000,000.00</u>			

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



REMAND HOME AKWUKE	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 29/07/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02								
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurrent Expenditure				1,000,000.00		1,000,000.00			
MINISTRY OF YOUTH & SPORT	SH								
HEAD: 30/01/001									
Personnel Cost	01		99,968,832.23	86,994,600.00		12,974,232.23			106,789,429.96
Overhead Costs:									
Transport and Travels - General	02			3,333,333.33		3,333,333.33			322,500.00
Transport and Traveling (Training)-General	03			3,333,333.33		3,333,333.33			-
Utilities -General	04			3,333,333.33		3,333,333.33			-
Materials and Supplies - General	05			3,333,333.33		3,333,333.33			827,820.00
Maintenance Services	06			3,333,333.33		3,333,333.33			-
Traning - General	07			3,333,333.33		3,333,333.33			-
Other Services - General	08			3,333,333.33		3,333,333.33			-
Consulting & Prof. Services - General	09			3,333,333.33		3,333,333.33			-
Financial - General	10			3,333,333.33		3,333,333.33			-
Fuel and Lubricants - General	11			3,333,333.33		3,333,333.33			25,842.59
Social Benefits - General	12			3,333,333.33		3,333,333.33			-
Miscellaneous - General	13			3,333,333.33		3,333,333.33			-
Total: Overhead			133,148,111.30	40,000,000.00		129,814,777.97			152,717,700.00
Total Recurrent Expenditure			233,116,943.53	126,994,600.00		106,122,343.53			260,683,292.55

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

GAMES VILLAGE AWGU	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 2902000/02	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			416,666.67		416,666.67			
Transport and Traveling (Training)-General	03			416,666.67		416,666.67			
Utilities -General	04			416,666.67		416,666.67			
Materials and Supplies - General	05			416,666.67		416,666.67			
Maintenance Services	06			416,666.67		416,666.67			
Traning - General	07			416,666.67		416,666.67			
Other Services - General	08			416,666.67		416,666.67			
Consulting & Prof. Services - General	09			416,666.67		416,666.67			
Financial - General	10			416,666.67		416,666.67			
Fuel and Lubricants - General	11			416,666.67		416,666.67			
Social Benefits - General	12			416,666.67		416,666.67			
Miscellaneous - General	13			416,666.67		416,666.67			
Total: Overhead					5,000,000.00		5,000,000.00		
Total Recurrent Expenditure					5,000,000.00		5,000,000.00		
SPORT COUNCIL	NOTE								
HEAD: 30/03/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			416,666.67		416,666.67			
Transport and Traveling (Training)-General	03			416,666.67		416,666.67			
Utilities -General	04			416,666.67		416,666.67			
Materials and Supplies - General	05			416,666.67		416,666.67			
Maintenance Services	06			416,666.67		416,666.67			
Traning - General	07			416,666.67		416,666.67			
Other Services - General	08			416,666.67		416,666.67			
Consulting & Prof. Services - General	09			416,666.67		416,666.67			
Financial - General	10			416,666.67		416,666.67			
Fuel and Lubricants - General	11			416,666.67		416,666.67			
Social Benefits - General	12			416,666.67		416,666.67			
Miscellaneous - General	13			416,666.67		416,666.67			
Total: Overhead					5,000,000.00		5,000,000.00		
Total Recurrent Expenditure					5,000,000.00		5,000,000.00		

NYSC
HEAD: 30/04/001
Personnel Cost
Overhead Costs:
Transport and Travels - General
Transport and Traveling (Training)-General
Utilities -General
Materials and Supplies - General
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Services -
Financial - General
Fuel and Lubricants - General
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurrent Expenditure
MINISTRY OF ENVIRONMENT
HEAD: 31/01/001
Personnel Cost
Overhead Costs:
Transport and Travels - General
Transport and Traveling (Training)-General
Utilities -General
Materials and Supplies -
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Services -
Financial - General
Fuel and Lubricants - General
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurrent Expenditure

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



NYSC HEAD: 30/04/001	NOTE SH	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			833,333.33		833,333.33			
Transport and Traveling (Training)-General	03			833,333.33		833,333.33			
Utilities - General	04			833,333.33		833,333.33			
Materials and Supplies - General	05			833,333.33		833,333.33			
Maintenance Services	06			833,333.33		833,333.33			
Training - General	07			833,333.33		833,333.33			
Other Services - General	08			833,333.33		833,333.33			
Consulting & Prof. Services - General	09			833,333.33		833,333.33			
Financial - General	10			833,333.33		833,333.33			
Fuel and Lubricants - General	11			833,333.33		833,333.33			
Social Benefits - General	12			833,333.33		833,333.33			
Miscellaneous - General	13			833,333.33		833,333.33			
Total: Overhead				10,000,000.00		10,000,000.00			
Total Recurrent Expenditure				10,000,000.00		10,000,000.00			
MINISTRY OF ENVIRONMENT	NOTE								
HEAD: 31/01/001	SH								
Personnel Cost	01		47,359,285.96	103,196,950.00		55,837,664.04		46,365,662.24	
Overhead Costs:									
Transport and Travels - General	02		-	3,333,333.33		3,333,333.33		58,888,567.00	
Transport and Traveling (Training)-General	03		-	3,333,333.33		3,333,333.33		13,565,000.00	
Utilities - General	04		-	3,333,333.33		3,333,333.33		-	
Materials and Supplies - General	05		1,950,000.00	3,333,333.33		1,383,333.33		2,995,000.00	
Maintenance Services	06		-	3,333,333.33		3,333,333.33		-	
Training - General	07		-	3,333,333.33		3,333,333.33		38,742,865.00	
Other Services - General	08		-	3,333,333.33		3,333,333.33		-	
Consulting & Prof. Services - General	09		312,455.00	3,333,333.33		3,020,878.33		-	
Financial - General	10		-	3,333,333.33		3,333,333.33		-	
Fuel and Lubricants - General	11		319,000.00	3,333,333.33		3,014,333.33		-	
Social Benefits - General	12		16,048,700.00	3,333,333.33		12,715,366.67		-	
Miscellaneous - General	13		1,537,057.00	3,333,333.33		1,796,276.33		-	
Total: Overhead			20,167,212.00	40,000,000.00		19,832,788.00		114,191,432.00	
Total Recurrent Expenditure			67,526,497.96	143,196,950.00		75,670,452.04		160,557,094.24	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

ENUGU STATE WASTE MANAGEMENT AUTHORITY [ESWAMA]		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 31/02/001	SH	N	: k	N	: k	N	: k	N	: k
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02								
Transport and Travelling (Training)-General	03			7,833,333.33		7,833,333.33			
Utilities -General	04			7,833,333.33		7,833,333.33			
Materials and Supplies - General	05			7,833,333.33		7,833,333.33			
Maintenance Services	06			7,833,333.33		7,833,333.33			
Traning - General	07			7,833,333.33		7,833,333.33			
Other Services - General	08			7,833,333.33		7,833,333.33			
Consulting & Prof. Services - General	09			7,833,333.33		7,833,333.33			
Financial - General	10			7,833,333.33		7,833,333.33			
Fuel and Lubricants - General	11			7,833,333.33		7,833,333.33			
Social Benefits - General	12			7,833,333.33		7,833,333.33			
Miscellaneous - General	13			7,833,333.33		7,833,333.33			
Total: Overhead									
Total Recurent Expenditure				94,000,000.00		94,000,000.00			
				94,000,000.00		94,000,000.00			
FORESTRY COMMISSION									
HEAD: 31/03/001	SH								
Personnel Cost	01	38,934,984.33		42,528,500.00		3,593,515.67		43,763,516.80	
Overhead Costs:									
Transport and Travels - General	02	66,000.00		1,083,333.33		1,017,333.33		115,000.00	
Transport and Travelling (Training)-General	03	27,100.00		1,083,333.33		1,056,233.33		150,000.00	
Utilities -General	04	-		1,083,333.33		1,083,333.33		-	
Materials and Supplies - General	05	917,100.00		1,083,333.33		166,233.33		662,300.00	
Maintenance Services	06	409,000.00		1,083,333.33		674,333.33		120,700.00	
Traning - General	07	-		1,083,333.33		1,083,333.33		-	
Other Services - General	08	-		1,083,333.33		1,083,333.33		-	
Consulting & Prof. Services - General	09	173,000.00		1,083,333.33		910,333.33		-	
Financial - General	10	-		1,083,333.33		1,083,333.33		-	
Fuel and Lubricants - General	11	20,000.00		1,083,333.33		1,063,333.33		-	
Social Benefits - General	12	-		1,083,333.33		1,083,333.33		-	
Miscellaneous - General	13	820,300.00		1,083,333.33		263,033.33		212,900.00	
Total: Overhead		2,432,500.00		13,000,000.00		10,567,500.00		1,260,900.00	
Total Recurent Expenditure		41,367,484.33		55,528,500.00		14,161,015.67		45,024,416.80	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



2012 : k	MINISTRY OF TRANSPORT	NOTE	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
	HEAD: 32/01/001		N : k	N : k	N : k	N : k
	Personnel Cost	01	28,517,887.97	60,564,181.00	32,046,293.03	29,907,421.79
	Overhead Costs:					
	Transport and Travels - General	02	3,922,205.00	833,333.33	3,088,871.67	-
	Transport and Traveling (Training)-General	03	-	833,333.33	833,333.33	-
	Utilities -General	04	20,000.00	833,333.33	813,333.33	-
	Materials and Supplies - General	05	324,740.00	833,333.33	508,593.33	106,180.00
	Maintenance Services	06	661,160.00	833,333.33	172,173.33	49,600.00
	Training - General	07	-	833,333.33	833,333.33	-
	Other Services - General	08	-	833,333.33	833,333.33	-
	Consulting & Prof. Services - General	09	-	833,333.33	833,333.33	-
	Financial - General	10	8,837,112.00	833,333.33	8,003,778.67	-
	Fuel and Lubricants - General	11	937,550.00	833,333.33	104,216.67	-
	Social Benefits - General	12	-	833,333.33	833,333.33	-
	Miscellaneous - General	13	7,959,300.00	833,333.33	7,125,966.67	1,632,120.00
	Total: Overhead		22,662,067.00	10,000,000.00	12,662,067.00	1,787,900.00
	Total Recurrent Expenditure		51,179,954.97	70,564,181.00	19,384,226.03	31,695,321.79
	MINISTRY OF WORKS AND INFRASTRUCTURE					
	HEAD: 33/01/001					
63,516.80	Personnel Cost	01	174,697,802.78	481,846,183.00	307,148,380.22	185,375,731.00
	Overhead Costs:					
15,000.00	Transport and Travels - General	02	1,661,040.00	50,000,000.00	48,338,960.00	944,132.00
50,000.00	Transport and Traveling (Training)-General	03	-	50,000,000.00	50,000,000.00	-
	Utilities -General	04	-	50,000,000.00	50,000,000.00	-
62,300.00	Materials and Supplies - General	05	4,432,696.00	50,000,000.00	45,567,304.00	1,715,980.00
20,700.00	Maintenance Services	06	29,127,489.80	50,000,000.00	20,872,510.20	1,881,420.00
	Training - General	07	-	50,000,000.00	50,000,000.00	-
	Other Services - General	08	-	50,000,000.00	50,000,000.00	-
	Consulting & Prof. Services - General	09	-	50,000,000.00	50,000,000.00	-
	Financial - General	10	16,876,252.00	50,000,000.00	33,123,748.00	8,521.12
	Fuel and Lubricants - General	11	291,762,055.00	50,000,000.00	241,762,055.00	307,690,035.00
	Social Benefits - General	12	-	50,000,000.00	50,000,000.00	-
12,900.00	Miscellaneous - General	13	108,040,516.54	50,000,000.00	58,040,516.54	22,441,235.00
50,900.00	Total: Overhead		451,900,049.34	600,000,000.00	148,099,950.66	334,681,323.12
24,416.80	Total Recurrent Expenditure		626,597,852.12	1,081,846,183.00	455,248,330.88	520,057,054.12



**REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT**

RURAL ACCESS MOBILITY PROJECT (RAMP)	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 33/02/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			83,333.33		83,333.33			
Transport and Traveling (Training)-General	03			83,333.33		83,333.33			
Utilities -General	04			83,333.33		83,333.33			
Materials and Supplies - General	05			83,333.33		83,333.33			
Maintenance Services	06			83,333.33		83,333.33			
Traning - General	07			83,333.33		83,333.33			
Other Services - General	08			83,333.33		83,333.33			
Consulting & Prof. Services - General	09			83,333.33		83,333.33			
Financial - General	10			83,333.33		83,333.33			
Fuel and Lubricants - General	11			83,333.33		83,333.33			
Social Benefits - General	12			83,333.33		83,333.33			
Miscellaneous - General	13			83,333.33		83,333.33			
Total: Overhead				1,000,000.00		1,000,000.00			
Total Recurent Expenditure				1,000,000.00		1,000,000.00			
MINISTRY OF RURAL DEVELOPMENT									
HEAD: 34/01/001									
Personnel Cost	01	107,519,528.67		273,311,054.00		165,791,525.33		126,850,682.80	
Overhead Costs:									
Transport and Travels - General	02	-		2,833,333.33		2,833,333.33			
Transport and Traveling (Training)-General	03	-		2,833,333.33		2,833,333.33			
Utilities -General	04	-		2,833,333.33		2,833,333.33			
Materials and Supplies - General	05	5,000,000.00		2,833,333.33		2,166,666.67			
Maintenance Services	06	50,675,700.00		2,833,333.33		47,842,366.67			
Traning - General	07	240,000.00		2,833,333.33		2,593,333.33			
Other Services - General	08	-		2,833,333.33		2,833,333.33			
Consulting & Prof. Services - General	09	-		2,833,333.33		2,833,333.33			
Financial - General	10	-		2,833,333.33		2,833,333.33			
Fuel and Lubricants - General	11	-		2,833,333.33		2,833,333.33			
Social Benefits - General	12	747,615.00		2,833,333.33		2,085,718.33			
Miscellaneous - General	13	50,533,299.37		2,833,333.33		47,699,966.04			
Total: Overhead		107,196,614.37		34,000,000.00		73,196,614.37			
Total Recurent Expenditure		214,716,143.04		307,311,054.00		92,594,910.96		126,850,682.80	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



RURAL DEVELOPMENT AUTHORITY		Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 34/02/001		SH	N : K		N : K		N : K		N : K	
Personnel Cost		01								
Overhead Costs:										
Transport and Travels - General		02			83,333.33		83,333.33			
Transport and Traveling (Training)-General		03			83,333.33		83,333.33			
Utilities -General		04			83,333.33		83,333.33			
Materials and Supplies - General		05			83,333.33		83,333.33			
Maintenance Services		06			83,333.33		83,333.33			
Traning - General		07			83,333.33		83,333.33			
Other Services - General		08			83,333.33		83,333.33			
Consulting & Prof. Services - General		09			83,333.33		83,333.33			
Financial - General		10			83,333.33		83,333.33			
Fuel and Lubricants - General		11			83,333.33		83,333.33			
Social Benefits - General		12			83,333.33		83,333.33			
Miscellaneous - General		13			83,333.33		83,333.33			
Total: Overhead					1,000,000.00		1,000,000.00			
Total Recurent Expenditure					1,000,000.00		1,000,000.00			
COMMUNITY DEVELOPMENT AGENCY										
HEAD: 34/03/001										
Personnel Cost		01								534,655.34
Overhead Costs:										
Transport and Travels - General		02	82,000.00		833,333.33		751,333.33			76,000.00
Transport and Traveling (Training)-General		03	158,000.00		833,333.33		675,333.33			246,000.00
Utilities -General		04	368,900.00		833,333.33		464,433.33			244,850.00
Materials and Supplies - General		05	206,885,080.00		833,333.33		206,051,746.67			568,018.66
Maintenance Services		06	247,500.00		833,333.33		585,833.33			601,100.00
Traning - General		07	50,000.00		833,333.33		783,333.33			-
Other Services - General		08	235,000.00		833,333.33		590,333.33			
Consulting & Prof. Services - General		09	-		833,333.33		833,333.33			7,000.00
Financial - General		10	-		833,333.33		833,333.33			1,376.00
Fuel and Lubricants - General		11	152,000.00		833,333.33		681,333.33			36,000.00
Social Benefits - General		12	206,000.00		833,333.33		627,333.33			-
Miscellaneous - General		13	56,138.17		833,333.33		777,195.16			85,000.00
Total: Overhead			208,440,618.17		10,000,000.00		198,440,618.17			1,865,344.66
Total Recurent Expenditure			208,440,618.17		10,000,000.00		198,440,618.17			2,400,000.00

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DECEMBER, 2013

FOR THE YEAR ENDED 31ST DECEMBER, 2013

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

FIRE SERVICE DEPARTMENT	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 34/05/001	SH	N : K	N : K	N : K	N : K
Personnel Cost	01				
Overhead Costs:					
Transport and Travels - General	02	-	833,333.33	833,333.33	
Transport and Traveling (Training)-General	03	-	833,333.33	833,333.33	
Utilities -General	04	136,000.00	833,333.33	697,333.33	
Materials and Supplies - General	05	-	833,333.33	833,333.33	
Maintenance Services	06	793,550.00	833,333.33	39,783.33	
Traning - General	07	328,000.00	833,333.33	505,333.33	
Other Services - General	08	-	833,333.33	833,333.33	
Consulting & Prof. Services - General	09	-	833,333.33	833,333.33	
Financial - General	10	105.00	833,333.33	833,228.33	
Fuel and Lubricants - General	11	868,000.00	833,333.33	34,666.67	
Social Benefits - General	12	29,500.00	833,333.33	803,833.33	
Miscellaneous - General	13	171,200.00	833,333.33	662,133.33	
Total: Overhead		2,326,355.00	10,000,000.00	7,673,645.00	-
Total Recurent Expenditure		2,326,355.00	10,000,000.00	7,673,645.00	-
COMMUNITY & SOCIAL DEVELOPMENT PROJECT					
HEAD: 34/03/001					
Personnel Cost	01				
Overhead Costs:					
Transport and Travels - General	02		83,333.33	83,333.33	
Transport and Traveling (Training)-General	03		83,333.33	83,333.33	
Utilities -General	04		83,333.33	83,333.33	
Materials and Supplies - General	05		83,333.33	83,333.33	
Maintenance Services	06		83,333.33	83,333.33	
Traning - General	07		83,333.33	83,333.33	
Other Services - General	08		83,333.33	83,333.33	
Consulting & Prof. Services - General	09		83,333.33	83,333.33	
Financial - General	10		83,333.33	83,333.33	
Fuel and Lubricants - General	11		83,333.33	83,333.33	
Social Benefits - General	12		83,333.33	83,333.33	
Miscellaneous - General	13		83,333.33	83,333.33	
Total: Overhead		-	1,000,000.00	1,000,000.00	-
Total Recurent Expenditure		-	1,000,000.00	1,000,000.00	-

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



MINISTRY OF LABOUR & PRODUCTIVITY HEAD: 35/01/001	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
Personnel Cost	SH								
Overhead Costs:	01			6,123,000.00		6,123,000.00			
Transport and Travels - General	02		-	1,927,666.67		1,927,666.67			
Transport and Travelling (Training)-General	03								
Utilities -General	04		630,475.00	1,927,666.67		1,297,191.67			
Materials and Supplies - General	05		5,099,464.75	1,927,666.67		3,171,798.08			
Maintenance Services	06		301,300.00	1,927,666.67		1,626,366.67			
Traning - General	07		1,159,700.00	1,927,666.67		767,966.67			
Other Services - General	08		-	1,927,666.67		1,927,666.67			
Consulting & Prof. Services - General	09		-	1,927,666.67		1,927,666.67			
Financial - General	10		-	1,927,666.67		1,927,666.67			
Fuel and Lubricants - General	11		-	1,927,666.67		1,927,666.67			
Social Benefits - General	12		230,500.00	1,927,666.67		1,697,166.67			
Miscellaneous - General	13		-	1,927,666.67		1,927,666.67			
Total: Overhead			7,421,439.75	23,132,000.00		15,710,560.25			
Total Recurent Expenditure			7,421,439.75	29,255,000.00		21,833,560.25			
MINISTRY OF CULTURE & TOURISIM	SH								
HEAD: 36/01/001									
Personnel Cost	01		33,035,814.32	53,953,491.00		20,917,676.68		33,156,966.72	
Overhead Costs:									
Transport and Travels - General	02		2,178,800.00	2,500,733.33		321,933.33		3,218,614.00	
Transport and Travelling (Training)-General	03		-	2,500,733.33		2,500,733.33		46,000.00	
Utilities -General	04		397,000.00	2,500,733.33		2,103,733.33		2,718,391.50	
Materials and Supplies - General	05		1,284,285.00	2,500,733.33		1,216,448.33		256,000.00	
Maintenance Services	06		265,000.00	2,500,733.33		2,235,733.33		26,000.00	
Traning - General	07		-	2,500,733.33		2,500,733.33		-	
Other Services - General	08		5,570,000.00	2,500,733.33		3,069,266.67		-	
Consulting & Prof. Services - General	09		360,000.00	2,500,733.33		2,140,733.33		40,046,500.00	
Financial - General	10		-	2,500,733.33		2,500,733.33		5,244.53	
Fuel and Lubricants - General	11		-	2,500,733.33		2,500,733.33		9,500.00	
Social Benefits - General	12		52,893,118.00	2,500,733.33		50,392,384.67		-	
Miscellaneous - General	13		1,182,280,755.35	2,500,733.33		1,179,780,022.02		18,133,092.00	
Total: Overhead			1,245,228,958.35	30,008,800.00		1,215,220,158.35		64,459,342.03	
Total Recurent Expenditure			1,278,264,772.67	83,962,291.00		1,194,302,431.67		97,616,308.75	

FOR THE YEAR ENDED 31ST DECEMBER, 2013

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

COUNCIL FOR ARTS AND CULTURE	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 36/03/001	SH								
Personnel Cost	01								14,719,716.00
Overhead Costs:									
Transport and Travels - General	02								
Transport and Travelling (Training)-General	03								
Utilities -General	04								
Materials and Supplies - General	05								
Maintenance Services	06								
Traning - General	07								
Other Services - General	08								
Consulting & Prof. Services - General	09								
Financial - General	10								
Fuel and Lubricants - General	11								
Social Benefits - General	12								
Miscellaneous - General	13								
Total: Overhead			-		-		-		-
Total Recurent Expenditure			-		-		-		14,719,716.00
MINISTRY OF HOUSING									
HEAD: 37/01/001									
Personnel Cost	01		6,539,825.14		10,000,000.00		3,460,174.86		
Overhead Costs:									
Transport and Travels - General	02		201,000.00		2,100,000.00		1,899,000.00		150,000.00
Transport and Travelling (Training)-General	03		35,000.00		2,100,000.00		2,065,000.00		-
Utilities -General	04		87,500.00		2,100,000.00		2,012,500.00		28,500.00
Materials and Supplies - General	05		1,829,650.00		2,100,000.00		270,350.00		915,150.00
Maintenance Services	06		1,077,980.00		2,100,000.00		1,022,020.00		914,570.00
Traning - General	07		-		2,100,000.00		2,100,000.00		-
Other Services - General	08		127,300.00		2,100,000.00		1,972,700.00		66,410.00
Consulting & Prof. Services - General	09		-		2,100,000.00		2,100,000.00		9,000.00
Financial - General	10		50.00		2,100,000.00		2,099,950.00		-
Fuel and Lubricants - General	11		20,950.00		2,100,000.00		2,079,050.00		50,000.00
Social Benefits - General	12		200.00		2,100,000.00		2,099,800.00		-
Miscellaneous - General	13		419,620.00		2,100,000.00		1,680,380.00		863,340.00
Total: Overhead			3,799,250.00		25,200,000.00		21,400,750.00		2,996,970.00
Total Recurent Expenditure			10,339,075.14		35,200,000.00		24,860,924.86		2,996,970.00

CIVIL SERVICE
HEAD: 3103000
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HEAD: 39/01
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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



CIVIL SERVICE COMMISSION	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		SH		N : K		N : K		N : K	
		SH	N : K	N : K	N : K	N : K	N : K	N : K	
HEAD: 3103000/02	01		57,505,630.46	61,301,240.00		3,795,609.54		53,499,626.90	
Personnel Cost									
Overhead Costs:									
Transport and Travels - General	02		264,562.00	4,000,000.00		3,735,438.00		20,155.00	
Transport and Traveling (Training)-General	03			4,000,000.00		4,000,000.00		17,500.00	
Utilities -General	04		58,400.00	4,000,000.00		3,941,600.00		37,550.00	
Materials and Supplies - General	05		2,120,560.00	4,000,000.00		3,777,270.00		613,950.00	
Maintenance Services	06		222,730.00	4,000,000.00		2,412,580.00		499,680.00	
Traning - General	07		1,587,420.00	4,000,000.00		4,000,000.00		155,934.00	
Other Services - General	08		-	4,000,000.00		4,000,000.00		-	
Consulting & Prof. Services - General	09		-	4,000,000.00		4,000,000.00		-	
Financial - General	10		39,340.00	4,000,000.00		3,960,660.00		-	
Fuel and Lubricants - General	11		44,695.00	4,000,000.00		3,955,305.00		9,866,471.00	
Social Benefits - General	12		-	4,000,000.00		4,000,000.00		-	
Miscellaneous - General	13		4,466,160.00	4,000,000.00		466,160.00		-	
Total: Overhead			8,803,867.00	46,000,000.00		41,316,693.00		11,211,240.00	
Total Recurent Expenditure			66,309,497.46	109,301,240.00		45,112,302.54		64,710,866.90	
LOCAL GOVERNMENT SERVICE COMMISSION									
HEAD: 39/01/001									
Personnel Cost	01		16,400,290.14	21,341,493.00		4,941,202.86		17,741,122.32	
Overhead Costs:									
Transport and Travels - General	02			833,333.33		833,333.33			
Transport and Traveling (Training)-General	03			833,333.33		833,333.33			
Utilities -General	04			833,333.33		833,333.33			
Materials and Supplies - General	05			833,333.33		833,333.33			
Maintenance Services	06			833,333.33		833,333.33			
Traning - General	07			833,333.33		833,333.33			
Other Services - General	08			833,333.33		833,333.33			
Consulting & Prof. Services - General	09			833,333.33		833,333.33			
Financial - General	10			833,333.33		833,333.33			
Fuel and Lubricants - General	11			833,333.33		833,333.33			
Social Benefits - General	12			833,333.33		833,333.33			
Miscellaneous - General	13			833,333.33		833,333.33			
Total: Overhead				10,000,000.00		10,000,000.00			
Total Recurent Expenditure			16,400,290.14	31,341,493.00		14,941,202.86		17,741,122.32	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

OFFICE OF THE AUDITOR-GENERAL (STATE)	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 40/01/001	SH								
Personnel Cost	01	63,131,643.25		84,292,320.00		21,160,676.75		65,013,144.07	
Overhead Costs:									
Transport and Travels - General	02	1,517,250.00		1,543,333.33		26,083.33		799,744.61	
Transport and Traveling (Training)-General	03	113,135.00		1,543,333.33		1,430,198.33		42,650.00	
Utilities -General	04	7,000.00		1,543,333.33		1,536,333.33		2,000.00	
Materials and Supplies - General	05	1,083,840.00		1,543,333.33		459,493.33		1,418,655.00	
Maintenance Services	06	1,519,535.00		1,543,333.33		23,798.33		1,147,860.00	
Traning - General	07	-		1,543,333.33		1,543,333.33		-	
Other Services - General	08	10,200.00		1,543,333.33		1,533,133.33		188,000.00	
Consulting & Prof. Services - General	09	-		1,543,333.33		1,543,333.33		-	
Financial - General	10	-		1,543,333.33		1,543,333.33		-	
Fuel and Lubricants - General	11	158,345.00		1,543,333.33		1,384,988.33		-	
Social Benefits - General	12	-		1,543,333.33		1,543,333.33		-	
Miscellaneous - General	13	-		1,543,333.33		1,543,333.33		-	
Total: Overhead		4,409,305.00		18,520,000.00		14,110,695.00		3,598,909.61	
Total Recurent Expenditure		67,540,948.25		102,812,320.00		35,271,371.75		68,612,053.68	
OFFICE OF AUDITOR-GENERAL - Local GOVT.	SH								
HEAD: 41/01/001									
Personnel Cost	01	20,351,369.60		33,514,756.00		13,163,386.40		20,714,668.49	
Overhead Costs:									
Transport and Travels - General	02	39,000.00		1,250,000.00		1,211,000.00		7,490.00	
Transport and Traveling (Training)-General	03	-		1,250,000.00		1,250,000.00		-	
Utilities -General	04	507,320.00		1,250,000.00		742,680.00		247,180.00	
Materials and Supplies - General	05	719,600.00		1,250,000.00		530,400.00		176,920.00	
Maintenance Services	06	729,450.00		1,250,000.00		520,550.00		506,050.00	
Traning - General	07	65,200.00		1,250,000.00		1,184,800.00		-	
Other Services - General	08	-		1,250,000.00		1,250,000.00		3,000.00	
Consulting & Prof. Services - General	09	-		1,250,000.00		1,250,000.00		-	
Financial - General	10	-		1,250,000.00		1,250,000.00		-	
Fuel and Lubricants - General	11	421,420.00		1,250,000.00		828,580.00		509,500.00	
Social Benefits - General	12	-		1,250,000.00		1,250,000.00		-	
Miscellaneous - General	13	257,800.00		1,250,000.00		992,200.00		290,910.00	
Total: Overhead		2,739,790.00		15,000,000.00		12,260,210.00		1,741,050.00	
Total Recurent Expenditure		23,091,159.60		48,514,756.00		25,423,596.40		22,455,718.49	

ENUGU STATE HO
HEAD: 42/01/001
Personnel Cost
Overhead Costs:
Transport and Travels - General
Transport and Traveling (Training)-General
Utilities -General
Materials and Supplies - General
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Services - General
Financial - General
Fuel and Lubricants - General
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expenditure
THE STATE JUDICIARY
HEAD: 43/01/001
Personnel Cost
Overhead Costs:
Transport and Travels - General
Transport and Traveling (Training)-General
Utilities -General
Materials and Supplies - General
Maintenance Services
Traning - General
Other Services - General
Consulting & Prof. Services - General
Financial - General
Fuel and Lubricants - General
Social Benefits - General
Miscellaneous - General
Total: Overhead
Total Recurent Expenditure

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



ENUGU STATE HOUSE OF ASSEMBLY (LEGISLATURE)		NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 42/01/001		SH	N	K	N	K	N	K	N	K
Personnel Cost		01	224,921,462.28		347,801,564.00		122,880,101.72		231,129,080.03	
Overhead Costs:										
Transport and Travels - General		02	35,756,500.00		42,916,666.67		7,160,166.67		35,235,111.00	
Transport and Traveling (Training)-General		03	-		42,916,666.67		42,916,666.67		40,533,200.00	
Utilities -General		04	422,600.00		42,916,666.67		42,494,066.67		-	
Materials and Supplies - General		05	18,022,436.00		42,916,666.67		24,894,230.67		2,263,570.00	
Maintenance Services		06	1,920,680.00		42,916,666.67		40,995,986.67		23,986,032.00	
Training - General		07	-		42,916,666.67		42,916,666.67		-	
Other Services - General		08	14,000.00		42,916,666.67		42,902,666.67		2,250,000.00	
Consulting & Prof. Services - General		09	-		42,916,666.67		42,916,666.67		-	
Financial - General		10	7,000.00		42,916,666.67		42,909,666.67		-	
Fuel and Lubricants - General		11	2,420,300.00		42,916,666.67		40,496,366.67		-	
Social Benefits - General		12	175,652,309.00		42,916,666.67		132,735,642.33		298,976,789.00	
Miscellaneous - General		13	205,783,794.00		42,916,666.67		162,867,127.33		-	
Total: Overhead			439,999,619.00		515,000,000.00		75,000,381.00		403,244,702.00	
Total Recurrent Expenditure			664,921,081.28		862,801,564.00		197,880,482.72		634,373,782.03	
THE STATE JUDICIARY		SH								
HEAD: 43/01/001										
Personnel Cost		01	491,366,557.53		358,809,979.00		132,556,578.53		494,243,119.99	
Overhead Costs:										
Transport and Travels - General		02	9,614,300.00		21,666,666.67		12,052,366.67		53,333,000.00	
Transport and Traveling (Training)-General		03	80,126,635.00		21,666,666.67		38,459,968.33		32,983,062.00	
Utilities -General		04	8,580,000.00		21,666,666.67		13,106,666.67		7,090,000.00	
Materials and Supplies - General		05	4,300,080.00		21,666,666.67		17,366,586.67		4,471,530.00	
Maintenance Services		06	730,000.00		21,666,666.67		20,936,666.67		4,606,713.00	
Training - General		07	-		21,666,666.67		21,666,666.67		-	
Other Services - General		08	-		21,666,666.67		21,666,666.67		57,000.00	
Consulting & Prof. Services - General		09	-		21,666,666.67		21,666,666.67		-	
Financial - General		10	-		21,666,666.67		21,666,666.67		-	
Fuel and Lubricants - General		11	7,140,600.00		21,666,666.67		14,526,066.67		7,103,110.00	
Social Benefits - General		12	47,467,977.00		21,666,666.67		25,801,310.33		-	
Miscellaneous - General		13	8,804,600.00		21,666,666.67		12,862,066.67		8,998,450.00	
Total: Overhead			146,744,192.00		260,000,000.00		113,255,808.00		118,642,865.00	
Total Recurrent Expenditure			638,110,749.53		618,809,979.00		19,300,770.53		612,885,984.99	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

CUSTOMARY COURT OF APPEAL	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 44/01/001	SH								
Personnel Cost	01	439,182,328.12		523,124,000.00		83,941,671.88		365,482,189.03	
Overhead Costs:									
Transport and Travels - General	02			7,349,409.17		7,349,409.17		9,851,700.00	
Transport and Traveling (Training)-General	03			7,349,409.17		7,349,409.17		8,454,500.00	
Utilities -General	04			7,349,409.17		7,349,409.17		3,481,000.00	
Materials and Supplies - General	05			7,349,409.17		7,349,409.17		8,556,200.00	
Maintenance Services	06			7,349,409.17		7,349,409.17		3,568,260.00	
Traning - General	07			7,349,409.17		7,349,409.17		-	
Other Services - General	08			7,349,409.17		7,349,409.17		1,292,930.00	
Consulting & Prof. Services - General	09			7,349,409.17		7,349,409.17		-	
Financial - General	10			7,349,409.17		7,349,409.17		5,640.00	
Fuel and Lubricants - General	11			7,349,409.17		7,349,409.17		541,350.00	
Social Benefits - General	12			7,349,409.17		7,349,409.17		-	
Miscellaneous - General	13			7,349,409.17		7,349,409.17		9,461,470.00	
Total: Overhead				88,192,910.00		88,192,910.00		45,213,050.00	
Total Recurent Expenditure		439,182,328.12		611,316,910.00		172,134,581.88		410,695,239.03	
JUDICIARY SERVICE COMMISSION	SH								
HEAD: 45/01/001									
Personnel Cost	01	6,388,506.09		9,721,515.00		3,333,008.91		7,055,729.06	
Overhead Costs:									
Transport and Travels - General	02	150,000.00		1,250,000.00		1,100,000.00		450,000.00	
Transport and Traveling (Training)-General	03	-		1,250,000.00		1,250,000.00		-	
Utilities -General	04	-		1,250,000.00		1,250,000.00		-	
Materials and Supplies - General	05	15,000.00		1,250,000.00		1,235,000.00		15,000.00	
Maintenance Services	06	488,300.00		1,250,000.00		761,700.00		-	
Traning - General	07	4,700,000.00		1,250,000.00		3,450,000.00		5,823,000.00	
Other Services - General	08	-		1,250,000.00		1,250,000.00		-	
Consulting & Prof. Services - General	09	-		1,250,000.00		1,250,000.00		650,000.00	
Financial - General	10	101,330.51		1,250,000.00		1,148,669.49		65,242.08	
Fuel and Lubricants - General	11	-		1,250,000.00		1,250,000.00		1,567,158.05	
Social Benefits - General	12	1,376,400.00		1,250,000.00		126,400.00		-	
Miscellaneous - General	13	3,595,300.00		1,250,000.00		2,345,300.00		6,925,000.00	
Total: Overhead		10,426,330.51		15,000,000.00		4,573,669.49		15,495,400.13	
Total Recurent Expenditure		16,814,836.60		24,721,515.00		7,906,678.40		22,551,129.19	

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HEAD: 46/01/001
Personnel Cost
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Utilities -General
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Other Services - General
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Social Benefits - General
Miscellaneous - General
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MINISTRY OF BUDGET &
HEAD: 47/01/001
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Other Services - General
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Miscellaneous - General
Total: Overhead
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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



ENSIEC	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 46/01/001	SH								
Personnel Cost	01		34,478,228.44		38,907,583.00		4,429,354.56		36,482,256.58
Overhead Costs:									
Transport and Travels - General	02		14,330,579.00		10,000,000.00		4,330,579.00		2,277,490.00
Transport and Traveling (Training)-General	03		689,850.00		10,000,000.00		9,310,150.00		6,090,260.00
Utilities -General	04		-		10,000,000.00		10,000,000.00		566,125.00
Materials and Supplies - General	05		10,833,902.45		10,000,000.00		833,902.45		-
Maintenance Services	06		6,272,143.00		10,000,000.00		3,727,857.00		267,590.00
Traning - General	07		-		10,000,000.00		10,000,000.00		-
Other Services - General	08		185,000.00		10,000,000.00		9,815,000.00		375,000.00
Consulting & Prof. Services - General	09		140,000.00		10,000,000.00		9,860,000.00		2,356,000.00
Financial - General	10		77,450.00		10,000,000.00		9,922,550.00		-
Fuel and Lubricants - General	11		687,305.00		10,000,000.00		9,312,695.00		476,930.00
Social Benefits - General	12		66,569,280.00		10,000,000.00		56,569,280.00		-
Miscellaneous - General	13		-		10,000,000.00		10,000,000.00		-
Total: Overhead			99,785,509.45		120,000,000.00		20,214,490.55		12,409,395.00
Total Recurent Expenditure			134,263,737.89		158,907,583.00		24,643,845.11		48,891,651.58
MINISTRY OF BUDGET & PLANNING	SH								
HEAD: 47/01/001									
Personnel Cost	01		13,884,440.33		26,223,506.00		12,339,065.67		13,638,420.73
Overhead Costs:									
Transport and Travels - General	02		74,000.00		4,508,333.33		4,434,333.33		5,950,950.00
Transport and Traveling (Training)-General	03		1,107,091.00		4,508,333.33		3,401,242.33		360,700.00
Utilities -General	04		32,500.00		4,508,333.33		4,475,833.33		7,500.00
Materials and Supplies - General	05		14,071,994.00		4,508,333.33		9,563,660.67		12,582,000.00
Maintenance Services	06		9,343,935.00		4,508,333.33		4,835,601.67		122,800.00
Traning - General	07		230,135.00		4,508,333.33		4,278,198.33		1,980,760.00
Other Services - General	08		-		4,508,333.33		4,508,333.33		12,350.00
Consulting & Prof. Services - General	09		-		4,508,333.33		4,508,333.33		15,000.00
Financial - General	10		223,085.00		4,508,333.33		4,285,248.33		245,950.00
Fuel and Lubricants - General	11		-		4,508,333.33		4,508,333.33		7,000.00
Social Benefits - General	12		-		4,508,333.33		4,508,333.33		-
Miscellaneous - General	13		4,120,915.00		4,508,333.33		387,418.33		4,090,300.00
Total: Overhead			29,203,655.00		54,100,000.00		24,896,345.00		25,375,310.00
Total Recurent Expenditure			43,088,095.33		80,323,506.00		37,235,410.67		39,013,730.73

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MDG OVERSIGHT COMMITTEE (Imprest)	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 47/02/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02			500,000.00		500,000.00			
Transport and Traveling (Training)-General	03			500,000.00		500,000.00			
Utilities -General	04			500,000.00		500,000.00			
Materials and Supplies - General	05			500,000.00		500,000.00			
Maintenance Services	06			500,000.00		500,000.00			
Traning - General	07			500,000.00		500,000.00			
Other Services - General	08			500,000.00		500,000.00			
Consulting & Prof. Services - General	09			500,000.00		500,000.00			
Financial - General	10			500,000.00		500,000.00			
Fuel and Lubricants - General	11			500,000.00		500,000.00			
Social Benefits - General	12			500,000.00		500,000.00			
Miscellaneous - General	13			500,000.00		500,000.00			
Total: Overhead				6,000,000.00		6,000,000.00			-
Total Recurrent Expenditure				6,000,000.00		6,000,000.00			-
ENUGU CAPITAL DEVELOPMENT AUTHORITY									
HEAD: 48/01/001	SH								
Personnel Cost	01								
Overhead Costs:									
Transport and Travels - General	02		58,000.00	2,916,666.67		2,858,666.67		158,000.00	
Transport and Traveling (Training)-General	03		3,000.00	2,916,666.67		2,913,666.67		-	
Utilities -General	04		51,000.00	2,916,666.67		2,865,666.67		30,000.00	
Materials and Supplies - General	05		3,801,000.00	2,916,666.67		884,333.33		347,000.00	
Maintenance Services	06		461,500.00	2,916,666.67		2,455,166.67		220,400.00	
Traning - General	07		382,000.00	2,916,666.67		2,534,666.67		-	
Other Services - General	08		-	2,916,666.67		2,916,666.67		11,000.00	
Consulting & Prof. Services - General	09		-	2,916,666.67		2,916,666.67		-	
Financial - General	10		20,000.00	2,916,666.67		2,896,666.67		11,957.78	
Fuel and Lubricants - General	11		492,000.00	2,916,666.67		2,424,666.67		1,599,000.00	
Social Benefits - General	12		-	2,916,666.67		2,916,666.67		-	
Miscellaneous - General	13		707,600.00	2,916,666.67		2,209,066.67		589,300.00	
Total: Overhead			5,976,100.00	35,000,000.00		29,023,900.00		2,966,657.78	
Total Recurrent Expenditure			5,976,100.00	35,000,000.00		29,023,900.00		2,966,657.78	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



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	MINISTRY OF INTERMINISTRIAL AFFAIRS	NOTE	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012		
			N	: K	N	: K	N	: K	N	: K	
	HEAD: 49/01/001	SH									
	Personnel Cost	01	-	-	-	-	-	-	-	-	
	Overhead Costs:										
	Transport and Travels - General	02	500,000.00	1,166,666.67	666,666.67						
	Transport and Traveling (Training)-General	03	80,000.00	1,166,666.67	1,086,666.67						
	Utilities -General	04	120,000.00	1,166,666.67	1,046,666.67						
	Materials and Supplies - General	05	300,200.00	1,166,666.67	866,466.67						
	Maintenance Services	06	150,500.00	1,166,666.67	1,016,166.67						
	Traninig - General	07	-	1,166,666.67	1,166,666.67						
	Other Services - General	08	-	1,166,666.67	1,166,666.67						
	Consulting & Prof. Services - General	09	-	1,166,666.67	1,166,666.67						
	Financial - General	10	-	1,166,666.67	1,166,666.67						
	Fuel and Lubricants - General	11	340,000.00	1,166,666.67	826,666.67						
	Social Benefits - General	12	-	1,166,666.67	1,166,666.67						
	Miscellaneous - General	13	5,531,883.00	1,166,666.67	4,365,216.33						
	Total: Overhead		7,022,583.00	14,000,000.00	6,977,417.00						
	Total Recurrent Expenditure		7,022,583.00	14,000,000.00	6,977,417.00						
	COAL CITY TRANSPORT SERVICE										
	Personnel Cost	NOTE									
		01			-				37,979,700.00		
	Overhead Costs:										
	Transport and Travels - General	02		-							
	Transport and Traveling (Training)-General	03		-							
	Utilities -General	04		-							
	Materials and Supplies - General	05		-							
	Maintenance Services	06		-							
	Traninig - General	07		-							
	Other Services - General	08		-							
	Consulting & Prof. Services - General	09		-							
	Financial - General	10		-							
	Fuel and Lubricants - General	11		-							
	Social Benefits - General	12		-							
	Miscellaneous - General	13		-							
	Total: Overhead			-							
	Total Recurrent Expenditure			-					37,979,700.00		
	TOTAL PERSONNEL COST		16,866,310,151.85	28,709,983,310.00	12,489,118,294.83	14,886,853,244.14					
	TOTAL OVERHEAD COST		8,256,813,691.87	11,034,599,982.00	3,274,175,262.13	9,480,426,547.92					



SCHEDULE OF SUBVENTION TO PARASTATALS

ENUGU STATE HEAD: 1602000/050001 Overhead Cost Total Rec
RANGERS HEAD: 121 Overhead Cost Total Recure
Volunteer Ser HEAD: 12/09/0 Overhead Cost Sub-Total:
ENUGU STATE A HEAD: 16/02/001 Overhead Cost Sub- Total: 160200
VETERINARY SCH HEAD: 1608000/050 Overhead Cost Sub - Total: 1608000/
COLLEGE OF AGRIC ENTREPRENEURSHIP HEAD: 1609000/050001 Overhead Cost Sub-Total: 1609000/0500
ENUGU STATE MARKET HEAD: 1702000/050001 Overhead Cost Sub-Total: 1702000/050001

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



ENUGU STATE EMERGENCY MANAGEMENT AGENCY	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 1209000/02	SH	N : K	N : K	N : K	N : K
Overhead Costs:			-	-	
Total Recurrent Expenditure		-	-	-	-
RANGERS MANAGEMENT CORPORATION	SH				
HEAD: 1211000/02					
Overhead Costs:	02	54,580,000.00	650,000,000.00	595,420,000.00	44,580,000.00
Total Recurrent Expenditure		54,580,000.00	650,000,000.00	595,420,000.00	44,580,000.00
Volunteer Service Agency (VSA)					
HEAD: 12/09/001	SH				
Overhead Cost	02	2,400,000.00	-	2,400,000.00	2,400,000.00
Sub-Total:		2,400,000.00	-	2,400,000.00	2,400,000.00
ENUGU STATE AGRICULTURAL DEV. PROG. (ENADEP)					
HEAD: 16/02/001	SH				
Overhead Cost	02	-	-	-	-
Sub- Total: 1602000/050001		-	-	-	-
VETERINARY SCHOOL ACHI					
HEAD: 1608000/050001					
Overhead Cost	02	1,200,000.00	-	1,200,000.00	1,200,000.00
Sub - Total: 1608000/050001		1,200,000.00	-	1,200,000.00	1,200,000.00
COLLEGE OF AGRICULTURE & AGRO ENTREPRENEURSHIP IWOLLO					
HEAD: 1609000/050001	SH				
Overhead Cost	02	271,581,836.00	341,581,839.00	70,000,003.00	221,581,831.00
Sub-Total: 1609000/050001		271,581,836.00	341,581,839.00	70,000,003.00	221,581,831.00
ENUGU STATE MARKETING COMPANY					
HEAD: 1702000/050001	SH				
Overhead Cost	01	-	35,000,000.00	35,000,000.00	-
Sub-Total: 1702000/050001	02	-	35,000,000.00	35,000,000.00	-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
NIKE LAKE RESORT HOTEL									
HEAD: 1703000/050001	SH								
Overhead Cost	02								
Sub-Total: 1703000/050001									
PRESIDENTIAL HOTEL ENUGU									
HEAD: 1704000/050001	SH								
Overhead Cost									
Sub-Total: 1704000/050001									
SMALL & MEDIUM SCALE ENTERPRISE EDITION									
HEAD: 1705000/050001	SH								
Overhead Cost	02								
Sub-Total: 1705000/050001									
FLOUR MILLS LIMITED EMENE									
HEAD: 1706000/050001	SH								
Overhead Cost	02								
Sub-Total: 1706000/050001									
ENUGU STATE UNIVERSAL BASIC EDUCATION									
HEAD: 1804000/02	SH								
Overhead Cost	02		146,500,000.00		180,000,000.00		33,500,000.00		144,000,000.00
Sub- Total: 1804000/02			146,500,000.00		180,000,000.00		33,500,000.00		144,000,000.00
ENUGU STATE UNIVERSITY OF SCIENCE & TECH									
HEAD: 1806000/050001									
Overhead Cost	02		996,000,000.00		1,200,000,000.00		204,000,000.00		996,000,000.00
Sub-Total: 2007000/050001			996,000,000.00		1,200,000,000.00		204,000,000.00		996,000,000.00
ESUT COLLEGE OF MEDICINE									
HEAD: 2007000/050001									
Overhead Cost	01								
Sub-Total: 2007000/050001	02								
INSTITUTE OF MANAGEMENT AND TECHNOLOGY									
HEAD: 1807000/050001	Note SH								
Overhead Cost	02		1,480,000,000.00		1,540,000,000.00		60,000,000.00		1,440,000,000.00
Sub-Total: 1807000/050001			1,480,000,000.00		1,540,000,000.00		60,000,000.00		1,440,000,000.00

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



ENUGU STATE COLLEGE OF EDUCATION TECHNICAL		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 1810000/050001									
Overhead Cost	02	401,747,508.00		600,000,000.00		198,252,492.00		401,747,508.00	
Sub-Total: 1810000/050001		401,747,508.00		600,000,000.00		198,252,492.00		401,747,508.00	
ENUGU STATE LIBRARY BOARD									
HEAD: 1812000/050001									
Overhead Cost	02	40,400,000.00		-		40,400,000.00		32,400,000.00	
Sub-Total: 1812000/050001		40,400,000.00		-		40,400,000.00		32,400,000.00	
ENUGU STATE PRINTING & PUBLISHING COMPANY									
HEAD: 2104000/050001									
Overhead Cost	02	28,800,000.00		220,000,000.00		191,200,000.00		28,800,000.00	
Sub-Total: 2104000/050001		28,800,000.00		220,000,000.00		191,200,000.00		28,800,000.00	
ESBS/TV									
HEAD: 2105000/050001									
Overhead Cost	02	180,360,000.00		280,000,000.00		99,640,000.00		180,360,000.00	
Sub-Total: 2105000/050001		180,360,000.00		280,000,000.00		99,640,000.00		180,360,000.00	
LEGAL AIDS COUNCIL									
HEAD: 2203000/050001									
Overhead Cost	02								
Sub-Total: 2203000/050001									
CITIZENS RIGHT MEDITATION CENTRE									
HEAD: 2203000/02									
Total: Overhead	02								
SUB-Total: 2203000/02									
ADMINISTRATOR-GENERAL/PUBLIC TRUSTEES									
HEAD: 2204000/02									
Total: Overhead	02								
SUB-Total: 2204000/02									
	Note								
	SH								
RURAL WATER SUPPLY & SANITATION AGENCY									
HEAD: 2402000/050001									
Overhead Cost	02	10,614,528.00		60,000,000.00		49,385,472.00		10,614,528.00	
Sub-Total: 2402000/050001		10,614,528.00		60,000,000.00		49,385,472.00		10,614,528.00	
ENUGU STATE WATER CORPORATION									
HEAD: 2403000/050001									
Overhead Cost	02	204,000,000.00		280,000,000.00		76,000,000.00		204,000,000.00	
Sub-Total: 2403000/050001		204,000,000.00		280,000,000.00		76,000,000.00		204,000,000.00	



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

SMALL TOWN WATER AND SANITATION AGENCY		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 25/04/001		N	K	N	K	N	K	N	K
Overhead Cost	02			10,000,000.00		10,000,000.00			
Sub-Total: 2504/001				10,000,000.00		10,000,000.00			
SPORTS COUNCIL									
HEAD: 2903000/050001									
Overhead Cost									
Sub-Total: 2903000/050001									
NYSO									
HEAD: 2904000/050001									
Overhead Cost	02	1,320,000.00				(1,320,000.00)		1,320,000.00	
Sub-Total: 2904000/050001		1,320,000.00				1,320,000.00		1,320,000.00	
ENUGU STATE WASTE MGT AUTHORITY									
HEAD: 3002000/050001									
Overhead Cost	02	93,600,000.00				(93,600,000.00)		93,600,000.00	
Sub-Total: 3002000/050001		93,600,000.00				93,600,000.00		93,600,000.00	
ENTRACO									
HEAD: 4302000/050001									
Over Head - Cost	02			65,000,000.00		65,000,000.00			
Sub-Total: 4302000/050001				65,000,000.00		65,000,000.00			
ENUGU COAL CITY TRANSPORT									
HEAD: 32/03/001									
Over Head - Cost	02	78,665,862.00		215,000,000.00		136,334,138.00			
Sub-Total: 32/03/001		78,665,862.00		215,000,000.00		136,334,138.00			
RURAL ELECTRIFICATION BOARD									
HEAD: 4102000/050001									
Overhead Cost	02	17,896,524.00		42,000,000.00		24,103,476.00		17,896,524.00	
Sub-Total: 4102000/050001		17,896,524.00		42,000,000.00		24,103,476.00		17,896,524.00	
Tourism Board		Note							
HEAD: 4102000/050001		SH							
Overhead Cost	02	10,961,796.00		18,000,000.00		7,038,204.00		10,961,796.00	
Sub-Total: 4102000/050001		10,961,796.00		18,000,000.00		7,038,204.00		10,961,796.00	
COUNCIL FOR ARTS & CULTURE		Note							
HEAD: 4102000/050001		SH							
Overhead Cost	02	14,719,716.00		48,000,000.00		33,280,284.00			
Sub-Total: 4102000/050001		14,719,716.00		48,000,000.00		33,280,284.00			
ENUGU STATE HOUSING CORPORATION									
HEAD: 4302000/050001									
Over Head - Cost	02			25,000,000.00		25,000,000.00			
Sub-Total: 4302000/050001				25,000,000.00		25,000,000.00			
LOCAL GOVERNMENT PENSION BOARD									
HEAD: 4501000/050001									
Over Head - Cost	02			380,000,000.00		380,000,000.00			
Sub-Total: 4501000/050001				380,000,000.00		380,000,000.00			
TOTAL SUBVENTION TO PARASTATALS									
			4,035,347,770.00	6,189,581,839.00		2,154,234,069.00		3,831,462,187.00	



SCHEDULE OF CAPITAL RECEIPT AND EXPENDITURE



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

STATUTORY ALLOCATION (VAT)	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
HEAD: 1902000/300000									
OFFICE OF THE ACCOUNTANT GENERAL									
VAT from Federation Account	01	8,334,583,744.79		9,000,000,000.00	-	665,416,255.21		7,439,842,571.12	
TOTAL		8,334,583,744.79		9,000,000,000.00	-	665,416,255.21		7,439,842,571.12	
TRANSFER FROM CONSOLIDATED REVENUE FUND									
HEAD: 1902000/310000									
MINISTRY OF FINANCE									
Transfer from Consolidated Revenue Fund	01	25,000,000,000.00		17,789,077,000.00		7,210,923,000.00			
TOTAL		25,000,000,000.00		17,789,077,000.00		7,210,923,000.00			
INTERNAL LOANS									
HEAD: 1902000/320000									
MINISTRY OF FINANCE									
Loans from internal sources (Internal Loans & Funds from Diamond Bank Plc N456 Million - ENSG 200 units HYUNDAI Capital Market	01	1,000,000,000.00		3,841,423,408.00	-	2,841,423,408.00		4,007,000,000.00	
Accent - (Taxi Scheme)	02							456,000,000.00	
Diamond Bank Plc N1.55 billion - Education School Bus Loan	03							1,551,000,000.00	
Diamond Bank Plc N200 Million - Nike Lake Resort Rehab. Loan	04							200,000,000.00	
Fidelity Bank N1.8Billion ENSUBEB Counterpart Fund Loan	05	1,000,000,000.00						1,800,000,000.00	
TOTAL		1,000,000,000.00		3,841,423,408.00	-	2,841,423,408.00		4,007,000,000.00	
EXTERNAL LOANS									
HEAD: 1902000/330000									
MINISTRY OF FINANCE									
World Bank Loan for Rural Assets Mobility Project.	01	3,169,971.56		845,000,000.00	-	841,830,028.44		32,201,989.24	
World Bank Assisted to Community and Social Development Project	02	270,404,328.25		550,000,000.00	-	279,595,671.75		373,703,042.08	
World Bank Loan Fadama 111	03	344,020,819.88		1,055,000,000.00	-	710,979,180.12		286,670,088.73	
World Bank Loan for Commercial Agriculture	04	527,016,648.59		700,000,000.00	-	172,983,351.41		230,648,817.57	
World Bank Loan for HIV/AIDS	05	44,512,276.09		-		44,512,276.09		86,370,335.44	
World Bank Nigeria Erosion & Watershed Management Project	06	311,460,000.00		-		311,460,000.00			
World Bank Assisted National Urban Water Sector Reform Project.	07	905,545,580.72		350,000,000.00		555,545,580.72		483,168,437.17	
TOTAL		2,406,129,625.09		3,500,000,000.00	-	1,093,870,374.91		1,492,762,710.23	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



GRANTS (INTERNAL)	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
GRANTS (INTERNAL)									
HEAD: 1902000/340000									
MINISTRY OF FINANCE									
Federal Government grant for MDG	01	-		-		-			
Grants from CBN - FIFA	02								
TOTAL									
GRANTS (EXTERNAL)									
HEAD: 1902000/350000									
MINISTRY OF FINANCE									
UNICEF Grants for : i) Survival and Early Child Care ii) Basic Education iii) Water, Sanitation and Hygiene iv) Protection and Participation v) Planning and Communication	01			70,000,000.00		70,000,000.00			
Federal Government Grant for MDG	02	600,000,000.00		400,000,000.00		200,000,000.00		435,459,327.45	
EU/Water Aids Assistance for Provision of water Small town units	03			30,000,000.00		30,000,000.00			
Federal Government Grant for UBE	04			582,000,000.00		582,000,000.00			
Education Tax Fund for Primary, Sec. And Tertiary Institution Development	05			5,000,000.00		5,000,000.00			
Federal Government Grant for Food Security NPFS	06			103,391,000.00		103,391,000.00			
Local Government Contribution towards Partnership Projects:- FMCH; Rural Electrification; Inter-Local Government Roads; Micro credit scheme & Basic Education	07			870,475,000.00		870,475,000.00			
ESSPIN Grant for School Rehabilitation	08			100,000,000.00		100,000,000.00			
PATHs Grant for Health Projects	09			100,000,000.00		100,000,000.00			
TOTAL		600,000,000.00		2,260,866,000.00		1,660,866,000.00		435,459,327.45	
MISCELLANEOUS									
HEAD: 1902000/360000									
MINISTRY OF FINANCE									
Development Charge-Statutory right of Occupancy (revenue from Lands)	01			500,000,000.00		500,000,000.00			
Commercialization/Privatization of Govern. Companies	02			327,672,000.00		327,672,000.00			
TOTAL Miscellaneous				827,672,000.00		827,672,000.00			
TOTAL: Capital receipts		37,340,713,369.88		37,219,038,408.00		121,674,961.88		13,375,064,608.80	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

CAPITAL EXPENDITURE - (ECONOMIC SECTOR)	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
MINISTRY OF AGRICULTURE									
HEAD: 16/01/001									
Enugu San Carlos Pineapple project	01	566,990,478.00		1,000,000,000.00		433,009,522.00			
Establishment of Heneke and Adani Green Cities for SEI	02	217,000,000.00		363,400,000.00		146,400,000.00		979,858,878.00	
Tractor procurement for Green Cities	03	105,000,000.00		400,000,000.00		295,000,000.00			
Land development in the 17 LGAs Green Cities.	04	22,323,522.00		150,000,000.00		127,676,478.00		378,061,725.00	
Purchasing of 2nos Road Hilux vehicle	05			6,000,000.00		6,000,000.00			
Production and processing of maize, palm oil, fish, cassava, vegetables, cat fish and piggery in partnership with MDG-CGS (Refer to Planning Comm. for counterpart funding)	06	26,404,125.00		75,000,000.00		48,595,875.00			
Establishment of 16,000 broiler capacity out growers scheme for 16 CIGs Songai trained at Adani	07			30,000,000.00		30,000,000.00			
TOTAL		937,718,125.00		2,024,400,000.00		1,086,681,875.00		1,357,920,603.00	
ENUGU STATE AGRICULTURE DEVELOPMENT PROJECT									
HEAD: 16/02/001									
Commercial Agric Development Progra.	01	530,732,583.12				530,732,583.12		319,508,923.40	
Fadama 111: A World Bank sponsored Project.	02	495,391,562.94		1,000,000.00		494,391,562.94		283,053,376.27	
TOTAL		1,026,124,146.06		1,000,000.00		1,025,124,146.06		602,562,299.67	
LIVESTOCK DEV. PROGRAMM									
HEAD: 1604000/211300									
No budget	01					-		-	
TOTAL									
TOTAL AGRICULTURE		1,963,842,271.06		2,025,400,000.00		61,557,728.94		1,960,482,902.67	
MINISTRY OF FINACE									
HEAD: 19/01/001									
No budget	01					-		-	
TOTAL									
MINISTRY OF BUDGET AND PLANNING									
HEAD: 47/01/001									
Purchase of 2no hilux van	01					0.00		5,100,000.00	
Purchase of 1no 18 seater Hlaxe bus and 1no hilux van	02	5,100,000.00		5,100,000.00		-		-	
TOTAL		5,100,000.00		5,100,000.00		-		5,100,000.00	

REPORT OF THE ACCOUNTANT-GENERAL
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OFFICE OF THE ACCOUNTANT-GENERAL	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 19/02/002		N : K	N : K	N : K	N : K
Purchase of new Shares/right issues	01	144,986,723.00	150,000,000.00	5,013,277.00	-
Development Multi-dimensional Budget Classification and Chart of Accounts	02		150,000,000.00	150,000,000.00	-
Building of Accountant Genral's Office complex	03				23,959,100.00
Furnishing of the new office building	04				12,410,000.00
TOTAL		144,986,723.00	300,000,000.00	155,013,277.00	36,369,100.00
BOARD OF INTERNAL REVENUE					
HEAD: 19/03					
Procurement of vehicles	01	11,707,500.00		11,707,500.00	
Purchase of enhanced number Plates for re-registration/ revalidation of vehicles in Enugu state	02	40,000,000.00		40,000,000.00	
No Budget	03				
TOTAL		51,707,500.00			
GAMING COMMISSION					
HEAD: 19/04/001	Note				
No Budget	01				
TOTAL					
MINISTRY OF COMMERCE & INDUSTRY					
HEAD: 17/01/001					
Renovation and wall fencing of Technological Incubator Centre, Enugu	01		23,638,144.00	23,638,144.00	
SME Counterpart	02				
TOTAL			23,638,144.00	23,638,144.00	
MINISTRY OF SCIENCE AND TECHNOLOGY					
HEAD: 27/01/001	Note				
Completion of Technology Incubation Centre (TIC) in Partnership with FMST	01		42,001,258.00	42,001,258.00	
Construction and equipping of a building as Biotechnology Centre in Enugu for researchers.	02		45,120,585.00	45,120,585.00	
Design, Construction and installation of E-Human Resource Management (E-HRM) in the State and 17 LGCs	03		400,000,000.00	400,000,000.00	
TOTAL			487,121,843.00	487,121,843.00	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

MINISTRY OF WORKS & INFRASTRUCTURE	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 3301/001									
Construction of 52km Eke-Ebe-Egede-Affa-Akpakwume -Aku -Nkpologu road (spur to oghu)	01	200,000,000.00		200,000,000		-		270,000,000.00	
Construction of 37.5km 9th mile-Oghe-Iwollo-Umuluokpa road on asphalt overlay with culverts, Bridges and side drains	02	600,000,000.00		600,000,000.00		-		270,000,000.00	
Construction of 30.5km Nsukka-Ogrute-Aji-Ette road on asphalt over lay with culverts and side drains	03	197,000,000.00		250,000,000.00		53,000,000.00		234,484,274.00	
Construction of 25km Amaetiti-Achi-Umuaga -Inyi-Awlaw Abia State on asphalt overlay with culverts and side drains	04	200,000,000.00		200,000,000.00		-		100,000,000.00	
Construction of 29km Ugwuogo-Neke-Ikem road on asphalt overlay with culverts and drains	05	1,200,000,000.00		1,200,000,000.00		-		405,000,000.00	
Construction of 8km Nara - Isiogbo road on asphalt overlay with culverts and drains	06	541,742,334.06		800,000,000		258,257,665.94		25,570,839.16	
Construction of 12km Amechi-Amodu-Umueze road on asphalt overlay with culverts, side drains and bridge maintenance	07	442,702,368.31		500,000,000.00		57,297,631.69		579,883,388.01	
Construction of 37.75km Nkwo Nike- Ugwuogo-Opi Junction road with stone base on asphalt overlay with culverts and side drains	08	753,866,175.46		800,000,000.00		46,133,824.54		1,131,078,298.58	
Reconstruction of 44km 9th mile-Nachi-Ugwuoba Border with Anambra State(old Enugu/Onitsha road) road on asphalt overlay	09	515,000,000.00		600,000,000.00		85,000,000.00		122,856,993.00	
Production of designs and bills of Engineering measurement and evaluation of roads & Bridges	10	200,000,000.00		200,000,000.00		-			
Construction of 9.2km Nguru- Ede-Oballa -Ihalumona road on asphalt overlay with culverts and drains	11	192,241,741.27		200,000,000.00		7,758,258.73		302,007,215.00	
Constructions of 5.4km on asphalt overlay within Ezi Abaku- Agbudu-Afia Mmanya Road	12	800,000,000.00		800,000,000.00		-			
Constructions of 10.3km Ogrute-Ugbaike-Obollo Afor road on asphalt overlay with culverts and drains	13	142,000,000.00		150,000,000.00		8,000,000.00		230,000,000.00	
Reconstruction of failed asphaltic surfaces, shoulders, drains and culverts of Akpasha-Ozalla-Ihe-Nenwe-Mgbowo-Awgu Road - SIST Attakwu	14	42,616,330.70		45,000,000.00		2,383,669.30		21,382,948.13	
Construction of 30km Udi - Amokwe Onitsha expressway road	15	69,758,536.68		100,000,000.00		30,241,463.32		-	
Construction of 30km road in Estate Layout Enugu urban	16	22,309,055.47		100,000,000.00		77,690,944.53		-	
Reconstruction of 100km road on asphalt overlay with side drains and concrete culverts in Enugu and Nsukka urban roads	17	2,679,232,810.64		2,900,000,000.00		220,767,189.36		3,500,000,000.00	
Construction of 24km road on asphalt overlay within Ehalumona-Ehandiagu-Mbu-Neke road	18			65,000,000.00		65,000,000.00		-	
Reconstruction of 13km Milken Hills-Ngwo Road	19	718,198,524.71		885,000,000.00		166,801,475.29		-	
Construction of 5km Inyi-Akpugoeze Road	20	967,628,027.91		1,000,000,000.00		32,371,972.09		-	

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REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
Construction of Governor's Office (Lion Building), Ind. Layout, Enugu	21	438,657,126.00		700,000,000.00		261,342,874.00			
Construction of Presidential Guest House, Ind. Layout, Enugu	22			100,000,000.00		100,000,000.00			
Repair and renovation including the landscaping of the premises of Enugu State House of Assembly	23	12,533,992.23		40,000,000.00		27,466,007.77			
Reconstruction of collapsed block fence and fencing of Ministry of Works Area Office Enugu	24			40,000,000.00		40,000,000.00			
Restructuring and maintenance of Enugu Liason Office complex (Enugu House), Abuja	25	46,637,152.88		50,000,000.00		3,362,847.12			
Construction and completion of Enugu Governor's Lodge, Abuja	26	112,106,573.00		150,000,000.00		37,893,427.00			
Reconstruction, renovation and maintenance of Public Building and Base Workshop including equipment (Ministry of Works, Enugu and Nsukka Area Office)	27	39,092,840.00		40,000,000.00		907,160.00			
Construction of new Hostel Block to replace MA and MB Hostel	28			40,000,000.00		40,000,000.00			
Completion of Maintenance of the main Governor's Lodge, Independence Layout Enugu	29	68,451,305.54		140,000,000.00		71,548,694.46			
Tiling and Demacation of 2nd wing of the former CCB Building and installation of lifter	30			60,000,000.00		60,000,000.00			
Renovation of old House of Assembly building, including tiling, painting, plumbing and landscaping	31	47,200,572.00		25,000,000.00		22,200,572.00			
Construction of the new State Secretariat Complex	32	4,196,036,375.74		5,000,000,000.00		803,963,624.26			
i) Construction of block wall fence and volley ball court at the school of deaf and dumb at Special	33			100,000,000.00		100,000,000.00			
Construction of building at 82 Division Nigerian Army (Lot1)	34	65,554,825.00		80,000,000.00		14,445,175.00			
Installation of 2,500 No Double arms and 4,000 no single arms street lights and 40no 100KVA dedicated transfer in Enugu and	35	757,968,668.89		800,000,000.00		42,031,331.11			
Electrical Installation and procurement of electrical materials for maintenance activities	36	10,000,000.00		10,000,000.00					
Procurement of industrial machinery and equipment	37	308,343,912.00		450,000,000.00		141,656,088.00			
Construction of Ikedimkpa Aifa-Amofia Aifa -Agu-Oghu Road	38	173,612,409.20		570,000,000.00		396,387,590.80			
Construction of Internal Road network in Udi Native Authority	39	30,000,000.00		400,000,000.00		370,000,000.00			
Construction of Perimeter fence at Special Education Center, Oji River	40	36,691,540.09		75,000,000.00		38,308,459.91			
Helipport Development at Nigerian Air Force, Emene Enugu	41	114,122,761.34		120,000,000.00		5,877,238.66			
New Market Roundabout Agu-abor interchange	42	529,517,318.12		550,000,000.00		20,482,681.88			
Construction of Ebonyi River Bridge along Ugwo-Neke Road	43	142,781,958.00		150,000,000.00		7,218,042.00			
Construction of Emene-Nkwoubo-Ugwomu Road with asphalt overlay, culverts and side drains	44	350,000,000.00		350,000,000.00					
Repair and renovation at the NYSC orientation camp Awgu	45	62,100,843.31		0.00		62,100,843.31		33,254,701.96	

REPORT OF THE ACCOUNTANT-GENERAL
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	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
Fesibility studies, design and commencement of construction of the new secretariat	46	30,000,000.00		0-		30,000,000.00		4,080,800,665.00	
Installation of 2500no. Double arms and 4000no. Single arms streetlight and 40no 100KVA dedicated transformer in Enugu and Nsukka urban centers	47			0.00		-		1,502,291,188.00	
Installation of 20no. 2hp, 15no.1.5hp A/C units, 100no. Ceiling fans in government building and procurement of 100no. Contactor,20coils of 2.5mm pre cable, 4 core 16mm armoured cable, 300no. Day/night control module, 200no. 250w sodium fitting complete for maintenance activities od streetlight and 30 coil of 1.5mm PVC and 25 coils of 2.5mm cables, 100 cartons of 60 watt bulb, 200no. 4ft flourescent fittingand 20 cartons of flourescent tube	48			-		-		7,652,757.00	
Procurement of vehicles /machinery	49			-		-		701,438,872.00	
Water installation Project	50			0.00		-		630,533,395.81	
Consultancy services for Engineering, Survey, and design of roads and bridges	51			-		-		74,656,625.00	
Repair and renovation, including the landscaping of the premises of Enugu State House of Assembly (Enugu parliament building)	52			-		-		22,643,138.70	
Installation & maintenance of street light in major roads within Enugu and Nsukka Urban centres	53			-		-		1,543,243,628.00	
Unpaid 2010 warrants for construction of roads	54			-		-		1,642,564,690.00	
Outstanding payment for the construction of rural roads	55			-		-		2,680,222,177.21	
Revalidation of unpaid 2010 warrants for the rehabilitation of roads	56			-		-		153,585,651.00	
Payment of revalidation of approvals for various road rehabilitated in 2010	57			-		-		797,838,477.00	
TOTAL		18,055,706,078.55		21,635,000,000.00		3,579,293,921.45		21,292,989,922.56	
RURAL ACCESS & MOBILITY PROJECT - (RAMP)	Note								
HEAD: 33/02/001									
Civil Works	01	41,476,649.00		-		41,476,649.00		32,421,734.00	
Goods	02			-		-			
Training - (Local)	03			-		-			
Consultancy	04			-		-			
Operating Cost	05			-		-			
TOTAL		41,476,649.00		-		41,476,649.00		32,421,734.00	

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MINISTRY OF TRANSPORT	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 32/01/001									
Installation of 34no traffic lights and 84no Road Markings	01	23,886,500.00		833,037,054.86		809,150,554.86			
Provision of 860 signages on our roads in Enugu and Nsukka Urban centres.	02			16,189,350.00		16,189,350.00			
Provision of 44 seater 50 coal city buses.	03			3,488,250.00		3,488,250.00			
Purchase of 1no hilux van and 1no toyota bus (Coal City Transport)	04			15,000,000.00		15,000,000.00			
Rehabilitation/Installation of 16no intelligent traffic lights at the road intersections in Enugu.	05			-		-		68,578,000.00	
Rehabilitation of Emené testing ground	06			-		-		24,000,000.00	
Purchase of 1No. Crain (Plant), 2No. Tow Vans, 1No. Lift Platform vehicle and 2no. Hilux Vans.	07			-		-		45,050,000.00	
Renovation of Coal City Trans Base workshop	08			-		-		52,876,000.00	
TOTAL		23,886,500.00		867,714,654.86		843,828,154.86		190,504,000.00	
RURAL ELECTRIFICATION BOARD	Note								
HEAD: 41/01/001									
Construction of New Networks in the Rural Communities in the 3 Senatorial Zones of the State.- [ENUGU WEST, ENUGU EAST, & NORTH EAST	01	1,000,000,000.00		1,000,000,000		-			
Extension of Existing Networks in the Rural Communities in the 3 Senatorial Zones of the State.	02	89,424,582.00		70,000,000.00		19,424,582.00			
Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3 Senatorial Zones of the State.	03	20,000,000.00		20,000,000.00		-			
State Contingency intervention in Electrification Projects. (Include Teen Park)	04			500,000,000.00		500,000,000.00			
Procurement of 2no Hyhaib Truck self Load	05			60,000,000.00		60,000,000.00			
Rehabilitation and maintenance of Ajalli Water Works Line	06			60,000,000		60,000,000.00			
Provision of new electricity to 96 Rural communities Via FGN and Export/Import Bank India	07			2,000,000,000		2,000,000,000.00			
Extension of Electricity to 70 rural communities in partnership with the LGCs for intrested LGCs:-	08					-		356,665,876.10	
Completion of On-going State rural electrification project in the following communities: -	09					-		243,923,063.23	
Rehabilitation/Reconductoring of delapidated network in Ezeagu and Udi area to ehance power supply and discourage connections to water dedicated power line	10					-		13,852,308.00	
Procurement of 1no Truck Self Loader	11					-		15,000,000.00	
TOTAL		1,109,424,582.00		3,710,000,000.00		2,600,575,418.00		629,441,247.33	



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ENUGUSTATE MARKETING COMPANY		Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD: 17/02/001			N	K	N	K	N	K	N	K
Nil										
TOTAL										
SMALL & MEDIUM ENTREPRENEURSHIP (SME)										
HEAD: 17/05/001										
Provision of furniture and renovation of SME Business Center				114,889.54		114,890.00		0.46		
TOTAL				114,889.54		114,890.00		0.46		
COLLEGE OF AGRICULTURE & AGRO ENTREPRENEURSHIP, IWOLLO		Note								
HEAD: 16/09/001										
Machines and Equipment for fabrication of Agro-equipment and maintenance		01				10,000,000		10,000,000.00		
i)Provision of 300KVA Transformer. (ii) Provision of 40ft container size drying machine. (iii) Provision of Cassava Processing/ Post harvest machines. (iv) maintenance of Tractors and Dozers		02				55,000,000		55,000,000.00		
Purchase of 4(No) Hilux Pick-up Van, 3 No Toyota Corolla Saloon Car, 1 Nos Coaster Buses and 1No Water tanker, 4no Pick-up van (4 x 4) and purchase of 2Nos. Land Rover.		03				12,000,000		12,000,000.00		
TOTAL						77,000,000.00		77,000,000.00		
TOTAL: ECONOMIC SECTOR				21,396,245,193.15		29,131,069,531.86		7,736,551,838.71		24,147,308,906.56
SOCIAL SECTOR		Note								
EDUCATION										
MINISTRY OF EDUCATION										
HEAD: 18/10/001										
Production of School Census forms and updating		01								
Re-design & Upgrade existing Secondary Schools (10No. Boys Sec. Schools & 5No. Girls Sec. Schools)		02				5,000,000.00		5,000,000.00		
Rehabilitation of the existing science Labs and Purchase of Science Laboratory Equipment (Physics, Chemistry and Biology) for Special Science Schools)		03				100,000,000.00		100,000,000.00		
Construction of 18 new Secondary schools		04				20,000,000.00		20,000,000.00		
Strengthen and expand 6 Community Based Centers at (ECCD) Ogurugu, Ukpatin, Mbu, Okpanku, Umnegwn and Umualor		05				10,000,000.00		10,000,000.00		
Procurement and supply to ECC Centers indoor and outdoor materials to integrated early Childhood Centers (IEC)		06				30,000,000.00		30,000,000.00		
Information Management System for Sec schools		07				10,000,000.00		10,000,000.00		
Provision of Exams materials and other relevant equipment for conducting the exam		08				50,000,000.00		50,000,000.00		
						30,000,000.00		30,000,000.00		

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	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Purchase and distribution of technical equipment and machineries to the Technical schls	09			1,500,000.00		1,500,000.00			
Construction of Toilets & urinary building in Sec schools	10			100,000,000.00		100,000,000.00			
Purchase of Science Equipment for Sec Schools	11			100,000,000.00		100,000,000.00			
Purchase of 5000 school desks for Secondary Schools	12			200,000,000.00		200,000,000.00			
Construction of 18no new Secondary Schs	13					-		97,585,232.00	
Procure Sc. Equipment for Bio., Chem. & Phy. for 80 Snr Schs	14					-		97,585,231.00	
Rehabilitation of secondary school dilapidated buildings	15					-		279,808.00	
EXAMINATION DEVELOPMENT CENTRE									
(i) V SAT Installation & 1 yr. Subscription (ii) 1no Server Computer, Clour Laser Printer, Voltage Stabilizers	16			6,000,000.00		6,000,000.00			
(iii) 5no computers, 5no UPS, Industrial printer, Customized Examination Soft ware & consultancy etc.	17			3,000,000.00		3,000,000.00			
	Note								
EDUCATION RESOURCE CENTRE (ERC)									
Re-roofing, structural works, ceiling, painting, Erosion control etc.	18			5,000,000.00		5,000,000.00			
Procure 300 no. Senior Sec. Schl Curriculum by Education Resource Centre	19			5,500,000.00		5,500,000.00			
Purchase of office equipment-(i) 1no. Airconditioners (ii) 4no. Ceiling fans.	20			200,000.00		200,000.00			
SPECIAL SCHOOL FOR THE BLIND									
NIL BUDGET									
SPECIAL EDUCATION CENTRE, OGBETTE									
Provide building design, foundation and other structural works, electrical works, roofing and palstering, painting other fixtures	21			100,000,000.00		100,000,000.00			
TOTAL				776,200,000.00		776,200,000.00		195,450,271.00	
AGENCY FOR MASS LIT., ADULT & NON FORMAL EDU.									
HEAD: 18/08/001									
Nil	01			-		-		-	
TOTAL				-		-		-	
EDUCATION ENSUBEB									
HEAD: 18/04/001									
Construction of 10 Block of 5-classroom each	01			145,733,942.66		145,733,942.66			
Enugu state UBE matching grant/counterpart fund	02			411,974,455.88		411,974,455.88			
Rehabilitation of 350 dilapidated school blocks	03			0.00		-		6,441,019.00	
TOTAL				557,708,398.54		557,708,398.54		6,441,019.00	



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EDUCATION - PPSMB	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
HEAD: 18/03/001									
NO BUDGET									
TOTAL									
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOL									
HEAD: 18/06/001									
Completion of faculty and other buildings at Perm. Site and college of Medicine.	01			41,000,000.00		41,000,000.00			
Provision of Information Communication Technology equipment (ESUT AFRIHUB)	02	170,000,000.00		255,000,000.00		85,000,000.00			
Procurement of equipment & Machines for re-accreditation of 26 programmes of ESUT	03	156,000,000.00		260,557,018.00		104,557,018.00			
TOTAL		326,000,000.00		556,557,018.00		230,557,018.00			
INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)									
HEAD: 18/07/001									
Construction of Faculty Complex lecture halls/staff office	01	10,000,000.00		10,000,000.00		-			
Construction of new lecture halls with auditorium	02	10,000,000.00		10,000,000.00		-			
Construction of new Library Complex	03	15,000,000.00		15,000,000.00		-			
Construction of entrepreneur Centre	04	10,000,000.00		10,000,000.00		-			
Construction of workshop for Building Technology	05	-		7,000,000.00		7,000,000.00			
TOTAL		45,000,000.00		52,000,000.00		7,000,000.00			
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL)									
HEAD: 18/09/001									
Renovation & Equiping of Chemistry Laboratory and other facilities in the school.	01			39,692,248.00		39,692,248.00			
(iii)1.3.7 Construct one Library Complex with e-Library.								31,716,168.87	
TOTAL				39,692,248.00		39,692,248.00		31,716,168.87	
SCIENCE, TECHNICAL & VOCATIONAL SCHOOL MGT BOARD									
HEAD: 18/05/001									
Rehabilitation of STVSMB head qtrs zonal offices and fencing	01	62,451,982.00		15,000,000.00		47,451,982.00			
TOTAL		62,451,982.00		15,000,000.00		47,451,982.00			
EDUCATION									
SCHOLARSHIP AND LOANS BOARD									
HEAD: 18/14/001									
Award of scholarship to deserving students	01	6,500,000.00		8,000,000.00		1,500,000.00			
TOTAL		6,500,000.00		8,000,000.00		1,500,000.00			

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ENUGU STATE LIBRARY BOARD	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 18/12/001		N : K	N : K	N : K	N : K
Construction of reading hall and book depot building at state central library	01		2,000,000.00	2,000,000.00	
Award of scholarship to deserving students	02		1,500,000.00	1,500,000.00	
TOTAL			3,500,000.00	3,500,000.00	
TOTAL EDUCATION		439,951,982.00	2,008,657,664.54	1,568,705,682.54	233,607,458.87
HEALTH	Note				
MIN OF HEALTH					
HEAD: 2001000/222100					
Rehabilitation of hospitals and health centres	01	1,200,000,000.00	1,700,000,000.00	500,000,000.00	
Purchase and distribution of drugs and other consumables	02	147,000,000.00	160,000,000.00	13,000,000.00	
Purchase and distribution of medical equipment	03	172,000,000.00	175,000,000.00	3,000,000.00	
National Health Insurance Scheme (NHIS)	04		500,000,000.00	500,000,000.00	
Review of the State Health Law	05		5,000,000.00	5,000,000.00	
NPI and NIPDs	06	60,000,000.00	60,000,000.00	-	
Safe Motherhood Programme	07	10,000,000.00	10,000,000.00	-	
Malaria Control Programme	08		5,000,000.00	5,000,000.00	
HIV/AIDS Control	09	2,000,000.00	2,000,000.00	-	
TBL Control Programme	10	2,000,000.00	2,000,000.00	-	
Fund the Free MCH programme in the State through the provision of GCCC	11	196,000,000.00	200,000,000.00	4,000,000.00	
Feasibility for Construction, Equipment and Furnishing of a 200-Bed Highly Specialised Hospital	12		20,000,000.00	20,000,000.00	
Construction and Equipping of Enugu Medical Diagnostic Centre	13	311,742,843.00	500,000,000.00	188,257,157.00	
Rehabilitation and equipment of schools of Health	14	145,183,347.00	200,000,000.00	54,816,653.00	
Upgrade of Nike cottage Hospital	15	200,000,000.00	108,000,000.00	92,000,000.00	
Purchase and distribution of drugs and other consumable	16			-	55,642,337.10
Adopt the National Health Insurance Scheme in the public sector of Enugu State	17			-	172,314,192.00
Celebration of Maternal, New-born Child Health Week	18			-	23,420,849.49
Fund the Free MCH programme in the State through the provision of GCCC by providing delivery kits to 200 & drugs to 488 public health facilities	19			-	195,622,000.00
Construction of Modern Medical Diagnostic Center	20			-	45,427,383.76
Renovation of schools of Health Technology Oji-River	21			-	121,031,615.00
TOTAL		2,445,926,190.00	3,647,000,000.00	1,201,073,810.00	613,458,377.35



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ESUT TEACHING HOSPITAL- PARKLANE HOSPITAL HEAD : 20/06/001	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
Continuation of three Storey classroom block for library hall and offices for the students & staff of both schools of Nursing and midwifery.	01		150,000,000.00		200,000,000.00		50,000,000.00		
Continuation from deck level to two more Storey (two phase) buildings, for O & G/Nursing Admin.	02				-		-		150,000,000.00
3 set of 3 storey buildings; re-roofing and internal block work	03				-		-		1,522,280.00
Continuation of three storey classroom block for library.	04				-		-		100,000,000.00
1no. Fluoroscopy x-ray machine 100MA with accessories, 1no. CT scanner, 1no. ultrasound machine (Doppler), 1no. MRI machine, 1no. mobile x-ray unit, 300MA, 2no. Automatic processor and 1no. Actinic markers, 6no. Viewing boxes, and 30no. cassettes	05				-		-		20,000,000.00
TOTAL			150,000,000.00		200,000,000.00		50,000,000.00		271,522,280.00
ENUGU STATE AGENCY FOR CONTROL OF HIV/AIDS									
HEAD : 12/11/001									
Project Expenditures	01		53,868,923.27		-		53,868,923.27		
(ii) Produce, transport and install 50 billboards in the state	02		-		-		-		70,101,077.70
TOTAL			53,868,923.27		-		-		70,101,077.70
TOTAL: HEALTH			2,649,795,113.27		3,847,000,000.00		1,251,073,810.00		955,081,735.05
Note									
MINISTRY OF INFORMATION									
HEAD : 21/01/001									
Purchase of 1 Hilux brand new vehicle for rural information	01				6,000,000.00		6,000,000.00		
Production of science news, magazine, almanacs etc	02				15,000,000.00		15,000,000.00		
Rehabilitation of offices	03		-		-		-		760,686,082.00
TOTAL			-		21,000,000.00		21,000,000.00		760,686,082.00
Note									
MINISTRY OF CULTURE & TOURISM									
HEAD: 36/01/001									
Development of Amusement park International standard	01		30,000,000.00		1,400,000,000.00		1,370,000,000.00		
Purchase of 2 No buses and 1 no Toyota Hilux for tours/escortions	02				6,000,000.00		6,000,000.00		
Purchase of a Hyundai 1.6lrs presented to the winner of Nwada-Igbo pageant	03		3,469,750.00		3,469,750.00		-		
Development of zoological & botanical garden for recreation and learning.	04		-		200,000,000.00		200,000,000.00		
TOTAL			33,469,750.00		1,609,469,750.00		1,576,000,000.00		-

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ENUGU STATE TOURISM BOARD	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 36/02/001		N : K	N : K	N : K	N : K
Landscaping and Facelift of:- (a) Ngwo park; Onwudiwe park Eze park etc.	01		13,000,000.00	13,000,000.00	
TOTAL			13,000,000.00	13,000,000.00	
ENUGU STATE COUNCIL FOR ARTS & CULTURE					
HEADS: 21/05/001					
NAFEST	01		100,000,000.00	100,000,000.00	
Abuja carnival	02		100,000,000.00	100,000,000.00	
TOTAL		0.00	200,000,000.00	200,000,000.00	0.00
GOVERNMENT PRINTING & STATIONERY DEPARTMENT					
(Govt Press)					
HEAD: 21/02/001					
Nil	01				
TOTAL					
GOVERNMENT PRINTING AND PUBLISHING CORPORATION					
(Daily Star)					
HEAD: 21/03/001					
Nil	01				
TOTAL					
ENUGU STATE BROADCASTING SERVICES					
HEAD : 21/06					
Building of bungalow office block at Hill Top TX station	01		10,000,000.00	10,000,000.00	
Construction of asphalt road from Ngow/Milken hill junction into the Hill-Top TX station	02		7,000,000.00	7,000,000.00	
Payment for the supply of ESBS equipment	03				126,775,660.00
TOTAL			17,000,000.00	17,000,000.00	126,775,660.00
MINIST OF GENDAR AFFAIRS & SOCIAL DEVELOPMENT					
HEAD: 28/01					
Procurement of mobility Aids & Appliances for disabled persons	01	1,908,600.00	1,908,600.00		
Stocking/Poultry farm at vocation rehabilitation centre, Emene, Enugu.	02	401,000.00	401,000.00		
Fencing of rehabilitation centre	03	-	5,000,000.00	5,000,000.00	
Purchase of 2 No Nissan bus at social welfare centre	04	-	6,000,000.00	6,000,000.00	
TOTAL		2,309,600.00	13,309,600.00	11,000,000.00	



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MINISTRY OF YOUTH & SPORTS HEAD: 30/01/001	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Landscaping and renovation of 2No building at state sport council				20,000,000.00		20,000,000.00			
Construction of Olympic size swimming pool 50m by 25m & indoor sports hall				10,000,000.00		10,000,000.00			
Provision and installation of Public Address System at the Nnamdi Azikwe stadium				100,000,000.00		100,000,000.00			
Construction of skill acquisition center	01			-		-			
TOTAL			0.00	130,000,000.00		130,000,000.00			35,000,000.00
GAMES VILLAGE AWGU	Note								
HEAD: 30/02/001									
NIL	01			-		-			
TOTAL				-		-			
RANGERS MANAGEMENT CORPORATION									
HEAD: 12/11									
Nil	01			-		-			
TOTAL				-		-			
SOCIAL SECTOR TOTAL			3,125,526,445.27	7,859,437,014.54		4,787,779,492.54			2,111,150,935.92
ENVIRONMENTAL SECTOR									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
HEAD: 23/01/001									
Determination of Enugu State Local Geiod	01		50,000,000.00	50,000,000.00		-			
Establishment of Enterprise GIS (State Initial Contribution)	02		300,000,000.00	300,000,000.00		-			
Enugu State Land Resource Transformation Agenda	03		150,000,000.00	150,000,000.00		-			
Development of Enugu and 9th Mile urban master plan	04			6,900,000.00		6,900,000.00			
Opening of 7no. Residential layouts in Enugu Metropolis (i) New GRA (ii) Sun-City L/O (iii) Independence L/O Phase II (iv) Nchataatcha v) Nkpunana vi) Amechi L/O vii) Gateway Layout viii) Awkunanu	05		20,000,000.00	20,000,000.00		-			
Production of Enugu Land catalogue	06		10,972,500.00	10,972,500.00		-			
Purchase of 1no Toyota Hilux and 1no Toyota Bus	07			214,295,799.60		214,295,799.60			
Opening and Development of Mechanic Village workshop and other allied commercial activities at Akagbe ugwu	08					-			61,400,000.00
Opening of 9no. Residential layout in Enugu State metropolis (i) New GRA (ii) Sun City Layout (iii) Indep. Layout phase II	09		0.00	-		-			14,873,550.00
Upgrading of survey Dept to extra ministerial dept									
TOTAL			530,972,500.00	752,168,299.60		221,195,799.60			76,273,550.00

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MINISTRY OF WATER RESOURCES	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 25/01/001		N : K	N : K	N : K	N : K
Purchase of geophysical survey equipment	01	9,380,587.00	8,109,850.00	1,270,737.00	
Procurement of 1 No. Hilux Van Pick up vehicle.	02			-	4,882,500.00
Counterpart fund for both State and LGAs project.	03			-	36,438,269.00
TOTAL		9,380,587.00	8,109,850.00	-1,270,737.00	41,320,769.00
ENUGU STATE RURAL WATER SUPPLY AND SANITATION AGENCY (EN-RUWASSA)					
HEAD: 25/02/001					
Construction of 12 Motorized borehole (in partnership with MDG-CGS)	01		150,000,000.00	150,000,000.00	
Rehabilitation of Motorized borehole (in partnership with MDG-CGS)	02		80,000,000.00	80,000,000.00	
State counterpart fund of 25% of 30m Naira for STU projects	03	3,000,000.00	37,500,000.00	34,500,000.00	
Rehabilitation of Ukehe regional water scheme and Construction of 30.7km pipeline network	04		65,447,034.00	65,447,034.00	
Purchase Water treatment Chemicals/Equipment, Chemical analysis	05			-	16,371,160.00
TOTAL		3,000,000.00	332,947,034.00	329,947,034.00	16,371,160.00
ENUGU STATE WATER COPORATION					
HEAD: 24/03					
Rehabilitation of Water Facilities in Enugu urban	01	422,247,203.00	1,701,738,273.00	1,279,491,070.00	
Development of water scheme/sources for independence layout, trans-Ekulu, Abakpa & Emene	02		375,000,000.00	375,000,000.00	
Provision of chemicals & laboratory equipment Security fencing barricades & communication gadgets	03	52,475,000.00	48,195,000.00	4,280,000.00	
Acquisition of Armechi Awkunanaw water scheme	04		250,000,000.00	250,000,000.00	
Dedicated power line to Ajali pumping station	05		180,000,000.00	180,000,000.00	
i) Rehabilitation of Urban water network and reticulation inclusive of extensions to New Layout. Procurement of pipes. Excavation and laying of pipe fittings and valves.	06			-	88,456,151.50
Upgrade Nsukka water supply scheme;Construction of 225m3 overhead tank. Gen set house/ power facilities and 3 additional boreholes in the present borehole field at Nsukka.	07			-	18,500,000.00
Control of Erosion at the Water Scheme at Oji ans Ajali	08			-	12,138,280.00
Expenditures by the National Urban sector Reform Project II	09	997,143,577.75		997,143,577.75	450,575,790.61
Rehabilitation of Semi-Urban water and expansion of facilities	10			-	12,264,262.50
TOTAL		1,471,865,780.75	2,554,933,273.00	1,083,067,492.25	581,934,484.61



REPORT OF THE ACCOUNTANT-GENERAL
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MINISTRY OF ENVIRONMENT & MINERAL RESOURCES	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
HEAD : 31/01/001									
Grassing and re-grassing, clearing of road verges, commencement of waste Recycling Plant Project etc.	01		3,363,100.00		156,172,375.00		152,809,275.00		
Procurement of Lawn mower and compactor truck	02		73,408,248.00		125,382,464.00		51,974,216.00		
Construction and installation of scultural monuments, iron railings, structurally fortified and painting of the iron railings at designated locations in Enugu urban	03				7,328,900.00		7,328,900.00		
Monitoring & Evaluation	04				10,000,000.00		10,000,000.00		
Production of state climate change Business profile. Quarterly briefing with MDAs & sensitization on climate multi sectoral approach. Climate change innovative curriculum in schools.	05				50,000,000.00		50,000,000.00		
Erosion/floodcontrol in partnership with world Bank/New MAP (Refer to Planning Comm. for Counterpart fund)	06		11,809,142.15		100,000,000.00		88,190,857.85		
Baseline survey of water body pollutants	07		21,787,500.00		25,000,000.00		3,212,500.00		
Reactivation and equipping of ministry Lab with chemicals and regents	08		21,278,270.00		10,000,000.00		(11,278,270.00)		
Procurement of 3no. Hilux Vans, registration and insurance covers	09		5,762,500.00		6,000,000.00		237,500.00		
Establishment of Integrated sustainable Waste Management Programme through ESWAMA	10		328,728,321.00		330,000,000.00		1,271,679.00		
Implementation of Disaster Risk Management Framework to tackle flood and eco problems	11				40,000,000.00		40,000,000.00		
Development of Environmental Health and safety manual for all industrial clusters	12				50,000,000.00		50,000,000.00		
Purchase of water tanker for maintenance of the flowers and trees	13				40,000,000.00		40,000,000.00		
Purchase of ten (10) modern portable toilet	14				-		-		3,500,000.00
Purchase of essential consumables and chemicals	15				-		-		1,292,500.00
Purchase of mechanised road sweepers	16				-		-		3,975,000.00
Purchase of Environmental Beautification Material/Equipment	17				0.00		-		430,310,865.00
TOTAL			466,137,081.15		949,883,739.00		483,746,657.85		439,078,365.00
FORESTRY COMMISSION									
HEAD: 31/02/001									
Establishment of 850 hectares (Ha) of recently EXCO approved Community Multipurpose forest Reserves across the Communities of the State with indigenous fruit trees like Ogbonno, Uriri, ukwa, Akpaka etc.	01		7,000,000.00		7,000,000.00		-		-
TOTAL			7,000,000.00		7,000,000.00		-		-

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



ENUGU STATE WASTE MANAGEMENT AUTHORITY [ESWAMA]		Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD :30/02	N		: K	N	: K	N	: K	N	: K	
Purchase of 2no. Bulldozer, 2no. Excavator, 3000no. Dumpsters, 50no Compactor trucks, TATA and KEKE Waste mini trucks	01		10,400,000.00		10,400,000.00		-		28,020,000.00	
Purchase of 1no. Toyota bus for revenue generation	02		11,707,500.00		11,707,500.00		-			
Construction of borehole and installation of GRP Water Storage/Fire Fighting System Tank	03		8,559,600.00		17,000,000.00		8,440,400.00			
TOTAL			30,667,100.00		39,107,500.00		8,440,400.00		28,020,000.00	
MINISTRY OF RURAL DEVELOPMENT										
HEAD: 41/01/001										
Community focused project verification; Physical verification of project executed in rural areas by various agencies of government, State, Federal and development partners	01				4,000,000.00		4,000,000.00			
Registration and engagement of 472 Town Unions for productive and responsive Community development.	02				1,000,000.00		1,000,000.00			
State/Local Government rural electrification partnership scheme for electrification for the following:Agbudu.	03						-		123,893,614.00	
Purchase of 7no. 300 KVA transformers and accessories	04						-		6,848,905.00	
TOTAL			-		5,000,000.00		5,000,000.00		130,742,519.00	
FIRE SERVICE DEPARTMENT										
HEAD: 31/01										
Purchase of fire fighting equipment such as kits, uniforms, foam compound for extinguishing gas and patrol fire	01				6,000,000.00		6,000,000.00			
Renovation of Fire Service Station, Ogui Road	02				10,000,000.00		10,000,000.00			
TOTAL			-		16,000,000.00		16,000,000.00		-	
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION										
HEAD: 27/01										
Designing, Institutional setting up and state counterpart funding of CCT (in partnership with MDG-CGS and World bank)	01				110,000,000.00		110,000,000.00			
TOTAL			-		110,000,000.00		110,000,000.00		-	
COMMUNITY DEVELOPMENT PROJECTS - (CDP)										
HEAD: 43/06										
NIL	01						-			
TOTAL -			-		-		-		-	



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

COMMUNITY AND SOCIAL DEVELOPMENT PROJECT (CSDP)	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD: 34/06/001		N : K	N : K	N : K	N : K
Financing of Micro-projects contained in the Community and Social Development Social Development Plan(CSDP) by the benefitting communities in the State.	01	429,435,939.03	300,000,000.00	(129,435,939.03)	388,152,782.26
TOTAL		429,435,939.03	300,000,000.00	(129,435,939.03)	388,152,782.26
ENUGU STATE CAPITAL DEVELOPMENT AUTHORITY					
HEAD: 44/01					
Development of Enugu Capital Territory Development Plan	01	26,781,330.00	35,000,000.00	8,218,670.00	
Purchase of Two Hilux pickup van	02	4,965,500.00	4,965,500.00	-	
Installation of street signages and house numbering	03		11,781,330.00	11,781,330.00	
Purchase of and installation of 178 units of korean made solar bus shelter	04	472,371,207.00	472,371,207.00	-	
Construction of Central Business District (CBD);	05			-	30,400,000.00
TOTAL		504,118,037.00	524,118,037.00	20,000,000.00	30,400,000.00
MINISTRY OF HOUSING					
HEAD: 37/01/001					
Construction of affordable housing units	01		130,000,000.00	130,000,000.00	
Clear, survey and prepare identified sites to receive housing units	02				7,446,200.00
TOTAL			130,000,000.00	130,000,000.00	7,446,200.00
ENUGU STATE HOUSING CORPORATION					
HEAD: 23/02/001					
Construction of Drainage at Maryland					
TOTAL					
TOTAL - ENVIRONMENTAL SECTOR		3,452,577,024.93	5,729,267,732.60	2,276,690,707.67	1,739,739,829.87

GENERAL ADMINIS
EXECUTIVE OFFICE
HEAD : 1201000/241
Furnishing of Govern
Completion of Enugu
Furnishing of Govern
Governor's Special Pro
Capital Projects of 201
Procurement of CCTV c
unit) in Lion Building L
Procurement of Comp
adding machine, fans,
equipment
Procurement of gener
Procurement of 6no l
6no Prado Jeep
Purchase of 1no 18
Purchase and install
environmentally safe
Implementation of
Emergency Call Ce
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Production of Pain
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2No Prado Je
For the Okpa
For the purch
Revalidation
centre, Enugu.
Revalidation of ee
renovation of old CCB

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT



GENERAL ADMINISTRATION	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
EXECUTIVE OFFICE OF THE GOVERNOR									
HEAD : 1201000/241200 (25/01)									
Furnishing of Governor's office	01	25,137,017.54		30,000,000.00		4,862,982.46			
Completion of Enugu State Governor's Lodge in Abuja	02	1,662,714.00		1,662,714.00		0.00			
Furnishing of Governor's Lodge Abuja	03	145,022,518.10		150,000,000.00		4,977,481.90			
Governor's Special Project donation and payment of outstanding Capital Projects of 2012	04	166,353,717.33		147,726,418.00		-18,627,299.33			
Procurement of CCT/ other Security gadgets (siren & speaker unit) in Lion Building Lodge Govt. House	05	2,045,719.00		2,045,719.00		0.00			
Procurement of Computers, Photocopy machines, shredding, adding machine, fans, TV, refridgrator,micro-waves and other equipment	06	1,813,750.00		1,434,901.00		-378,849.00			
Procurement of generating set	07	14,430,937.00		30,000,000.00		15,569,063.00			
Procurement of 6no Hilux Pickup	08	17,608,500.00		21,210,000.00		3,601,500.00			
6no Prado Jeep	09	36,040,250.00		112,814,100.00		76,773,850.00			
Purchase of 1no 18 seaters Bus	10			8,000,000.00		8,000,000.00			
Purchase and installation of hygienic corrosion resistant environmentally safe GRP storage tanks and water treatment plant	11	20,004,000.00		19,547,600.00		-456,400.00			
Implementation of phase 2 of the Enugu State wide and Emergency Call Center	12	7,760,000.00		7,760,000.00		0.00			
Expansion of the Intranet Network Project for the Government House and MDAs	13	4,462,710.00		4,462,710.00		0.00			
Production of Paintings for the new Governor's Lodge	14	8,420,000.00		8,420,000.00		0.00			
Counterpart Contribution for Nigerian Police Reform Programme	15	127,067,328.74		150,000,000.00		22,932,671.26			
Construction of office	16			-		-		1,422,750.00	
Furnishing of Governor's Lodge Abuja	17			-		-		4,378,452.40	
Procurement of Public Enlighenment/Public Address System	18			-		-		12,948,385.00	
Procurement of CCT/Secuiryt gadgets in Lion Building Lodge	19			-		-		1,340,000.00	
Procurement of Computers, Photocopy machines, shredding and adding machine	20			-		-		20,523,579.00	
Purchase of towing van for transport unit, Government House	21			-		-		7,076,000.00	
Procurement of earthen mowing equipment for management	22			-		-		500,000.00	
Equipment of government House Clinic, Restoration of Agric Unit, poultry and piggery sections	23			-		-		1,884,450.00	
Procurement of 3No Hilux Pickup	24			-		-		5,456,862.00	
2No Prado Jeep	25			-		-		787,500.00	
For the Okpara Square lighting	26			-		-		1,029,232.00	
For the purchase Gen-set for Government House	27			-		-		2,980,000.00	
Revalidation for the drainage work at co-operative Intergretion centre, Enugu.	28			-		-		6,027,025.00	
Revalidation of earlier approval for the payment in respect of the renovation of old CCB	29			-		-		34,590,700.00	



REPORT OF THE ACCOUNTANT-GENERAL
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		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	K	N	K	N	K	N	K
Enugu state ICT Centre provided internet service for Government House Offices & Residence	32				-		-		638,000.00
Procurement of 70 units of two brand of HYUDAI vehicles for the newly appointed government functionaries	33				-		-		198,300,709.00
Purchase of official vehicles for the newly appointed senior special assits and members of statutory commission & board	34				-		-		29,843,625.00
TOTAL			577,829,161.71		695,084,162.00		117,255,000.29		329,727,269.40
EXECUTIVE - PDI									
HEAD : 12/02/001									
Expansion of Government House Clinic	01		3,557,600.00		3,557,600.00		0.00		
Renovation of Administrative depts Govt House	02				340,700.00		340,700.00		
Renovation of Old Governor's Lodge	03				20,000,000.00		20,000,000.00		
Renovation of Mechanic Workshop, Government House	04				3,000,000.00		3,000,000.00		
Renovation of Government House packing store	05				8,000,000.00		8,000,000.00		
Renovation of Old Eastern House of Assembly Complex	06		47,200,572.00		47,200,572.00		0.00		
Construction of block wall fence at Akegbe Ugwu Mechanic Village	07		70,569,770.00		45,000,000.00		-25,569,770.00		
Rehabilitation of Okpara Square and beautifying of Bisalla Road and Okpara Square Road	08		5,762,500.00		5,762,500.00		0.00		
Renovation of Police quarters and office buildings	09		6,097,800.00		10,000,000.00		3,902,200.00		
Renovation of Superior officers Mess at Uwani (Main building/canteen)	10		17,000,830.00		18,000,000.00		999,170.00		
Remodelling of Block B (Upstairs) Superior officers Mess at Uwani	11		10,867,000.00		14,000,000.00		3,133,000.00		
Purchase of 2 No. Hillux vans for PDI (Project Vehicles)	12				0.00		0.00		28,630.7
TOTAL :			161,056,072.00		174,861,372.00		13,805,300.00		28,630
EXECUTIVE - OFFICE OF DEPUTY GOVERNOR									
HEAD : 13/01/001									
Purchase of office furniture; Cushions, Tables, Seats and Window blinds	01				2,000,000.00		2,000,000.00		
Purchase of Office and security Equipment	02				975,000.00		975,000.00		
Furnishing of Deputy Gov's Lodge (Kitchen equipment and home furniture)	03				5,000,000.00		5,000,000.00		
Rehabilitation of Entrance Gate to Deputy Gov's Lodge, fixing of vents, Car Ports, and lawns.	04				5,000,000.00		5,000,000.00		
Purchase of 30,000 litres Overhead tank and construction of Iron Tank stand and other accessories	05				1,500,000.00		1,500,000.00		
Purchase of 1 No VVT Toyota Bus	06						0.00		6.1

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		Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
Purchase of office furniture; Cushions, Tables, Seats and Window blinds	07								
Purchase and Installation of 3 Nos Tv Sets, 6 Nos Airconditioners, 5 Nos Refrigerators, 6 Nos Standing Fan, 4 Nos File Steel Cabinet, 2 Nos Photocopy Machine	08						0.00		4,000,000.00
Furnishing of Deputy Gov's Lodge	09						0.00		2,000,000.00
Rehabilitation and repair of Deputy Governor's Office Complex	10						0.00		35,166,100.00
TOTAL:							0.00		2,500,000.00
				14,475,000.00		14,475,000.00			49,666,100.00
OFFICE OF SECRETARY OF THE STATE GOVERNMENT									
HEAD 14/01/001									
Purchase of road motor vehicle for duties in the ministry departments/agencies(MDAs in the state)	01	162,411,600.00		66,000,000.00		-96,411,600.00			
i) Maintenance of damaged roof, windows & doors at the SSG's complex, Abuja Building Govt. House Enugu. Provision of lift facilities and water tanks (In partnership with PDI)	02			20,000,000.00		20,000,000.00			
Renovation of Community Resource Centre, Enugu	03	6,040,581.00		6,140,581.00		100,000.00			
ii) Purchase of 2 No. Steel Cabinets, 2No refridgerators, 1No. Shredding Machine, 2No Sharp Model Photocopying Machines, etc.	04								841,211,000.00
Purchase of road motor vehicle for duties in the ministry departments/agencies(MDAs in the state)	05						0.00		
Construction of staff qtrs by Govt. and housing of Civil Servants through PPP./Purchase of Nigeria Coal Corporation	06						0.00		60,000,000.00
Total		168,452,181.00		92,140,581.00		76,311,600.00			145,699,000.00
									1,046,910,000.00
EAD OF SERVICE - (GENERAL ADMINISTRATION)									
EAD:15/01/001									
Establishment of HR System/Equipment of HR Data Base and Maintenance of Data Base.	01			10,000,000.00		10,000,000.00			
Development and equipping the SDC Centre and upgrading of Staff Development Centre	02	32,679,074.00		32,679,074.00		0.00			
Purchase of security equipment	03					0.00			77,000.00
Total		32,679,074.00		42,679,074.00		10,000,000.00			77,000.00
EAD OF SERVICE - (ESTABLISHMENT & PENSION)									
EAD:15/02/001									
Budget	08						0.00		

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OFFICE OF THE HEAD OF SERVICE - (PSD)	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
HEAD:15/03 /001		N	K	N	K	N	K	N	K
No Budget	01						0.00		
TOTAL									
OFFICE OF THE HEAD OF SERVICE - (PIB)									
HEAD:15/04/001									
No Budget	01						0.00		
TOTAL					0.00		0.00		
TOTA OFFICE OF THE HEAD OF SERVICE			32,679,074.00		42,679,074.00		10,000,000.00		77,000.00
ENUGU STATE ECONOMIC PLANNING COMMISSION	Note								
HEAD :12/06									
Stabilisation fund for ongoing and anticipated Donor and World Bank supported Programmes/ projects(MDG,UNICEF, EU)	'01		2,282,000,000.00		2,400,000,000.00		118,000,000.00		360,914,545.00
Production of state Gross Domestic Product (SGDP)	'02		14,100,000.00		14,100,000.00		0.00		
Development and Implementation of the State Statistical Master Plan(SSMP)	'03		-		10,000,000.00		10,000,000.00		
Establishment of the SBS with refurbishing of office building with furnitures and equipments like Acs, Tables Chairs, Steel Cabinets,Fans, Computers etc.	'04		-		5,000,000.00		5,000,000.00		
Purchase of 2No. Toyota Hilux Van, One for the operation of State Bureau of Statistics(SBS)	'05		4,630,500.00		12,000,000.00		7,369,500.00		
Socio-Economic survey data collection & analysis Production of the Year Book	06				0.00		0.00		7,000,000.00
Purchase of 2No. Toyota Hilux Van, One for the operation of State Bureau of Statistics(SBS)	07				0.00		0.00		5,092,500.00
TOTAL			2,300,730,500.00		2,441,100,000.00		140,369,500.00		373,007,045.00
CIVIL SERVICE COMMISSION ENUGU									
HEAD 38/01/001									
NO BUDGET									
Total									
MINISTRY OF LOCAL GOVERNMENT AND POLITICAL MATTERS									
HEAD: 24/01/001									
NO BUDGET									
Total									
LOCAL GOVERNMENT SERVICE COMMISSION									
HEAD: 39/01/001									
NO BUDGET	01						0.00		
Total									

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ENUGU STATE INDEPENDENT ELECTION COMMISSION	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
HEAD: 12/17/001									
Construction of four new toilets, repairs and renovation of existing ones at Hqtrs	01	19,911,642.00		30,000,000.00		10,088,358.00			
Purchase of 2no Hilux Pick-Up Van, cabin and 1no. Hiace Bus	02	-		6,000,000.00		6,000,000.00			-
Total		19,911,642.00		36,000,000.00		16,088,358.00			-
MINISTRY OF JUSTICE									
HEAD: 22/01/001									
Purchase of 1no Toyota pardo jeep for the Attorney Generals office and Hiace Buse for the Ministry	01			24,000,000.00		24,000,000.00			
Purchase of 7no Refrigerators, 5no Airconditioners, 5no Photocopying machines for HAG & other Depts.	02	16,017,800.00		16,017,800.00		-			
Construction of brand new office building near Judicial Hqtrs at Independence layout, Enugu (In partnership with PDI)	03			184,000,000.00		184,000,000.00			
Construction of buildings at Judicial complex	04			100,000,000.00		100,000,000.00			
Tilling of Judicial complex	05			39,000,000.00		39,000,000.00			
TOTAL		16,017,800.00		363,017,800.00		347,000,000.00			-
MINISTRY OF INTERMINISTERIAL AFFAIRS									
HEAD: 48/01/001	Note								
Purchase of 1 Hilux van for monitoring	01			5,500,000.00		5,500,000.00			
Demolished Filling station @ Coal Camp		10,979,554.00							
TOTAL		10,979,554.00		5,500,000.00		5,500,000.00			-
OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)									
HEAD: 35/01/001									
Nil	01					-			
TOTAL		-		-		-			-
OFFICE OF THE STATE AUDITOR-GENERAL									
HEAD: 40/01/001									
Nil	01			-		-			
TOTAL		-		-		-			-
ENUGU STATE EMERGENCY MANAGEMENT AGENCY									
HEAD: 12/06/01	Note								
Counterpart contribution				2,000,000.00		2,000,000.00			
Bulk purchase of relief materials for disaster victims in Enugu State				5,000,000.00		5,000,000.00			
TOTAL :		-		7,000,000.00		7,000,000.00			-



REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

BUDGET MONITORING AND DUE PROCESS(BMDP)	Note	Actual 2013		Revised Budget 2013		Variance 2013		Actual 2012	
		N	: K	N	: K	N	: K	N	: K
HEAD: 12/03/001									
Consultancy Services for Due Process Certification for State Capital Projects	01	-		5,000,000.00		5,000,000.00		-	
TOTAL		-		5,000,000.00		5,000,000.00		-	
MINISTRY OF CHIEFTANCY MATTER									
HEAD: 26/01/001									
Purchase of staff of office for thr Traditional rulers	01	5,400,000.00		10,000,000.00		4,600,000.00			
Purchase of 7No SUV for the Traditional Rulers Council and 1no Hilux for Attemative Dispute Resolution (ADR)	02	-		90,000,000.00		90,000,000.00			
TOTAL		5,400,000.00		100,000,000.00		94,600,000.00		-	
VOLUNTEER SERVICE AGENCY(VSA)									
HEAD: 12/09/001									
NO BUDGET									
TOTAL		-		-		-		-	
LEGISLATURE (ENUGU STATE HOUSE OF ASSEMBLY)									
HEAD: 42/01/001									
Purchase and installation of the followings – electric fencing wire, baggage scanner machine, bomb dictator machine 4 No. fire alarm Gadget hand scanner, CCTV camera. The drive way, shipping installation and training of personnel	01			30,000,000.00		30,000,000.00			
Rehabilitation of office	02					-			
TOTAL		-		30,000,000.00		30,000,000.00		-	
THE JUDICIARY									
HEAD 3701000/241000									
Purchase of Motor Vehicles for High Court Judges and Magistrates	01	221,315,200.00		422,000,000.00		200,684,800.00			
Construction of 8no Courts Halls for Magistrate at the State Old Judiciary Complex	02	156,821,780.00		270,000,000.00		113,178,220.00			
Construction of Court Room and Judiciary Commission office	03					0.00		57,000,000.00	
Construction of Judiciary Multi purpose Hall	04	-		-		0.00		56,421,740.00	
TOTAL		378,136,980.00		692,000,000.00		313,863,020.00		113,421,740.00	
ADMINISTRATOR-GENERAL/PUBLIC TRUSTEE AGENCY									
Note									
Nil	01			0.00		-			
TOTAL		-		-		-		-	
CITIZENS RIGHTS & MEDIATION CENTRE									
HEAD 22/24/001									
Nil	01			0.00		-			
TOTAL		-		-		-		-	

REPORT OF THE ACCOUNTANT-GENERAL
FINANCIAL STATEMENT

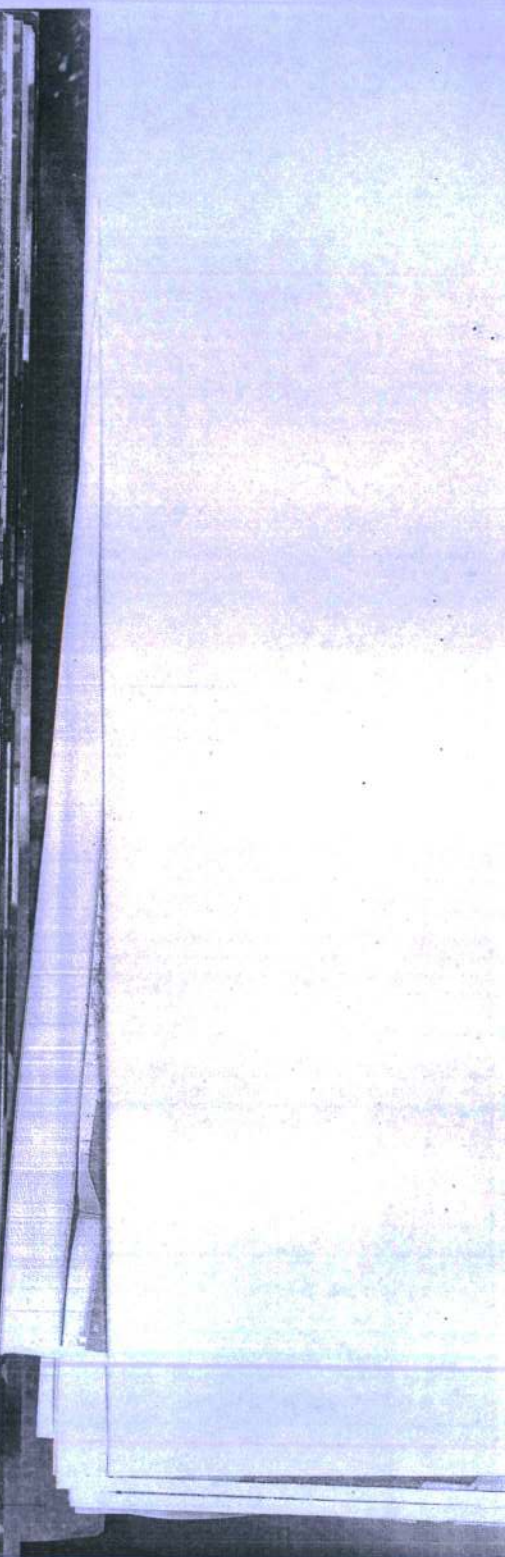
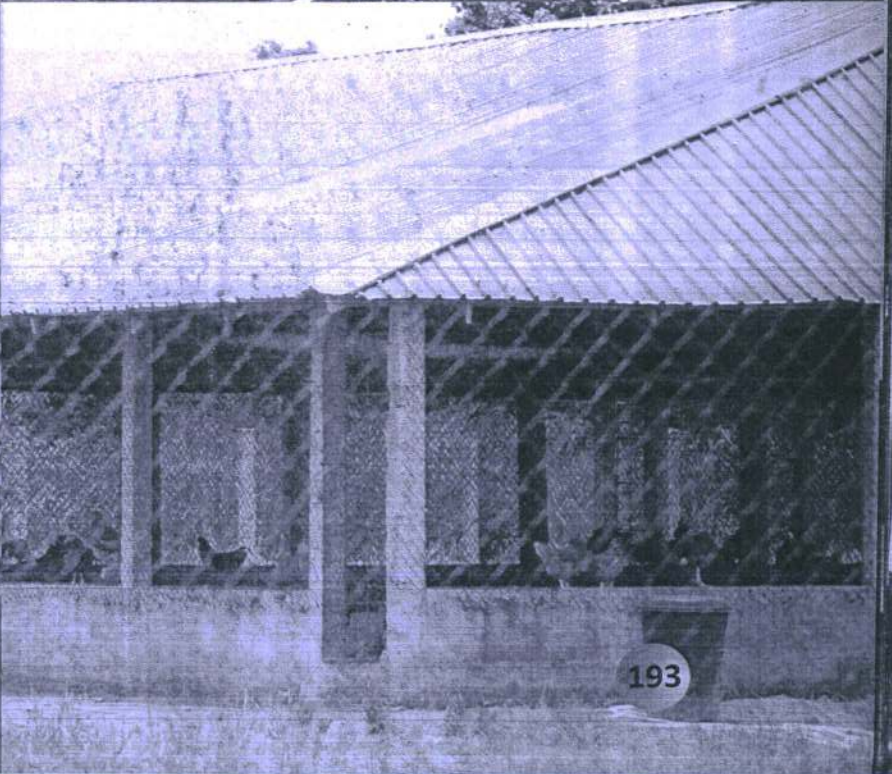
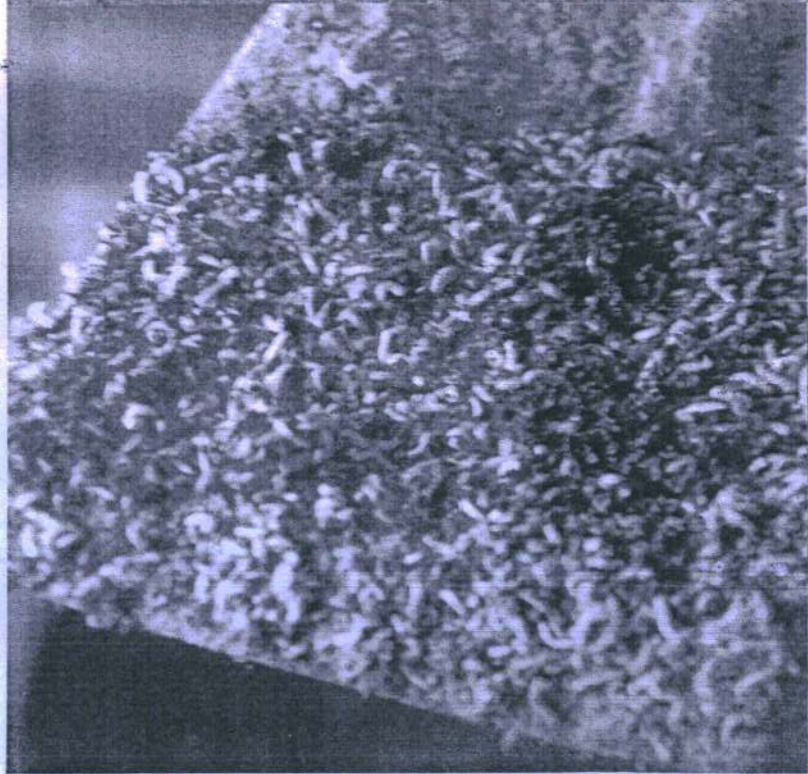
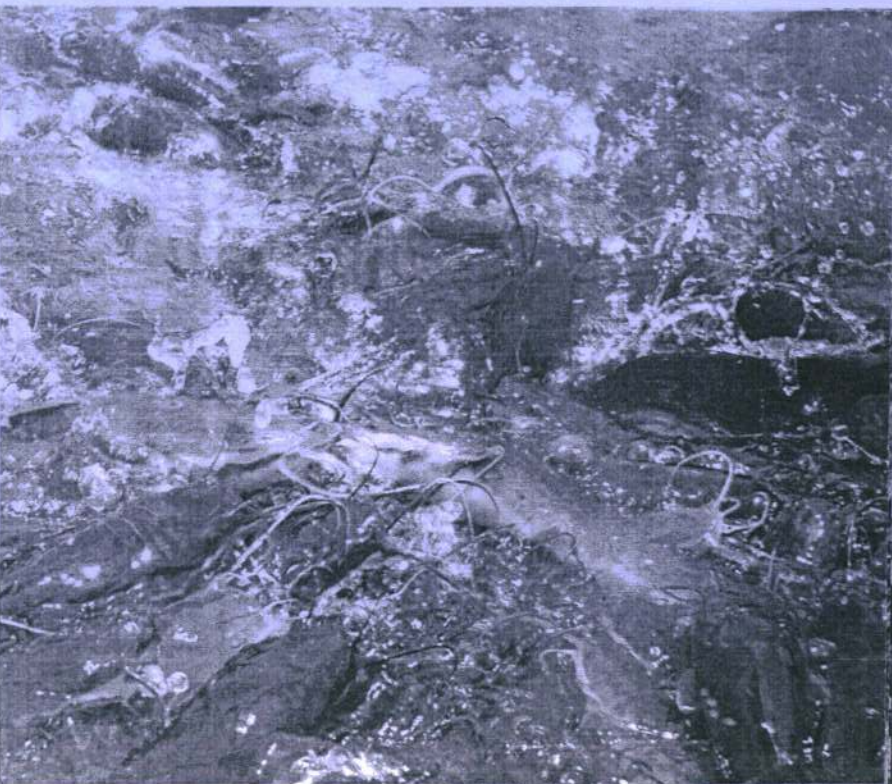
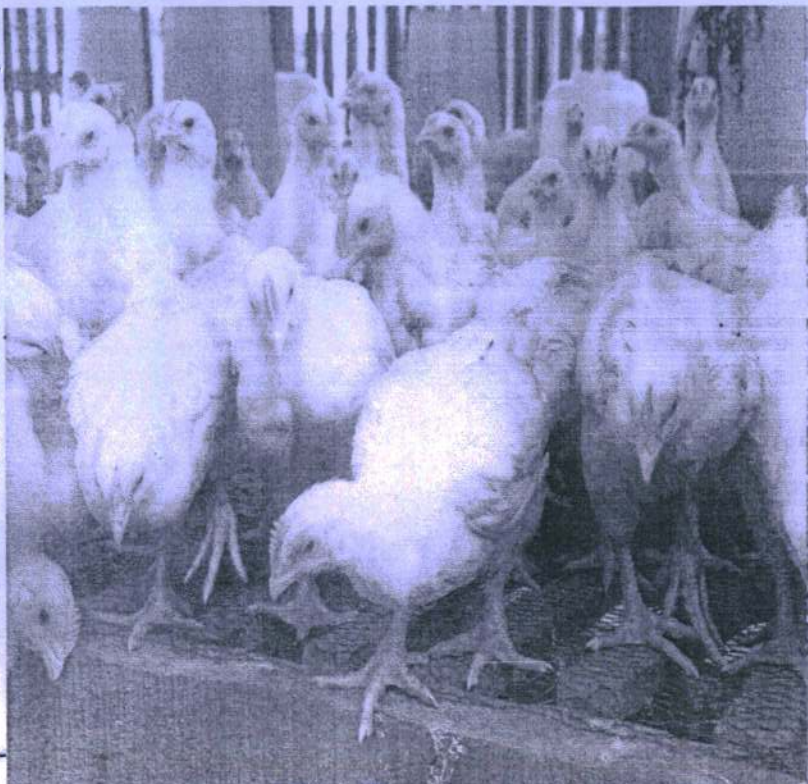


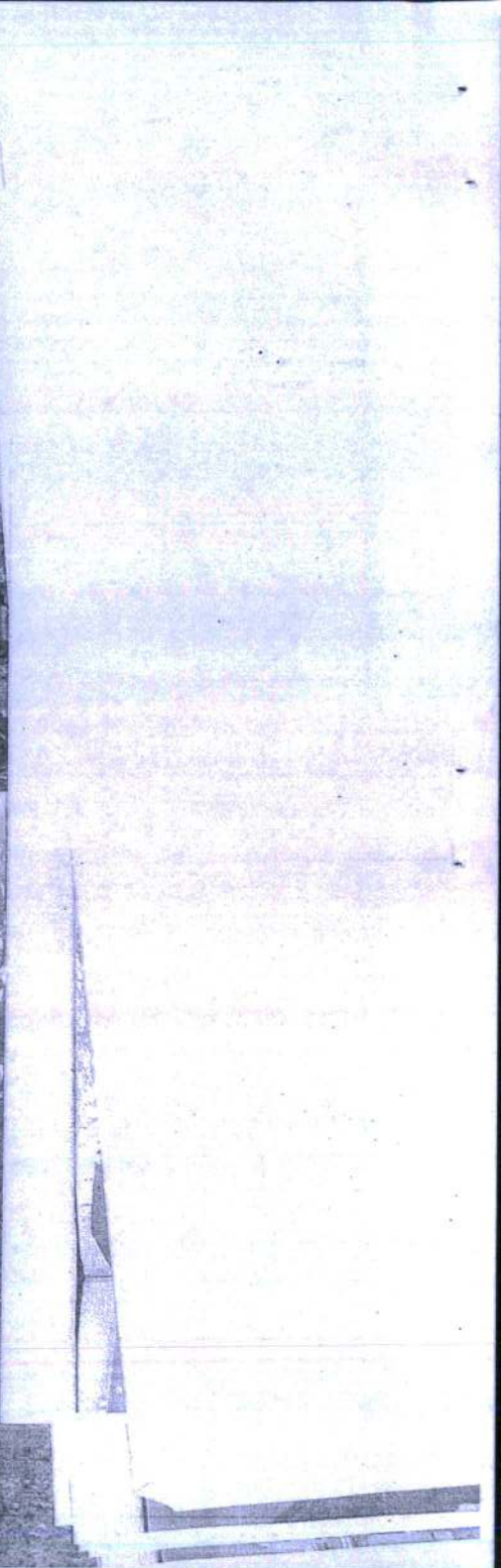
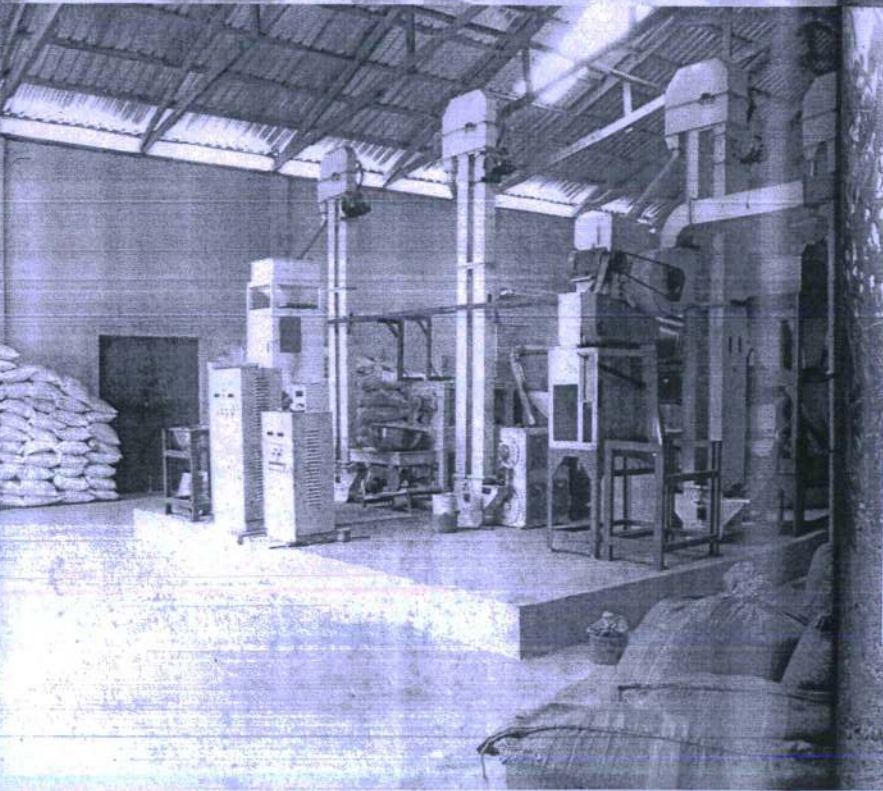
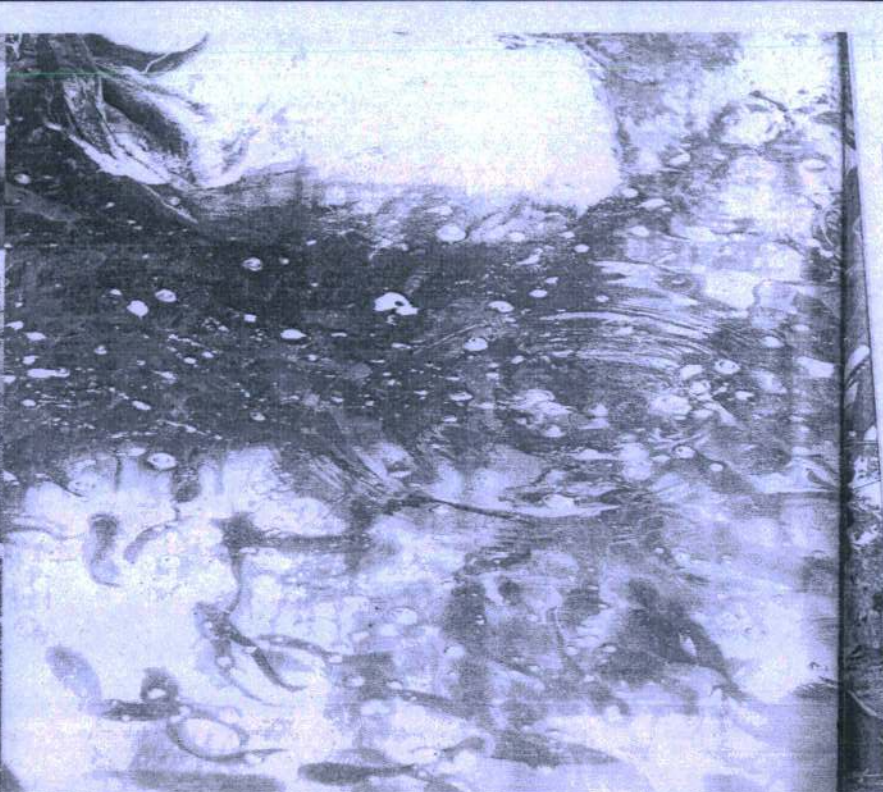
ENUGU STATE JUDICIAL SERVICE COMMISSION	Note	Actual 2013	Revised Budget 2013	Variance 2013	Actual 2012
HEAD39/01/001		N : K	N : K	N : K	N : K
Nil	01		0.00	-	-
TOTAL		-	-	-	-
CUSTOMARY COURT OF APPEAL					
HEAD 3801000/2410001					
i) Purchase of 1No Toyota Camry for Deputy Chief Registrar	01		6,000,000.00	6,000,000.00	
ii) 6No Toyota cars for Directors/Heads of Depts iii) 1No					
Fesibility study/design for the construction of the Customary Court of Appeal	02		30,000,000.00	30,000,000.00	
Purchase of Library equipment	03		-	0.00	7,078,400.00
TOTAL		-	36,000,000.00	36,000,000.00	7,078,400.00
MINISTRY OF LABOUR AND PRODUCTIVITY					
HEAD: 35/01/001					
NO BUDGET			-	0.00	
TOTAL		-	-	-	-
Grand Total Administration		3,671,192,964.71	4,734,857,989.00	1,074,644,578.29	1,948,518,273.40
TOTAL CAPITAL EXPENDITURES- (SECTORS)		31,645,541,628.06	47,454,652,268.00	15,925,666,617.21	29,946,717,945.75

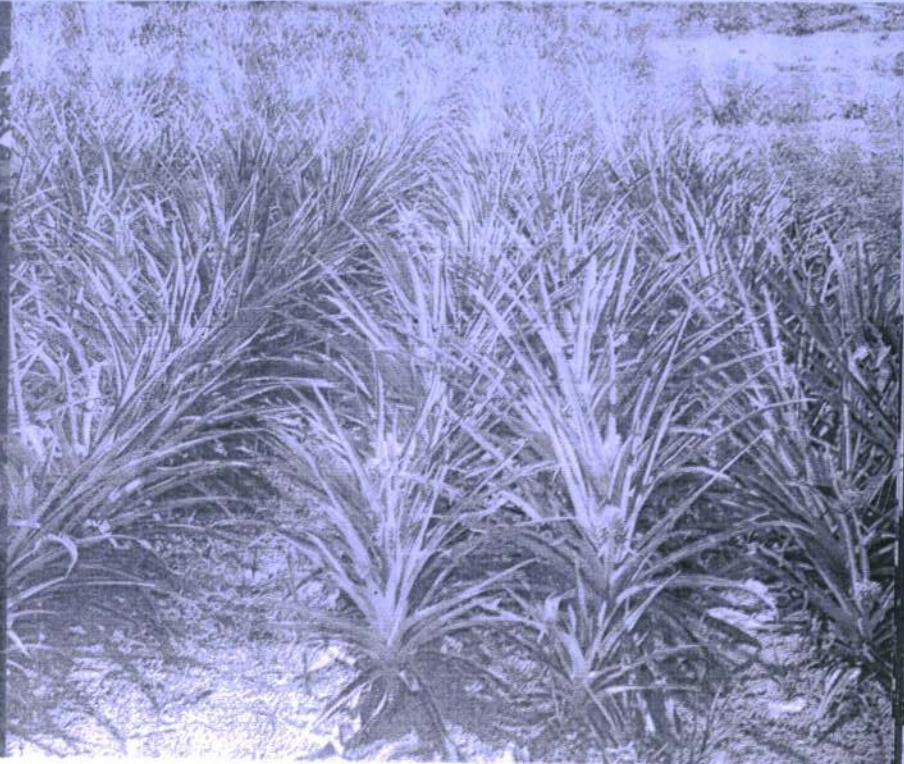
AGRICULTURAL SECTOR IN ENUGU STATE



Songha
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AFRICA STAN









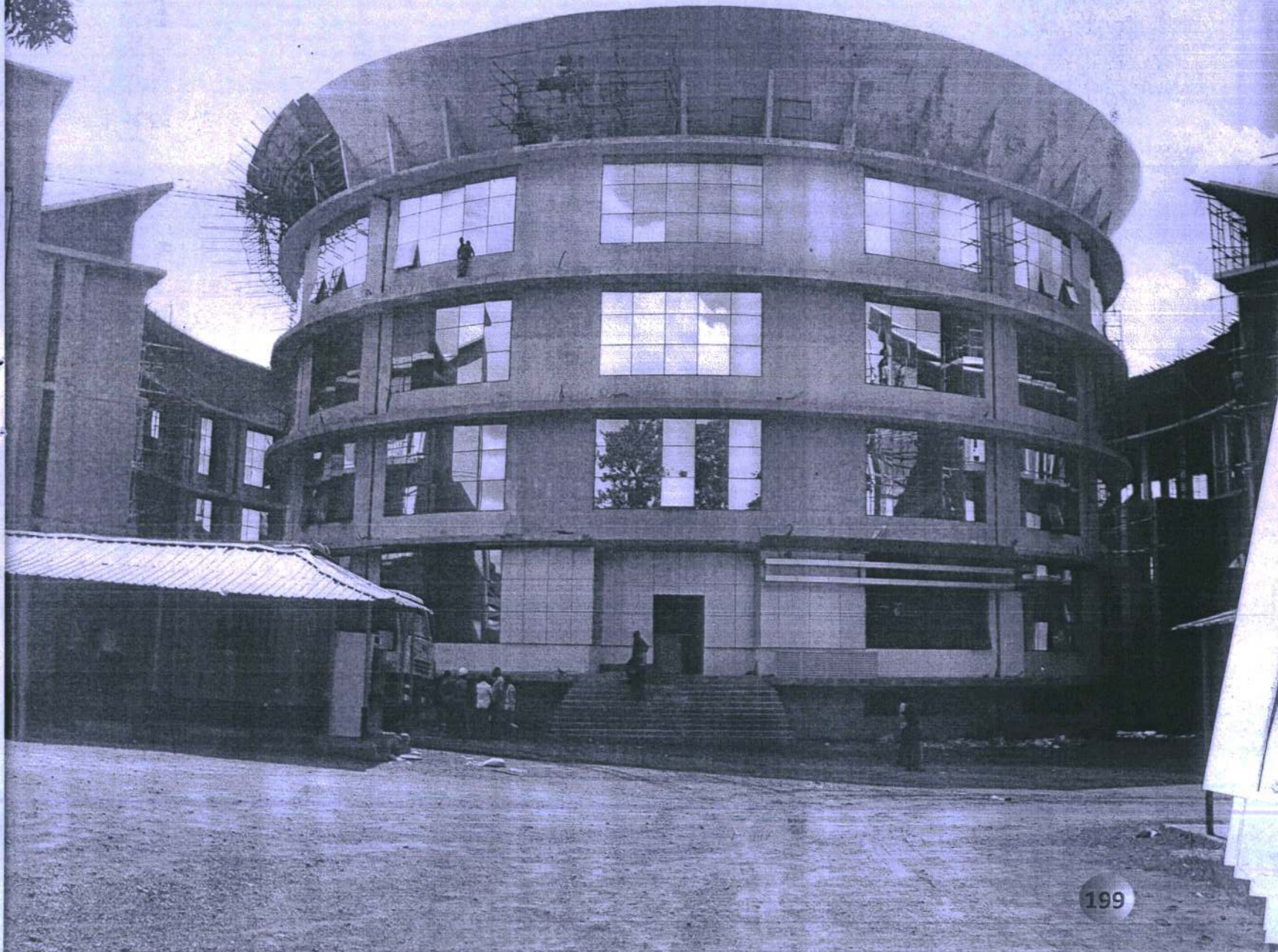
SECURITY MATTERS IN ENUGU STATE

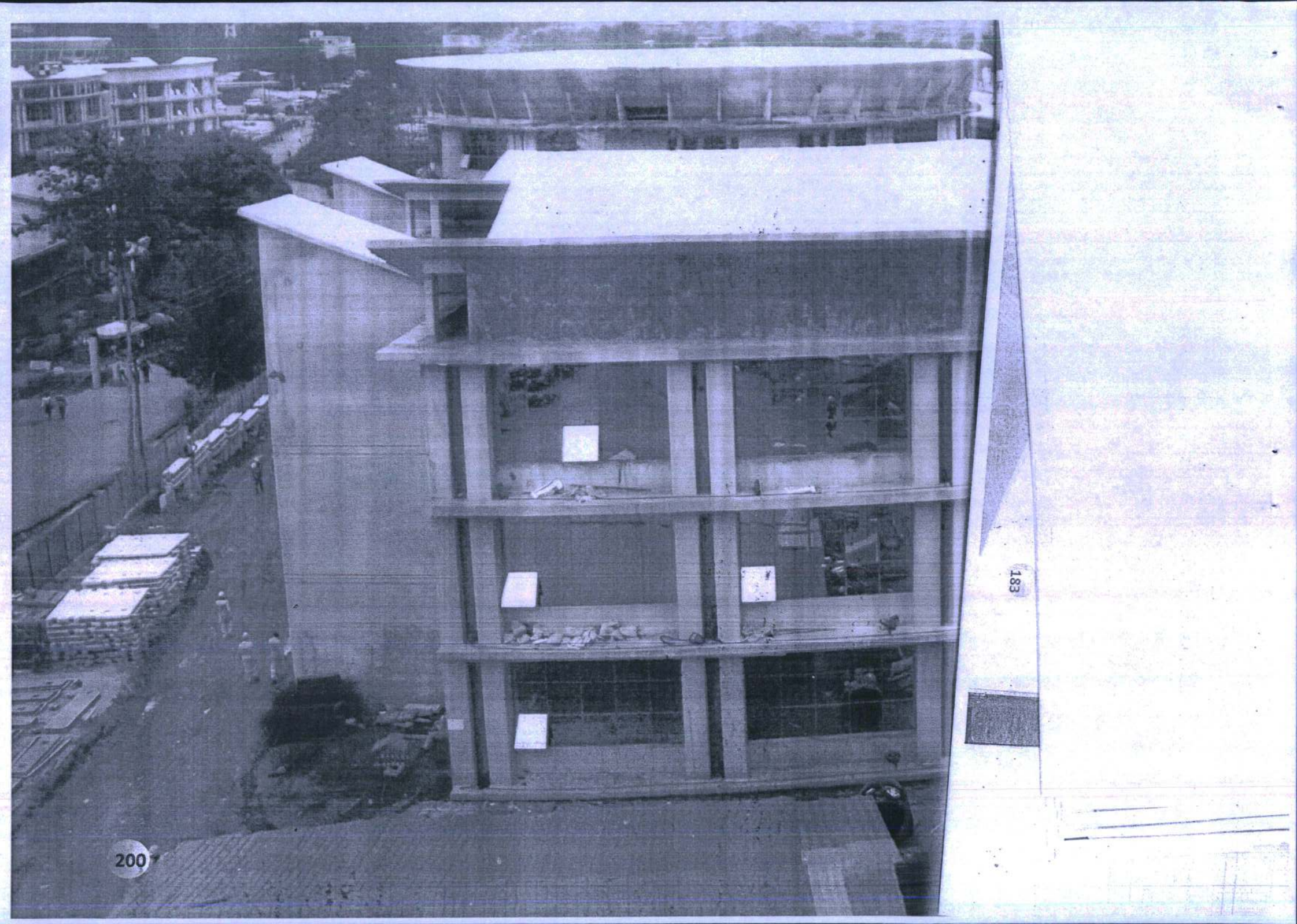


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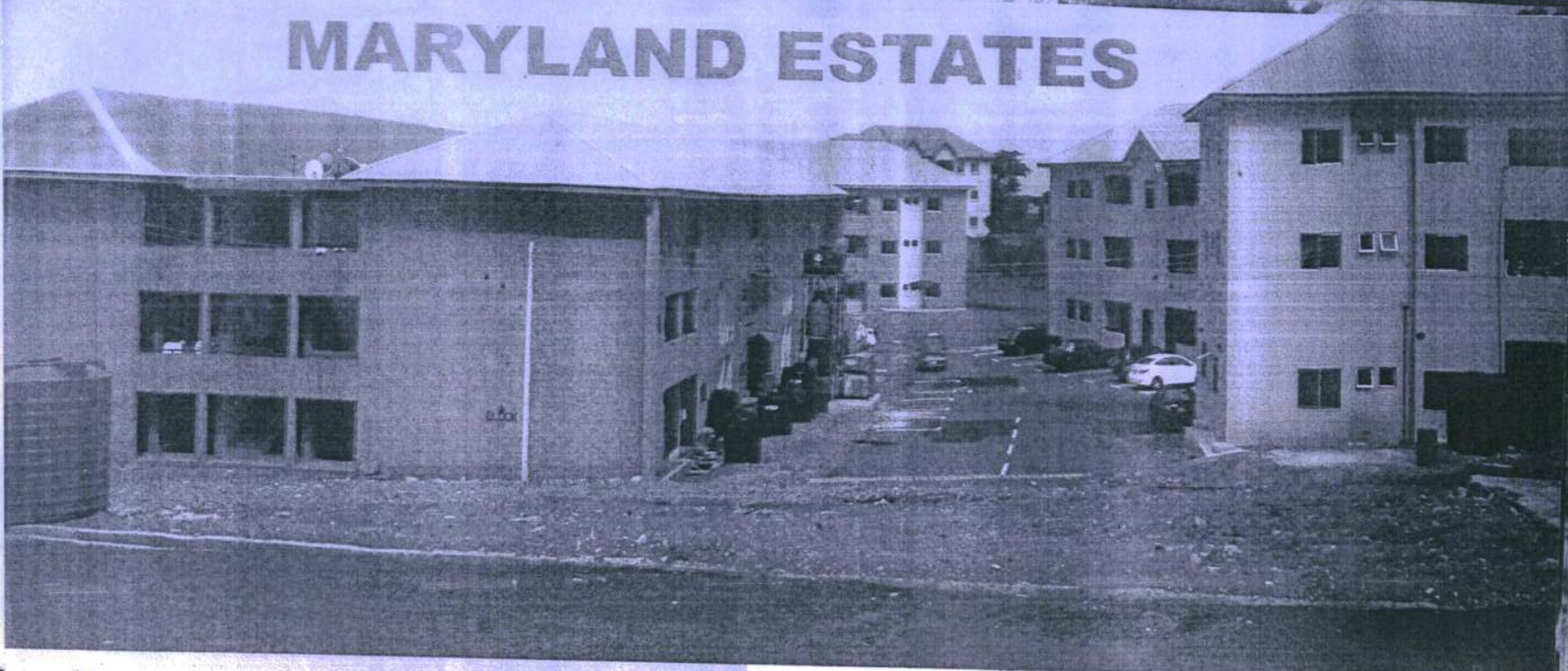
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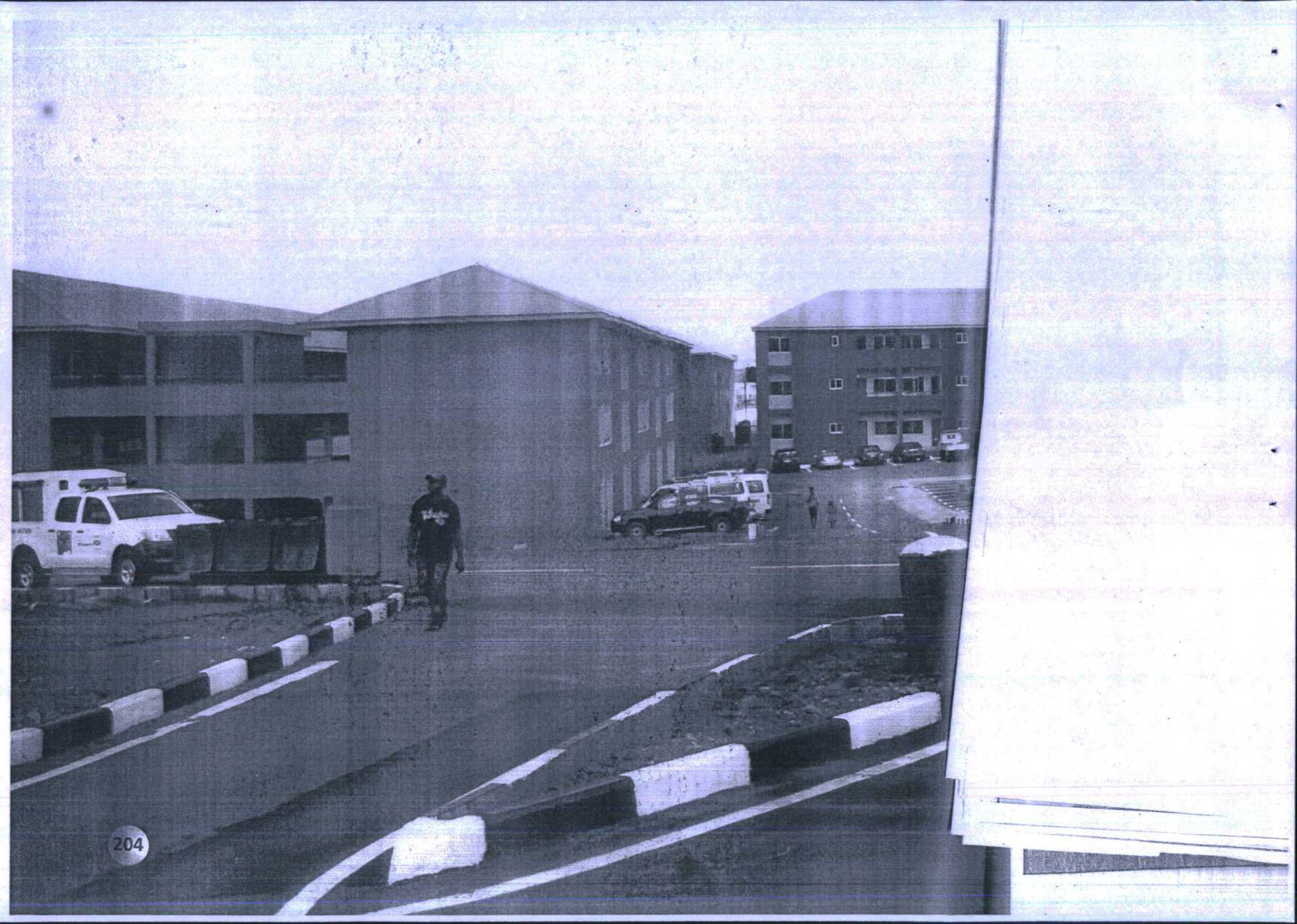
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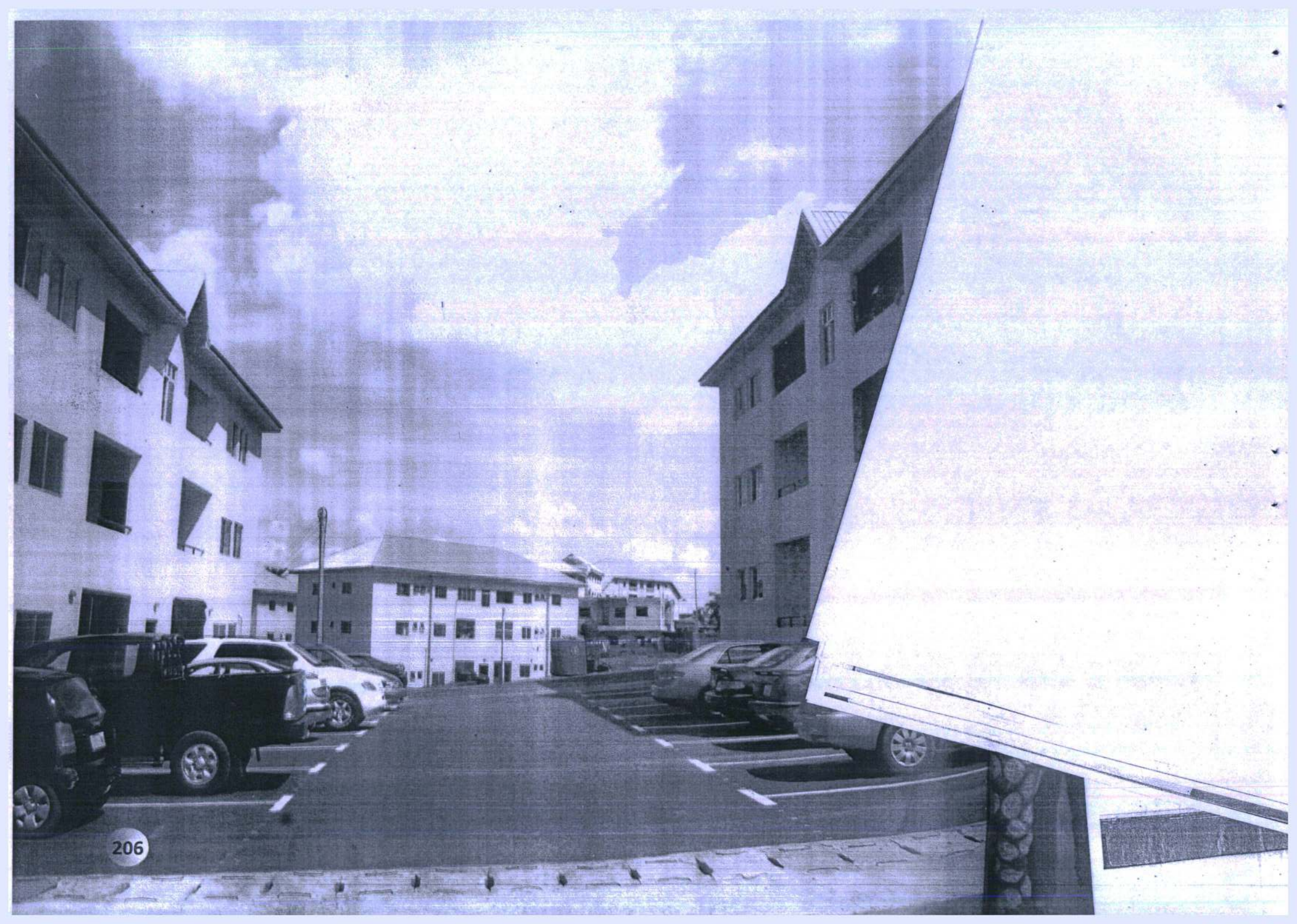
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MARYLAND ESTATES









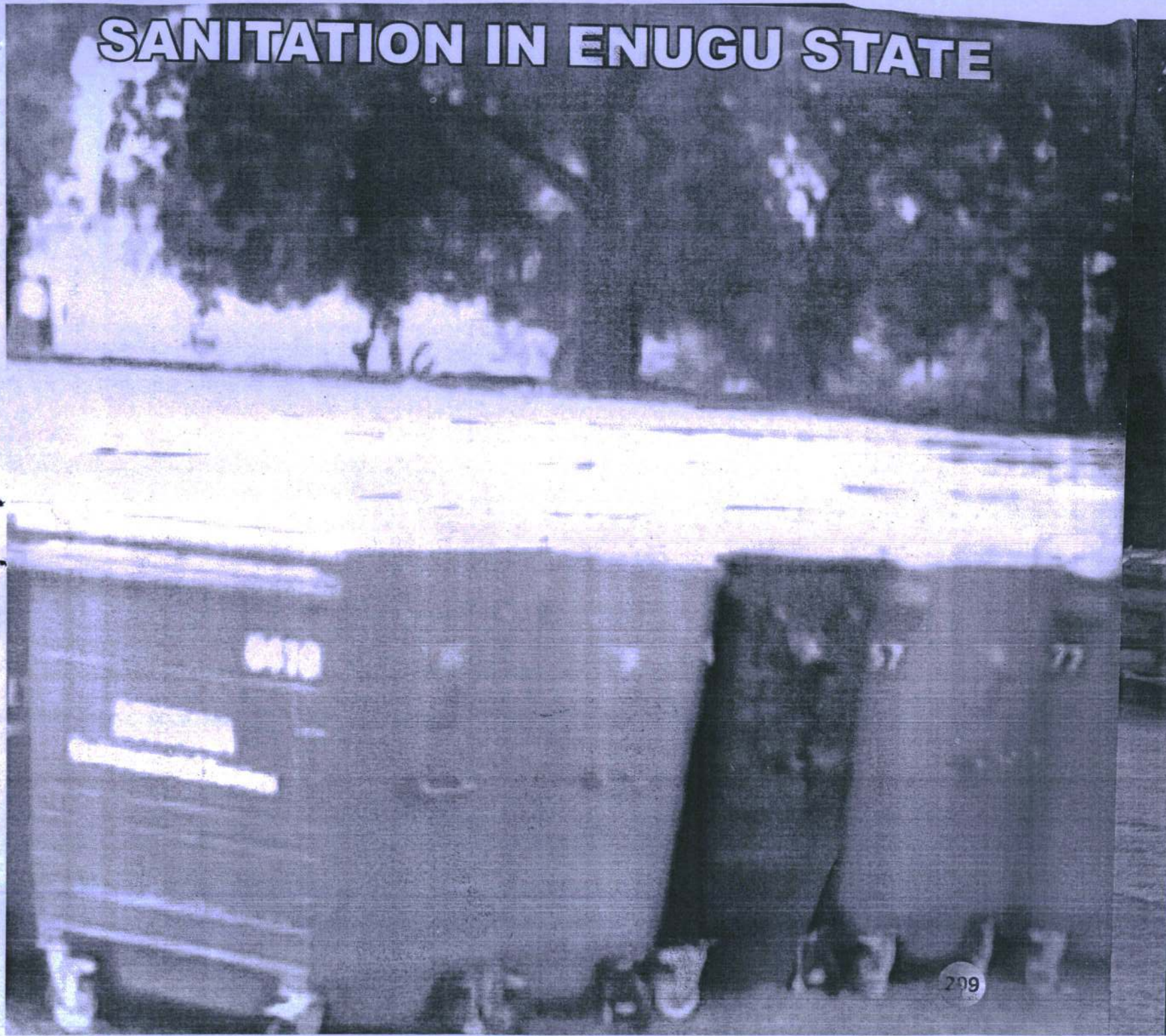


CULTURAL ACTIVITIES IN ENUGU STATE





SANITATION IN ENUGU STATE





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